

Mari Huhtala

Virtues that Work

Ethical Organisational Culture as a
Context for Occupational Well-being
and Personal Work Goals



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ABSTRACT

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Ethical virtues representing the quality of ethical organisational culture were investigated as a context for psychological outcomes. The primary aims of this research were to examine the validity of the Corporate Ethical Virtues (CEV) scale in a Finnish context, to study how ethical organisational culture is associated with occupational well-being (experiences of ethical strain, burnout, and work engagement) and personal work goals, and to investigate ethical organisational culture as a shared phenomenon in different work units within one organisation. The research utilised two different data sets: 902 Finnish managers from different organisations, and employees from one public sector organisation, comprising altogether 2146 respondents from 245 different work units. The CEV scale was found to be a valid instrument for assessing ethical organisational culture in Finnish organisations. Further, the results showed that ethical culture was connected in several ways with psychological outcomes. First, stronger ethical culture associated with lower ethical strain (the prevalence of ethical dilemmas and stress caused by these dilemmas) which, in turn, was related to lower job exhaustion (the core dimension of burnout). Second, stronger ethical culture had a direct association with higher work engagement. Third, stronger ethical culture was related to employees' having organisational goals (personal aspirations related to the success of their organisation) and goals related to gaining influence on a societal level. Fourth, an organisational culture that was perceived as less ethical associated with an increased probability of employees' having goals unrelated to the organisation, namely career-ending, job change and progression. Finally, ethical organisational culture emerged as a shared phenomenon in different work units. The level of agreement among employees belonging to the same work unit ranged from 12% (capability to behave ethically) to 27% (commitment to behaving ethically). To summarise, ethical culture was found to have significant associations with different psychological outcomes at both the individual and work unit levels. Thus it has a significant role in promoting and maintaining occupational well-being.

Keywords: ethical organisational culture, ethical strain, occupational well-being, personal work goals

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(Quotes by Aristotle, who introduced the fundamental theories of virtue ethics.)

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1 INTRODUCTION

Ethics can be defined as right, just and fair conduct which avoids causing harm (e.g., Carroll, 1991). Ethical organisational culture refers to the ethical quality of a work environment, which is defined as those aspects of the work context that can stimulate ethical conduct (Kaptein, 2008; Treviño & Weaver, 2003). In modern working life there is an urgent need for organisational values other than making a profit at any cost. Although the rapidly changing nature of business life, its increasing complexity and the recurring periods of economic downturns with their accompanying pressures for redundancies create challenges to sustainable practices, there is still growing recognition that “good ethics is good business” (Joyner & Payne, 2002, p. 298). Ethical values can be an important asset to an organisation, and they are therefore often displayed publicly in value statements, ethical codes and reporting. However, the external image presented by an organisation does not always reflect the reality of daily practices and behaviours in the workplace (i.e., the organisational culture), but acts merely as “window-dressing ethics” (McCabe, Treviño, & Butterfield, 1996; Paine, 1997; Pučėtaitė, Lämsä, & Novelskaite, 2010; Sims & Brinkmann, 2003). Thus, to gain information about organisational ethics, it is important to study the experiences of managers and employees with the actual, implemented ethical values of the organisation.

Previous studies on the ethical context have mostly focused on organisational ethics in relation to (un)ethical behaviour and work-related attitudes, such as organisational commitment, job satisfaction and turnover intentions (for reviews, see Kish-Gephart, Harrison, & Treviño, 2010; Trevino, Weaver, & Reynolds, 2006). On the other hand, the significance of the work environment in relation to different psychological outcomes, occupational health and well-being has been extensively researched in the field of occupational psychology (for reviews, see Cooper, Dewe, & Driscoll, 2001; Kahn & Byosiere, 1992; Stansfeld & Candy, 2006). However, these two lines of research have not been previously combined, as is done in this research. Namely, I investigated how ethical organisational culture acts as a context for occupational well-being (work engagement and burnout) and for setting personal work goals.

The present research was based on various theoretical frameworks which recognise that an ethical organisational culture forms a favourable working environment and therefore supports better occupational well-being. Ethical values that are manifested in the organisation's culture can enhance the psychological contract between employee and organisation (Sims, 1991), provide better organisational support (Valentine, Greller, & Richtermeyer, 2006), reduce experiences of cognitive dissonance (Viswesvaran, Deshpande, & Joseph, 1998), and lead to better value congruence (Cartwright & Holmes, 2006) and person-organisation fit (Andrews, Baker, & Hunt, 2011; Coldwell, Billsberry, van Meurs, & Marsh, 2008), all related to better well-being. Ethical values themselves are also seen as virtuous and therefore supporting beneficial outcomes such as employee happiness (Ciulla, 2004). The positive effects of an ethical culture are expected to be reflected in experiences of lower ethical strain, lower burnout and higher work engagement among organisational members. Against this theoretical background, ethical culture can also lead to pursuing personal work goals that are beneficial to both the individual and the organisation, as described in more detail in the following sections.

The main aim of this research was to gain new information about how to promote occupational well-being through implementing ethical values in organisations. As Dextras-Gauthier, Marchand and Haines III (2012) make clear, there is still a gap in occupational stress research regarding the effects of the broader work context, such as the organisational culture. Previous studies have focused mainly on task-level work organisation conditions, leaving a need to better integrate organisational culture research with occupational psychology (Dextras-Gauthier, Marchand, & Haines III, 2012). Understanding how (ethical) organisational culture can influence well-being has important implications, as this information can be directed towards new and more effective interventions. For example, burnout is a risk factor for reduced emotional and physical well-being (e.g., Burke & Greenglass, 1996), absenteeism (e.g., Schaufeli, Bakker, & van Rhenen, 2009), and job turnover (e.g., Firth & Britton, 1989) which have immense costs to both the individuals and organisations affected. It has already been shown that, for example, organisational justice is related to a 13–48% lower rate of sickness absences (Elovainio, Kivimäki, & Vahtera, 2002). This promising result calls for more studies to clarify the relationships between organisational ethics and occupational well-being.

On the other hand, high work engagement has been shown to associate with positive effects (for a meta-analysis, see Halbesleben, 2010), such as better job performance (e.g., Halbesleben & Wheeler, 2008; Salanova, Agut, & Peiro, 2005), higher employee retention (Schaufeli & Bakker, 2004), and organisational citizenship behaviours (Bakker, Demerouti, & Verbeke, 2004). Thus, understanding working conditions that might enhance work engagement also from the cultural point of view can lead to these additional positive outcomes.

The second aim of this research was to examine ethical culture in relation to personal work goals, especially in respect to how ethical virtues may promote the selection of certain work goals. I followed Little's social ecological

model of adaptation and well-being (e.g., Little, 2007), which considers goals as personal projects representing the interaction between personality and context. In this investigation I combined qualitative and quantitative analysis of data in which work goals were self-articulated by the participants. This mixed methods approach (e.g., Creswell & Plano Clark, 2007) provides a more detailed analysis of the goal contents compared to, for example, a predetermined list of goal categories. The contents of ideographic work goals were examined for the first time in relation to the dimensions of ethical organisational culture: how the quality of ethical culture is associated with the probability of naming different work-related goals.

This research aimed to contribute further to ethical organisational culture studies by examining the reliability and validity of the multidimensional measure of Corporate Ethical Virtues (CEV; Kaptein, 2008). This measure provides organisations with a practical instrument to examine and measure the ethical quality of the working environment. Using the measure in internal assessment can act as an intervention as such, because ethical aspects of work often remain unacknowledged. Making people conscious of ethical values can be the first step in moving towards a more ethical work context. An empirically validated measure for assessing ethical culture has not been previously available in the Finnish language, and this research aims to fill this gap.

The final major contribution of this research stemmed from the fact that it included two different samples, the first of which consisted of managers, and the second of both employees and managers from multiple work units in one public sector organisation. The experiences of managers are important, because they have a crucial role in creating and maintaining an ethical culture (Brown & Treviño, 2006a; Treviño, 1990). On the other hand, it is important to gather information from all employee levels and also aggregate these individual-level evaluations in order to gain a better understanding of the shared nature of ethical culture. By studying experiences within and between different work units the collective aspect of culture can also be understood.

1.1 Organisational culture and ethics

1.1.1 Organisational culture

When studying the organisational context, many different approaches are available to help us to understand and conceptualise an organisation and organisational behaviours. One well known classification by Morgan (1997) uses different metaphors to help us in this. For example, one metaphor compares an organisation to a biological organism, where the organisation is seen as a living and open system that adapts to its environment. Organisations can also be explored through different narratives which create, sustain, and change the organisation's reality (Czarniawska, 1998). Because the aim of this research was to gain more insight into the contextual factors that can influence psychological

outcomes in the work domain from the ethical perspective, the concept of organisational culture has been chosen as a background theory.

When defining organisational culture, a majority of scholars agree that the key aspects include an existing and definable organisation whose members interact with each other, share a set of beliefs and values defining what is important, and norms and practices (both formal and informal) that guide members' behaviours and attitudes (e.g., Key, 1999; O'Reilly & Chatman, 1996; O'Reilly, Chatman, & Caldwell, 1991; Schein, 1983). Organisational culture can be a critical factor of organisational success, as well as of individual well-being (Schein, 1984). Two main viewpoints are used to examine organisational culture (e.g., Smircich, 1983). In the first, culture can be seen as an acquired characteristic which is a controllable feature (the organisation "has"). The second concept refers to culture as the organisation's identity. In this approach culture is a part of the organisation itself, and cannot be consciously changed or managed (the organisation "is"). This research was based on the first viewpoint, because the ethical dimension of organisational culture is seen as a combination of virtues (Kaptein, 2008) which can be changed and developed, for example, through managerial practices.

As a starting point this research utilised the definition by Schein (1983, 1990): organisational culture is the shared and relatively stable patterns of assumptions and actions, concrete and abstract, formal and informal, which are manifested in different levels of the organisation or its sub-units. There are three fundamental levels of culture: 1. observable artefacts, 2. values, and 3. basic underlying assumptions (Schein, 1990).

Artefacts are the first apparent phenomena that one notices and feels when entering an organisation. These are the visible and audible behaviour patterns including, for example, office layout, dress code, manner of interactions between employees, and also more permanent manifestations such as company records or products (Schein, 1984, 1990). In terms of ethics, this level can include formal ethics codes or public statements of ethical values. However, the mere existence of an ethics programme or something similar does not mean that it is effectively implemented and embedded in the organisation (Kaptein & Schwartz, 2008). The artefact level is the easiest to obtain (how the environment is constructed and what behavioural patterns are evident), but difficult to decipher, as the underlying logic (why a group behaves in these certain ways) beyond this observable level remains unknown.

Values help to analyse why the organisational members behave as they do. Because values cannot be directly identified by observation, interviewing the organisation's members can help to obtain information about the norms and values that influence the organisation's culture. However, these values often represent only the manifested, espoused side of the culture, whereas the underlying reasons for customary behaviours remain unconscious (Schein, 1990). From the ethical point of view, this level of culture can include ethical values and norms, which are commonly accepted as part of the organisation's func-

tioning (e.g., expectations that people will act fairly and honestly towards each other or will exercise integrity in stakeholder relations).

Underlying basic assumptions determine the overt behaviour in the group (the whole organisation or its sub-units), and they are typically unconscious and taken for granted (Schein, 1984). These assumptions are learned responses, “invented, discovered, or developed by a given group - as it learns to cope with its problems of external adaptation and internal integration - that has worked well enough to be considered valid and, therefore - is to be taught to new members as the correct way to perceive, think, and feel in relation to those problems” (Schein, 1990, p. 111). From the ethical perspective, basic assumptions go deeper than the manifested values, and can even contradict the formal norms. For example, an organisation can have a formal code of ethics and superficially implemented ethical values, but the basic assumptions value only achieving economic goals at all costs, with no regard to ethical issues (Falkenberg & Herremans, 1995).

In relation to the organisational culture model put forward by Schein (1983, 1990), this research focused on the value-level of culture. Studying ethical virtues at the workplace gives information about conscious organisational practices, values, and norms (Treviño, Butterfield, & McCabe, 1998), rather than focusing on observable organisational artefacts or the deeper level of basic assumptions.

In addition to conceptualising and studying the whole organisation’s culture, the possibility of multiple subcultures within one organisation has to be considered. According to Schein (1990), the probability that subcultures will emerge increases with the size and age of an organisation. Even though there can be differences between smaller sub-units within one organisation, it should be noted that each sub-unit also contains common elements that are typical of the whole organisation (Cameron & Quinn, 2006). That is, in addition to the units’ identifying and unique characteristics, the subcultures also contain core elements that are similar to the entire organisation’s culture (Albert & Whetten, 1985). In this research the subcultural approach is included by investigating the shared experiences of ethical culture within different work units of one large organisation.

When assessing organisational culture, it is pertinent to ask whether it is possible to measure culture, and if so, how it should be measured. Cameron and Quinn (2006) introduce three levels of cultural analysis: 1) a holistic approach, where research is done by trying to immerse oneself in the organisation and become a “native” there; 2) a metaphorical or language approach, where cultural patterns are analysed through language patterns, for example, in documents and conversations; and 3) quantitative approaches, in which particular dimensions of culture are assessed by using questionnaires or interviews (Cameron & Quinn, 2006). The latter approach was used in this research, because an important goal was to provide a valid measure for the assessment of ethical culture in organisations. Proceeding from this, organisational culture was investigated in the light of ethics, which embodies one dimension of the work envi-

ronment. Ethical organisational culture was also examined in relation to occupational well-being and goal setting, to gain more understanding of the relationships between ethics in the work environment and psychological outcomes.

1.1.2 Ethical context

Ethical context can be broadly defined as the organisation's overall perspective on (business) ethics, originating in the ethical values fostered by the management, the organisation's ethical initiatives, and the ways in which employees' ethical behaviour is supported (e.g., Sims, 1991; Treviño et al., 1998; Valentine & Barnett, 2007). It can also be summarised as the "principles of right and wrong that govern the exchanges of members of the organisation when they are engaged in organisational activities" (Sinclair, 1993).

With ethical context, both formal and informal systems are of importance. The formal system includes written procedures and policies, but organisations can never specify a set of rules that will apply in every situation – especially when facing ambiguous situations such as ethical dilemmas (Falkenberg & Herremans, 1995). Therefore the informal system is also needed: common values, beliefs, and traditions provide implicit knowledge about how to react in a certain situation, how the organisation works, and what it expects (Falkenberg & Herremans, 1995). These informal systems are embodied in Schein's (1984, 1990) organisational culture model, especially in the levels including values and basic assumptions. In relation to (un)ethical behaviour, it seems that the organisation-level context – such as pressure from the organisation – rather than personal features can lead people to act unethically (Badaracco & Webb, 1995). The influences of ethical context therefore need to be addressed more broadly, also in relation to occupational well-being. Two of the most prominent constructs concerning ethical context have been ethical culture (Treviño, 1990) and ethical climate (e.g., Victor & Cullen, 1988).

The theoretical model for ethical climate was first introduced by Victor and Cullen (1987, 1988). They defined ethical climate as "those aspects of work climate that determine what constitutes ethical behaviour at work" (Victor & Cullen, 1988, p. 101). At the same time Treviño (1986) raised the question of the importance of ethical culture, pointing out that culture (including normative structure, referent others, obedience to authority and responsibility for consequences) has an important role in ethical decision making. However, the first model of ethical culture was not developed until over a decade later, by Treviño et al. (1998). In their model the difference between culture and climate is that ethical culture includes aspects that can prevent unethical behaviour and support ethical conduct.

Following this definition by Treviño and her colleagues (1998), Kaptein (2008, 2011b) separated two theoretical views of the ethical context: *substantive*, defined as those aspects that constitute the content of (un)ethical behaviour, and *procedural*, which refers to the conditions and aspects that stimulate ethical conduct. Ethical climate is substantive by definition, whereas ethical culture is procedural. In other words, ethical culture explains (un)ethical behaviour more

precisely than ethical climate, as culture includes those conditions that exist in the organisation and guide compliance with ethical expectations, whereas ethical climate merely defines the perceptions of managers and employees about what is seen as ethical behaviour (Heugens, Kaptein, & van Oosterhout, 2006; Kaptein, 2011b).

The possible differences between ethical culture and ethical climate have also been empirically tested. Although Denison (1996) criticised the notion of difference, based on a theoretical exploration, and claimed that culture and climate are not fundamentally different but are, rather, overlapping phenomena, some studies have come to the opposite conclusion. Treviño et al. (1998) conducted an empirical study to investigate both ethical culture and ethical climate, and their relationship to ethical behaviour. Their study showed that both constructs were related to unethical behaviour, but the association with ethical culture was stronger than with ethical climate. Treviño et al. (1998) explained this result by arguing that ethical culture explains (un)ethical behaviour better than ethical climate as it includes aspects that influence behaviour, whereas climate is more related to attitudes.

The result found by Treviño et al. (1998) was replicated by Kaptein (2011b), who discovered that although four out of five ethical climate dimensions were significantly related to unethical behaviour, this connection disappeared when ethical culture was added to the model. Kaptein (2011b) noted that his result contradicted a previous finding by Kish-Gephart et al. (2010), who concluded on the basis of a meta-analysis that ethical climate had a stronger effect on (un)ethical behaviour than culture. Kaptein (2011b) considered that this difference may have resulted from the use of a more comprehensive, multidimensional measure for ethical culture in his study. In both studies ethical culture and climate were found to be quite strongly correlated with each other (Kaptein, 2011b; Treviño et al., 1998). But, as Treviño and Weaver (2003) conclude, one should not be surprised this partial overlap, where an organisation with ethical leaders and rewards for ethical conduct (representing the ethical culture) also values its employees, its community, and obeys the law (representing the ethical climate). In accordance with these results, it can be concluded that ethical culture and ethical climate are related but distinct constructs. This research focused on ethical culture as a contextual factor for psychological outcomes.

1.1.3 Ethical organisational culture

As discussed in the previous section, ethical culture is a part of organisational culture, which includes the conditions and systems that can promote either ethical or unethical behaviour (Treviño, 1990). These systems can be divided into two sets of components: formal ones (e.g., codes of ethics, value statements, performance appraisal standards and criteria for rewards) and informal ones (e.g., behavioural norms, role models, common traditions) (e.g., Ardichvili, Mitchell, & Jondle, 2009; Falkenberg & Herremans, 1995; Treviño & Weaver, 2003). Following the organisational culture model devised by Schein (1990), formal systems often represent a more artificial level of culture (e.g., apparent, official

codes of conduct), whereas informal systems can appear at deeper levels of culture, as values and basic assumptions (e.g., the underlying norms for accepted behaviour). Also the experiences of organisational members, their assumptions and expectations of how the organisation promotes ethical conduct, are a part of the ethical culture (Treviño & Weaver, 2003). In sum, ethical culture represents the shared values, norms and beliefs about ethics that are upheld in an organisation. It should be noted, however, as Treviño et al. (1998) put it, that ethical culture emphasises the more observable and conscious level of culture, including the organisational structures and practices, rather than the deeper level of basic assumptions.

Sinclair (1993) introduces two approaches to enhancing ethical culture in organisations. The first approach involves creating a unitary corporate culture around ethical values, where the role of management is important in making a clear strategy and a code of ethics which apply to all organisational members. Such long-term, deep norms and values form “a predetermined and clearly-defined bottom-line which tells employees how to act” (Sinclair, 1993, p. 66), and it can be reinforced by rewards, punishments, structures and rituals in the organisation. The second approach highlights the different subcultures within an organisation, which the management should try to understand and value. In this case differences in values and views (not a unitary culture) are seen as an asset, and different subgroups can increase ethical behaviours by monitoring and criticising each other.

Both of these approaches have their advantages and disadvantages. A cohesive culture does not guarantee ethical conduct; on the contrary, if managers and employees are too committed to an organisation, this can increase ethical problems and even unethical behaviour (Murphy, 1989). Although a strong culture can enhance commitment, it can also uphold conformity and rigidity, which discourages the organisation from reacting to changes (Sinclair, 1993). The main problem with the subcultural approach is its implementation. If management cannot create common foundation and core values for its organisational functioning, divergent groups might flourish and there could even be anarchy in the organisation. In this research both of the aforementioned views were taken into consideration, in the following ways. First, the normative, cohesive culture was embodied in the Corporate Ethical Virtues model (Kaptein, 2008), which provides normative values and ways of supporting ethical culture. Second, also the existence of subcultures was studied by investigating ethical culture at the work unit level instead of at the level of the organisation as a whole.

In previous research there is a dearth of studies investigating ethical culture as a shared phenomenon, beyond individual-level evaluations, and only few studies have empirically tested the shared nature of organisational ethics. Previous findings have showed that shared perceptions of organisational justice associate with higher academic, group-level performance (Lipponen & Wisse, 2010), and that a shared ethical climate can support job satisfaction (Wang & Hsieh, 2012) and relate to employee silence, an intentional withholding of in-

formation (Wang & Hsieh, 2013). However, no previous studies have investigated *ethical culture* as a shared phenomenon.

In ethical culture research another serious shortcoming has been the lack of a valid measure to operationalise the concept. The first attempt to tap values as a part of ethical organisational culture was the corporate ethical values scale developed by Hunt, Wood, and Chonko (1989). This scale included three dimensions, which measured employees' perceptions about 1) managers' ethical actions, 2) managers' concern with ethical issues, and 3) the rewarding of ethical behaviours and the punishing of unethical behaviours. Its disadvantage was that the scale consisted of altogether five items, and only the dimension of rewards was measured with more than one item. The scale therefore provided a rather narrow representation of ethical organisational culture.

Treviño et al. (1998) developed a broader measure of ethical culture based on previous theoretical work (Treviño, 1990). This scale included the dimensions of peer behaviour, norms supporting ethical conduct, rewards for ethical behaviour, punishments for unethical behaviour, organisational leaders acting as models of ethical conduct, expectations for employees to obey authority figures without question, and employees reporting unethical behaviour when it occurs. However, they state in the limitations of their study that the culture measure was designed with a code-organisation bias. Therefore they suggest that the ethical culture measure should be refined so it could be applied to both code and non-code organisations (Treviño et al., 1998).

Key (1999) modified the measure by rewording some parts and omitting items that referred to an ethics code, resulting in an 18-item modified Ethical Culture Questionnaire (ECQ-M). When comparing means in the ratings of ethical culture in different organisations (using a one-way analysis of variance), she found no significant differences in ethical culture between the organisations (Key, 1999). Rather, the ECQ-M scores ranged from low (unethical) to high (ethical) within each organisation, without revealing any agreement among group members. This led her to conclude that the questionnaire might not measure the ethical culture of an organisation, but rather individual perceptions about the organisations' ethical aspects (Key, 1999). I think that Key's (1999) study offers only a cursory examination of ethical culture, but even this has not been replicated since, and there is still a need to further investigate the similarities (and differences) in ethical culture between groups and organisations more thoroughly. Using a more complex research design and studying shared perceptions of ethical culture, e.g., with multilevel modelling, could result in a broader understanding of the phenomenon.

After the ECQ-M measure (the application of which remained only marginal), Kaptein (2008) was the first to develop a multidimensional, normative model and a scale for measuring ethical organisational culture. This Corporate Ethical Virtues model and its dimensions, which were used in the present research, will be examined in the following section.

1.1.4 Corporate Ethical Virtues model

The Corporate Ethical Virtues model (abbreviated as the CEV model) was developed by Kaptein (1998, 1999, 2008) to cover the multiple dimensions of organisations' ethical culture. Taking a normative approach, the model incorporates eight virtues which should be embodied in the organisational culture (Kaptein, 2008): the stronger the presence of these virtues, the more ethical the organisational culture is (Kaptein, 2010). Kaptein (2008) founded his model on the Aristotelian approach, which has been applied to business ethics first by Solomon (1999, 2004).

Solomon (2004) started from the premise that individuals are members of organised groups, such as corporations, and the organisation one works for becomes one's immediate community. This community or institution defines the values within which one works. Individual virtues are what count, but individual virtue and integrity can be supported by the good corporate and social policies of the organisation (Solomon, 2004). Solomon (1999) underlines the importance of practices where ethics are concerned. That is, he sees that the ways that are established in the organisation for doing things are crucial to ethics, where practice refers to "a shared cooperative activity with mutually understood goals and ways of doing things" (Solomon, 1999, p. 32).

Kaptein (1998, 2008) transferred Solomon's (2004) virtue-based theory to the organisational context, highlighting the notion that not only individuals but also organisations need to possess certain characteristics (virtues) that will lead to ethical actions. Also Baucus and Beck-Dudley (2005) have argued that organisations should aim to help their members to exhibit ethical virtues in their everyday interactions and should support ethical decision-making. This will help employees to develop into more ethical individuals who will, in turn, create an ethical organisational community. As proposed by Kaptein (1998), the virtuousness of an organisation can be defined by how far the organisational culture encourages ethical behaviour among the organisation's members and how far it prevents them from acting unethically. This is in line with the general definition of ethical culture (Treviño, 1990).

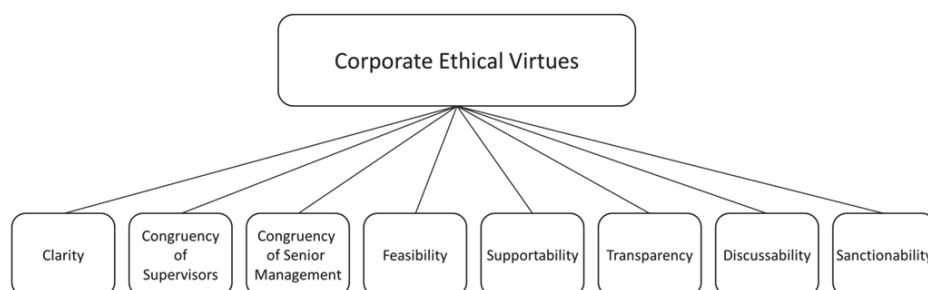


FIGURE 1 The dimensions of the Corporate Ethical Virtues model (according to Kaptein, 2008)

Clarity (of ethical standards) is the first dimension in the CEV model (Kaptein, 2008). Clarity refers to the organisation's ethical standards and normative expectations towards employees and managers, which should be concrete, comprehensive, and understandable. Clear expectations are needed for ethical behaviour, as the ethical issues encountered in business settings can differ from those faced in other social environments (Donaldson & Dunfee, 1999). Different examples of ethical issues specific to the business context have been listed, e.g. by Crane and Matten (2007), DeGeorge (1999), and Velasquez (2002). When attempting to minimise unethical behaviour, organisations should not leave employees and managers to rely solely on their own moral intuition and good judgment when trying to distinguish between ethical and unethical conduct (Kaptein, 1998, 2008, 2011b). Vague and ambiguous ethical expectations can be a major cause of unethical behaviour (Bird & Waters, 1989; Tyler & Blader, 2005). By creating a culture where ethical decisions are supported by a clear, guiding frame of reference, the risk of unethical conduct resulting from uncertainty can be diminished (Kaptein, 1998). Greater clarity can also help to communicate to employees and managers that ethical standards are a salient part of the organisation. Emphasising the importance of ethical values can, in part, make it less likely that these standards will be violated (Kaptein, 2011b). In addition, a clear normative framework supports ethical conduct by leaving less room for excuses and rationalisations of unethical conduct, whereas unclear and vague normative expectations make it possible to hide behind ignorance or deliberately keep oneself uninformed (Bovens, 1998).

The next dimension of the ethical culture of an organisation falls into two different categories: *congruency* (ethical role modelling) of supervisors and *congruency of senior management*. Even if organisations have clear ethical standards, if the actual behaviour of supervisors and managers contradicts these expectations, employees get conflicting and inconsistent signals. This virtue is based on the social learning theory (Bandura, 1986) according to which people learn by

observing the behaviour of others, and the consequences of this behaviour. Employees watch out for cues from the conduct of managers as to what kind of behaviour is seen as acceptable and valued. Managers are therefore important role models, an object of identification and emulation for employees. A manager who behaves unethically not only contradicts existing ethical expectations but also sets an example which signals to employees that unethical actions are allowed in the organisation. This, in turn, can expose the organisation to breaches of ethicality (Kaptein, 2008, 2011b). There are several studies showing that employees often imitate the ethical or unethical behaviour of their supervisors or managers (Brown & Treviño, 2006b; Brown, Treviño, & Harrison, 2005; Kaptein, 1998; Mayer, Kuenzi, & Greenbaum, 2010; Mayer, Kuenzi, Greenbaum, Bardes, & Salvador, 2009; Schminke, Ambrose, & Neubaum, 2005). Conversely, by acting according to the organisation's formal standards, managers reinforce the message of compliance with these ethical expectations.

Congruency of management was first theorised as a single virtue, but in Kaptein's (2008) study exploratory factor analysis showed the two-dimensional structure of ethical role modelling. Consequently, the virtue was made more specific, as pertaining to the congruency of 1) supervisors and 2) managers. Supervisors were defined as the direct manager of the employee within the work group, whereas management refers to all managerial levels higher than the supervisor, outside the employee's work group (Kaptein, 2008). Both managerial levels play an important part in ethical role modelling, although the influence of upper managers outside the work group may be weaker because of their less frequent interaction with group members (Mayer et al., 2009). On the other hand, senior management can have more influence on the employees than supervisors, since group members may value their example more, given the managers' higher position in the organisational hierarchy. Upper managers' behaviour can be observed and more meaning and importance can be attributed to it (Treviño & Weaver, 2003). One qualitative study (Falkenberg & Herremans, 1995) showed that managerial role models were the most important determinant in regard to the levels of ethical or unethical behaviours. According to this study, senior management can have a greater and more visible influence in small organisations, but participants from larger organisations felt that in their workplace the ethical example of senior management did not reach lower employee levels; in these cases supervisors and their role modelling had more influence on employees' ethical behaviour (Falkenberg & Herremans, 1995). To conclude, in an ethical organisation managers and supervisors should act and be seen to act in accordance with ethical standards.

The fourth virtue in the CEV model is *feasibility*, the ability to behave ethically. Feasibility includes the actual resources available for ethical actions: not only sufficient time, financial resources, equipment, and information, but also personal authority to act according to norms and values without any pressure to break the rules, for example (Kaptein, 2008; Kaptein, 2011b). This dimension acknowledges that clear ethical standards without the practical conditions in which to comply with them results in a higher risk of unethical conduct

(Kaptein, 1998). Also Treviño (1986) has stressed the importance of sufficient time to carry out responsibilities at work. In agreement with Rest (1984), she posits that people working under great pressure, against the clock, or otherwise with scarce resources, are more likely to engage in unethical actions. In a high-pressure culture, complying with ethical standards can become unimportant; other aims, such as meeting financial goals, are given precedence (Kaptein, 2011b). Therefore the virtue of feasibility is crucial in creating an ethical organisational culture.

Supportability is the fifth dimension of the CEV model. It refers to the extent to which the organisation supports employees and managers to meet normative expectations (Kaptein, 2008). Such support creates a commitment to behave ethically. Kaptein (2011b) postulates that according to social bond theory, lack of attachment or commitment to one's community increases the risk of unethical behaviour (Hirschi, 1969). In a supportive organisation, employees and managers are treated fairly, and an atmosphere of mutual trust prevails. This can enhance motivation, satisfaction and affective commitment to the organisation, which decreases the risk of unethical behaviour (Kaptein, 2008, 2011b). Also Tyler and Blader (2005) declared that when employees are identified with their organisation, they engage and are motivated to cooperate with that organisation. This voluntary cooperation stems from internal motivations, which have a close connection to personal ethical values: people's sense of who they are and what they represent (Tyler & Blader, 2005). Thus, encouraging employees and managers to identify with organisational values increases their intrinsic motivation to comply with ethical standards. Supportability can, therefore, be seen as "the strength of individuals' identification with, involvement in and commitment to the normative expectations of the organisation" (Kaptein, 2008, p. 926), which an ethically virtuous organisation should stimulate.

The next dimension of ethical organisational culture is *transparency*: the visibility of (un)ethical behaviour. Kaptein (2008) defines this virtue as how perceptible (un)ethical behaviours and their consequences are to members of the organisation, both to the possible actors and to others such as colleagues, managers or subordinates who may act upon the actions they observe. The underlying theoretical framework assumes that firstly, organisational members can only be held responsible for their choices if they know, or had the opportunity to know, the consequences of their actions (Bovens, 1998). If employees are oblivious of the seriousness of the consequences of their chosen actions, they are also without the means to modify or alter their behaviour. Secondly, visibility can reduce unethical conduct through its potential to expose such behaviour, and also by increasing the possibility of getting caught, which acts as a deterrent to unethical behaviour (e.g., Hollinger & Clark, 1982; McCabe et al., 1996). In organisations with a low level of visibility, situations can more often come about where unethical behaviour can easily be concealed, and thus the frequency of such behaviour can increase without being exposed by others within or outside the work group (Kaptein, 1998).

Discussability, the openness to discuss ethical issues, is the next dimension of ethical organisational culture. When employees and managers have the opportunity to raise and discuss ethical dilemmas and also alleged unethical behaviour, unethical behaviour can be predicted and prevented (Kaptein, 2008, 2011). Consistent with this notion, Kaptein (1998) found that in a closed culture, characterised by little discussion and debate, several instances of unethical behaviour occurred partly because of a lack of criticism and limited or no readiness to discuss ethical issues. Also Bird and Waters (1989) use the concept of “moral muteness”, by which they mean persistently avoiding moral talk; this can reinforce an amoral organisational culture. They propose that if moral issues are not openly discussed, this leads to leaving ethical issues unnoticed and unacknowledged, resulting as a moral amnesia. Moral muteness can result in higher levels of moral stress, and in decreased authority for ethical standards (Bird & Waters, 1989). Empirical support for this connection has also been found: in one study the degree of openness in talking about ethics predicted the frequency of unethical behaviour (Treviño, Weaver, Gibson, & Toffler, 1999), and in another, more organisation-wide communication and greater intensity of communication both reduced occurrences of fraudulent behaviour (Schnatterly, 2003). Baucus and Beck-Dudley (2005) highlight the importance of discussions also when breaches of ethicality take place. They argue that if unethical behaviour occurs, top management should invest in in-depth discussions with employees to find out why they did not fully understand the organisation’s virtues and how to implement these virtues better. Baucus and Beck-Dudley (2005) suggest that appropriate remedial action would be re-emphasising the virtues and strengthening trust within the organisation. Finally, Waters (1988) argues that managers should initiate good dialogue about ethical issues with employees, and so demonstrate their willingness and interest in discussing ethical issues that employees encounter at work.

The final dimension of ethical organisational culture in the CEV model is the virtue of *sanctionability*, the reinforcement of ethical behaviour. According to Kaptein (2008), this dimension refers to the likelihood of employees and managers being rewarded for ethical behaviour and punished for behaving unethically. Both positive and punitive ways of reinforcement are important in creating an ethical culture and supporting ethical conduct. The reinforcement theory (applied in the work context by, e.g., Luthans and Kreitner, 1985) posits that individuals are affected by the consequences of their past decisions when confronting new decision-making situations in the future. According to this approach, rewards will lead to repetition and punishment to avoidance. Also the expectancy of getting severely punished for unethical conduct (in comparison with the potentially gained benefits) can act as a deterrent to behaving unethically (e.g., Sutherland, 1983). On the other hand, if unethical behaviour has no consequences or is even rewarded, this sends the message to both perpetrators and onlookers that unethical conduct is acceptable or even desirable in the organisation (Ball, Treviño, & Sims, 1994).

Empirical findings support the connection between reinforcement and (un)ethical behaviour. Kaptein (1998) found numerous examples of unethical behaviour following upon similar forms of unethical conduct that passed without intervening, and were thus tolerated or even encouraged. In his study, Kaptein (1998) also found examples of situations, where failing to reward ethical conduct led to unethical behaviour. This finding was supported by the study of Román and Munuera (2005), which showed that the more ethical behaviour was rewarded, the less people committed to violations. It should be noted, however, that over-reliance on reinforcement by rewards and punishments may lead to ethical behaviour, which is based on the "wrong" reasons (Baucus & Beck-Dudley, 2005). Employees can become encouraged to operate on the lower levels of moral reasoning: to gain rewards and to avoid punishments. This kind of ethical behaviour may endure when employees are under direct supervision or when rules can be directly applied to the situation, but fail when employees face uncertain or ambiguous situations without monitoring (Baucus & Beck-Dudley, 2005). It is also possible, that relying only on rewards and punishments leads employees to conceal problems or lay blame on others. This way they can try to ensure that their actions appear to meet the criteria for rewards (Baucus & Beck-Dudley, 2005). However, in the CEV model, sanctionability is only one of eight dimensions, so supporting ethical actions is not merely based on rewards or punishments. To conclude, if ethical conduct is not acknowledged with rewards, employees may not see ethicality as worth pursuing, which can increase the probability of their resorting to unethical behaviour. On the other hand, if unethical conduct goes without punishment, it signals to employees that breaches of ethicality are acceptable. From both viewpoints, the reinforcement of ethicality is an important part of ethical organisational culture.

Kaptein (2008) tested the CEV model empirically with four interlocking studies. The first served as a pilot study. In it 96 theoretically drawn questionnaire items were reduced to 72, including seven dimensions (congruency of supervisors and senior management were both included in one dimension). The second study applied an exploratory factor analysis, the results of which revealed eight factors (altogether 58 items) fitting the data. In this case the virtue of congruency was divided into two separate factors. In his third study, Kaptein (2008) tested this factor structure with confirmatory factor analysis, and found support for both discriminant validity (all the observed items loaded positively and significantly on the postulated dimensions) and convergent validity (all eight dimensions loaded positively on overall ethical organisational culture). The fourth study, using multivariate analyses of variance with a sample of employees from three companies, tested whether different organisations have identifiable ethical organisational cultures. The results indicated that there was an overall significant difference between the three companies, and also significant differences regarding four CEV dimensions between the organisations: clarity, congruency of management, supportability and transparency. Therefore, compared to Key's (1999) study, which utilised the ECQ-M-scale, where she found no significant differences in ethical culture between organisations, the

CEV model provided more promising results. However, Kaptein (2008) noted as a limitation of his study that the rest of the eight virtues did not differ from one company to another. He recommended that future studies should be conducted with a more diverse group of participating companies and from other countries. The present research aimed at further validating the CEV scale among Finnish managerial and organisational samples.

1.1.5 Previous studies on the ethical context

Previous studies that have investigated the ethical context in relation to different outcomes are reviewed in Table 1. Studies concerning ethical climate have been excluded from this review, as the focus of the present research is ethical organisational culture. As seen in Table 1, a majority of the studies have been conducted since the year 2000, which shows that ethical culture is a relatively new and rapidly expanding area of research. Previous studies have mainly relied on simple research designs, looking at connections between ethical context (operationalised with various measures) and different outcome variables using mostly regression analyses. Some studies have also included analyses of variance, factor analyses and path analyses. All the studies have been cross-sectional questionnaire studies, only one using multisource data (Kaptein, 2011b).

The outcome variables used in the previous studies can be divided into two main categories: variables preceding ethical decision-making (personal values, moral imagination, the recognition of ethical problems, ethical judgement, and intention to act) and attitudinal and behavioural outcomes (organisational commitment, response to observed wrongdoing, observed unethical behaviour, organisational trust, ethics management, organisational innovativeness, job commitment, job performance, fairness, person-organisation fit, perceived organisational support, job satisfaction, turnover intention, satisfaction with supervisors and co-workers, social responsibility, and organisational effectiveness). Only few studies have investigated the experiences of managers (Baker, Hunt, & Andrews, 2006; Kaptein, 2011b; Vitell & Hidalgo, 2006) whereas a substantial number of studies have focused on employees from the sales and marketing sector (see Table 1).

The present research differed from previous studies in three main ways. First of all, it investigated experiences of ethical culture among managers and public sector employees, both of whom have so far remained largely unexplored. Gaining information about how organisational members with different status and background perceive their organisation's ethics can lead to a more detailed understanding of the concept of ethical culture, and also provide broader validity for the CEV measure. Secondly, this research utilised multiple analysis of data: mediator modelling, combining quantitative and qualitative methods, and finally studying both individual and shared experiences by using multilevel modelling. As previous studies have been methodologically simpler, this research was expected to produce reliable and more detailed new information about the phenomena in question. Thirdly, by combining ethical culture

with psychological outcomes, namely, ethical strain, burnout, work engagement and personal work goals, the present research provided a new avenue for studying organisational ethics.

TABLE 1 Research findings related to the ethical context at work, listed in alphabetical order

Author(s), Year	Participants & Study design	Ethical context (measure)	Outcome(s)	Main Analyses	Findings
Baker et al. (2006)	489 managers in a questionnaire study	Corporate ethical values (Corporate Ethical Values Scale; Hunt et al., 1989)	Organisational justice	Structural equation modelling	Corporate ethical values were positively related to procedural and distributive justice.
Caldwell & Moberg (2007)	164 students from an MBA programme in a combined questionnaire and simulation study	Ethical organisation culture (items developed for the study)	Moral imagination	Hierarchical regression analysis	Ethical organisation culture had a positive direct influence on better moral imagination (when individuals are faced with choices that do not have clear ethical implications).
Douglas et al. (2001)	304 practising accountants in a questionnaire study	Organisational ethical culture (Corporate Ethical Values Scale; Hunt et al., 1989)	Personal values (ethical orientation; idealism, relativism), ethical judgement	ANCOVA and path analysis	Ethical culture was associated with higher idealism, which, in turn, was negatively related to ethical judgement.
Hunt et al. (1989)	1246 employees in marketing and advertising in a questionnaire study	Corporate ethical values (Corporate Ethical Values Scale; Hunt et al., 1989)	Organisational commitment	ANOVA and path analyses	Higher corporate ethical values were related to better organisational commitment.
Kaptein (2009)	4056 employees in a questionnaire study	Ethical organisational culture (Corporate Ethical Virtues Scale; Kaptein, 2008)	Ethics programmes	Hierarchical regression analysis	Using a one-dimensional measure for ethics programmes and ethical culture yielded a strong positive relationship. Individual relationships between the components of ethics programmes and the dimensions of ethical culture were very mixed (in significance, strength, and nature).

(continues)

TABLE 1 (continues)

Author(s), Year	Participants & Study design	Ethical context (measure)	Outcome(s)	Main Analyses	Findings
Kaptein (2011a)	5065 employees in a questionnaire study	Ethical organisational culture (Corporate Ethical Virtues Scale; Kaptein, 2008)	Response in observed wrongdoing	Structural equation mod- elling	Three internal actions (confrontation, reporting to management, and calling an ethics hotline) were positively related to at least four of the eight dimensions of ethical culture. Inaction and external whistleblowing were negatively related to at least four of the eight dimensions of ethical culture.
Kaptein (2011b)	341 triads with one manager and two employees in a questionnaire study	Ethical organisational culture (Corporate Ethical Virtues Scale; Kaptein, 2008)	Observed unethical behaviour (control variables: ethics pro- gramme and ethical climate)	Hierarchical regression analysis	Six of the eight dimensions of ethical culture were negatively related to observed unethical behaviour. (Clarity and transparency were not significant.)
Pučetaite et al. (2010)	519 employees in a questionnaire study	Ethical organisational practices (items de- veloped for the study)	Organisational trust, ethics management tools	Linear regres- sion analysis	Of the ethical organisational practices, fair and just human resource management and employ- ees' participation had the strongest associations with organisational trust.
Riivari et al. (2012)	147 employees in a questionnaire study	Ethical organisational culture (Corporate Ethical Virtues Scale; Kaptein, 2008)	Organisational innova- tiveness	Multivariate linear regres- sion analysis	Ethical culture was positively related to organi- sational innovativeness (behavioural, strategic and process innovativeness). Of the different CEV dimensions, especially congruency of man- agement, discussability and supportability were associated with better innovativeness.

(continues)

TABLE 1 (continues)

Author(s), Year	Participants & Study design	Ethical context (measure)	Outcome(s)	Main Analyses	Findings
Sharma et al. (2009)	202 employees in a questionnaire study	Corporate ethical values (Corporate Ethical Values Scale; Hunt et al., 1989)	Job commitment and performance, fairness	SEM, multi-group analyses (test for moderating role of fairness)	Corporate ethical values had a positive relationship with better commitment and performance. The impact of corporate ethical values on commitment and job performance was weaker when fairness was low.
Singhapakdi (1993)	367 American Marketing Association members in a questionnaire study	Organisational ethical culture (two scenarios for "more ethical" and "less ethical" cultures)	Machiavellianism, perceived ethical problem, perceived alternatives (to response to the ethical problem)	ANOVA	Ethical culture was positively related to the ethical sensitivity (perceived ethical problems) of marketers. Ethical culture had a more positive effect on ethical sensitivity and on the remedial alternatives of a high Machiavellian marketer than on a low Machiavellian marketer.
Sweeney et al. (2010)	555 auditors from Ireland and the U.S. in a questionnaire study	Ethical culture (Corporate Ethical Values Scale; Hunt et al., 1989, and additional items developed for the study)	Ethical evaluation and intention to act	Exploratory factor analysis, multiple regression analyses	The factors of ethical culture were called "Unethical pressure", "Unethical tone at the top", and "Lack of timely penalties". A greater perceived pressure to engage in unethical actions and a greater perceived unethical tone at the top were related to lower ethical evaluation, and unethical pressure was related to greater intentions to engage in unethical actions.

(continues)

TABLE 1 (continues)

Author(s), Year	Participants & Study design	Ethical context (measure)	Outcome(s)	Main Analyses	Findings
Treviño et al. (1998)	318 alumni of two private U.S. colleges	Ethical climate and ethical culture (items developed for the study)	Organisational commitment, observed unethical behaviour	Principal components factor analysis, hierarchical regression analyses	Ethical climate and culture were found to be related but different constructs. Both ethical climate and ethical culture were related to higher organisational commitment, and ethical culture was associated with less observed unethical behaviour.
Valentine et al. (2002)	304 employees in a questionnaire study	Corporate ethical values (Corporate Ethical Values Scale; Hunt et al., 1989)	Organisational commitment, person-organisation fit	Path analysis	Corporate ethical values were positively associated with organisational commitment and person-organisation fit.
Valentine et al. (2006)	460 employees (random sample from the Institute of Management Accountants) in a questionnaire study	Corporate ethical values (Corporate Ethical Values Scale; Hunt et al., 1989)	Perceived organisational support, job satisfaction, turnover intention	Mediated regression analyses	Perceived organisational support partially mediated the effect of corporate ethical values on both job satisfaction and intention to exit. (Higher ethical values, increased POS, better JS and reduced TI.)
Valentine & Barnett (2007)	373 sales/marketing professionals in a questionnaire study	Perceived organisational ethics (combining items from ethical culture scale; Treviño et al., 1998, and Corporate Ethical Values Scale; Hunt et al., 1989)	Recognition of ethical issues, ethical judgements, ethical intention	Confirmatory factor analysis (CFA), structural equation modelling (SEM)	Perceived organisational ethics was positively related to ethical judgements and ethical intentions, but not associated with respondents' recognition of an ethical problem

(continues)

TABLE 1 (continues)

Author(s), Year	Participants & Study design	Ethical context (measure)	Outcome(s)	Main Analyses	Findings
Valentine (2009)	373 sales/marketing professionals in a questionnaire study	Ethical context (ten items from ethical culture scale; Treviño et al., 1998, and five items from Corporate Ethical Values Scale; Hunt et al., 1989)	Ethics training, satisfaction with supervisors and co-workers	CFA, mediated regression analysis	Corporate ethical values and ethical culture fully mediated a positive relationship between ethics training and satisfaction with supervisors. Ethical context partially mediated a positive relationship between ethics training and satisfaction with co-workers.
Valentine et al. (2011)	Two samples: 781 healthcare and administrative professionals, and a convenience sample of 210 sales and business professionals in a questionnaire study	Corporate ethical values (Corporate Ethical Values Scale; Hunt et al., 1989)	Job satisfaction, turnover intention	CFA, SEM analyses	Corporate ethical values were positively related to job satisfaction, which was associated with lower turnover intentions. A direct negative association was found between corporate ethical values and TI among healthcare workers, but not among sales and marketing employees.
Vitell & Hidalgo (2006)	387 marketing managers from the U.S. and Spain in a questionnaire study	Corporate ethical values (Corporate Ethical Values Scale; Hunt et al., 1989)	Social responsibility and organisational effectiveness (also ethical ideology; idealism/relativism, and organisational commitment)	CFA, multiple regression analyses	Corporate ethical values had a significant positive effect on the degree of importance that individuals attributed to the role of ethics and social responsibility in achieving organisational effectiveness. The ethical values were higher in the U.S. sample than in the Spanish sample.

1.1.6 Organisational ethics in the Finnish context

Organisational ethics is always a part of the broader, social context. A national survey in 2011 that reported current trends in organisational ethics showed alarming results concerning the U.S.: the strength of corporate ethics cultures was at its lowest in a decade (Ethics Resource Center, 2012). On a general level, Finland has been in the top six (often in first or second place) of the least corrupt countries since 2000, according to the Corruption Perceptions Index (CPI) (Transparency International, 2012). The latest national Finnish corporate culture survey available presents the situation in December 2008 (Keskuskauppakamari, 2009). At that time Finnish managers reported that trust prevailed in work communities, that managers were good leaders to employees and that staff appreciated their company as an employer. However, employees' views were more critical: they gave lower ratings, for example, on leadership behaviours, perhaps due to the economic recession that took place in 2008. As noted in the survey report, employee trust in organisations decreases when recession causes a general increase in redundancies, even if they do not occur in one's own organisation. Such collective uncertainty may also have had an effect on the responses in the present research, as the participants in Studies I and II took part in the study in the autumn of 2009, when the economic recession in Finland was still on-going.

According to the Finnish corporate culture survey (Keskuskauppakamari, 2009), managers believed that corporate responsibility could be an asset in promoting customer loyalty and improving company reputation. A majority of the managers thought that corporate responsibility supports employee motivation and competitiveness, enhances the quality of the company, and discourages white-collar crime. In addition, 37% of managers believed that ethical values could be an advantage when recruiting new employees. In sum, managers associated many positive outcomes with ethical values in organisational practices.

The survey results (Keskuskauppakamari, 2009) showed further that there was a significant connection between values and culture. If the organisation had a set of clearly defined values, then also the different dimensions of corporate culture (e.g., a human-centred atmosphere, clear instructions for work, well-being at work) got higher ratings among both managers and employees. Managerial and employee views were also similar regarding the actual behaviours in the organisation, in terms of whether or not they were seen to be in line with the identified values. A majority of managers (77%) believed that values were manifested in organisational practices. It should be noted, however, that only 7 per cent of managers agreed completely that organisational actions reflected these values, whereas the equivalent percentage was 19 in 2005. Also a majority of the employees (65%) believed that values were actually applied in their workplace. According to the survey report, voluntary ethical principles and codes began to be more common in organisations during this decade. Managers who responded to the survey thought that the most common areas where vol-

untary ethical principles prevailed were employee well-being, customer services and compensation procedures (in case of errors or flaws). Employees were more critical towards the actual implementation of these voluntary ethical principles than managers: where 79% of managers were of the opinion that their organisation complied with its ethical values well, only 45% of employees thought so. In conclusion, by the end of 2008 Finnish business culture had incorporated ethical values, although to what extent was differently assessed by managers and employees, with managers giving more positive evaluations than employees did.

Kujala (2004) investigated changes in Finnish business ethics during 1994–1999 by means of surveys of managing directors in large manufacturing companies in Finland. The most important values were quite consistent during this time: honesty and the pursuit of excellence were rated as the two most important values in business life at both time points. Caring as a business value received more importance in 1999 than six years earlier. On the whole, managers' attitudes changed positively towards ethical issues during the research period (Kujala, 2004). This positive change was strongest in moral issues related to the environment, but positive development in moral attitudes also appeared in relation to community and government, owners, and employees.

Kujala, Lämsä, and Penttilä (2011) studied Finnish managers' moral decision-making patterns and their change in the same sample as described above, but using a three-phase study (1994, 1999, 2004). Managers were found to apply most often a utilitarian cost-benefit analysis when evaluating business decisions. This utilitarian dimension was important in the managers' decision-making in all time periods. Overall, managers' moral decision-making patterns were found to change over time: the patterns became more multidimensional during the study period, with a broad-based moral equity dimension and a relational dimension arising at the later time points. Possible reasons were found in changes in the Finnish economic context during the study period: managers may have been influenced by the fact that the depression turned into economic prosperity and growth, which has been shown to contribute to the spread of post-materialist values, such as the importance of social relations (Kujala et al., 2011). Another influence may have been the increased public discussion of the importance of ethical issues in business.

1.2 Ethical dilemmas and ethical decision making

As described in the CEV model, ethical behaviour is seen as a significant outcome of ethical culture (Kaptein, 2008, 2011b). In order to understand better what this means in practice, we also need to recognise the processes leading to (un)ethical behaviour. Situations requiring consideration of what is right or wrong can be defined as ethical dilemmas (e.g., Treviño, 1986). According to Nash (1993), managers face two types of ethical dilemmas at work: situations where one does not know what is the right or wrong thing to do (type A di-

lemma), and situations where one knows what is right but fails to act accordingly (type B dilemma). Nash (1993) defines type A problems as acute dilemmas, where the alternatives in decision-making do not suggest a clear-cut boundary between right and wrong. This kind of ethical uncertainty can emerge, for example, when managers must decide about plant closures. Even though there might be a pressing need for operational downsizing, managers can still feel unsure whether the closure was morally the right thing to do. Type B dilemmas refer to situations where the difficulty is not in distinguishing right from wrong, but in recognising that important values are being violated in practice (Nash, 1993). For example, giving false information or concealing facts in order to protect the company's image can be type B dilemmas. Both type A and B situations indicate discordance between the individual and the environment. In this research I use this definition in relation to employees as well as managers, because ethical challenges can be expected to occur among other organisational members and occupational groups besides managers. Previous research has studied ethical dilemmas faced by, for example, social workers (Banks & Williams, 2005; Csikai & Bass, 2001), accountants (Likierman, 1989), and salespersons (Hoffman, Howe, & Hardigree, 1991).

There are numerous models of ethical decision-making, most of which focus on the cognitive-developmental aspect (e.g., Ferrell & Gresham, 1985; Jones, 1991; Treviño, 1986). Rest's (1994) model of moral action distinguishes four major components in this decision-making process. The first stage is recognising the ethical nature of the problem. This requires ethical sensitivity. Secondly, prescriptive reasoning leads to a prescriptive judgement: what might the ideal solution to the problem be? Thirdly, an ethical intention or ethical decision is formed, which involves ethical motivation. In other words, the individual chooses whether or not to act according to his or her ethical judgement. The fourth and final stage is the actual (un)ethical behaviour, which is a function of the individual's ethical character. Gaudine and Thorne (2001) later proposed a model which incorporates emotions in Rest's (1994) four-stage process. Based on their theoretical analysis, Gaudine and Thorne (2001) posit that arousal and positive affect can increase the probability of identifying ethical dilemmas, lead to making prescriptive judgements at a more sophisticated level of moral reasoning, increase the tendency to make ethical decisions consistent with prescriptive judgements, and lead to a greater likelihood of the person acting in compliance with the ethical decisions that he or she has made.

However, ethical decision-making is not always a rational process. From the psychological perspective, individuals do not consistently interpret ethical dilemmas on a conscious level, and cognitive guidelines may not always mean avoiding ethical lapses (De Cremer, van Dick, Tenbrunsel, Pillutla, & Murnighan, 2011). A rational approach may not, therefore, be sufficient to account for unethical behaviours. Tenbrunsel and Messick (2004) introduced the term *ethical fading*, which refers to the tendency of individuals to fade out the ethics from a moral dilemma through psychological processes. An underlying component in this process is self-deception. By avoiding the ethical implications of a

certain decision, individuals can choose to act in a self-interested manner and still hold the belief that they are behaving ethically. Tenbrunsel and Messick (2004) argue that the reason for not recognising the ethical components of a decision is not so much being morally uneducated, but these psychological tendencies. This leads Tenbrunsel and Messick (2004) to suggest that traditional, narrow-focused ethical training may not be effective in reducing unethical conduct, and that such training should be targeted at recognising and acknowledging ethical aspects at work.

After a decision about an ethical dilemma has been made, an organisation's members might also use *rationalisation techniques* (Anand, Ashforth, & Joshi, 2004). Rationalisation can enable unethical actions, because it neutralises their negative associations and regrets (Crane & Matten, 2007). For example, euphemistic language can be used to describe immoral actions in a way that makes them appear inoffensive (Anand et al., 2004); such as talking about corporate restructuring instead of massive lay-offs. Also *moral muteness* (Bird & Waters, 1989) is a way of avoiding ethical responsibilities. This refers to avoiding ascribing ethical terms to one's work even if actions are done for moral reasons or have clear moral consequences. Bird and Waters (1989) found in their study that managers tended to reframe ethical actions and motives, talking instead of practical reasons stemming from organisational interests or economic good sense.

In addition to moral muteness, *amoralisation* can act as a way of distancing oneself from ethical dilemmas. This process happens when managers try not to define themselves or their projects as being ethically motivated or ethical in nature. Instead, they highlight corporate rationality and justify their actions with corporate self-interest (Crane & Matten, 2007). In this case even intensely ethical issues can be viewed as merely business-related problems, without any moral dimension. If, on the other hand, managers do use moral language, this is more likely to trigger ethical thinking (Treviño & Nelson, 2007). It therefore seems reasonable to assume that an ethical culture (including, for example, openness to discussion of ethical issues) can make it easier to recognise ethical questions at work.

In addition to examining personal features, such as the aforementioned level of moral reasoning, affect, and avoidance, a considerable body of research has focused on the associations between ethical decision-making, ethical behaviour and ethical culture. Ethical culture has been considered the most important factor influencing ethical behaviour, especially in reducing unethical actions (Douglas et al., 2001). However, empirical evidence explicitly testing this relationship is still scarce (see Table 1). In this research, I investigated how ethical culture is associated with ethical strain, a concept which includes managers' experiences of ethical dilemmas and how often they face these situations at work. In addition, ethical strain (including the prevalence of ethical dilemmas) was examined as a mediating factor between ethical culture and occupational well-being.

1.3 Ethical strain

In psychology, the concept of stress is a broad term which can refer to 1) stress factors, 2) stress reactions, and 3) the interaction and imbalance between individual and environment (e.g., Cooper et al., 2001; Kinnunen & Feldt, 2005; Sonnentag & Frese, 2003). Stress factors refer to the stimuli that cause stress, that is, different straining situations, such as too much work to do in too little time. Stress reactions refer to the physiological or psychological responses that arise in stressful situations. This definition sees stress as an outcome variable, whereas stress factors represent independent variables. The third definition examines stress factors and reactions together, and sees stress as resulting from interactions between the individual and the environment. According to this concept, stress arises when an individual assesses that a certain interactional situation exceeds his or her personal resources and poses a threat to well-being (Lazarus & Folkman, 1984).

There is also a plethora of different concepts available that take into account that facing ethical dilemmas can cause the experience of stress (DeTienne, Agle, Phillips, & Ingerson, 2012). A major shortcoming is, however, that most of the studies concerning this phenomenon have occurred only in the field of nursing and health care, even though ethical challenges in decision-making – such as about redundancies, fair treatment of employees and truth-telling – are also present in other types of work. For example, Raines (2000) and O'Donnell et al. (2008) used the term *ethics stress* and *ethical stress*, Raines (2000) referring to stress associated with ethical issues faced among oncology nurses. Ulrich et al. (2007) utilised the concept *ethics-related stress*, which is defined as occupational stress, i.e., the emotional, physical and psychosocial consequences of moral distress. Distress stems from knowing what the morally right course of action is, but being constrained to carry out that action. In their study, nearly two-thirds of the sample (nurses working in health care) reported that there are some ethical issues they can do nothing about, and many reported feelings of frustration and fatigue because of these situations.

Menzel (1993, 1996) used the term *ethics-induced stress*, which he studied among public sector employees. Menzel (1996) defined the term as something that can occur when employees' personal ethical values differ significantly from the organisations' ethical environment, or its' members' ethical standards. Similarly, Thorne (2010) developed a theoretical framework of adverse outcomes associated with ethical conflict, where emotional distress is seen to arise when employees in the workplace make or observe decisions that go against their personal values.

Bird and Waters (1989) applied the concept of stress arising from ethical dilemmas to managerial work. In their study, they used the concept of *moral stress* to describe the pressures that managers commonly face when experiencing role conflict in the workplace. Managers are often faced with challenges from the need to balance between ethical demands (e.g., providing a safe and

healthy work environment) and the demands of profitability or productivity. When faced with moral stress, managers typically cope by addressing the mere economic concerns of the decisions, treating them as morally neutral (Bird & Waters 1989).

Reynolds, Owens, and Rubenstein (2012) proposed a model in which managerial moral stress is seen to result from the uncertainty of balancing between multiple stakeholder expectations within and across many different role identities. Also Wyld and Jones (1997) used the term *moral stress* to refer to conflicting views of ethical issues between the organisation and the individual. Finally, the concept of moral stress was used in a study by Lützén, Cronqvist, Magnusson, and Andersson (2003), where it was applied in the context of nursing. They defined it as a situation in which individual cannot carry out personal moral values because of perceived external constraints.

Moral distress is another construct that has been used to describe negative feelings that arise from facing ethical dilemmas. In many studies moral distress is defined as a negative feeling state, a psychological disequilibrium that originates in a situation where one cannot carry out a chosen moral action because of external (e.g., institutional) obstacles (Fry, Harvey, Hurley, & Foley, 2002; Jameton, 1984; Källemark, Höglund, Hansson, Westerholm, & Arnetz, 2004; Nathaniel, 2006; Wilkinson, 1987). Fry et al. (2002) followed the distinction made by Jameton (1993), where moral distress is divided into initial and reactive moral distress. The former is characterised by feelings of frustration, anger and anxiety when one cannot carry out one's moral responsibilities and there is an interpersonal conflict of values. Reactive moral distress occurs when one does not react to the initial stress, which further causes psychological reactions such as depression and feelings of worthlessness (Fry et al., 2002; Jameton, 1993). Moral distress can also be studied in terms of its intensity and frequency (Corley, Minick, Elswick, & Jacobs, 2005; Ohnishi et al., 2010; Pauly, Varcoe, Storch, & Newton, 2009).

Following the latter definition of moral distress, the present research utilised the concept of *ethical strain*, encompassing both the frequency of facing ethical dilemmas at work (stressor) and the magnitude of the stress experienced in these situations (reaction). Previous research on ethical stress and its related constructs has been conducted mostly among nurses, so in a very specific context. In this research the concept of ethical strain was used more broadly, to refer to stress reactions caused by ethical dilemmas. Ethical strain was operationalised by measuring the prevalence of ethical dilemmas (i.e., stressors) and the stress reaction caused by these dilemmas (i.e., ethical strain; Feldt, Huhtala, & Lämsä, 2011; Huhtala, Lähteenkorva, & Feldt, 2011). In this definition ethical strain is seen to stem from situations in which the demands and expectations of the environment exceed the individual's resources. It combines the frequency of ethical dilemmas with the intensity of stress in these situations, and thus aims to give a more extensive picture of the phenomenon, showing both how stressful ethical dilemmas are experienced as being, and how often people actually face these situations. This kind of two-dimensional approach has been used

previously by Corley et al. (2005), DeTienne et al. (2012) and Pauly et al. (2009), who showed that stress frequency and intensity are positively correlated.

The notion of ethical strain follows psychological stress theories, where stress results from a transaction between the individual and the environment (Lazarus & Folkman, 1984; for reviews, see Kahn & Byosiére, 1992, and Cooper et al., 2001). That is, different types of conflict are typically considered to be stressors in psychological research. Ethical dilemmas, as previously discussed, represent this kind of a conflict, where one does not know what decision to make, or is forced for some reason to act against rules, norms or personal values (Nash, 1993). Both examples indicate discordance between the individual and the environment, and are therefore possible sources of stress. A previous qualitative study focusing on Finnish managers showed that ethical strain stemmed from three types of conflict: 1) value dilemmas over which the managers had no personal influence, 2) external demands that exceeded managers' abilities or knowledge, and 3) situations where managers were committed to following personal ethical values despite the external pressures (Huhtala et al., 2010).

Some previous empirical studies have investigated ethical strain or its related constructs with different predictors and outcomes. One study (O'Donnell et al., 2008) found a strong connection between ethical context and ethical stress, and showed that ethical issues and employer-provided ethics resources were predictors of ethical stress. Ethical stress was found to be negatively related to career satisfaction, and positively related to intent to leave (O'Donnell et al., 2008). Ulrich et al. (2007) found that ethical climate partially mediated the relationship between ethical stress and job satisfaction, and job satisfaction completely mediated the relationship between ethical stress and turnover intentions. If employees have support and resources for ethical concerns, they are more likely to endure higher levels of ethics stress and still be satisfied in their positions (Ulrich et al., 2007).

On the other hand, having the knowledge and skills needed to address ethical issues in the workplace but scarce resources and limited support from the work environment (a non-supportive ethical climate) has been shown to associate with moral distress. Lütznén, Blom, Ewalds-Kvist, and Winch (2010) showed that a negative moral climate at the workplace was related to higher levels of moral stress among nurses. Thorne (2010) discovered that ethical conflict, conceptualised as ethical value (in)congruence, and (a lack of) shared ethical priorities between the employee and the organisation, was related to higher levels of stress, lower organisational commitment, increased turnover intentions, and more absenteeism. Nordam, Torjuul, and Sørlié (2005) conducted a qualitative interview study among male nurses. The nurses reported feeling emotional strain due to the ethical challenges with which they were faced, and frustration, which contributed to the feeling of burnout. Therefore previous research supports the notion that ethical strain can have negative effects on individual well-being, and that the ethical environment may be related to the levels of ethical strain.

1.4 Managers' special role in organisational ethics

In my research, Studies I and II focused on participants who worked in a managerial position. Although management is only one aspect of creating and maintaining an ethical culture (Kaptein, 2011b), managers still have a significant role in the process (Huhtala, Kangas, Lämsä, & Feldt, 2013). Some scholars consider management and leadership to be the most important element of an organisation's ethical culture (Brown & Treviño, 2006a; Treviño, 1990). Because managers have opportunities to exercise power (e.g., in the way they allocate resources), influence organisational actions (e.g., choose criteria for staff decisions) and make value decisions (e.g., set the strategic organisational direction), they can have a significant impact on the ethical organisational culture (Giberson et al., 2009; Paine, 1997). In addition to practical decisions, managers also affect the organisational culture by acting as role models to employees. Therefore the views and values of managers also have an impact through their personal actions: what they pay attention to, and how they react to critical events (Schein, 1983; Treviño, Weaver, & Reynolds, 2006). For example, by representing and communicating high ethical standards, engaging in discussions about ethics, and emphasising attention to goals other than the "bottom line", managers can create and support an ethical culture (Ardichvili et al., 2009).

Managers can also be exposed to higher ethical strain than other employees. Ethical decisions may be everyday concerns for many managers (Waters, Bird, & Chant, 1986), and managers can feel that they are on their own in making these decisions. They can experience a lack of clarity about specific appropriate behaviour while at the same time feeling a general obligation to act in accordance with ethical standards (Waters & Bird, 1987). According to the model of managerial moral stress put forward by Reynolds et al. (2012), the uncertainty of trying to address multiple stakeholder claims within and across different role identities creates feelings of stress. Moreover, the decisions they have to make are often laden with ambiguous and conflicting demands when the morally right thing to do may be expensive for the organisation (Waters & Bird, 1987). A study among Finnish managers revealed that ethical challenges were common in their work: 84% of the participants reported having faced ethical dilemmas, and 25% had experienced high levels of stress due to these dilemmas (Huhtala et al., 2011). The most common content categories of ethical dilemmas that the managers reported were allocating resources and meeting financial goals (Huhtala et al., 2011).

1.5 Psychological outcomes in the context of ethical culture

1.5.1 Occupational well-being

In this research, I focused on the contrasting poles of occupational well-being, namely, burnout and work engagement. Firstly, *burnout* was examined as a possible reaction to an unethical working environment. Burnout was chosen as a negative outcome because it is a well-established phenomenon and there is broad empirical evidence of its adverse consequences for both organisations and individuals (see, e.g., Schaufeli, 2003). Burnout and organisational culture are also both long-term phenomena, and this too seems to justify examining them together. The creation and change of organisational culture is a long, slow process, and job burnout stems from a prolonged strain that is caused by incongruence between the worker and the job (Maslach & Leiter, 1997). If work-related situations build up feelings of stress, this can result in a psychological response of mental weariness.

Burnout syndrome is characterised by three related but empirically distinct dimensions: exhaustion, cynicism, and reduced professional efficacy (Leiter & Schaufeli, 1996; Maslach & Leiter, 1997). *Emotional exhaustion*, which has generally been seen as the most central dimension of burnout (Cox, Kuk, & Leiter, 1993; Maslach, 1993), refers to feelings of energy depletion, fatigue, and being emotionally overextended by one's work (Maslach, 1993). Because exhaustion is the core dimension of burnout and represents the basic stress reaction to straining working conditions, it was used as a separate outcome in Study I. *Cynicism* encompasses negative or indifferent attitudes towards and perceptions of one's work and the people one works with, such as clients or colleagues. Whereas cynicism refers to a person's response to the job, *reduced professional efficacy* refers to feelings of inefficacy and the consequential lack of accomplishment as a response to oneself. It includes the belief that one's performance has declined and that one is unable to carry out one's work responsibilities properly.

According to the model of burnout presented by Maslach and Leiter (1997), the probability of experiencing burnout increases if there is a mismatch between an employee and his or her job. According to their model, six areas of work life form the organisational roots of burnout: high workload, low control, low reward, community, low fairness, and incongruent values (Maslach & Leiter, 1997). Also organisational justice (employee perceptions of the fairness of their organisation and its practices) has been shown to relate negatively with burnout: especially fair treatment from one's supervisor has been related to lower levels of burnout (Moliner, Martinez-Tur, Peiro, Ramos, & Cropanzano, 2005). These antecedents of burnout come very close to the virtues presented in the CEV model. For example, high levels of feasibility mean sufficient time and other resources as well as personal authority for one's work, and overall, ethical culture represents a fair and supportive work environment. It is important for organisations to gain more insight into how to reduce or prevent burnout due

to organisational practices (such as the ethical organisational culture), as the consequences of burnout are well established. Empirical evidence has shown that burnout is related to reduced emotional and physical well-being (e.g., Ahola, 2007; Burke & Greenglass, 1996), decreased life satisfaction (Demerouti, Bakker, Nachreiner, & Schaufeli, 2000), lower job satisfaction (e.g., Brewer & Clippard, 2002), higher depression (Hakanen, Schaufeli, & Ahola, 2008), absenteeism (e.g., Schaufeli et al., 2009), and job turnover (e.g., Firth & Britton, 1989), all at a substantial cost to both the individuals and organisations concerned.

Secondly, *work engagement* was examined as the positive antipode in occupational well-being. In this research it was expected to associate with a favourable working environment, i.e., an ethical organisational culture. Work engagement has been defined as “a positive, fulfilling, work-related state of mind that is characterized by vigour, dedication, and absorption” (Schaufeli, Salanova, González-Romá, & Bakker, 2002, p. 74). *Vigour* refers to high levels of energy and mental resilience while working, whereby one is willing to invest effort in working and remain persistent even in the face of difficulties. *Dedication* is characterised by feelings of enthusiasm, significance and pride, and being strongly involved in one’s work. *Absorption* refers to getting immersed in one’s work activities; one concentrates fully on what one is doing and is positively engrossed in it. Work engagement has been shown to relate negatively with burnout (for a meta-analysis, see Halbesleben, 2010) and to be a separate concept from workaholism (Schaufeli, Taris, & Bakker, 2006). Several studies have shown that different job resources have a positive association with work engagement: for example, social support (Schaufeli & Bakker, 2004), social climate (Hakanen, Bakker, & Schaufeli, 2006), and rewards and value fit (Koyuncu, Burke, & Fiksenbaum, 2006).

Ethical organisational culture includes many of the aforementioned resources, such as supportability and rewards for ethical actions, and can therefore be theorised as a favourable working environment that can promote work engagement. Studies on work conditions that can enhance work engagement can also contribute to other positive outcomes, as previous empirical studies have shown that work engagement also associates with higher self-rated health and work ability (Hakanen, Bakker, & Schaufeli, 2006), better job performance (e.g., Halbesleben & Wheeler, 2008; Salanova et al., 2005), employee retention (Schaufeli & Bakker, 2004), and organisational citizenship behaviours (Bakker et al., 2004).

In addition to investigating the relationships between ethical culture and well-being at an individual level, Study III focused on shared experiences of burnout and engagement, and how shared ethical culture associates with shared well-being. Some previous empirical studies have shown that feelings of burnout and/or engagement can pass from one employee to another (Bakker, Le Blanc, & Schaufeli, 2005; Bakker, van Emmerik, & Euwema, 2006; Mauno, De Cuyper, Tolvanen, Kinnunen, & Mäkikangas, 2013; Mauno, Kiuru, & Kinnunen, 2011). As Bakker et al. (2006) propose, the underlying processes can be unconscious emotional contagion (employees perceive and take on e.g. symptoms of

burnout by mimicking the facial expressions, postures and behaviours of others) or more conscious empathic crossover (tuning in and experiencing feelings similar to those of other employees). The results of their study supported the notion that co-workers can have a significant role in the development of burnout, while on the other hand engaged workers can create a positive work environment by communicating their optimism and pro-active behaviours to others (Bakker et al., 2006). Also high levels of cohesiveness and social support in work teams have been found to be important moderators in the crossover of emotional exhaustion (Westman, Bakker, Roziner, & Sonnentag, 2011). This research investigated for the first time how a shared ethical culture is related to the shared experiences of occupational well-being in different work units.

1.5.2 Personal work goals

In addition to well-being indicators, *personal work goals* were investigated as a possible outcome and response to the ethical culture of one's organisation. Personal work goals were chosen for this research because they have been found to be susceptible to the psychosocial work environment (Hyvönen, Feldt, Tolvanen, & Kinnunen, 2010), and to be of importance in relation to both individual outcomes (e.g., well-being; Hyvönen, Feldt, Salmela-Aro, Kinnunen, & Mäkikangas, 2009) and organisational outcomes (e.g., organisational commitment; Maier & Brunstein, 2001, job performance; Harpaz, 1990).

In this research I followed Little's (2000, 2007) social ecological model, where goals are seen as personal projects in the process of adaptation and well-being. These projects reflect intentional actions which are directed towards sustaining the personal goals that are most central to the person. This requires negotiation between personal (e.g., personality traits) and contextual (e.g., work opportunities) features. In this research the focus was on personal projects in the work domain, referred to as personal work goals. Goal setting at work can be directed towards other organisational members and the whole organisation (Grant, Little, & Philips, 2007) as well as towards personal goals such as well-being or job security (Hyvönen et al., 2009).

As personal projects are susceptible to contextual factors (Little, 2000), organisational culture is likely to associate with the contents of personal work goals. For example, an unethical culture is a risk factor for ethical conflicts and other stressful situations. This may lead to workers deciding to pursue goals directed away from the stressful organisation, such as relocating to a different work unit within the same organisation or getting a new job in a completely different workplace. On the other hand, organisations with a high ethical culture can provide identifiable values which can increase the compatibility between employee and organisation. This may have a positive effect on employees' attachment to the goals and objectives of their organisation (Posner, Kouzes, & Schmidt, 1985), and thus lead to organisation-related goals (e.g., striving for the success of one's department). So the contents of personal goals can have a significant effect on both the individual and the whole organisation, as goals guide individual behaviour (Pomaki, Maes, & ter Doest, 2004).

Managers, who were the target of Study II, are in an influential position in their organisation and their personal work goals may therefore have an impact on organisational functions. From the individual perspective, goal contents have been shown to associate with personal well-being (Hyvönen et al., 2009, 2010; Salmela-Aro & Nurmi, 1997). If the work environment supports goal attainment, employees have been found to report positive job attitudes (Maier & Brunstein, 2001; ter Doest, Maes, Gebhardt, & Koelewijn, 2006), show more commitment to the organisation (Meyer & Allen, 1997), and report better well-being (ter Doest et al., 2006).

1.5.3 Background factors studied

Previous research has shown that certain background factors need to be considered in relation to psychological outcomes. As far as occupational well-being is concerned, gender and managerial level have been shown to associate with work engagement in large Finnish samples: female workers and higher level managers have reported higher levels of engagement (Kinnunen, Feldt, & Mäkikangas, 2008; Mauno, Kinnunen, Mäkikangas, & Nätti, 2005). Concerning educational background, there is some evidence that workers with a higher level of education report higher levels of burnout (for a review, see Maslach, Schaufeli, & Leiter, 2001) and higher levels of work engagement (e.g., Mauno, Kinnunen, & Ruokolainen, 2007). Longer working hours have shown mixed associations with well-being, having been related to both higher job exhaustion (van der Hulst, 2003) and higher work engagement (Kinnunen et al., 2008; Schaufeli, Taris, & van Rhenen, 2008). Finally, age can also have an effect on occupational well-being: among younger employees the level of burnout has been found to be higher (Maslach et al., 2001), and older workers have reported better occupational well-being (Warr, 1992). Age is also important in relation to goal setting: goals reflect the vocational development stage (Hyvönen, Feldt, Kinnunen, & Tolvanen, 2011; Hyvönen et al., 2009), and younger workers tend to pursue different goals from more experienced workers. For example, in the career establishment stage, goals might well relate to personal competence and progress, but with more work experience they tend to relate more to organisational goals (Hyvönen et al., 2011). Managerial level has also been shown to associate with personal work goals, with higher level managers more likely to focus on organisational goals (Hyvönen et al., 2009). In this research these background factors (gender, age, educational level, working hours, and managerial level) were taken into consideration as control variables because of their previously found associations with well-being and personal work goals.

1.5.4 Summary of theoretical frameworks linking ethical culture and psychological outcomes

The Aristotelian approach to organisational ethics (Solomon, 2004) posits that virtue and integrity take place in a social context. An ethical organisational culture is an example of a virtuous environment, which is characterised by moral

values, assumptions and beliefs. When the organisation supports the realisation of these virtues, the individual is happy (Ciulla, 2004). Although the Corporate Ethical Virtues model includes normative dimensions, which serve to increase employees' ethical behaviours and deter unethical actions, ethical values can also promote positive interactions among employees (Valentine et al., 2011). This means that an organisational culture that values ethical virtues promotes employee well-being. In addition, the following frameworks provide a theoretical basis for the different mechanisms that can affect the connection between ethical organisational culture and psychological outcomes.

Firstly, *psychological stress theories* can be applied to explain the theoretical connection between ethical culture and well-being. According to interactional models of stress, stress arises from individual-environment transactions if the demands of the environment exceed individual resources (Cooper et al., 2001; Kahn & Byosiere, 1992; Lazarus & Folkman, 1984). In terms of ethics, deficient resources for ethical behaviour or an unethical culture that does not support ethical decision-making can create these kinds of stressful situations. An ethical culture, on the other hand, provides clear norms and expectations and support for ethical behaviour, and this can reduce experiences of ethical strain (the prevalence of ethical dilemmas and the stress caused by these dilemmas). Both the Person-Organisation Fit model (Chatman, 1989) and the model of burnout (Leiter & Maslach, 2000) take into consideration that a conflict between personal and organisational values creates stress at work, which further impairs employees' occupational well-being. An ethical organisational culture can provide identifiable values and can thus reduce experiences of value conflicts. The connection between ethical culture and well-being was also empirically tested in Study I, where ethical strain was hypothesised to mediate this association.

Peterson and Wilson (2002) have theorised a model in which management systems, structures, and behaviours mediate the association between organisational culture and employee health. They proposed that when investigating how to prevent work-related stress, organisational culture should be the main focus of research. In their model, Peterson and Wilson (2002) describe how cultural assumptions relate to conceptions about individuals and human nature (e.g., whether employees are seen as inherently responsible and motivated or lazy and self-serving), assumptions about relationships (e.g., what kind of communication and co-operation is seen as acceptable in the organisation), and assumptions of time and space (e.g., how working hours are expected to be used or how the offices in the organisation are laid out). Culture also has an effect on how organisational members perceive factors that might cause stress. For example, restricting employee independence and freedom of choice can be seen as acceptable or even desirable in one culture, but experienced as stressful in another. These factors, it is claimed, affect well-being on the level of both the whole organisation and individual employees (Peterson & Wilson, 2002). When organisational conditions create experiences of stress, employees' motivation and job satisfaction are impaired and negative attitudes are created towards the organisation. These individual reactions can lead to higher rates of sickness ab-

sences, turnover intentions and actual job changes, all of which have a negative impact on the organisation. On the basis of this model, Peterson and Wilson (2002) call for more measures that evaluate work-related stress using a broader, cultural perspective, to make it possible to study the whole organisation rather than individual workers. In the present research the CEV scale was used as such a measure.

Secondly, *psychological contract theory* can be used to explain the connection between ethical culture and psychological outcomes. A psychological contract is defined as a set of unwritten reciprocal expectations between one person and another party, such as an employee's organisation or employer, including both material and psychosocial elements (Rousseau, 1989; Schein, 1980). This individual belief about mutual obligations is a subjective perception, and may therefore differ from a written, formal contract or from what other parties think (Rousseau & Tijoriwala, 1998). The psychological contract was initially based on the social exchange theory (Blau, 1964), on "the perception that a promise has been made (e.g., of employment or career opportunities) and a consideration offered in exchange for it (e.g., accepting a position, foregoing other job offers), binding the parties to some set of reciprocal obligations" (Rousseau & Tijoriwala, 1998, p. 679). In relation to ethics, Sims (1991) proposed that when appropriately reinforced, ethical requirements in an organisation can promote the psychological contract if the organisational culture encourages and rewards ethical behaviour. If, on the other hand, the organisation's policies conflict with an employee's personal ethical values, this can be a source of stress to him or her (Boatright, 2003; Sims & Keon, 2000), and lead to a perceived breach of the psychological contract (O'Donohue & Nelson, 2009). Thus, an ethical organisational culture can strengthen the psychological contract between employees and the organisation, which in turn can lead to better occupational well-being and higher commitment towards the employer (and be reflected in, e.g., organisational goals), whereas an unethical culture, which is a form of psychological contract violation, can increase the risk of work-induced stress and can even result in resignation from the organisation (O'Donohue & Nelson, 2009).

Thirdly, *value congruence* forms a central background theory for linking ethical culture and psychological outcomes, as values form the core of ethics. Value congruence refers to the extent to which individual and organisational values are in consonance - or in conflict (Liedtka, 1989). Previous studies have shown that individuals are increasingly seeking work which is in line with their personal values (Collins & Porras, 2002; Miller & Skidmore, 2004). The search for meaningful work that has a good fit with personal values can be one of the most important reasons for career change (Thomas, 1980). It has been shown that a good fit between the values of the employee and the values of the organisation associates with better job satisfaction, stronger organisational commitment, intent to stay in the organisation as well as actual retention, and lower levels of turnover intentions (Ambrose, Arnaud, & Schminke, 2008; Chatman, 1991; O'Reilly et al., 1991). The present research was therefore based on the assumption that an ethical culture is built on values that most employees can

identify with, without experiencing the discomfort and stress that arise from conflicting values. Therefore ethical culture was expected to associate positively with different psychological outcomes such as lower burnout, higher engagement and organisational values.

Person-organisation fit resembles the value congruence approach, as it takes into consideration how an employee's personal values are aligned with those of the organisation (e.g., Chatman, 1989, 1991; O'Reilly et al., 1991). In this process personal characteristics such as values and expectations interact with organisational characteristics (e.g., norms and incentive systems), and affect the individual's attitudinal and behavioural responses (O'Reilly et al., 1991). It is important to assess the employees' perceptions of their organisation, as these may have an even stronger influence on different outcomes, such as job satisfaction or stress, than the actual characteristics of the organisation (Kristof, 1996). This is because cognitive evaluations of certain situations and reactions to them are driven by personal conceptions of reality (Nisbett & Ross, 1980). Therefore personal experience of the ethical organisational culture is likely to have a more significant impact on perceived person-organisation fit than, for example, formal ethical policies, which are not necessarily put into practice. The results of the National Business Ethics Survey from the U.S. (Ethics Resource Center, 2003) showed that employees were more satisfied with their organisation when supervisors and top management were seen to actually act ethically than when they merely talked about ethics without demonstrating it in their actual behaviour.

Coldwell et al. (2008) proposed an exploratory model to indicate how individual perceptions of ethical values in an organisation generate a sense of fit or misfit. They theorise that a fit between individual ethical orientations and organisational ethics generates positive attitudes and behaviours in employees, such as feelings of overall satisfaction with the organisation and retention. In contrast, a misfit between individual and organisational ethics will result in negative attitudes and behaviours (Coldwell et al., 2008). Also Thorne (2010) states that if personal values are not aligned with those of the organisation there is an ethical conflict which may result in adverse outcomes such as stress, lack of organisational commitment and turnover. The valuing of ethical principles by an organisation has been shown to relate positively to person-organisation fit (Andrews et al., 2011). Andrews et al. (2011) suggest that this is due to individuals feeling more compatible with organisations that share their values when these values are ethical. It seems likely that most individuals will find a better fit with organisations that implement ethical values than with organisations that have an unethical culture. Accordingly, I assumed that ethical culture promotes well-being and goals that are directed towards the organisation (reflecting higher organisational commitment), whereas unethical culture is associated with higher levels of ethical strain and non-organisational goals (e.g., job change).

As discussed in the previous section, a weak ethical organisational culture can cause more frequent ethical conflicts, because personal and organisational values are not in congruence. For example, companies with an unethical orien-

tation may pressure employees into engaging in unethical behaviours, and result in person-organisation conflicts (Shafer, 2002). These conflicts can create feelings of *cognitive dissonance*. According to Festinger's (1957) cognitive dissonance theory, a perceived inconsistency between individual cognitions generates a negative intrapersonal state, which individuals strive to minimise. A conflict between personal and organisational values creates this kind of dissonance; the experience of an ethical conflict can cause distress and dissatisfaction with the situation (Viswesvaran et al., 1998). Ethical conflicts can have negative effects on employees' job performance (Schwepker Jr., 2003), and they are negatively associated with organisational commitment (Schwepker Jr., 1999). Employees' efforts to reduce their experience of dissonance may be reflected in their turnover intentions and in the actual decision to leave (Geurts, Schaufeli, & Rutte, 1999). In sum, an unethical culture can increase the probability of ethical conflicts, lead to more experiences of cognitive dissonance, and result in higher stress levels, which impairs well-being. Individuals' attempts to reduce the dissonance they experience can be reflected in personal work goals that are directed away from the current organisation.

Ethical contexts have also been shown to provide *perceived organisational support*. Briefly, the perceived organisational support theory (Eisenberger, Huntington, Hutchison, & Sowa, 1986) is based on the notion that employees form a belief about how much their organisation values their contributions and cares about their well-being. As theorised by Valentine et al. (2006), organisations that implement ethical values are experienced by employees as more supportive than unethical ones. Following Viswesvaran et al. (1998), Valentine et al. (2006) suggest that when management develops an ethical context, employees are likely to perceive their organisation as just to its employees and feel that there is concern for their general well-being. In their study, perceived organisational support was found to link the ethical context to work responses (job satisfaction and turnover intentions). On the basis of these empirical findings, Valentine et al. (2006) posit that "companies need to expand their view of what needs to be done when developing an ethical context to include building employees' recognition of the organisation's concern for individual well-being" (p. 587). In their view, organisational ethics can be a significant factor in determining whether perceived organisational support is developed through organisational processes. Also the processes through which the organisation enhances ethical principles should be transparent, as this helps employees understand the logic underlying these actions (Rhoades & Eisenberger, 2002). In accordance with Ulrich et al. (2007), I proposed that employees experiencing organisational support for handling ethical issues and ethical strain are more willing to stay in that organisation, and this is reflected in their personal work goals and better well-being.

Finally, Dextras-Gauthier et al. (2012) proposed a model combining organisational culture, working conditions and mental health. In this framework a functionalist perspective is used, which views culture as an organisational construct that influences organisational characteristics. These characteristics reflect

the values and ideals of the organisation. Culture is also expected to shape the organisation's working conditions, including, for example, the amount of freedom or control employees experience, the sort of demands that are made on them, the nature of social support provided within the organisation, and its system of rewards, all of which have been shown to associate with mental health (Dextras-Gauthier et al., 2012). From this perspective, a broader context, in other words the ethical culture, can affect working conditions through the values it demonstrates, and consequently influence employee well-being.

1.6 Aims of the research

Combining the research traditions of organisational ethics and occupational psychology, this research aimed at shedding more light on the relationships between ethical organisational culture and psychological outcomes (Figure 2). The main aims of this research were to validate the CEV scale (Kaptein, 2008) to measure ethical culture dimensions, and to study ethical organisational culture in association with ethical strain, burnout, work engagement, and personal work goals. Given managers' special role in building organisational ethics, which can expose them to ethical dilemmas and higher levels of ethical strain more frequently, Studies I and II focused on the experiences of participants working in a managerial position. However, in creating and maintaining an ethical organisational culture employees' perceptions of fairness or justice have also been found to be important (Treviño and Weaver, 2003). Therefore Study III expanded the investigation of ethical culture to all employee levels.

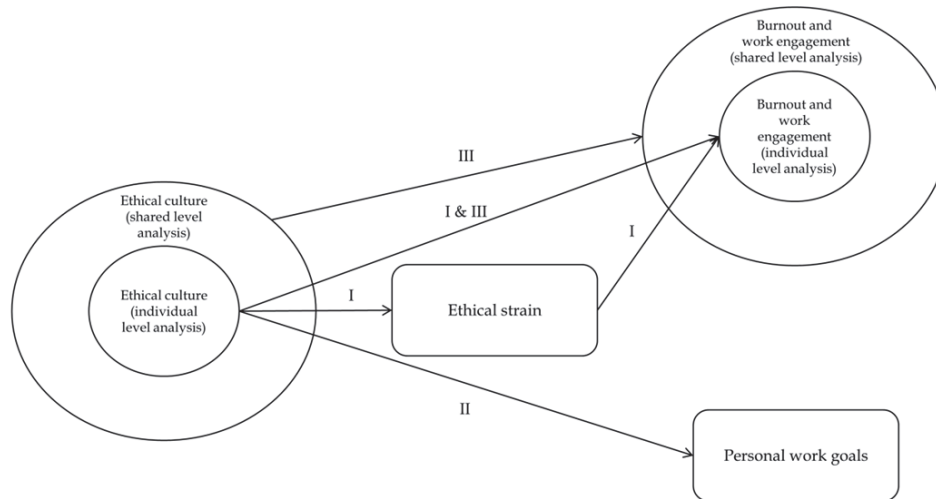


FIGURE 2 The theoretical model of the research, showing the constructs investigated and their relationships

Note: I = relationships investigated in Study I; II = relationships investigated in Study II; III = relationships investigated in Study III.

Study I examined the construct validity of a new questionnaire for measuring ethical culture (CEV scale; Kaptein, 2008), and how far the proposed eight dimensions would represent the evaluations of ethical culture of Finnish managers. In addition, Study I aimed to investigate direct and indirect connections between ethical culture, ethical strain and occupational well-being using individual level analysis.

Study II applied mixed method research to investigate the connections between ethical culture and personal work goals, that is, how managers' evaluations of ethical culture relate to the goals that managers set for themselves at work. First, the contents of the personal work goals were analysed qualitatively, and after that the probability of naming certain goals was studied on the basis of the evaluations of ethical culture.

In **Study III** ethical culture was investigated as a shared phenomenon in different work units in a large public sector organisation. The focus was to examine the associations between ethical culture and occupational well-being (i.e., burnout, work engagement) at both the individual and departmental level.

2 METHOD

2.1 Participants and procedure

This research was a part of two projects in the University of Jyväskylä: Ethical strain in managerial work, and Ethical organisational culture and staff occupational well-being. The studies were conducted with two different data sets collected in these two projects.

Studies I and II involved participants in managerial positions who were randomly selected from the membership registers of two national professional associations: The Finnish Association of Business School Graduates and The Finnish Association of Graduate Engineers ($N = 3,000$). In Finland, the majority of employees (67%) belong to a union organised by industry or profession (Ahtiainen, 2011), so this approach provided a relatively representative sample of the target group. The sample consisted of 902 managers in technical and commercial fields who responded to a pen-and-paper questionnaire survey in the autumn of 2009 (see Table 2). Of the 3,000 questionnaires sent to the home addresses of the participants, a total of 1,271 were returned. Respondents ($n = 369$) who did not belong to the target group (e.g., were not in a managerial position, were unemployed or retired) were omitted from the final sample. As a result, the final sample ($n = 902$), a response rate of 34.3%, consisted of respondents who were employed in a management position with subordinates and/or management duties. In Study II the sample ($n = 811$) consisted of those managers who had responded to the open-ended question inquiring about managers' most important personal work goals.

In **Study III** the sample consisted of members of one public sector organisation (Figure 3). A link to an electronic questionnaire was sent to all the organisation's employees ($N = 8,366$) by e-mail in the spring of 2011. Of the employees, 3,402 respondents started to answer the questionnaire (not everyone com-

pleted all items), yielding a response rate of 40.7%. In Study III those respondents who had not identified their work unit ($n = 891$) or who had missing information regarding all the study variables ($n = 365$) were omitted, and so the final sample was reduced to 2,146. The background characteristics of the two samples are presented in Table 2.

TABLE 2 Background characteristics of participants in managerial sample ($n = 902$) and organisational sample ($n = 2,146$)

Background characteristics	Managers		Public sector organisation	
	%	(observed n)	%	(observed n)
Gender				
Male	69.7	(629)	15.8	(339)
Female	30.3	(273)	84.2	(1807)
Age				
Mean (SD)	46.4	(9.3)		
Range	25-68			
<36			20.7	(445)
36-50			42.8	(918)
>50			36.5	(783)
Managerial tasks				
Yes	100	(902)	11.3	(242)
No			88.7	(1904)
Managerial level				
Upper	13.6	(123)	5.4	(13)
Middle	69.8	(629)	11.2	(27)
Lower	16.6	(150)	83.5	(202)
Subordinates				
Yes	79.8	(718)	4.3	(92)
No	20.2	(182)	95.7	(2054)
Education				
Basic education	0	(0)	3.6	(78)
Further education	0	(0)	31.1	(668)
Vocational qualifications	0	(0)	21.0	(450)
Higher education	100	(902)	44.3	(950)
Employment contract				
Permanent	98.8	(891)	86.9	(1865)
Fixed-term	1.2	(11)	13.1	(281)
Working hours (per week)				
Mean (SD)	45.9	(7.3)	37.3	(6.3)
Range	8-80		2-77	
Employment sector				
Private	86.7	(779)	0	(0)
Public	13.3	(120)	100	(2146)

(continues)

TABLE 2 (continues)

Background characteristics	Managers		Public sector organisation	
	%	(observed <i>n</i>)	%	(observed <i>n</i>)
Employment field (managers)				
Industry	40.2	(363)		
Commerce/trade	7.2	(65)		
Finance and insurance	7.5	(68)		
Business services/renting	11.6	(105)		
Telecommunications/data processing	14.5	(131)		
Education	2.2	(20)		
Public administration	7.9	(71)		
Other	8.8	(79)		
Service area (public sector organisation)				
Administrative services			4.7	(101)
Urban design and business activities			13.3	(285)
Social affairs and health			54.3	(1165)
Education and culture			27.7	(595)

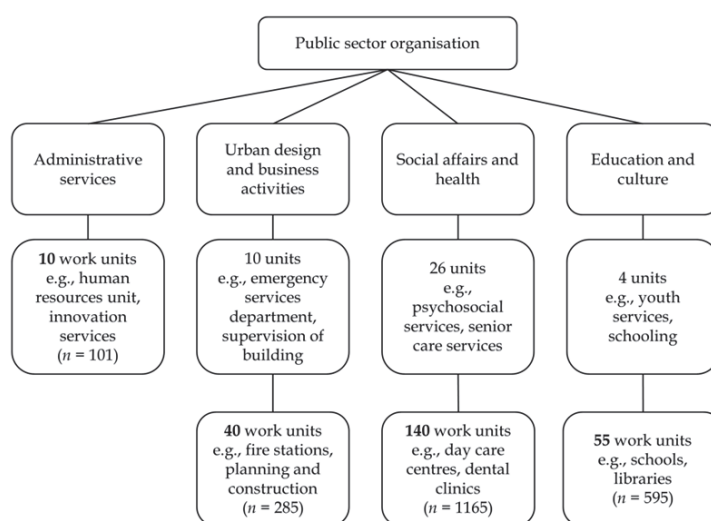


FIGURE 3 Organisational structure of the public sector organisation (Study III)

Note: Work units included in the analysis in Study III are displayed in boldface.

2.2 Attrition analyses

In Study I, the attrition analysis showed that the participants differed little in terms of gender, $\chi^2(1) = 6.07, p < 0.05$, and age, $t(1751) = 2.69, p < 0.01$, from the non-respondents, slightly more respondents being women and an average of one year younger.

In Study II, the attrition analyses comparing the participants who responded to the work goal question ($n = 811$) with those who did not mention a personal work goal ($n = 91$) showed that there were no differences between them in terms of age, $t(900) = 0.74, ns$; gender, $\chi^2(1) = 1.20, ns$; managerial level, $\chi^2(3) = 0.59, ns$; employment contract, $\chi^2(2) = 0.35, ns$; line of business, $\chi^2(7) = 9.26, ns$; or education level, $\chi^2(2) = 0.82, ns$.

The attrition analysis in Study III showed that the participants differed to some extent in terms of gender, $\chi^2(1) = 246.88, p < 0.001$, and in age, $\chi^2(4) = 133.11, p < 0.001$, from the non-respondents. Compared to the total number of employees in the organisation, women were over-represented among the respondents, and of the age categories, under 30 and over 60 years old were under-represented, and 41-50 years old were over-represented among the respondents.

2.3 Measures

2.3.1 Ethical organisational culture

Ethical organisational culture was used as the independent variable in Studies I, II, and III (see Table 3). Ethical culture was measured using the 58-item Corporate Ethical Virtues questionnaire (CEV; Kaptein, 2008). The scale was first translated from Dutch to Finnish and later translated back again into Dutch by two independent authorised translators. The translation back into Dutch was revised with minor changes and approved by the original author. Both the original English items and Finnish translations of the items are presented in Appendix 1. The scale includes eight dimensions: *clarity* (10 items, e.g., "The organisation makes it sufficiently clear to me how I should obtain proper authorisations"); *congruency of supervisors* (6 items, e.g., "My supervisor sets a good example in terms of ethical behaviour"); *congruency of senior management* (4 items, e.g., "The conduct of the Board and senior management reflects a shared set of norms and values"); *feasibility* (6 items, e.g., "I have insufficient time at my disposal to carry out my tasks responsibly"); *supportability* (6 items, e.g., "In my immediate working environment, an atmosphere of mutual trust prevails"); *transparency* (7 items, e.g., "If a colleague does something which is not permitted, my manager will find out about it"); *discussability* (10 items, e.g., "In my immediate working environment, there is adequate scope to discuss unethical conduct"); and *sanctionability* (9 items, e.g., "In my immediate working environment, ethical con-

duct is rewarded"). Participants rated these items on a 6-point scale ranging from 1 (strongly disagree) to 6 (strongly agree). Negatively worded items were reversely scored for the purposes of the analyses. On this scale, a higher mean score indicates a higher level of ethical organisational culture.

2.3.2 Occupational well-being

Ethical strain was measured in Study I by assessing the prevalence of ethical dilemmas and stress caused by these dilemmas. First, the frequency of *ethical dilemmas* was measured with a question formulated for this research following Nash's (1993) theory: "Sometimes one needs to evaluate the rightness and goodness of one's own actions, choices or decisions at work. These situations are often ethically challenging because it can be unclear what the right thing to do is. In addition, one may have to act against rules, norms or personal values for one reason or another. How often do you face such ethically challenging situations?" The item was scored on a 4-point frequency-based rating scale from 1 (never) to 4 (almost every day). Secondly, the *experiences of stress* caused by these dilemmas were assessed with the following question: "Do you experience stress due to these situations (described in the previous item)? Stress refers to feelings of tension, restlessness, nervousness or anxiety, or troubles sleeping as things are on one's mind all the time". The second item was scored on a 4-point rating scale from 1 (not at all) to 4 (very much). This kind of single-item measure of stress symptoms has been shown to be valid by Elo, Leppänen, and Jahkola (2003).

Burnout was included in Studies I and III, but in Study I only the dimension of emotional exhaustion was used (representing the core dimension of the burnout syndrome). Exhaustion (in Study I) was assessed using items from the Bergen Burnout Indicator 15 (BBI-15; Näätänen, Aro, Matthiesen, & Salmela-Aro, 2003), which has been tested for construct validity in Finland (Näätänen et al., 2003). The scale includes altogether 15 items within three dimensions: emotional exhaustion (5 items; e.g., "I am snowed under with work"), cynicism (5 items; e.g., "I feel dispirited at work and I think of leaving my job"), and reduced professional efficacy (5 items; e.g., "My expectations of my job and my performance have fallen"). In Study III, burnout was measured with the BBI-9, a shortened version of the original BBI-15 scale with three items for each dimension. BBI-9 has also been found to be a valid measure in previous studies in Finland (Feldt et al., submitted; Salmela-Aro, Rantanen, Hyvönen, Tilleman, & Feldt, 2011), and the structure has been shown to fit well to the public organisation that took part in this study (Feldt et al., submitted). The items were rated on a 6-point scale ranging from 1 (completely disagree) to 6 (completely agree), higher mean scores indicating a higher level of burnout. The emotional exhaustion score ($r = 0.87$) and cynicism ($r = 0.88$) have shown a strong positive correlation with the respective dimensions of the widely used Maslach Burnout Inventory (MBI; Maslach, Jackson, & Leiter, 1996; Näätänen et al., 2003). Reduced professional efficacy showed a weaker correlation ($r = 0.30$) with the corresponding MBI dimension.

Work engagement was also investigated in Studies I and III. To measure work engagement, the short version of the Utrecht Work Engagement Scale (UWES-9; Schaufeli, Bakker, & Salanova, 2006) was used; compared to the 17-item scale, the short version has shown good internal consistency and test-retest reliability (Schaufeli et al., 2006; Seppälä et al., 2009), and its construct validity provided better results than the longer version with Finnish occupational groups (Seppälä et al., 2009). The UWES-9 includes three dimensions that reflect the underlying dimensions of engagement: vigour (3 items; e.g., “At my work, I feel bursting with energy”); dedication (3 items; e.g., “My job inspires me”); and absorption (3 items; e.g., “I am immersed in my work”). Responses were given on a 7-point frequency scale from 1 (never) to 7 (every day). The higher the score, the higher work engagement the participant reported.

2.3.3 Personal work goals

Personal work goals were investigated in Study II. They were the subject of an open-ended request: “Write down your most important personal goal that relates to your work or career” (see Hyvönen et al., 2009; Salmela-Aro, 2002). The request was followed by four empty lines. The written answers were classified according to categories from a previous study (Hyvönen et al., 2009) and a data-driven qualitative analysis that also allowed new categories to emerge from the data.

2.3.4 Background variables

In Study I, the background variables controlled for in the analyses included gender (male/female), age (in years), working hours per week, and managerial level (upper management / management / upper middle management / lower middle management). In Study II the control variables were limited to gender, age and managerial level, as working hours were assumed to correlate with well-being outcomes, but not with personal work goals. In Study III the control variables were age, gender, educational level (basic education/matriculation examination or vocational degree/Bachelor’s degree/Master’s degree/ Licentiate or PhD), managerial tasks (yes/no), and working hours (per week).

2.4 Analyses

The analytical strategies used in this research are described in detail in the original articles I-III, and briefly summarised in Table 3. All the analyses used in Studies I and III were carried out using the Mplus Statistical Package (Version 6, Muthén & Muthén, 1998-2010). Study II used a mixed method approach (Creswell & Plano Clark, 2007), in which the data were analysed by combining qualitative and quantitative methods. First, personal work goals were categorised

thematically, and statistical data analyses were then performed with PASW Statistics 18.0.0 (descriptive analyses: correlations, χ^2 -tests, analyses of variance, and analyses of covariance) and with the Mplus programme (multinomial regression analysis).

TABLE 3 Summary of the original studies: Participants, variables, and analysis methods used in Studies I-III

	Participants	Variables	Analysis methods
Study I	902 managers from different organisations	Predictor: ethical organisational culture Mediator: ethical strain Outcomes: emotional exhaustion, work engagement Controlled variables: gender, age, working hours per week, managerial level	Confirmatory factor analysis (CFA) Structural equation model (SEM), mediation analysis with the bootstrapping method
Study II	811 managers from different organisations, who had reported a personal work goal	Predictor: ethical organisational culture Outcome: self-set, most important personal work goal Controlled variables: gender, age, management level	Thematic categorisation of goal contents Analysis of covariance (ANCOVA) Multinomial regression analysis
Study III	2,146 employees and managers from one organisation, nested in 245 work units.	Predictor: ethical organisational culture Outcomes: burnout, work engagement Controlled variables: gender, age, educational level, managerial tasks, working hours per week	Multilevel modelling (individual and work unit level analyses): CFA, SEM

3 OVERVIEW OF THE ORIGINAL STUDIES

Study I

Huhtala, M., Feldt, T., Lämsä, A.-M., Mauno, S., & Kinnunen, U. (2011). Does the ethical culture of organisations promote managers' occupational well-being? Investigating indirect links via ethical strain. *Journal of Business Ethics*, 101, 231–247.

The aims of Study I were to examine the construct validity of the Corporate Ethical Virtues scale (CEV; Kaptein, 2008) among Finnish managers, and to investigate how ethical organisational culture associated with ethical strain and occupational well-being (emotional exhaustion and work engagement).

First of all the validity of the CEV scale was tested using confirmatory factor analysis. A latent hierarchical structure supporting the eight-factor solution was found, including the dimensions of clarity, congruency of supervisors, congruency of senior management, feasibility, supportability, transparency, discussability and sanctionability. The high intercorrelations between these factors could be explained by a second-order factor of ethical culture. Thus, support for both discriminant validity (all observed items loaded positively and significantly on the postulated dimensions) and convergent validity (all dimensions loaded positively on the overall ethical organisational culture) was found.

Secondly, the associations between ethical culture and psychological outcomes were explained by a partial mediation model using structural equation modelling. Managers' perceptions of their organisations' ethical culture were related to their occupational well-being both directly and indirectly: high ethical culture had a direct association with high work engagement, whereas low ethical culture increased experiences of ethical strain that further associated with high emotional exhaustion (the core dimension of burnout). Thus, ethical dilemmas and the stress arising from these situations mediated the connection between ethical culture and emotional exhaustion.

Study II

Huhtala, M., Feldt, T., Hyvönen, K., & Mauno, S. (2013). Ethical organisational culture as a context for managers' personal work goals. *Journal of Business Ethics*, 114, 265–282.

Study II was concerned with ethical organisational culture as a context for personal goal setting at work. All the participants were working in managerial positions. In the first stage the participants' most important work goals were thematically categorised according to the open-ended answers that the participants gave. Eight categories were found for the content of these work-related goals: (1) organisational goals (35.4%), (2) competence goals (26.1%), (3) well-being goals (12.1%), (4) career-ending goals (7.3%), (5) progression goals (6.8%), (6) prestige and influence goals (4.2%), (7) job change goals (4.2%) and (8) employment contract goals (3.9%).

A preliminary descriptive analysis (ANCOVAs) was then carried out, which showed that the evaluations of ethical culture varied in the different goal categories. This gave reason for further investigation of these associations. Multinomial regression analysis indicated that the more ethical the managers perceived the organisational culture to be, the more often they reported having organisational goals which were related to the success and performance of their organisation. Stronger ethical culture was also associated with prestige and influence goals (receiving appreciation and gaining influence on a societal level). On the other hand, perceptions of the ethical organisational culture as being less ethical was related to an increased probability of naming goals not related to the organisation, namely job change, career-ending, and progression (self-focused striving for a higher position).

Study III

Huhtala, M., Tolvanen, A., Mauno, S., & Feldt, T. (2013). Individual and shared experiences of ethical organisational culture: A context for occupational well-being. Submitted for publication.

Study III extended the investigation of the CEV model by using multilevel modelling, which aimed to study both individual and shared experiences in different work units of one organisation. The aims of this study included investigating the degree to which employee perceptions of the ethical culture were shared within work units, examining the validity of the CEV scale in a hierarchical organisational sample, and studying the associations between ethical culture and occupational well-being (burnout and work engagement) both at the individual and work unit level.

The main finding showed that both at the individual (within-) and shared (between-) level, perceptions of a higher ethical culture were related to lower burnout and higher work engagement. The results indicated further that ethical organisational culture was a shared phenomenon, as 12-27% of the total variance regarding the eight CEV dimensions was explained by the shared experiences in the work units (departmental homogeneity). More specifically, supportability, the joint commitment to behave ethically, was the virtue with highest shared variance. Feasibility, the ability and sufficient resources to behave ethically, had the lowest amount of shared variance. Well-being outcomes were also experienced as partially collective, although the amount of shared variance (5% for work engagement and 9% for burnout) due to work-unit level similarities was much smaller than for the CEV dimensions.

4 GENERAL DISCUSSION

4.1 Main findings of the research

The study of both organisational ethics and occupational well-being have long and broad histories as distinct lines of research. However, combining these perspectives by explicitly examining the relationships between ethical organisational culture and psychological outcomes has not been done before. This was the aim of the present research. It began with an investigation of the validity of the Corporate Ethical Virtues scale (CEV; Kaptein, 2008) among managers from different organisations across Finland and among members from one large organisation. The findings indicated that the CEV scale is a reliable and valid tool for assessing ethical organisational culture in Finnish organisations.

This research then moved on to examine how ethical organisational culture associated with different indicators of occupational well-being: experiences of ethical strain, burnout, and work engagement. Substantial evidence was found to support the assumption that ethical culture acts as a favourable working context that has positive associations with occupational well-being. In Study I, high ethical culture was related to higher work engagement, and ethical strain mediated the relationship between ethical organisational culture and emotional exhaustion: a higher ethical culture associated with lower ethical strain, which was related to lower levels of emotional exhaustion. In Study III, ethical culture was found to associate with less burnout and higher work engagement both among individual employees and at the level of the work unit (shared experiences of ethical culture and well-being outcomes). In the light of these findings we can see that organisations that invest in implementing ethical virtues in their everyday practices can also provide a favourable working environment for employees and managers, which is reflected in better occupational well-being.

The results of Study II provided more support for the positive connections between ethical culture and psychological outcomes. Managers who evaluated their organisation's culture as more ethical were more likely to name personal work goals related to the success of the organisation, or to receiving apprecia-

tion for one's work and gaining influence on a societal level (e.g., contributing to the society, or helping others to succeed). Organisational goals have previously been shown to associate with better well-being among managers (Hyvönen et al., 2009), so that striving for the organisation's best is beneficial both to the individual manager and to his or her organisation. On the other hand, Study II showed that evaluations of the organisational culture as less ethical were related to a higher probability of the pursuit of goals directed away from the organisation. These goals reflected aspirations towards a change in one's work career: getting a new job, retiring or progressing to a higher position.

Finally, the present research was also among the first to empirically demonstrate that ethical organisational culture is a shared phenomenon. Study III aimed to investigate evaluations of ethical culture provided by all the members of one organisation. Operationalised with the CEV scale, employees working in the same work unit partially shared their perceptions of the ethical virtues implemented in their working environment. Thus, the results supported the assumption that perceptions of the different dimensions of the CEV model tend to be socially constructed. That is, employees working in the same work unit interact with each other, creating and reproducing the ethical culture through this socialisation process (Schein, 1990, 1999).

4.2 The validity of the CEV scale

The first step towards investigating ethical culture as a context for psychological outcomes was to test the validity of the Corporate Ethical Virtues scale (Kaptein, 2008) in a Finnish context, so that operationalising ethical culture would provide reliable results. To do this the original scale items were first of all translated from Dutch to Finnish by an authorised translator, and subsequently translated back into Dutch by another, independent translator. The re-translation was sent to the scale's original developer, Kaptein, to confirm that the content had remained unaltered. After the translation had gone through minor revisions Kaptein accepted it as accurate. This Finnish version of the scale was then tested with a sample of managers from different organisations across Finland, who responded to the survey as individual participants without a shared organisational context. The results provided evidence of a largely similar factor structure to that found previously in the Netherlands (Kaptein, 2008). The correlated eight-factor structure showed best data fit in Study I: eight dimensions representing the different ethical virtues were found to be the underlying structure of the scale (clarity, congruency of supervisors, congruency of senior management, feasibility, supportability, transparency, discussability, and sanctionability).

Whereas the original study investigating the validity of the CEV scale was carried out in a single Dutch organisation (Kaptein, 2008), this Finnish research was carried out with managers who did not share a common work environment. Rather, they represented heterogeneous backgrounds and came from different

parts of Finland and from different organisations that varied substantially in size and line of business. Nevertheless, the participants understood the scale items similarly and the interrelations between the concepts remained. In Study I only minor modifications were made on the basis of the confirmatory factor model results, which included two pairs of errors that were allowed to correlate. The items of both pairs belonged to the same factor, and the high error covariances were probably due to the similar wordings of the items. Therefore although these modifications were made to reach a good model fit, the CEV scale can be used reliably in its original form.

Following Kaptein's (2008) original study, a second-order factor model was conducted in Study I. This model tested whether the inter-correlations between the eight CEV factors could be explained by the encompassing factor of ethical organisational culture. The results showed that ethical organisational culture can be studied as a general construct with the eight dimensions forming a higher order factor comprising the overall ethical culture. However, the eight-factor structure provided a better fit with the data than the one-dimensional structure. Thus, ethical organisational culture can be interpreted as comprising eight distinct, though correlated, dimensions. The correlations between the factors ranged from 0.46 to 0.90, which indicate only a partial overlap between the dimensions; this means that they can also be used separately to identify different dimensions of the overall ethical culture.

The CEV scale was further used to study an organisational sample in Study III. The results showed that the scale reliably measures the shared nature of ethical organisational culture, which is one of the basic premises of an existing culture (e.g., Schein, 1990). That is to say, the CEV scale can also accurately reveal the ethical culture within one organisation, and comprise the shared perceptions between work units as well as individual perceptions. The results supported the criterion validity of the CEV model, as each of the eight dimensions had a different amount of shared variance at the work unit level. In other words, the level of agreement among employees from the same work unit was different for each virtue. This provided empirical evidence that the dimensions are tapping different aspects of ethical culture.

Taken together, the findings from this research suggest that ethical organisational culture can also be assessed in Finnish organisations using the Corporate Ethical Virtues measure. The results supported both the construct and criterion validity of the scale, and the reliability of the different dimensions was also found to be high. We can therefore conclude that the CEV scale provides a reliable and valid instrument for investigating ethical dimensions, and these virtues reflect the quality of the ethical culture in different organisational settings.

4.3 Descriptive results of Corporate Ethical Virtues in the Finnish context

In addition to achieving the first aim of this research, which was to test the construct validity of the CEV scale in Finland, supplementary descriptive information about ethical culture was also obtained. The mean ratings of ethical culture and its sub-dimensions show that the participants in this research gave quite positive evaluations of the ethical values implemented in their organisations. Among both managers and the multi-level sample from a public sector organisation clarity received the highest mean scores, indicating that in Finnish organisations expectations about ethical behaviour at work are often clear and concrete. Managers gave their lowest evaluations to supportability, whereas among the whole personnel transparency was rated as the lowest dimension. This means that while managers felt that their organisations do not fully support identification with and commitment to the organisation, members of the public organisation felt that (un)ethical behaviours and their consequences are not always visible in their organisation. Overall the ratings of the eight dimensions were quite similar among managers and employees.

The results concerning evaluations of the CEV dimensions were in line with previous findings in Dutch organisations (Kaptein, 2008), although feasibility (the ability to behave ethically) received higher scores in the Finnish organisations. It should be noted, however, that it was especially the managers in this research who gave more positive evaluations to perceived resources to act ethically, whereas in the Dutch study most of the participants were in blue-collar jobs (in an electronics retail store, a security company, and a waterworks). These lines of work may have different demands regarding the use of resources, and not as many opportunities as, for example, managers have to behave ethically at work. One recent study from Finland showed that of the CEV dimensions, feasibility received the lowest scores, especially in the healthcare sector (Pihlajasaari, Feldt, Lämsä, Huhtala, & Tolvanen, 2013). These findings suggest that it is important for organisations to ensure that even in jobs with a lot of pressure or limited resources, employees are given the opportunity to act according to ethical values. The importance of ethical virtues is especially heightened during economic downturns. Economic challenges such as high unemployment, low growth, and the on-going risk of recession result in an increased risk of unethical actions in organisations. This makes it even more important to create and maintain an ethical culture. Ethical virtues that are upheld in the organisation can help to maintain sustainable practices also during economic crises.

Although the basic premise for the existence of an (ethical) organisational culture is shared values and norms, which are created and reproduced through interaction between the organization's members (Schein, 1990, 1999), previous studies have not empirically tested the shared nature of ethical culture. This research has made a contribution in this previously unexplored field. The find-

ings of Study III showed that the corporate ethical virtues that comprise ethical organisational culture had collective properties, which supports the view that this is a shared phenomenon. More specifically, at the level of work units, 12–27% of the variance of ethical culture dimensions was explained by the work unit structure. However, there were also differences, due to individual perceptions independent of the work community.

Of the eight dimensions, supportability had the highest amount of shared variance. This suggests that of the different virtues, the extent to which an organisation stimulates commitment between employees and the organisation, and provides support for ethical behaviour through fair treatment and reciprocal trust, was most often experienced as collectively based. Congruency of supervisors (the extent to which supervisors set a good example as regards ethical behaviour) had the second highest amount of shared variance. The likelihood that participants who worked in the same unit were evaluating the same supervisor could explain the agreement of these evaluations. This result highlights the importance of the supervisor's ethical behaviour. This has also been found in previous studies, which have emphasised supervisor role modelling as the most influential factor in employees' ethical conduct (Falkenberg & Herremans, 1995), and found that managers have an important role in creating and implementing the organisation's (ethical) culture (e.g., Brown & Treviño, 2006a; Schein, 1983; Treviño, 1990). It seems that employees in the same work community largely share their perceptions of their supervisor's ethical conduct, which adds further force to the importance of the supervisor's exemplary role.

At the other extreme, feasibility and sanctionability were the dimensions of ethical culture that had the smallest amount of shared variance in work units. Because feasibility refers to the resources allocated to make ethical behaviour possible (such as enough time, money and knowledge to act ethically), its assessment may be more individually based and may reflect that it is a more objective aspect of ethical culture. These elements are not necessarily socially constructed or shared, but rather are resources that can vary even within the same work unit, for example, between different sets of duties. As for sanctionability, employees shared only a small part of their views about how ethical behaviour is rewarded and how unethical behaviour is punished in their work unit. This result is somewhat alarming, as organisations need to have clear and generally known consequences for unethical actions, which sends a message that unethical conduct is not acceptable. This was not the case, however, in the work units studied here.

4.4 Ethical culture as a context for occupational well-being

A significant contribution of this research was its examination of ethical culture as a context for occupational well-being, namely in relation to ethical strain, burnout, and work engagement. This offered a new perspective for working life studies, as occupational well-being research has not previously been combined

with virtue ethics, such as ethical organisational culture. In this research the concept of ethical strain was introduced, which was found to associate with the levels of ethical culture. Ethical strain refers to the stress caused by ethical dilemmas, and it was operationalised by assessing the occurrence of ethical dilemmas at work (stressor frequency), and the magnitude of stress experienced when facing these dilemmas (reaction intensity). Situations typical of this type of dilemma are trying to decide the morally right way to act when it is either not clear what this is or not possible to act in accordance with one's perceptions (when, for example, external pressures prevent one from acting according to one's personal values). Compared to previous studies (e.g., Corley et al., 2005; Pauly et al., 2009) dilemma frequency and stress intensity were only marginally correlated in this study. This may show that even rarely faced dilemmas can cause intense experiences of stress, or, on the other hand, that frequent dilemmas can lead to only moderate levels of stress.

The findings of this research showed that when managers gave lower evaluations to the ethical culture of their organisation, they reported facing ethical dilemmas more frequently and felt more stress in these situations. This result is in line with previous research findings, which have established that the ethical context at work is associated with the level of ethical stress (Lütznén et al., 2010; O'Donnell et al., 2008). Because ethical dilemmas set up a conflict that can cause stress to employees and managers, individuals might also use rationalisation techniques or subconscious avoidance to neutralise the ethical aspect of these decision-making situations, and to distance themselves from ethical responsibility. As Falkenberg and Herremans (1995) have suggested, ethical dilemmas are ambiguous cases and organisations cannot specify a set of rules that would apply in every situation. That is why informal systems such as cultural norms and values are needed. An ethical organisational culture can provide clear norms for the kind of behaviour that is expected, make opportunities to openly discuss ethical issues, and support ethical decisions, thereby reducing the uncertainty that is experienced when facing ethical dilemmas and lowering levels of ethical strain. The present research supports this conclusion.

In addition to the experiences of ethical strain, this research also provided strong support for the connections between ethical culture and burnout, and between ethical culture and work engagement. Investigating these associations was theoretically based on different frameworks (such as psychological stress theories, value congruence and person-organisation fit), which take into account that the ethical values implemented in an organisation can affect employee well-being. These relationships were examined first among individual managers, and the examination was then replicated by studying both individual and shared experiences among the personnel of one organisation representing various occupations, various employee levels, and different work units.

As far as burnout was concerned, the findings showed that lower evaluations of ethical culture associated with higher levels of emotional exhaustion among managers (Study I) and with burnout among public sector employees (Study III). Thus, the results add to the existing line of empirical evidence of the

negative outcomes of an unethical work context: in addition to lower organisational commitment (Hunt et al., 1989; Sharma et al., 2009; Treviño et al., 1998; Valentine, Godkin, & Lucero, 2002b) and higher turnover intentions (Valentine et al., 2006, 2011), an unethical culture can also expose employees to burnout.

In Study I the mediating role of ethical strain was tested to see whether experiences of ethical dilemmas and stress caused by these dilemmas would act as a psychological mechanism between ethical culture and emotional exhaustion. As expected on the basis of interactional models of stress (see, e.g., Cooper et al., 2001; Kahn & Byosiére, 1992; Lazarus & Folkman, 1984), ethical strain mediated the connection between ethical culture and exhaustion. It should be noted that from the two-dimensional factor of ethical strain, the intensity of stress had the strongest association with exhaustion, whereas the frequency of ethical dilemmas was less significant in this respect. Therefore, when investigating well-being outcomes from the ethical perspective, stress magnitude seems to be more important than how often one faces ethical dilemmas.

In accordance with psychological stress theories, the experience of ethical strain was susceptible to contextual factors, namely to the quality of the ethical culture. That is, when the organisational culture was evaluated as ethical, there were lower levels of ethical strain, which associated with lower emotional exhaustion. Along similar lines, Ulrich et al. (2007) found that organisational support and resources for ethical concerns at work were important for enduring ethical stress. Taken together, these results provide evidence that improving the ethical organisational culture can help reduce the strain caused by ethical dilemmas, and contribute to fewer feelings of exhaustion.

Of the eight dimensions of ethical organisational culture, feasibility had a distinctive role in relation to burnout and emotional exhaustion. In Study I, feasibility was the only ethical culture dimension besides the mediated association via ethical strain which had a significant direct effect on emotional exhaustion. This special connection to emotional exhaustion continued to hold good after controlling for the overall effect of ethical culture. Consistent with this finding, in Study III feasibility also had a separate, significant association with both burnout and its sub-dimension, exhaustion. Some previous indication of this distinctive nature was evident in Kaptein's (2008) original CEV model, where feasibility had the lowest factor loading to overall ethical culture. This may imply that the feasibility dimension includes certain characteristics which are not encompassed in total ethical culture. In the light of these results, it is important to acknowledge that the actual ability to behave ethically plays an especially important role in regard to burnout and exhaustion. Even if the overall ethical culture is at a high level, a lack of resources and of personal opportunities to do one's job ethically and responsibly poses a risk for employee well-being.

The findings with respect to exhaustion are in line with the Leiter and Maslach (1988) model of burnout, where work overload, low competence, and a lack of autonomy are seen as antecedents of exhaustion. Having a high workload, i.e., too much to do in too little time with too few resources, has been consistently shown to relate to burnout and especially exhaustion (Leiter &

Maslach, 2003). The distinct connection between feasibility and exhaustion also supports the findings of Bakker et al. (2004), that high job demands predicted primarily levels of exhaustion, with a lesser effect on cynicism. Low levels of feasibility indicate similar demand-related aspects, if the organisation provides insufficient resources for one to do one's job responsibly. This means that in order to reduce experiences of emotional exhaustion, organisations should provide sufficient time, information, and other resources for employees to be able to act in accordance with ethical values when facing different situational demands.

Because well-being at work does not merely imply the absence of stress but also includes employees' positive experiences (e.g., van Horn, Taris, Schaufeli, & Schreurs, 2004), work engagement was studied as a positive outcome in the context of ethical culture. Results from Studies I and III gave consistent evidence of a positive connection between ethical culture and work engagement, namely feelings of vigour, absorption and dedication at work. All the eight dimensions of ethical culture had an equally important role in this relationship, and no distinct results for individual virtues were found. Moreover, in the mediation model in Study I, ethical culture had only a direct association with work engagement; the mediating relationship between ethical strain and work engagement was non-significant. In line with Schaufeli and Bakker (2004), this result suggests that in order to promote engagement at work, simply the absence of excess demands (i.e., ethical strain in this research) is not enough. Rather, as Schaufeli and Bakker (2004) declared, adequate job resources are seen as the main element in boosting engagement. An ethical organisational culture can offer its employees a favourable working environment which provides them with different resources, such as identifiable values, organisational support, and an open culture for discussion, and thus support feelings of engagement.

The connection between ethical culture and occupational well-being outcomes was also found at the work unit level. Public sector employees working in the same unit resembled each other in their feelings of job burnout and work engagement; 3–9% of the variance in these dimensions was due to collective experiences. Similar proportions of group-level variances have been reported in previous studies (for burnout and engagement, see Bakker et al., 2006; Bakker, Westman, & Schaufeli, 2007; Mauno et al., 2011; for exhaustion and vigour, see Mauno et al., 2013). It was also found that at the work unit level, shared experiences of ethical culture were associated with collective feelings of both burnout and work engagement: shared perceptions of a high ethical culture were related to lower levels of burnout and higher levels of engagement. These findings suggest that co-workers in the same work unit can transfer their feelings of burnout and engagement to colleagues, which is in line with what is known about the processes of emotional contagion and emphatic crossover (see, e.g., Bakker et al., 2006). Negative feelings and perceived symptoms of burnout as well as positive feelings of enthusiasm and energy can be communicated to other employees through interactions within the work unit, and can create collective moods in the working environment. If ethical values are not upheld in

the work unit, unethical subcultures can emerge in which employees have negative feelings about work, and are exposed to feelings of exhaustion and burnout. If, on the other hand, ethical virtues are widely implemented in the work unit and employees perceive collectively that the ethical culture is high, feelings of engagement at work increase. This association between shared ethical culture and shared occupational well-being experiences added to the generalisability of the results found at the individual level.

However, it is important to acknowledge that the proportions of the shared variances for well-being constructs were quite low (3–9%), implying that the experiences of burnout and engagement are strongly individual. Some possible explanations may be found either in the phenomena themselves or in the research method. It could be that these experiences are actually more based on individual differences than on group-level differences. Alternatively, it may depend on the nature of the work units, which differed from each other in terms of size and the amount of interaction within them: some participants worked in smaller, more cohesive units such as individual schools, while others were from larger units in which interaction (and also emotional contagion) can occur in smaller sub-groups within the larger unit. The organisational structure used in the questionnaire in Study III might have made it impossible to obtain information about the true collective phenomena because of the differences between the formal organisational structures and the actual units of interaction. The third possible explanation for the low shared variances is that well-being experiences were sought using individual-based scales, and the participants were asked to evaluate their personal feelings and perceptions. To be able to match the level of analysis with the assessment, and thus possibly find higher levels of shared variances, employees should be asked to evaluate questions such as how much burnout and engagement exist in their work unit.

4.5 Setting personal work goals in the context of ethical culture

Investigating how personal work goals relate to ethical culture provides another way of looking at psychological outcomes in the ethical work context. This research followed the social ecological model of well-being (Little, 2000, 2007), which considers both personal and contextual features to be important in setting personal goals. Personal work goals indicate employees' self-appointed intentions and demands for their work or career (Hyvönen et al., 2009; Pomaki et al., 2004), which are shaped and influenced by the work context (Hyvönen et al., 2010).

In this research, eight content categories were found to encompass the self-articulated work goals of the participants, who were all working in a managerial position. These categories were (in descending order of size): organisational goals, competence goals, well-being goals, career-ending goals, progression goals, prestige and influence goals, job change goals, and employment contract goals. As expected from the theoretical frameworks of this research, the ethical

organisational culture was found to associate with goal contents. Specifically, a culture with widely implemented ethical values formed a favourable working environment, which was related to a higher probability of naming organisational goals. These goals indicated managers' commitment to their organisation, as they included aims related to the success and good performance of their organisation or work department. This suggests that the ethical culture is built on values that managers can identify with, and, in line with person-organisation fit and value congruency theories (see, e.g., Chatman, 1991; O'Reilly et al., 1991), this leads to higher organisational commitment embodied in organisational goals. Similarly, a reduction in psychosocial stressors in the workplace has been found to associate with organisational goals among young managers, presumably because it leaves more resources available to focus on leadership tasks (Hyvönen et al., 2010). Furthermore, Hyvönen et al. (2009, 2010) found that organisational goals were related to better occupational well-being. Taken together, these findings suggest that an ethical culture promotes goals that are not only beneficial to the organisation, but can also lead to personal thriving at work.

Those participants who gave positive ratings for their organisation's ethical culture were more likely to name goals related to prestige and influence. These goals related to gaining appreciation for one's work, for example, by being generally recognised as a good manager or professional worker. This category also included aims connected with having more influence through one's work, for example by contributing to society, or helping others to succeed. These findings might reflect a two-way connection between a good person-organisation and value fit. On the one hand, participants who work in an organisation that values ethical virtues might also embody these values in their work and strive more towards the common good than personal success. On the other hand, participants working in a high managerial position can contribute to the levels of ethical culture in their organisation with their own personal work goals. That is, managers who pursue social influence, such as playing a role in the welfare of the community, can also implement ethical values in their work environment.

In contrast, lower evaluations of the organisation's ethical culture were related to goals directed away from the organisation, that is, goals of job change, career ending and personal progression. All these goal contents reflected the aim to change the current (possibly unsatisfactory) job situation, either by getting a new job (changing workplace or profession, or becoming self-employed), planning for retirement (which can be seen as a form of organisational withdrawal; Hanisch & Hulin, 1990), or progressing by getting promotion (or otherwise striving for personal advancement). These findings were in accordance with the theoretical suggestion that an unethical culture leads to a higher risk of value conflicts and work-induced stress, which can lead to a perceived breach of the psychological contract (O'Donohue & Nelson, 2009). If individual expectations about the psychological contract are not met, employees might think that they do not share common values with the organisation (Sims, 1991). The experiences of a violated psychological contract may explain the connection

between an unethical culture and non-organisational goals found in this research. An unethical culture poses a significant disadvantage to an organisation if it increases the risk of managers leaving the organisation. Organisations lose both economic and psychosocial resources, such as the manager's know-how, when a manager moves to another company.

4.6 Strengths and limitations of the research

The main strength of the present research was its integration of ethical culture with traditional occupational psychology outcomes. Ethical culture has previously been studied almost exclusively in the field of business ethics, and there combined mostly with attitudinal outcomes or with the occurrence of (un)ethical behaviour. Occupational psychology, on the other hand, has only just begun to expand its research from individually focused studies into exploring the broader context, such as organisational culture (Peterson & Wilson, 2002). Integrating these two frameworks resulted in a more comprehensive picture of what contextual features can have an impact on psychological outcomes in the work setting. More specifically, the research shed light on associations between ethical organisational culture (in its various dimensions), employee well-being, and goal-setting at work.

This research also took into account both individual and work unit levels when studying the associations between ethical culture and well-being. By so doing, this research was able to generate new information about the shared nature of ethical virtues, burnout, and work engagement. The three studies also utilised different samples, including participants working in managerial positions and in other employee levels, and representing both public and private sector organisations. This added to the generalisability of the findings.

A mixed method approach (e.g., Creswell & Plano Clark, 2007) was employed to study personal work goals in the context of ethical culture. This made it possible to gain information about the contents of self-set goals among participants from different managerial levels. Combining qualitative and quantitative analysis in this investigation, namely thematically categorising the goal contents and subsequently analysing statistically the differences between the categories, provided more detailed and authentic results than using a preset list of goals, for example.

Finally, a significant methodological contribution of this study was to validate the 58-item Corporate Ethical Virtues scale (CEV; Kaptein, 2008) in a Finnish context. The findings of this research show that the CEV scale can be used as a valid tool in assessing ethical culture in different organisations.

However, there were several limitations that restrict the application of the results, and that should be taken into consideration when drawing inferences from the research. All the studies were based on cross-sectional, self-reported data, which raises concerns about the true nature of the associations studied, for various reasons. In the first place, cross-sectional data prevents one from mak-

ing causal inferences, and therefore the direction of the relationships between ethical culture and psychological outcomes was only theoretically driven. Nevertheless, both causal directions are possible: on the one hand, ethical organisational culture can influence the well-being of employees and the focus of their personal goals. On the other hand the employees' experiences of burnout and work engagement and their work goals can affect their perceptions of the ethical culture. For example, employees with burnout symptoms can have more negative views of their job, or employees with job change goals can be more critical towards their current organisation. Previous studies have also shown reversed or reciprocal causalities, in that occupational well-being can affect how the job or organisation is perceived (e.g., De Lange, Taris, Kompier, Houtman, & Bongers, 2004; Demerouti, Bakker, & Bulters, 2004; Xanthopoulou, Bakker, Demerouti, & Schaufeli, 2009).

Secondly, the possibility of common method bias (e.g., Podsakoff, MacKenzie, Lee, & Podsakoff, 2003) should be addressed. That is, although the construct validity of the phenomena that were studied was found to be high, some of the observed covariation between the studied constructs may be due to the shared method of measurement. However, there were also several factors that reduced the risk of common method bias in this research. The measures used in Studies I, II, and III were derived from established questionnaires with good psychometric properties. In the questionnaires, the items for CEV, ethical strain, burnout, and work engagement had different scale anchors and the scales were introduced on different pages (in both the paper and online questionnaires), and some of the items were reversely scored. These techniques reduce participants' tendency to answer similarly across different items. Also combining quantitative and qualitative data in Study II reduced the risk for common variance that is attributable to the measurement method. It should also be noted that the focus of this thesis was more on perceived ethical culture than objective ethical culture; using self-reports was the most relevant method for studying this phenomenon.

Thirdly, because ethics is a sensitive topic for research, there is also the possibility that social desirability response bias may have affected the results. In other words, the participants could have given more positive evaluations of their organisation's ethical culture, or report themselves as being more sensitive to ethical dilemmas than they really are because they would be seen as preferable answers.

Fourthly, in this research all the constructs studied except personal work goals were examined using quantitative methods. In this case the limitations of using survey data should be noted. Even though the operationalisation of ethical culture was based on a measure which had been translated and validated thoroughly, the evaluation of culture based on survey items does not give information about deeper values or unconscious basic assumptions in the organisation. Nor was information about the artefact level obtained, since this research focused on the value level of culture. Furthermore, the cognitive and emotional processes behind ethical strain remained obscure, as only the preva-

lence of ethical dilemmas and stress experienced due to these dilemmas were measured.

Fifthly, although the samples used in this research represented a broad range of managers and public sector employees, the results cannot be generalised as such to other contexts, for example, to other countries. The strengths of the samples were that the managers represented various lines of business from commercial and technical fields, and that the organisational sample included both managers and employees from a large public organisation, representing many work units and different occupations. However, more studies are needed to examine such questions as cross-cultural differences in ethical culture evaluations or the connections between ethical culture and psychological outcomes.

Sixthly, although several theoretical frameworks were presented as potential mechanisms mediating the connection between ethical culture and psychological outcomes, only ethical strain was explicitly tested in this research (Study I). Future studies should therefore provide more empirical evidence of the theoretical mechanisms presented as the background for this research.

4.7 Practical suggestions

One clear practical use of this research is the multidimensional ethical virtues scale, which can be applied in evaluating organisational ethics. Having been translated into Finnish and validated in different organisational contexts, the CEV scale provides managers, other organisational members, and outsiders such as consultants with a practical tool with which to assess ethical organisational culture. Using this could be the first step towards establishing how things are actually done in that organisation and acknowledging ethical issues there.

Once the perceived ethics in an organisation has been measured with a valid and extensive multidimensional model, additional interventions can be designed based on the results. For example, different procedures can be applied in those dimensions that are found to be at a low level, such as creating more visible and coherent expectations with respect to ethical issues if the dimension of clarity is evaluated as poor. In addition, work units or groups with a shared perception of a weak ethical culture can be made the focus of interventions. Because the CEV model is based on a normative framework, the virtues themselves provide a starting point for reinforcing the ethical culture. For instance, if employees give low ratings on the virtue of discussability, the organisation should invest in creating a more open culture, where employees are also encouraged to raise and discuss ethical issues. In this regard, also the more superficial, artefact-level of culture should support ethical dimensions, such as providing time and physical space for social interaction. Organisations can also use external services here, for example arranging training for employees, in the context of which it is easier to discuss ethical issues in a more structured way, which helps when it comes to resolving difficult situations at work.

The first step in initialising change in organisational ethics should thus be mapping the current situation. For this, the perceptions of both managers and employees should be heard, and the CEV scale makes it possible for this kind of general evaluation to be carried out efficiently. It is important to understand existing perceptions about the ethical culture, because perceptions influence behaviour; thus any changes that are introduced (for example, to decrease unethical behaviour) should also be concerned with affecting these perceptions. To illustrate, it is not enough that managers act according to ethical principles, but employees must be able to see that they are doing so. Using the CEV scale can reveal how employees actually view managers' ethical actions and their role modelling. Also, punishing unethical actions is not effective by itself if other employees, including those who have witnessed the unethical actions, do not know the consequences. However, evaluations of the sanctionability dimension of the CEV scale can provide information about employees' perceptions in this.

Reinforcing ethical virtues in the organisation can also be an effective alternative to traditional ethics training. Tenbrunsel and Messick (2004) have criticised ethical training for being too narrowly focused to actually reduce unethical behaviour. They argue that ethical training based on normative education fails to acknowledge the innate psychological tendency of individuals to fade the "ethics" out of ethical dilemmas. Educating employees to act according to certain ethical principles when facing ethically demanding situations is not enough, but employees also need support in recognising ethical issues. As suggested by Tenbrunsel and Messick (2004), organisations should send consistent, strong messages about ethical principles to all organisational levels in order to reduce uncertainty in ethically demanding situations. An ethical organisational culture offers a framework for doing so. Ethical training programmes could therefore be designed around the eight CEV dimensions, which together heighten the level of consciousness of ethical issues and lend consistent support to the value of ethical principles in an organisation.

Ethical virtues should also be followed when interventions are undertaken to improve the quality of the ethical organisational culture. As stated by Dextras-Gauthier et al. (2012), employees' participation in interventions can be partially determined by the organisational culture, because mere implementation does not always guarantee actual utilisation. Employees should be treated openly, clearly, and transparently when an organisation decides to introduce a certain intervention programme. It is important to share knowledge about current organisational ethical values and behaviours (the ratings the employees gave the ethical culture at the starting point), to notify employees of planned changes, and to build up shared motivation, and joint involvement in and commitment to the intervention process. This will lead to the more successful implementation of a new policy, and the new, reinforced ethical principles are more likely to endure in organisational practices after the intervention process is over.

This research also sheds new light on the consequences of enhancing employees' occupational well-being. The study found that the strengthening of

ethical virtues in the organisation associated with higher work engagement, lower ethical strain, and lower burnout. Accordingly, investing in organisational ethics can result in engaged workers who are not exposed to high ethical strain and do not feel emotionally over extended or exhausted by their job. These positive outcomes can be achieved by strengthening the dimensions depicted in the CEV model. This research also indicates that when organisations want to reduce ethical strain, emotional exhaustion and burnout amongst their employees, the dimension of feasibility is particularly important. That is to say, employees suffer less from these debilitating problems if the organisation provides adequate resources for ethical behaviour, so that employees are not under pressure to break rules or act against their personal values at work. Taken together, the CEV model provides a framework for understanding ethical contextual factors that influence both stress and strain, on the one hand, and, on the other, positive experiences.

Finally, strengthening the ethical culture, as described in the previous sections, can influence goal setting at work. As shown in this research, ethical culture associated with personal work goals directed towards the organisation's success, and these have also been found to have beneficial effects on occupational well-being (Hyvönen et al., 2009, 2010). In terms of organisational practices, this means that putting effort and resources into ethical culture can pay off, as employees are willing to go the extra mile for their organisation and aim for the success and good performance of their organisation or work unit. On the other hand, lower ethical culture associated with goals directed away from the organisation in this research. Especially job change and retirement goals can reflect dissatisfaction with the present work situation and can be seen as adverse outcomes for both the organisation and the individual employee. The level of ethics in the organisation should therefore also be considered when planning ways to prolong working careers or to enhance organisational commitment.

4.8 Avenues for future research

As seen in Table 1, ethical culture research has been increasing since the beginning of the 2000s. So far the studies have focused mainly on basic research carried out using cross-sectional questionnaire designs. There are many ways of broadening studies in this field, including the relationship to psychological outcomes. Firstly, longitudinal analyses are needed to investigate changes and stability in ethical culture and its evaluations. For example, studying the factorial structure of the CEV scale at different time points could give information about the factor pattern invariance over time and provide further evidence for the construct validity of the scale. Also the stability of the phenomenon should be examined, for example by investigating if evaluations of ethical culture change among employees who have changed their place of work between the different time points of a longitudinal study. Because organisational culture changes

slowly, high stability among respondents staying in the same workplace between two time points would provide evidence that the scale measures a valid phenomenon. Additionally, using longitudinal data would make it possible to look at causal relationships between ethical culture and psychological outcomes.

Secondly, using multiple source data to assess evaluations of ethical culture and its outcomes could be a step forward from previous studies, which have mainly used self-reported questionnaire data. One such research example (Kaptein, 2011b) used triads of one manager and two direct subordinates. In Kaptein's (2011b) study, managers evaluated the components of an ethics programme used in their work group, the first employee evaluated ethical culture (and climate), and the second employee reported the frequency of observed unethical behaviour. Using multiple source data can decrease the risk of common method bias, as the same person is not evaluating both predictor and criterion variables. Also more objective measures for psychological outcomes (in relation to ethical culture) could be used, such as the number of days taken as sick leave, absenteeism, or job performance, gained from a source independent of the worker. These new lines of research could add to the validity of findings regarding the effects of (un)ethical culture and provide information about different consequences also outside the workplace.

Thirdly, intervention studies would be a fruitful direction for applied research on ethical culture and its consequences. Using the validated and reliable CEV scale, the baseline and the follow-up evaluations of the quality of the organisation's ethical culture can be measured. Interventions could be planned around the ethical culture dimensions that received the lowest scores, and they could include, for example, the use of an external consultant who could help the organisation to strengthen certain ethical virtues. Comparing intervention and control groups can give information about the effectiveness of the selected method in increasing the level of organisational ethics.

Fourthly, the present research made a promising start in investigating different psychological mechanisms that influence the connection between ethical culture and well-being. That is, ethical strain was found to mediate the association between ethical culture and emotional exhaustion. Further analyses of moderation and mediation could give more insight into the relationships that were theoretically hypothesised in this research, such as the role of value congruence, the strength of the psychological contract, perceived organisational support and cognitive dissonance. Also the possibility of ethical culture acting as a stress buffer should be studied further. For example, it is possible that ethical virtues in the work environment moderate (i.e., buffer) the effects of workplace stressors (such as insecurity or low job control) to experiences of stress, burnout or other psychological outcomes.

Fifthly, using a person-oriented approach could provide a more detailed picture of the ethical virtues implemented in the organisation. Instead of assuming that employees represent homogeneous groups in their evaluations of ethical culture, as based on a variable-centred approach, individuals might form different subgroups in which some of the eight CEV dimensions are seen as im-

plemented better than others. For example, latent profile analysis can reveal subcultures, patterns where certain virtues are highlighted but others remain at a lower level. One such line of research could be to follow Kaptein's (2011b) classification, in which corporate ethical virtues are divided into the self-regulating, self-providing, and self-correcting capacity of an organisation or work unit. Studies could reveal whether there are subgroups where ethical role modelling (congruency of supervisors and upper management), the ability to behave ethically (feasibility), commitment to behave ethically (supportability), and openness to discuss ethical issues (discussability) are at a high level, which suggests that the organisation or work unit is good at self-regulating, or where self-correcting capacities (the reinforcement of ethical behaviour, and openness to discuss alleged unethical behaviour) are rated lower.

Sixthly, the CEV scale could be made shorter. As it stands now, the 58-item version (Kaptein, 2008) requires time and effort from the person responding to it. Even though Kaptein (2011b) has suggested that the CEV questions could be split into even more specific types or items about unethical behaviour, this would probably lead to a questionnaire that was even more demanding to complete. Especially as a part of a larger questionnaire that includes additional items measuring other outcome variables, questionnaires can easily become too long, and this leads to respondents giving up half way through. Feedback from the participants in this research confirmed that this is a problem, as many respondents commented on the length and the effort required to fill in the whole questionnaire. A shortened version of the scale could provide a compact measure which would be easily and broadly applicable, would require less time from the respondents, would provide better response rates and would reduce the likelihood of attrition. This is in line with the general idea that measuring a particular construct should be done with as few items as possible while still remaining a reliable and valid scale. Also the dimension of feasibility should be investigated further. In two parts of this research, feasibility was in a different class from the other dimensions of ethical culture. This may indicate that the resources for ethical behaviour are tapping a fundamentally different aspect of culture. Future studies could usefully further validate these findings, and if the results consistently indicated the unique nature of the feasibility dimension, the scale might need to be altered to reflect this.

4.9 Conclusions

This research highlighted the importance of ethical practices in the workplace when seeking to improve occupational well-being. Managers and employees alike can find organisations that promote ethical values easily identifiable, because those organisations have implemented virtues such as clear standards, good resources for working responsibly, mutual trust and support between workers, transparent processes regarding ethical issues, openness in communication, and rewards for ethical behaviour. As shown by the findings of this re-

search, the high ethical quality of the organisational culture supports positive employee outcomes, namely, lower levels of ethical strain, less burnout and higher work engagement. Working in an ethical environment can increase commitment to the organisation, which is reflected in personal work goals directed towards the success of the organisation or work unit. Ethical culture was found to be partially based on shared experiences: employees working in the same unit had shared views about the level of ethical virtues in their work environment. The existence of ethical subcultures should therefore be acknowledged. By applying the Corporate Ethical Virtues questionnaire, the current level of organisational ethics can be assessed. Subsequently, interventions can be directed towards those work units with a low level of ethical culture, or towards those ethical dimensions which are shown to be insufficiently supported in practice. Reinforcing ethical virtues can help to transform an unethical work environment that poses a risk to workers' well-being into an ethical, favourable workplace, where employees flourish.

YHTEENVETO (SUMMARY)

Toimivat hyveet: Eettinen organisaatiokulttuuri työhyvinvoinnin ja henkilökohtaisten työtavoitteiden kontekstina

Eettisyys tarkoittaa yksinkertaisimmillaan käsitystä oikeasta ja väärästä, hyvästä ja pahasta. Työelämässä eettisyys sisältyy monenlaisiin päätöksentekotilanteisiin, joissa haasteena on oikean toimintatavan valitseminen. Erilaisten sidosryhmien (esim. ylemmän johdon, alaisten tai asiakkaiden) odotukset voivat myös olla ristiriidassa keskenään tai vastoin työntekijän omia arvoja. Tällaiset ristiriitatilanteet, eettiset dilemmat, voivat aiheuttaa työntekijöille stressin kokemuksia ja saada aikaan eettistä kuormittuneisuutta. Näin eettisyys yhdistyy perinteiseen psykologiseen työhyvinvoinnin tutkimukseen.

Työelämän eettiset päätöksentekotilanteet eivät synny tyhjiössä, vaan niihin vaikuttavat organisaation muodolliset ja epämuodolliset ajattelu- ja toimintamallit. Työyhteisön muodostama konteksti voi vaikuttaa siihen, kuinka usein eettisiä dilemmoja kohdataan ja kuinka stressaavina ne koetaan. Eettinen kulttuuri on yksi organisaatiokulttuurin osa-alue: se sisältää organisaation yhteiset käsitykset, odotukset ja oletukset siitä, miten organisaation arvot, normit ja totut toimintatavat voivat tukea tai estää eettistä toimintaa. Organisaation eettisten hyveiden malli (Corporate Ethical Virtues, CEV; Kaptein, 2008) pohjautuu hyve-etiikkaan, jonka mukaan sekä yksilöillä että organisaatioilla tulisi olla tiettyjä ominaisuuksia, hyveitä, jotka mahdollistavat moraalisesti oikean toiminnan.

Tutkimukseni koostui kolmesta osatutkimuksesta. *Ensimmäisen osatutkimuksen* tavoitteena oli selvittää eettistä organisaatiokulttuuria kartoittavan 58-osioisen CEV-kyselyn (Kaptein, 2008) soveltuvuutta suomalaiseen aineistoon (rakennevaliditeetti). Kysely sisältää kahdeksan osa-aluetta: 1) eettisten odotusten, arvojen ja normien selkeys, 2) esimiehen ja 3) ylimmän johdon esimerkki eettisestä toiminnasta ja sääntöjen noudattamisesta, 4) riittävät resurssit sekä mahdollisuudet toimia työssä eettisesti, 5) organisaation tuki eettiselle toiminnalle, 6) (epä)eettisen toiminnan seurausten läpinäkyvyys työyhteisössä, 7) mahdollisuudet keskustella avoimesti myös eettisistä kysymyksistä sekä 8) toiminnan seuraukset (eli epäeettisestä toiminnasta rangaistaan ja eettisestä toiminnasta palkitaan). Ensimmäisen osatutkimuksen toisena tavoitteena oli tutkia, onko eettinen kulttuuri yhteydessä työhyvinvointiin (työuupumukseen ja työn imuun) ja toimiiko eettinen kuormittuneisuus tämän yhteyden välittäjänä. Hyvinvointia työssä tarkasteltiin siis eettisen kuormittuneisuuden, työuupumuksen ja työn imun kokemusten kautta.

Toisen osatutkimuksen tavoitteena oli tarkastella johtajien henkilökohtaisten työtavoitteiden sisältöjä sekä sitä, miten eettinen organisaatiokulttuuri on yhteydessä näihin tavoitteisiin. Johtajat kuvasivat itse tutkimushetkellä tärkeimmäksi kokemansa tavoitteen, joka liittyi heidän omaan työhönsä tai uraansa. Nämä avoimet vastaukset luokiteltiin, ja tavoitteiden sisältöjä tarkasteltiin suhteessa johtajien arvioihin eettisestä organisaatiokulttuurista. Osatutkimuksessa siis yhdistettiin laadullista ja määrällistä tutkimusta, jotta voitiin muodostaa

mahdollisimman yksityiskohtainen kuva eri-ikäisten johtajien työtavoitteiden kirjosta ja eettisen kulttuurin yhteyksistä näihin tavoitteisiin.

Kolmas osatutkimus selvitti, missä määrin eettinen organisaatiokulttuuri koettiin jaettuna ilmiönä organisaation eri yksiköissä. Tavoitteena oli tarkastella, kuinka yhteneviä saman yksikön työntekijöiden arviot kahdeksasta eettisen kulttuurin osa-alueesta ovat. Lisäksi haluttiin testata CEV-kyselyn toimivuutta tässä jaetussa kontekstissa. Osatutkimuksen toinen päätavoite oli selvittää, onko eettinen kulttuuri yhteydessä työhyvinvointiin (työuupumukseen ja työn imuun) yksilöllisten kokemusten lisäksi myös yksikkötasolla. Toisin sanoen, onko työyksikön jaettu kokemus eettisen kulttuurin tasosta yhteydessä jaettuihin uupumukseen tai työn imun kokemuksiin? Siten myös työhyvinvoinnin kuvaajia, työuupumusta ja työn imua, tarkasteltiin sekä yksilö- että työyksikkötasolla.

Ensimmäisen osatutkimuksen tulokset osoittivat, että CEV-mallin pohjalta kehitetty eettistä organisaatiokulttuuria kartoittava kysely (Kaptein, 2008) soveltuu hyvin suomalaiseen kontekstiin. Eettistä kuormittuneisuutta operationalisoitiin tutkimuksessa kahdella kuvaajalla: eettisten dilemموjen useus ja niistä johtuva stressi. Eettiset dilemmat liittyvät sellaisiin työelämän haasteisiin, joita kohdattaessa oikean toimintatavan valitseminen on vaikeaa tai joudutaan toimimaan normien, sääntöjen tai henkilökohtaisten arvojen vastaisesti. Eettinen kuormittuneisuus kuvaa stressikokemuksia, jotka syntyvät näiden dilemmatilanteiden seurauksena. Työuupumusta kartoitettiin tässä osatutkimuksessa sen ydinulottuvuuden, uupumusasteisen väsymyksen kautta. Työhyvinvoinnin positiivisena kuvaajana tarkasteltiin työn imua.

Tutkimukseen osallistui 902 eri alojen johtotehtävissä työskentelevää henkilöä eri puolilta Suomea. Tulokset osoittivat, että kahdeksan ulottuvuutta sisältävä eettiset hyveet -kysely oli validi johtaja-aineistossa: kyselyn 58 osiota muodostivat selkeän 8-dimensioisen faktorirakenteen. Tulokset osoittivat edelleen, että mitä enemmän johtajat raportoivat eettisiä hyveitä toteutettavan organisaatiossaan, sitä vähemmän he kokivat eettistä kuormittuneisuutta. Tämä puolestaan oli yhteydessä vähäisempään uupumusasteiseen väsymykseen. Tulosten perusteella eettinen kulttuuri on myös suoraan yhteydessä vahvaan työn imuun. Toisin sanoen ne johtajat, jotka arvioivat organisaationsa kulttuurin eettiseksi, kokivat itsensä muita useammin tarmokkaiksi, työlleen omistautuneiksi ja siihen uppoutuneiksi. Eettisen kulttuurin osa-alueista erityisesti toteutettavuus (resurssit ja käytännön mahdollisuudet toimia työssä vastuullisesti) oli yhteydessä eettiseen kuormittuneisuuteen ja työuupumukseen: puutteellisiksi koetut mahdollisuudet toimia työssä eettisesti heikensivät työhyvinvointia.

Toisessa osatutkimuksessa johtajien nimeämät työtavoitteet luokiteltiin sisältöjen perusteella kahdeksaan luokkaan: 1) organisaation menestyksenkäs toiminta (35,4 %), 2) ammatillinen osaaminen (26,1 %), 3) työssä jaksaminen ja viihtyminen (12,1 %), 4) työuran päättäminen (7,3 %), 5) uralla eteneminen (6,8 %), 6) arvostus ja vaikuttaminen (4,2 %), 7) uusi työ tai yrittäjyys (4,2 %) ja 8) työn jatkuvuus ja palkka (3,9 %). Organisaatiokulttuurin eettisyys oli yhteydessä johtajien henkilökohtaisiin työtavoitteisiin. Mitä eettisemmäksi organisaation

kulttuuri arvioitiin, sitä todennäköisemmin osallistujat nimesivät organisaation menestykseen tai arvostukseen ja vaikuttamiseen (esimerkiksi yhteiskunnallisella tasolla) liittyviä työtavoitteita. Toisaalta heikompi eettinen kulttuuri oli yhteydessä organisaatiosta poispäin suuntautuviin tavoitteisiin: työuran päättämiseen, uuden työn tai yrittäjyyden tavoitteluun sekä uralla etenemiseen.

Kolmannessa osatutkimuksessa eettistä organisaatiokulttuuria ja työhyvinvointia tarkasteltiin sekä jaettuna että yksilöllisenä kokemuksena. Vastaajajoukko koostui 245 eri yksikössä työskentelevistä kaupunkiorganisaation työntekijöistä ($n = 2146$). Tulokset osoittivat, että yksittäisten työyksiköiden jäsenet kokivat kaikki eettisen kulttuurin osa-alueet jossakin määrin samalla tavoin. Organisaation tuki eettiselle toiminnalle arvioitiin kussakin yksikössä yhtenäisimmin, sillä jaetut havainnot selittivät tämän osa-alueen vaihtelusta lähes kolmasosan (27 %). Myös lähiesimiehen eettinen toiminta arvioitiin yhtenevästi: yksiköiden sisäisesti yhtenevät kokemukset selittivät 23 % osa-alueen vaihtelusta. Toteutettavuus (käytännön mahdollisuudet toteuttaa eettisyyttä työssä) arvioitiin osa-alueista vähiten yhdenmukaisesti: yksiköiden sisäisesti yhtenevät havainnot selittivät vain 12 % vaihtelusta. Muilla osa-alueilla jaettujen kokemusten osuus vaihteli 13 prosentista 17 prosenttiin. Tulosten perusteella myös osa työuupumuksen ja työn imun kokemuksista voi olla jaettua työyksiköissä, vaikka prosenttiosuudet olivat selvästi organisaatiokulttuurin osa-alueita pienempiä: jaetut kokemukset selittivät työuupumuksesta 9 % ja työn imusta 5 %. Eettinen kulttuuri oli yhteydessä työhyvinvointiin sekä yksilö- että yksikkötasolla. Jos työntekijät pitivät organisaatiokulttuuria eettisenä, heidän vastauksensa heijastelivat vähemmän työuupumusta ja enemmän työn imua. Yksilötasolla havaittiin myös erillinen yhteys toteutettavuuden ja työuupumuksen välillä: jos työntekijät kokivat, ettei heillä ole työssään käytännön mahdollisuuksia toimia eettisesti, he ilmaisivat olevansa muita uupuneempia työssään.

Yhdistämällä organisaatioetiikan ja työhyvinvoinnin tutkimussuuntaukset tutkimukseni osoitti, että organisaatioissa toteutettavat eettiset hyveet ovat tärkeä työperäistä stressiä ja uupumusta ehkäisevä tekijä. Lisäksi eettinen organisaatiokulttuuri voi lisätä työn imun kokemista sekä tukea sellaisia työtavoitteita, jotka ovat suotuisia niin organisaation toiminnalle kuin henkilökohtaiselle hyvinvoinnillekin. Tämän tutkimuksen tulosten perusteella eettinen kulttuuri voi lisätä työntekijöiden sitoutumista organisaatioonsa, mikä näkyy organisaation menestykseen suuntautuneina työtavoitteina. Luotettavaksi osoittautuneella CEV-kyselyllä eettistä kulttuuria voidaan arvioida myös suomalaisissa organisaatioissa. Tämä on lähtökohtana eettisten kysymysten ja toimintatapojen tiedostamiselle työyhteisössä. Mittarin avulla tehtyjen arviointien pohjalta organisaation toimintaa voidaan kehittää eettisemmäksi, sillä normatiivinen malli on vahva ohjenuora muutokselle. Mitä paremmin nyt arvioidut kahdeksan hyvettä ovat edustettuina organisaation toiminnassa, sitä eettisempi kulttuuri on. Panostamalla juuri niihin eettisyyden osa-alueisiin, jotka työntekijät arvioivat puutteellisiksi, organisaatio voi tarjota hyvinvointia tukevan työympäristön.

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APPENDIX 1 The Corporate Ethical Virtues questionnaire (Kaptein, 2008), English and Finnish items

English item	Finnish translation
Clarity	Selkeys
1.1. The organisation makes it sufficiently clear to me how I should conduct myself appropriately toward others within the organisation	Organisaatiossamme on tehty riittävän selväksi, miten minun pitäisi toimia työyhteisössämme muita kohtaan.
1.2. The organisation makes it sufficiently clear to me how I should obtain proper authorisations	Organisaatiossamme on tehty riittävän selväksi, mitkä ovat toimivaltuuteni.
1.3. The organisation makes it sufficiently clear to me how I should use company equipment responsibly	Organisaatiossamme on tehty riittävän selväksi, miten minun pitäisi käyttää työvälineitä ja laitteita vastuullisesti.
1.4. The organisation makes it sufficiently clear to me how I should use my working hours responsibly	Organisaatiossamme on tehty riittävän selväksi, miten minun pitäisi käyttää työaikani vastuullisesti.
1.5. The organisation makes it sufficiently clear to me how I should handle money and other financial assets responsibly	Organisaatiossamme on tehty riittävän selväksi, miten minun pitäisi käsitellä rahaa ja muita varoja vastuullisesti.
1.6. The organisation makes it sufficiently clear to me how I should deal with conflicts of interests and sideline activities responsibly	Organisaatiossamme on tehty riittävän selväksi, miten minun pitäisi hoitaa eturistiriidat ja sivutoimet vastuullisesti.
1.7. The organisation makes it sufficiently clear to me how I should deal with confidential information responsibly	Organisaatiossamme on tehty riittävän selväksi, miten minun pitäisi käsitellä luottamuksellisia tietoja vastuullisesti.

(continues)

APPENDIX 1 (continues)

English item	Finnish translation
1.8. The organisation makes it sufficiently clear to me how I should deal with external persons and organisations responsibly	Organisaatiossamme on tehty riittävän selväksi, miten minun pitäisi toimia työyhteisön ulkopuolisten henkilöiden ja muiden organisaatioiden kanssa vastuullisesti.
1.9. The organisation makes it sufficiently clear to me how I should deal with environmental issues in a responsible way	Organisaatiossamme on tehty riittävän selväksi, miten minun pitäisi huolehtia ympäristöasioista vastuullisesti.
1.10. In my immediate working environment, it is sufficiently clear how we are expected to conduct ourselves in a responsible way	Työyhteisössäni on selvitetty riittävän hyvin, miten meidän odotetaan toimivan vastuullisesti.
Congruency of supervisors	Esimiehen antama esimerkki
2.1. My supervisor sets a good example in terms of ethical behaviour	Esimieheni toimii hyvänä esimerkkinä rehellisyydestä ja eettisyydestä.
2.2. My supervisor communicates the importance of ethics and integrity clearly and convincingly	Esimieheni ilmaisee hyvin rehellisyyden ja eettisyyden merkityksen.
2.3. My supervisor would never authorise unethical or illegal conduct to meet business goals	Esimieheni ei koskaan sallisi epäeettistä tai laitonta toimintaa organisaation liiketaloudellisten tavoitteiden saavuttamiseksi.
2.4. My supervisor does as s/he says	Esimieheni toimii sanojensa mukaisesti.
2.5. My supervisor fulfils his/her responsibilities	Esimieheni täyttää velvollisuutensa.
2.6. My supervisor is honest and reliable	Esimieheni on luotettava ja rehellinen.

(continues)

English item	Finnish translation
Congruency of senior management	Ylimmän johdon antama esimerkki
3.1. The conduct of the Board and (senior) management reflects a shared set of norms and values	Ylin johto noudattaa toiminnassaan yhteisiä normeja ja arvoja.
3.2. The Board and (senior) management sets a good example in terms of ethical behaviour	Ylin johto toimii hyvänä esimerkkinä rehellisyydestä ja eettisyydestä.
3.3. The Board and (senior) management communicates the importance of ethics and integrity clearly and convincingly	Ylin johto ilmaisee hyvin rehellisyyden ja eettisyyden merkityksen.
3.4. The Board and (senior) management would never authorise unethical or illegal conduct to meet business goals	Ylin johto ei koskaan sallisi epäeettistä tai laitonta toimintaa organisaation liiketaloudellisten tavoitteiden saavuttamiseksi.
Feasibility	Mahdollisuudet eettiseen toimintaan
4.1. In my immediate working environment, I am sometimes asked to do things that conflict with my conscience ^a	Työyhteisössäni minua pyydetään toisinaan tekemään tehtäviä, jotka ovat omantuntoni vastaisia.
4.2. In order to be successful in my organisation, I sometimes have to sacrifice my personal norms and values ^a	Tässä organisaatiossa menestyminen edellyttää minulta toisinaan periaatteitteni ja arvojeni uhraamista.
4.3. I have insufficient time at my disposal to carry out my tasks responsibly ^a	Minulla ei ole riittävästi aikaa, jotta voisin hoitaa tehtäväni vastuullisesti.
4.4. I have insufficient information at my disposal to carry out my tasks responsibly ^a	Minulla ei ole riittävästi tietoa, jotta voisin hoitaa tehtäväni vastuullisesti.

(continues)

APPENDIX 1 (continues)

English item	Finnish translation
4.5. I have inadequate resources at my disposal to carry out my tasks responsibly ^a	Minulla ei ole riittävästi resursseja, jotta voisin hoitaa tehtäväni vastuullisesti.
4.6. In my job, I am sometimes put under pressure to break the rules ^a	Koen välillä painetta sääntöjen rikkomiseen työssäni.
Supportability	Organisaation tuki
5.1. In my immediate working environment, everyone is totally committed to the (stipulated) norms and values of the organisation	Työyhteisössäni kaikki ovat täysin sitoutuneita organisaation virallisiin normeihin ja arvoihin.
5.2. In my immediate working environment, an atmosphere of mutual trust prevails	Työyhteisössäni vallitsee keskinäisen luottamuksen ilmapiiri.
5.3. In my immediate working environment, everyone has the best interests of the organisation at heart	Työyhteisössäni jokainen haluaa organisaation parasta.
5.4. In my immediate working environment, a mutual relationship of trust prevails between employees and management	Työyhteisössäni työntekijöiden ja johdon välillä vallitsee luottamus.
5.5. In my immediate working environment, everyone takes the existing norms and standards seriously	Työyhteisössäni kaikki suhtautuvat vakavasti voimassa oleviin sääntöihin ja ohjeisiin.
5.6. In my immediate working environment, everyone treats one another with respect	Työyhteisössäni kaikki kohtelevat toisiaan kunnioittavasti.

(continues)

English item	Finnish translation
Transparency	Läpinäkyvyys
6.1. If a colleague does something which is not permitted, my manager will find out about it	Jos joku henkilöstöstä tekee jotakin, mikä ei ole sallittua, esimieheni saa asian selville.
6.2. If a colleague does something which is not permitted, I or another colleague will find out about it	Jos joku henkilöstöstä tekee jotakin, mikä ei ole sallittua, minä tai joku kollegoistani saa asian selville.
6.3. If my manager does something which is not permitted, someone in the organisation will find out about it	Jos esimieheni tekee jotakin, mikä ei ole sallittua, muut huomaavat sen.
6.4. If I criticise other people's behaviour, I will receive feedback on any action taken as a result of my criticism	Jos kritisoin muiden käyttäytymistä, saan tietää mihin toimenpiteisiin kritiikkini on johtanut.
6.5. In my immediate working environment, there is adequate awareness of potential violations and incidents in the organisation	Työyhteisössäni ollaan riittävän tietoisia mahdollisista sisäisistä rikkomuksista ja ongelmatilanteista.
6.6. In my immediate working environment, adequate checks are carried out to detect violations and unethical conduct	Työyhteisössäni valvotaan riittävästi rikkomuksia ja epäeettistä toimintaa.
6.7. Management is aware of the type of incidents and unethical conduct that occur in my immediate working environment	Johto on tietoinen siitä, millaisia rikkomuksia ja epäeettistä toimintaa työyhteisössäni ilmenee.

(continues)

APPENDIX 1 (continues)

English item	Finnish translation
Discussability	Keskusteltavuus
7.1. In my immediate working environment, reports of unethical conduct are handled with caution	Työyhteisössäni ilmoitukset epäeettisestä toiminnasta käsitellään huolella.
7.2. In my immediate working environment, I have the opportunity to express my opinion	Työyhteisössäni voi ilmaista oman mielipiteensä.
7.3. In my immediate working environment, there is adequate scope to discuss unethical conduct	Työyhteisössäni pystytään ottamaan esille epäeettinen toiminta.
7.4. In my immediate working environment, reports of unethical conduct are taken seriously	Työyhteisössäni ilmoitukset epäeettisestä toiminnasta otetaan vakavasti.
7.5. In my immediate working environment, there is adequate scope to discuss personal moral dilemmas	Työyhteisössäni pystytään keskustelemaan omantunnon asioista.
7.6. In my immediate working environment, there is adequate scope to report unethical conduct	Työyhteisössäni voi ilmoittaa epäeettisestä toiminnasta.
7.7. In my immediate working environment, there is ample opportunity for discussing moral dilemmas	Työyhteisössäni pystytään käsittelemään eettisiä ongelmia.
7.8. If someone is called to account for his/her conduct, it is done in a respectful manner	Jos jonkun kanssa keskustellaan tämän käyttäytymisestä, keskustelu tapahtuu kunnioittavasti.

(continues)

APPENDIX 1 (continues)

English item	Finnish translation
7.9. In my immediate working environment, there is adequate scope to correct unethical conduct	Työyhteisössäni epäeettiseen toimintaan voidaan puuttua.
7.10. If reported unethical conduct in my immediate working environment does not receive adequate attention, there is sufficient opportunity to raise the matter elsewhere in the organisation	Jos ilmoitettua epäeettistä toimintaa ei oteta huomioon työyhteisössäni, asiat voi ohjata ylemmälle organisaatiotasolle.
Sanctionability	Toiminnan seuraukset
8.1. In my immediate working environment, people are accountable for their actions	Työyhteisössäni henkilöstö on vastuussa omista teoistaan.
8.2. In my immediate working environment, ethical conduct is valued highly	Työyhteisössäni arvostetaan eettistä toimintaa.
8.3. In my immediate working environment, only people with integrity are considered for promotion	Työyhteisössäni voi saada ylennyksen vain, jos toimii rehellisesti.
8.4. If necessary, my manager will be disciplined if s/he behaves unethically	Esimieheni joutuu tarvittaessa vastuuseen epäeettisestä toiminnastaan.
8.5. The people that are successful in my immediate working environment stick to the norms and standards of the organisation	Työyhteisössäni menestyvät ihmiset noudattavat organisaation sääntöjä ja normeja.
8.6. In my immediate working environment, ethical conduct is rewarded	Työyhteisössämme eettisestä toiminnasta palkitaan.

(continues)

APPENDIX 1 (continues)

English item	Finnish translation
8.7. In my immediate working environment, employees will be disciplined if they behave unethically	Työyhteisössämme epäeettisestä toiminnasta rangaistaan.
8.8. If I reported unethical conduct to management, I believe those involved would be disciplined fairly regardless of their position	Jos ilmoittaisin johdolle epäeettisestä toiminnasta, uskon asianosaisten joutuvan oikeudenmukaisesti vastuuseen riippumatta heidän asemastaan organisaatiossa.
8.9. In my immediate working environment, employees who conduct themselves with integrity stand a greater chance to receive a positive performance appraisal than employees who conduct themselves without integrity	Työyhteisössäni rehelliset työntekijät saavat todennäköisemmin parempaa palautetta työstään kuin epärehelliset.

^aThe item was reversely coded.