CONCEPTUAL REFINEMENT AND A MULTI-LEVEL FRAMEWORK OF ETHICAL CULTURE

by

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ABSTRACT

ROXANNE LEIGH ROSS. Conceptual Refinement and a Multi-Level Framework of Ethical Culture.
(Under the direction of DR. DENIS ARNOLD)

Interest in understanding ethical culture in organizations has grown over the last few decades. However, ethical culture appears to suffer from a lack of conceptual clarity, leading to downstream problems that threaten the internal and external validity of findings and stunt the ability to build and test theory. To identify conceptual issues in the existing literature, I qualitatively analyzed 121 definitions (76,722 words) to detect themes in how ethical culture is described. These themes revealed ten critical limitations in existing conceptualizations that needed to be addressed. Overall, these limitations indicate that the existing conceptual domain is messy and disorganized and exhibits severe problems regarding levels of analysis. I propose a refined definition that overcomes these limitations by integrating the dynamic model of culture with the concept of ethical affordances from sociocultural anthropology. Taking into account the concept's multi-level nature, the conceptualization presented encompasses the different levels at which ethical culture is theorized to reside. Finally, I describe how levels are connected through bottom-up and top-down emergent processes.

Keywords: ethical culture; conceptual clarity; multi-level framework; cultural dynamics; ethical affordances

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DEDICATION

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CHAPTER 1: INTRODUCTION

Interest in understanding ethical culture, which is viewed as a workplace contextual determinant of ethical behavior (Kaptein, 2008), stems from the discovery that most adults' sense of morality is strongly influenced by environmental forces, such as views held by peers and the formal rules (Kohlberg & Hersh, 1977). The potential environmental malleability of one's sense of right and wrong has been replicated time and time again across a variety of cultural and societal contexts (Snarey, 1985). This feature of the psychology of morality created a need to examine how the workplace operates as one source of these environmental influences (Treviño, 1990; Treviño, 1986). Since the genesis of ethical culture research, more than 100 articles have been published in an effort to understand how an organization's ethical culture operates as one of many environmental influences on ethical decision-making. Several meta-analyses (Kish-Gephart et al., 2010; Peng & Kim, 2020) and reviews (Mayer, 2014; O'Fallon & Butterfield, 2013; Treviño et al., 2014; Treviño et al., 2006) have since been published, marking the maturity and significance of ethical culture research. Although this body of work continues to grow, the scientific study of ethical culture appears to suffer from several key conceptual issues that limit scientific utility of this research domain.

Ethical culture, like many other concepts in management (Antonakis, 2017; Locke, 2012; MacKenzie, 2003; Suddaby, 2010), appears to lack conceptual clarity. Ethical culture seems particularly burdened by having inherited multiple sources of ambiguity, with both parent concepts, "ethics" and "culture," long evading clear definitions from social scientists (Giorgi et al., 2015; Jones, 1991; Martin, 2001; Patterson, 2014; Tenbrunsel & Smith□Crowe, 2008; Warren & Smith-Crowe, 2008). Lack of conceptual clarity creates a number of problems that must be addressed to produce useful scientific research as having clearly defined concepts is a

necessary foundation upon which all other phases of research production depend (Podsakoff et al., 2016). It is difficult to create measures for a concept that is not fully articulated (MacKenzie, 2003). The credibility of study hypotheses is also undermined as establishing a reason why two concepts relate becomes a confusing task when the nature of one or both are not well known. Consequently, the development and testing of theory also suffers (Day & Antonakis, 2013). Overall, lack of conceptual clarity presents a serious problem for producing meaningful research. Thus, if ethical culture does lack conceptual clarity, it is necessary to identify and resolve these issues.

A specific concern regarding the conceptualization of ethical culture pertains to a deficient discussion surrounding levels of analysis (Mayer, 2014; Treviño et al., 2014). There are a number of reasons to believe that conceptual development of ethical culture requires a special focus on multi-level issues. Ethical culture is a property of an organization that is based on shared understandings among individuals (Ardichvili et al., 2009; Kaptein, 2008; Key, 1999; Treviño, 1990; Treviño, 1986). Thus, ethical culture seems to be a collective concept, i.e., a concept that reflects a group and is based on individual-level processes (Morgeson & Hofmann, 1999). Simultaneously, different manifestations of ethical culture have been studied at the organizational, sub-unit, and individual levels (Cabana & Kaptein, 2019; Huang & Paterson, 2017; Huhtala et al., 2015; Kangas et al., 2017; Key, 1999; Schaubroeck et al., 2012). This suggests that ethical culture should be considered a multi-level concept as it has theoretically meaningful forms across different levels (Chen et al., 2005). Although ethical culture appears to be a complex collective and multi-level concept, there does not seem to be a targeted effort to conceptualize ethical culture from a multi-level perspective. This comes as a surprise given that the broader organizational culture literature has taken into account levels issues for many

decades (Chan, 2014; Erez & Gati, 2004; Ostroff et al., 2012). Theory development for multi-level concepts requires a number of additional considerations in order for research to make accurate levels-based inferences (Chen et al., 2005; Klein et al., 1994; Kozlowski & Klein, 2000; Morgeson & Hofmann, 1999; Rousseau, 1985; Yammarino et al., 2005). Thus, the suspected lack of dedication to multi-level concerns in the ethical culture literature suggests that conceptual imprecision is a problem that is exacerbated and compounded across levels.

Overall, it appears that the conceptual understanding of ethical culture may be deficient in multiple ways. When poor conceptualization is suspected, scholars are called upon to engage in critical reflection in order to determine whether or not a concept's existing meaning is useful for generating knowledge, and if not, a refined conceptualization is needed (Welch et al., 2016). The purpose of this dissertation is to engage in such critical reflection with the aim of providing a more precise and scientifically useful understanding of ethical culture. I use the technique proposed by Podsakoff et al. (2016) to identify conceptual problems afflicting ethical culture. I also use techniques to systematically review the state of the literature with respect to levels of analysis following practices set by previous reviews (Gooty et al., 2012; Yammarino et al., 2005). I pay specific attention to multi-level issues that are conceptual in nature. I qualitatively analyze 121 definitions of ethical culture that span multiple disciplines. This process revealed ten conceptual problems that need to be addressed. I propose a refined definition that overcomes these challenges by integrating the literature on ethical affordances (Keane, 2016) and cultural dynamics (Hatch, 1993). The coding of conceptual text also exposed that ethical culture is indeed a multi-level concept, with meaningful manifestations across levels. Thus, I provide definitions of different manifestations of ethical culture at each theoretically meaningful level. Finally, I

depict the ways in which ethical culture forms through top-down and bottom-up emergent processes.

Conceptualizations of Ethical Culture

The origins of ethical culture research can be traced to the introduction of the interactionism in behavioral business ethics. Prior to the interactionist perspective, there were long-standing academic silos between trait theorists and situationists (Schneider, 1982). Bowers (1973) argued that ignoring the interaction between individual differences and situational context was problematic and, in doing so, offered the interactionist perspective as an alternative. According to interactionism, a person's behavior is a function of the situation they exist in, yet situations also vary with respect to the person's characteristics. Situations are only known by a person through the cognitive schemas available to them. People also actively place themselves into and out of certain situations based on their personal characteristics. The interactionist perspective had not yet been introduced into the study of behavioral business ethics until Treviño (1986). Treviño observed that research on ethical decision-making largely focused on either individual or situational factors, with the interplay between the two going unnoticed. At that time, the workplace was not studied as a potential contextual determinant that interacted with the characteristics of employees to produce ethical or unethical behavior.

Kohlberg's (1973) model of moral development was integral to the interactionist perspective in behavioral business ethics. According to Kohlberg's research, most adults are at a conventional level of moral reasoning. At this level, ethical decision-making is heavily influenced by external factors. A person with a conventional level of reasoning develops a sense of morality that is highly dependent on the views of others in one's social circle and/or is dependent on the rules set forth by the social systems they in which reside (e.g., law, religious

affiliation). The finding that most adults operate at the conventional level is extremely robust and has been replicated with ample studies and across many types of societies (Snarey, 1985). Because the conventional level is quite common, Treviño argued the interaction between individual employees and the organizational context must be considered when attempting to understand ethical decision-making in the workplace. Treviño drew on blossoming organizational culture research (Deal & Kennedy, 1983; Schein, 1984) to inform her arguments, suggesting that different components of organizational cultures were thought to enhance or inhibit ethical decision-making (Treviño, 1986).

The need for a cultural approach to understand ethical behavior at work was established through several observations (Treviño, 1990). Behavior is shaped by cultural influences. Similarly, one's moral compass varies, to an extent, based on the situation the person finds themselves. Different contexts can shape moral thought and action to produce different outcomes. The moral guidelines a person uses may be different when at home compared to when negotiating for a new car. People also come to understand and internalize ethical norms through a socialization process. Accordingly, moral thought and action are somewhat malleable. Thus, employees' sense of right and wrong can be shaped by internalizing views advocated in the workplace.

The interactionist perspective of behavioral business ethics yielded three primary conceptualizations of ethical culture (Mayer, 2014): Treviño's (1990) ethical culture, Hunt and colleagues' (1989) corporate ethical values model, and Kaptein's (1998; 2008) corporate ethical virtues model. The common feature shared by each is a focus on characteristics in the organizational environment that shape ethical decision-making processes among employees.

Both sociocultural (e.g., norms) and structural (e.g., policies) determinants have been included as parts of ethical culture. Below, I review each of these conceptualizations.

Treviño's Ethical Culture

Treviño (1990) described ethical culture as the interplay among the ethics-related organizational systems that influence employee ethical and unethical behavior (p. 202). Her conceptualization built off of Schein's (1985) three-level model of culture, which was comprised of cultural artifacts, values, and underlying assumptions. Treviño proposed that ethical culture should focus only on cultural artifacts as they are the most detectable part of organizational culture (Treviño et al., 1998). Artifacts refer to visible organizational structures or what a person sees, feels, and observes in an organization (Schein, 1990).

Treviño made a distinction between formal and informal cultural systems. Both refer to internal organizational processes that create patterned and predictable behaviors among employees. Formal systems are officially endorsed by the organization. Within the formal ethical culture system, a number of artifacts were proposed. Leaders generate and maintain culture by influencing what other organizational members pay attention to, making sense of critical incidents, and coaching others. Organizational structure refers to authority relationships and how responsibilities for consequences are distributed. Other formal components included organizational policies such as value statements, official rules, and codes of conduct. Reward systems direct employees through reward or punishment of certain actions. In orientation and training programs, organizational norms and values are communicated and guidance on specific issues may be provided. Finally, the organization may have prescribed decision-making processes that determine what types of behaviors are appropriate.

Informal systems are those that are not officially endorsed by the organization. Instead, they are unofficially communicated and shared. Treviño suggested that informal systems convey what organizational members think are the way things are "really done," which may or may not align with formal systems. Treviño suggested that norms were the most significant informal component of ethical culture because of the important role peers play at the conventional level of moral reasoning (Kohlberg, 1973). Other informal artifacts that shape ethical behavior were heroes and role models, rites and rituals, stories, and language. Each of these informal ethical culture systems were proposed to implicitly convey right and wrong to employees. As an example, language may be used to minimize the moral implications of organizational activity. Treviño noted that amoral language was used in Nazi Germany to describe the atrocities committed against Jews. Phrases such as "final solution" or "special treatment" were used instead of "killing" or "genocide."

Hunt and Colleagues' Corporate Ethical Values

Around the same time Treviño (1990) introduced ethical culture to management, a similar concept, called corporate ethical values, was established in the field of marketing (Hunt et al., 1989). Reminiscent of the then nascent research stream of behavioral business ethics, corporate ethical values was created to understand how ethical workplaces increase organizational commitment among marketing employees. A key difference between Treviño's (1990) ethical culture and Hunt and colleagues' corporate ethical values is which component of Schein's (1984) three-level model of organizational culture they focus on. Treviño's ethical culture focused on cultural artifacts. Hunt and colleagues adopted the view, supported by various culture scholars (e.g., Rokeach, 1973), that shared values are the most influential part of an organization's culture. Values are standards and ideals shared by organizational members

(Schein, 1990, 2017). Values exist latently within the minds of organizational members, whereas artifacts are proposed to be tangible and observable manifestations of cultural values. Although a wide range of values exist, the corporate ethical values concept was specifically concerned with shared ethical values. More specifically, corporate ethical values are shared standards that delineate what courses of action are right and worth doing. Corporate ethical values were described as a "composite of the individual ethical values of managers and both the formal and informal policies on ethics of the organization" (Hunt et al., 1989, p. 79). Much of the corporate ethical values concept centers around employees' perceptions of whether managers are concerned about ethics and if unethical behavior is reprimanded.

Kaptein's Corporate Ethical Virtues

Kaptein's (1999) corporate ethical virtues model was created in an attempt to identify "organizational virtues" that lead to ethical behavior in organizations. The model was based on Solomon's conceptualization of virtues. A virtue is an enacted value as well as a pervasive trait that enables one to succeed or excel in society (Solomon, 1999, p. 63). According to Kaptein, an organization is virtuous when it operates in a way that fosters employees' ethical behavior. Instead of examining cultural artifacts or values, the model has seven virtues that tend to adopt a behavioral perspective, with many depicting practices that organizational members engage in to promote ethical behavior. Clarity refers to the extent to which normative expectations of conduct are made clear to employees. Congruency is the degree to which employees receive consistent normative expectations. The feasibility virtue refers to whether or not organizational conditions enable employees to comply with normative expectations, and supportability describes whether employees are supported to meet normative expectations. Transparency is the extent to which employees are aware of their actions. In some cases, the outcome of employee behavior is

masked from the employees, which eliminates the possibility that they could take responsibility for their actions or prevent them in the future. Discussability describes whether employees are able to discuss ethical issues with others. Finally, sanctionability describes the extent to which unethical behavior is reprimanded.

Since initial work on ethical culture, a large body of research has since formed based on these three conceptualizations in an effort to understand how these different elements influence outcomes such as ethical behavior (Kish-Gephart et al., 2010), organizational citizenship behaviors, and counterproductive work behaviors (Peng & Kim, 2020). Held in common is a focus on the social and structural features of the organization that could influence ethical behavior. Also held in common is that each conceptualization states that ethical culture is a property of an organization. These three views of ethical culture differ based on the differential emphasis placed on artifacts, values, and practices.

CHAPTER 2: CONCEPTUAL REVISION

Scientific concepts are "cognitive symbols (or abstract terms) that specify the features, attributes, or characteristics of the phenomenon in the real or phenomenological world that they are meant to represent and that distinguish them from other related phenomena" (Podsakoff et al., 2016, p. 161). They are the basic and fundamental building blocks of social science (DiRenzo, 1966). Concepts are used to depict the world abstractly by creating classes of entities that belong together (Blumer, 1954). Descriptions of concepts are intended to answer the question of *what* (Gerring, 2012). What features define something? What do we mean when we refer to a certain scientific entity? What empirical examples count as that entity?

The importance of establishing clear concepts is perhaps one of the most overlooked phases in research production (Locke, 2012; MacKenzie, 2003; Podsakoff et al., 2016; Suddaby, 2010), and the failure of social scientists to thoroughly and clearly articulate their concepts has been an enduring problem (e.g., Antonakis, 2017; Fischer et al., 2020; Locke, 2012; Merton, 1968; Sartori, 1984). Conceptual imprecision comes at a hefty price as clearly articulating the nature of concepts being studied is a necessary and initial step in the knowledge creation process. Without a sound understanding of key concepts, it is difficult to establish evidence of internal validity (MacKenzie, 2003). This is because it is not possible to accurately measure a concept that is poorly defined. It is difficult to know what should be captured in scale items and what should not. Subsequently, measures tend to be contaminated (i.e., include indicators that are not relevant to the concept) or deficient (i.e., missing important indicators). As a result, study findings are built upon precarious grounds. External validity, in turn, relies on internal validity because findings that are developed from substandard research cannot be used to make

meaningful inferences to different situations (Pedhazur & Schmelkin, 1991). Cumulatively, these problems mean that theory building is stunted when concepts are poorly defined.

Conceptual clarity takes on additional complexity when concepts have meaningful manifestations across levels as is the case with many organizational phenomena (Kozlowski & Klein, 2000). Levels refer to a hierarchy of systems (Miller, 1978; Rousseau, 1985). In organizational research, levels commonly include individuals, groups, sub-units, organizations, and environments (Hitt et al., 2007). Multi-level concerns are often treated as a statistical challenge and have been overlooked during concept development (Klein et al., 1994). However, Klein et al. note that there should be a "primacy of theory" when research involves multi-level concepts as rigorous multi-level research, similar to single-level research, must first begin with a clear understanding of the nature of concepts being studied (p. 196). It is necessary to describe the level or levels at which a concept resides (Miller, 1978; Rousseau, 1985), and explicit definitions of the concept should be included at each and every one of those relevant levels (Chen et al., 2005). Definitions for each relevant level are needed to indicate what empirical entities would or would not be an example of the concept (i.e., exclusionary and inclusionary criteria). Any connections across levels need to be included as well (Kozlowski & Klein, 2000). The connections across levels indicate how and under what conditions the concept forms or how the formation process may be constrained. Each aspect of the conceptualization process is needed to guide subsequent methodological choices. For example, having a clearly stated level of theory and conceptual definition at that level is necessary to operationalize the concept in a consistent way in order to avoid the fallacy of the wrong level (Rousseau, 1985). These methodological choices subsequently shape the theoretical insights gleaned from research findings.

Given that a strong understanding of scientific concepts is the initial step toward producing accurate and meaningful knowledge, it is critically important to revise the definitions of concepts when existing ones are suspected of being unclear. Further, the concept revision process must be sensitive to levels of analysis. In the following sections, I identify any potential conceptual problems in the literature both in terms of the properties ascribed to the concept and the levels at which the concept resides. To account for the ways in which ethical culture is defined, I used the four-stage conceptual revision process proposed by Podsakoff and colleagues (2016). Their method describes a series of recommendations to systematically review an existing conceptual domain and provide a revised definition. Broadly, these stages involve analyzing and evaluating existing definitions, organizing the conceptual domain by themes, identifying the conceptual structure, developing a preliminary definition, and presenting the final revised definition that overcomes existing limitations.

Podsakoff and colleagues (2016) did not explicitly address issues pertaining to levels of analysis. Thus, I also captured how ethical culture is conceptualized and studied from a levels perspective based on best practices set forth by previous multi-level reviews (Gooty et al., 2012; Yammarino et al., 2005). This process involved recording the level at which ethical culture was theorized to exist, i.e., the level of theory. I also examined several pieces of information to assess depictions of bottom-up emergence (i.e., the process in which lower-level properties give rise to higher levels; Kozlowski & Klein, 2000) or top-down influences (i.e., the processes whereby higher levels constrain and influence lower levels).

Stage 1: Analyze and Evaluate Existing Conceptualizations

Open Science Practices

Materials used for the present dissertation are published online at the Open Science Framework in order to promote transparency of the research process and allow others to examine or reproduce results. The open science practices that were used are based on best practices stated by the Transparency and Openness Promotion Commission. Data, in the form of definitional text, are posted and available to others. To promote transparency of analytic methods, a matrix of qualitative coding for each article analyzed is also available. Finally, article meta-data are available online and include coding for multi-level properties for each article. The link to these materials can be found at the following web address: https://osf.io/fd5vt/?view_only=599a637adbde4c099b17a5d3b3823b82.

Collect Representative Definitions

To begin, a representative set of definitions in the literature needs to be collected (Podsakoff et al., 2016). It is important to be broad and "cast a wide net" in order to capture as much of the conceptual domain as possible (p. 170). I searched for academic articles that describe ethical culture both inside and outside of management. I searched for articles containing the words "ethical culture" in the abstract to increase the chances ethical culture was a central concept in the article and would thus be defined. I used Business Source Complete, Psych Info, and Web of Science as databases. Further, I included articles that were not identified in the database search by checking for any additional citations in the most recent meta-analyses (Kish-Gephart et al., 2010; Peng & Kim, 2020) and literature reviews on ethical culture (Mayer, 2014; Treviño et al., 2014). Articles were included if they contained text defining or describing ethical culture. The search process revealed 121 viable articles.

Included articles represented 16 disciplines. Typically, the title of the journal was indicative of the discipline (e.g., *Accounting, Auditing & Accountability Journal*). In cases that were not clear, the discipline stated in the description of the journal was used. Overwhelmingly, articles originated from management (64%). However, a number of other disciplines were represented: finance and accounting (7%), criminology/law (6%), psychology (5%), government and public policy (4%), marketing (3%), economics (2%), information management (2%), tourism (2%), communication (1%), education (1%), and engineering (1%). The most common type of article was empirical (77%), followed by theory (9%) and essays (9%). Reviews, both qualitative and meta-analytic, were the least common (5%). Table 1 displays research methods used for empirical articles, which was determined by examining the abstract and methods section.

Table 1

Research Methods Used in Empirical Articles

Design	Number of Articles	Percentage
Cross-sectional survey	58	62
Survey development	11	12
Experiment	10	11
Longitudinal survey	7	8
Case study	2	2
Interview	2	2
Ethnography	2	2
Quasi-experimental	1	1

Coding Definitional Attributes

The meaning of a concept is founded on its definition, and the definition can be further broken down into constituent attributes (Blumer, 1954; Podsakoff et al., 2016; Sartori, 1970; Welch et al., 2016). Thus, the purpose of coding was to identify the attributes applied to the

concept using the definitional text. The definitional text was identified by examining sections of the articles that contained "ethical culture" in the heading and/or by searching for text where terms such as "defined," "refers," "characterized," or "describes" were used (e.g., "Ethical culture is defined as," Huang & Paterson, 2017, p. 1162). The text from the definitions analyzed spanned 141 pages (76,722 words).

I qualitatively coded attributes in NVivo12. Initially, the attribute coding process was broad. Every potential attribute was recorded as it was explicitly stated in the text, and evaluations or organization of the attributes were withheld until the entirety of the conceptual text was initially coded. There was no condensing or organizing of attributes during this stage. This initial coding process revealed 50 distinct attributes stated in the literature. The initial coding was then refined using an open coding process. Open coding involves abstracting the coded text a level of abstraction above the actual data (Corbin & Strauss, 1990). The meaning of each of the 50 attributes was considered and attributes were reorganized. Several higher-order categories with sub-categories emerged by grouping similar attributes together.

In addition to refining the codes to a smaller set of higher-order categories, this process revealed that some ethical culture sub-dimensions appear to suffer from the jangle fallacy, meaning the same attribute operating under different labels (Kelley, 1927). For instance, "reward systems," emanating from Treviño's (1990) conceptualization, refers to the process by which employees receive positive or negative treatment for ethical or unethical behavior. "Sanctionability," defined as "the likelihood of employees being punished for behaving unethically and rewarded for behaving ethically" (Kaptein, 2008, p. 927), reflects this same process. Accordingly, "sanctionability" and "reward systems" were grouped together. Rituals and practices are another example of initial attributes that were combined during open coding as

both reflect collectively enacted behaviors that have symbolic meaning attached to them (Deal & Kennedy, 1982; Kostova & Roth, 2002).

Conversely, some attributes appeared to suffer from the jingle fallacy, which occurs when the same name refers to different concepts (Kelley, 1927). These attributes were initially coded together but needed to be broken apart. The attribute of "authority" was originally one code. However, it became clear that there were two distinct ideas that were referenced: formal authority structure (i.e., who reports to whom) and norms of obedience to authority (i.e., importance placed on following the chain of command). Accordingly, authority structure was coded as a stand-alone attribute, and obedience to authority was grouped under the higher-order category of norms. After open coding, a large number of attributes still remained (see the Appendix for a full list of attributes from the open coding process). Open coding yielded 22 higher-order categories, both with and without sub-dimensions.

Coding for Levels of Analysis

In addition to coding for attributes, I also coded information pertaining to levels of analysis. Several pieces of information were recorded from the articles included by reviewing the abstracts, theory development sections, theoretical models, conceptual definitions, hypotheses formulation, measurement sections, and analysis procedures. First, I documented the level or levels at which ethical culture is theorized to manifest, i.e., the level of theory. The level of theory indicates "the focal level to which generalizations apply" (Mathieu & Chen, 2011, p. 613). The level of theory should be contained within the conceptual definition (Miller, 1978). The level of theory was identified by examining the level at which theoretical arguments were used or the level that was claimed in the conceptual definition, literature review, or hypotheses formulation section of the article (e.g., "Ethical culture can be defined as the shared values,

norms, and beliefs about ethics that are upheld in an organization…" Huhtala et al., 2015, p. 400). Reference to an entire organizational entity was coded as the organizational level. Examples include "organization," "company," "business," and "corporation." The level of theory was coded as the individual level when authors used phrases such as "perceptions of ethical culture" or "individual level ethical culture." Groups within one organization (e.g., departments, teams) were coded as sub-units. Each level was recorded if ethical culture was reported to exist at multiple levels. Thus, a single article could report multiple levels of theory.

I coded for several other levels issues to determine in what manner bottom-up emergence and top-down influences were described conceptually and studied empirically. I determined the level at which the data were measured and analyzed. The level of measurement refers to the level of "the actual source of data" (Klein et al., 1994, p. 198) or the "unit to which data are directly attached" (Rousseau, 1985, p. 4). Surveys using individual reports were coded at the individual level. In accordance with previous research (McKenny et al., 2013), formal organizational documents or materials created to depict organizational phenomena and with no reported singular author (e.g., organizational web pages, annual reports) were considered to be at the organizational level. The level of statistical analysis refers to the level at which the concept is treated during statistical procedures (Klein et al., 1994). The level of statistical analysis was the same as the level of measurement unless individual-level responses were aggregated to represent higher levels. If aggregation procedures were used, the level of statistical analysis was coded to reflect the level to which data were aggregated.

When authors aggregated lower-level data to higher levels, I also recorded if the authors specified how lower levels emerged. I recorded if emergent properties were indicated by referring to the composition models proposed by Chan (1998). Composition models provide "a

systematic framework for mapping the transformation across levels," and the explicit articulation of this transformation across levels enables "conceptual precision in the [higher-order] construct, which in turn aids in the derivation of test implications for hypothesis testing" (p. 234). It is necessary to state the composition model used to establish the meaning of the higher-order concept when it is derived from lower levels. Composition models also indicate potential criteria needed (e.g., within-group agreement) to provide evidence that the higher level did indeed emerge from lower-level data. The composition model also indicates the mathematical transformation (e.g., group mean) used to transform lower levels to represent the higher level. I also recorded any multi-level statistical procedures used to provide evidence that lower levels transferred to higher levels (e.g., r_{wg}, James et al., 1984).

Several types of articles were not coded for the level of measurement, level of statistical analysis, or aggregation procedures. Meta-analyses were not coded to avoid double counting given the studies included in the meta-analyses were also included presently. Studies that experimentally manipulated ethical culture were not coded because these studies did not directly measure ethical culture. Qualitative studies were excluded as well. Qualitative research involves different data analysis procedures that do not require the same concerns as multi-level quantitative research (e.g., analytically accounting for non-independence of data, mathematically representing the higher level). Thus, the level of measurement and statistical analysis was only included for primary studies analyzing quantitative data (77 articles).

Evaluating the Existing Literature

Analysis of the existing literature revealed ten critical problems pertaining to how ethical culture is depicted conceptually. In the following section, I describe the nature of these problems and explain how they impede scientific research. These issues are used to inform the

development of a refined definition in subsequent stages. Many of these problems are also interconnected; therefore, the distinctions between them are somewhat subjective. The intention of the following section is to provide a picture of the state of the literature, rather than to identify unique problems. Further, many of these problems are also not unique to ethical culture; they exemplify a larger trend of imprecise conceptualizations in management.

Problem 1: Inconsistent and Arbitrary Attributes

One definitional problem that is common in management is the haphazard inclusion of attributes that lack an obvious theme binding them together (Locke, 2012) and inconsistent inclusion of attributes across definitions (MacKenzie, 2003). The cumulative effect of these types of definitions is that the characteristics attributed to a concept seem arbitrary and disconnected. Inconsistency across definitions also creates confusion as to whether different authors had the same concept in mind and simply chose to use different exemplars or if they were thinking of distinct phenomena. As a result, this problem creates difficulties when integrating knowledge. This problem also makes it harder to interpret findings as it is unclear what it means when a disorganized or changing set of characteristics predicts an important outcome. From analysis of the conceptual text, it appears ethical culture suffers from inconsistent inclusion of attributes. As an example, the formal component of ethical culture is sometimes defined to "include mission statements, codes of conduct, indoctrination and orientation rituals, decision-making processes, rules, and regulations…" (Craft, 2018, p. 129). Other authors state formal components include "leadership and reward systems…" (van Wyk & Badenhorst-Weiss, 2019, p. 15) or "policies, leadership qualities, authority structures, and reward systems" (Shafer & Wang, 2010, p. 379). From these definitions, it is difficult to know what the meaning of this component of ethical culture is.

This problem can be addressed by articulating theoretical themes to create cohesion and organization across attributes (Locke, 2012; Podsakoff et al., 2016). The use of theoretical themes provides a clearer indication of what attributes are grouped together and on what basis. It is evident that ethical culture needs a theoretical framework to organize the attributes that apply to ethical culture and provide a clear reason why these attributes belong together.

Problem 2: Unclear Distinction Between Ethical Culture and Organizational Culture

Ethical culture is commonly described as the component of the broader organizational culture that specifically pertains to ethics (26% of definitions) (Hunt et al., 1989; Kaptein, 2008; Treviño, 1990). At face value, this component of how ethical culture is described is not necessarily problematic as organizational cultures may have several dimensions upon which they vary (e.g., safety, innovation). However, defining ethical culture as a subset of organizational culture has not been accompanied with an adequate definitional attribute that distinguishes ethical culture from other dimensions of culture. In many cases, the exact same attributes define both organizational culture and ethical culture without any indication of why they are distinct. Formal rules, rituals, heroes, norms, and values are stated components of both ethical culture and organizational culture (e.g., Deal & Kennedy, 1982; Denison, 1990; Schein, 1985, Treviño, 1990). There is no adequate indication of what types of rules, rituals, norms, or other parts of organizational culture apply to ethical culture uniquely. Not all formal rules are concerned with ethics. A policy about accepting gifts from business associates is a rule that defines what is morally permissible behavior, but a policy about working on weekends does not. Nonetheless, there is no clear and adequate definitional attribute that delineates which types of formal rules or policies pertain to ethical dimensions of organizational culture from ones that do not.

A revised conceptual definition needs to include at least one necessary and sufficient attribute. Necessary attributes must be present for something to be considered an example of the concept. Sufficient attributes are unique to the concept's nature. Sufficiency can be established with a set of attributes (i.e., the concept is uniquely identifiable when a set of necessary attributes is present). The absence of such a necessary and sufficient attribute or attribute set means that the concept domain of ethical culture is essentially identical to organizational culture.

Problem 3: Inclusion of Outcomes—Ethical Behavior

Many definitions do not include any attribute to distinguish ethical culture from organizational culture. However, some definitions stated that ethical culture was distinguishable by describing it as the part of organizational culture that results in ethical behavior (e.g., "those aspects of the organizational context that affect ethical behavior in the organization," Kangas et al., 2014, p. 162) (36% of definitions). According to this view, ethical culture is defined as any feature of the organizational context that produces ethical behavior. At the same time, ethical behavior is one of the most ardently studied dependent variables in behavior business ethics (e.g., Kish-Gephart et al., 2010). Therefore, ethical culture is defined by one of its own outcomes.

Defining ethical culture as that which produces ethical behavior is problematic for several reasons. It calls into question studies that seek to examine how ethical culture influences ethical behavior. The relationship between ethical culture and behavior is stated as truth in the definition; therefore, hypotheses that test this relationship cannot be falsified. Imagine if a study sought to establish a relationship between ethical culture and ethical behavior but did not find one. By definition, what was originally thought to be ethical culture would not be because ethical culture is only that which produces ethical behavior. Defining a concept in terms of its outcomes

is also problematic because the properties of the concept itself are never articulated (Antonakis et al., 2016; MacKenzie, 2003; Podsakoff et al., 2016). The specific "conditions" that characterize ethical culture and distinguish it from other parts of organizational culture are not stated. Ultimately, a refined conceptualization of ethical culture needs to have an explicit attribute that distinguishes the concept from organizational culture and does not rely on its outcomes.

Problem 4: Overly Inclusive Set of Attributes

The attributes used to describe ethical culture touch on an enormous range of phenomena as many work experiences are included. The following is a sampling of attributes included in ethical culture definitions: values, leadership, orientation programs, decision-making processes, authority structures, behaviors of peers, practices, rituals, experiences, language, stories, heroes, and norms of obedience. The reason such a large set of attributes has been applied to ethical culture likely also stems from the reliance on behavioral outcomes as part of the conceptual definition. Notably, almost any aspect of work can result in ethical or unethical behavior under certain circumstances (e.g., marketing, hiring, sales, supply chain, peer relations) (Beauchamp et al., 2020). Thus, defining ethical culture as that which results in ethical or unethical behaviors could lead to almost any work experience being considered a part of ethical culture. For instance, scheduling is not directly concerned with ethics. However, some employees claim their managers use scheduling policies to create odd or inconsistent work hours with the intent of keeping high-performing yet low-wage employees from seeking an education or professional development (Warren, 2017). In most cases, scheduling does not produce ethical or unethical behavior. However, scheduling *could* be used unethically under certain circumstances. It appears that by defining ethical culture as that which produces ethical behavior, additional workplace

phenomena were continually added to descriptions of ethical culture over time, resulting in an overly inclusive conceptual domain.

The overly inclusive concept domain also indicates a need for a definition that can meaningfully discriminate ethical culture from other types of workplace experiences. Thus, having a necessary and sufficient attribute or attribute set that distinguishes what is and is not ethical culture is also needed to reduce the chances of having an overly inclusive attribute set, in addition to distinguishing the concept from organizational culture. The solution to the fourth conceptual problem, similar to the third, requires that this necessary and sufficient attribute or attribute set avoids relying on outcomes.

Problem 5: Invalidity

Unlike other conceptualizations that relied on behavioral outcomes, Kaptein tried to distinguish ethical culture by drawing on the idea of organizational virtues. However, this proposed definition introduces invalidity. Concepts may be "invalid" if they refer to phenomena that cannot possibly exist (Locke, 2012). One common form of invalidity in management occurs when human characteristics are inappropriately applied to organizations. Research in this category is, in effect, not studying anything that actually occurs in real life.

As previously noted, Kaptein's (1999, 2008) conceptualization of ethical culture, i.e., the corporate ethical virtues model, applies the idea of moral character to organizations. According to this view, ethical culture refers to organizational characteristics, analogous to human traits, that result in ethical behaviors. To understand why using virtues in this way introduces invalidity, it is necessary to provide a depiction of what a virtue is. A virtue is "a good quality of character, more specifically a disposition to respond to, or acknowledge, items within its field or fields in an excellent or good enough way" (Swanton, 2003, p. 19). Multiple criteria determine

whether or not a characteristic is a virtue (Audi, 2012). Virtues have an intellectual component. If a person says something false without knowing that it is false, they are not negating the virtue of honesty because they did not have intellectual awareness of being deceitful. Virtues also have a motivational component, meaning there must be alignment between virtuous behavior and morally appropriate desire. The same action can be considered an expression of virtue or not depending on what the person's motivation was. Performing a virtuous action to conform to expectations of what is socially desirable is not the same as being virtuous and neither is taking a virtuous action for unethical reasons.

Cognition, understanding, and motivation are innately human qualities that organizations do not have. An organization is not capable of having intellectual awareness of the rightness or wrongness of its practices nor are they capable of motivation. Thus, conceptualizing ethical culture as an organization's virtues raises questions about what this perspective of ethical culture represents in the real world. When removing the focus on organizational virtues, Kaptein's (2008) model of corporate ethical virtues does not escape the problem of using outcomes to define ethical culture (Problem 3). Ethical culture must be defined in a way that establishes sufficiency yet avoids relying on assigning innately human qualities to organizations.

Problem 6: The Leadership Conundrum—Inappropriate Inclusion of Leadership

Leadership is commonly included as a component of ethical culture (24% of definitions). However, definitions were stated in a way that described leadership as both a component of ethical culture and one of its antecedents. Consider the example from Ardichvili et al. (2009) who switch between describing how leaders form ethical culture and are part of it (p. 446; italics added for emphasis):

> Leadership is often mentioned as one of the most *important elements* of an organization's ethical culture (Brown and Treviño, 2006; Treviño, 1990). Leaders who are perceived as being able to *create and support* an ethical culture in their organizations are those who represent, communicate, and role model high ethical standards (Brown et al., 2005), emphasize attention to goals other than economic goals, engage in ''ethics talk'' (Bird and Waters, 1989), and maintain a long-term view of relationships within and outside the organization. These top managers *create and maintain* an ethical culture by consistently behaving in an ethical fashion and encouraging others to behave in such a manner as well.

The ambiguous relationship between leadership and ethical culture appears to be caused by the misplacement of leadership as a component of ethical culture. There are several reasons to believe leadership should be considered an antecedent rather than a component of ethical culture. Schein (1985; 1990; 2017) notably observed that leaders *create* and *influence* culture through several embedding mechanisms. Leaders mold the organization's culture through what they pay attention to, how they allocate resources, and what behaviors they model. Molding, creating, or influencing organizational culture is distinct from *being* organizational culture. Along these lines, culture refers to a shared meaning held by a group or a social system (Henrich, 2011; Key, 1999; Martin, 2001). Consequently, a leader, who is an individual person, can lead and influence a group, but it does not make sense to state that he or she is the same as shared meaning created by that group. Defining ethical culture by one of its antecedents introduces the same conceptual difficulties as defining it by outcomes. Using leadership as part of the definition of ethical culture circumvents the process of identifying specific and unique properties of ethical culture. Leadership is also one of the most commonly studied antecedents of ethical culture (e.g., Peng &

Kim, 2020). Again, studies examining this link are problematic as the relationship between ethical culture and leadership is already included in the definition.

One reason why leadership may be inappropriately included in the definition of ethical culture is the lack of clear articulation of what "culture" means in this body of research. The lack of a clear indication of what is and is not culture creates the risk that attributes that are not culture, yet are closely related, get included in the conceptual domain. This problem is present in the broader organizational culture and sociology literatures as well (Giorgi et al., 2015; Patterson, 2014). Although there is no agreed-upon definition of culture, the attributes used to define ethical culture should clearly delineate culture from related concepts in the nomological network. Specifically stating what is and is not culture should more clearly indicate that leadership, while closely related to culture, is distinct.

Problem 7: Uncertain Distinction with Ethical Climate

A similar problem is the ambiguous relationship between ethical climate and ethical culture. In the broader organizational culture/climate literature, Denison (1996) argued that *content* of what is under study is essentially the same, and differences between culture and climate mainly stem from epistemological and methodological orientations. It is tempting to make the same argument for ethical climate and culture. However, ethical climate and culture are actually quite similar in terms of epistemological and methodological orientations. The question remains if and on what grounds ethical culture and climate are distinguishable. To understand, a description of ethical climate is needed. Ethical climate is a system of institutionalized or shared ethical norms and principles (Martin & Cullen, 2006; Newman et al., 2017; Simha & Cullen, 2012; Victor & Cullen, 1988). Previous research suggests that there are five types of ethical

climates based on shared preferences for norms of care, self-interest, adherence to external laws, adherence to organizational rules, and independent moral beliefs (Victor & Cullen, 1988).

Notably, this perspective of ethical climate is different from how climate is often conceived in other areas of management research (Kuenzi et al., 2020). Organizational climates are often depicted as "a set of shared perceptions regarding the policies, practices, and procedures that an organization rewards, supports, and expects" (Kuenzi & Schminke, 2009, p. 637). More recently, ethical climate has been redefined in order to align the meaning of ethical climate with the rest of the climate literature. The new conceptualization describes ethical climate as shared perceptions of ethical policies, practices, and procedures (Kuenzi et al., 2020). However, the original view of ethical climate proposed by Victor and Cullen (1988) is not obviously distinguishable from ethical culture. Similar to Victor and Cullen's norm-based view of ethical climate, norms are also often included as a part of ethical culture (31% of definitions). In the organizational culture literature more broadly, "moral principles" are explicitly identified as a form of cultural value (Schein, 1990). Interestingly, Victor and Cullen (1988) also viewed ethical climate as a sub-component of organizational culture.

Given the focus on ethical norms, it appears that the original view of ethical climate is better conceptualized as ethical culture values or norms. However, the existing ethical culture literature does not recognize this connection. Similar to leadership, the confused distinction between the conceptual domain of ethical culture and its nomological network seems to stem from the lack of depiction of what constitutes culture. A more complete description of what culture means should highlight the fact that the norm-based view of ethical climate was actually misplaced as a distinct concept from ethical culture, when it is actually a sub-component of it. Reorganizing the original, norm-based view of ethical climate as ethical culture values further

aligns the conceptions of ethical climate and ethical culture with the broader organizational climate and culture literature. Thus, a revised conceptualization of ethical culture should be constructed in a way that acknowledges this connection by providing a more detailed account of what culture means in "ethical culture."

Problem 8: Failure to Define Ethical Culture at Each Relevant Level of Theory

I analyzed the stated level of theory applied to the concept to determine the level or levels at which ethical culture resides. All articles stated a level of theory. Almost all articles (96%) stated that the organizational level was at least one of the relevant levels of theory. However, the sub-unit level (5%) and the individual level (12%) were also claimed. From this, ethical culture is primarily theorized as a property of an organization. Yet individual representations of ethical culture and sub-cultures are theorized to exist. Therefore, ethical culture is a multi-level concept, with theoretically meaningful manifestations across levels (Chen et al., 2005). Although ethical culture is theorized to exist at multiple levels, the distinct meanings of ethical culture at each of these levels have not been explicitly articulated.

This presents another serious gap in the conceptual understanding of ethical culture. The conceptualization process for multi-level concepts involves providing a definition at each relevant level (Chen et al., 2005). These cross-level definitions should contain specific attributes that are unique to each respective level. These level-specific attributes are needed to set a foundation to appropriately measure the concept in a way that reflects its true essence at the level of interest and to build theory within and across levels. Thus, to revise the conceptual domain of ethical culture requires defining the concept at each of these three relevant levels.

Problem 9: Deficient Depiction of Top-Down Influence

The primary motivation of ethical culture research is to understand how the organizational environment exerts top-down influence on individual ethical decision-making (e.g., Kish-Gephart et al., 2010; Mayer, 2014; Treviño, 1986; Treviño et al., 2014). Top-down influence occurs when higher-level units directly shape or constrain lower levels (Kozlowski & Klein, 2000), such as when organizational ethical culture influences ethical behavior. Higher-level units can also moderate a relationship at lower levels. For instance, organizational ethical culture could moderate the strength of the relationship between individual personal values and ethical behavior. Although central to ethical culture research, analysis of the literature revealed a deficient approach to studying top-down influences.

First, many articles claim to examine top-down influences of organizational ethical culture on individuals yet fail to do so. Of the quantitative primary studies that claimed to study how ethical culture operates as an organizational-level property, 86% of them fully relied on using individual, unaggregated data to make inferences about the organizational level. Thus, large portions of the ethical culture literature that claim to study top-down influences are guilty of what Schriesheim et al. (2001) call "theorizing 'A' but testing 'B'" (p. 515), where A is the organizational environment and B is individual knowledge of ethical culture. Unfortunately, this problem calls into question much of the literature as unaggregated, individual-level data are incapable of indicating how ethical culture exerts top-down influences on individuals.

Second, the theoretical depictions of top-down processes are underdeveloped. In terms of how individuals are influenced by their organizational ethical culture, almost all of the discussion centers around Kohlberg's model of moral development. While this perspective is important, it overlooks additional theories from sociology that can also explain how and why individuals are

influenced by the cultures in which they operate (see Giorgi et al., 2015). Along these lines, there is very little discussion of how higher levels of ethical culture form from top-down influences. The broader organizational culture literature suggests potential sources of top-down influences from the external environment such as from industry effects and national context (Ehrhart et al., 2013; Erez & Gati, 2004).

In part, a better understanding of top-down influences will need to be addressed with future empirical research that avoids the fallacy of theorizing A but testing B. However, this problem will also need to be partially addressed through a more rigorous understanding of ethical culture from a multi-level perspective. The lack of definitions of ethical culture across levels appears to create a conceptual void in which it becomes easier to inappropriately change the levels of interest throughout the research process (i.e., one level is stated during theoretical development, yet another level is tested). Therefore, defining ethical culture at each relevant level should help reduce this problem by highlighting the fact that individual representations of ethical culture are distinct from organizational and sub-unit levels. Further, theory is needed to depict additional top-down processes that form ethical culture at various levels. Additional exploration of top-down processes is needed to suggest what potential processes constrain the formation of ethical culture and how ethical culture constrains individuals.

Problem 10: Deficient Depiction of Bottom-Up Emergence

Bottom-up emergence refers to the process by which lower-level properties give rise to higher-level forms (Kozlowski & Klein, 2000). When lower levels form to represent higher levels, there needs to be both a conceptual and an empirical justification that bottom-up emergence is taking place (Kozlowski & Klein, 2000). On a conceptual level, Morgeson and Hofmann (1999) recommend describing the interactions among lower levels that give rise to

higher levels. Describing these interactions indicates how exactly the higher level forms and if there are any conditions that would change whether or not emergence occurs.

Additionally, the type of emergence should be described to portray the nature of the concept and transference across levels. There are two general types: compositional and compilational (Bliese, 2000). Compositional emergence occurs when higher-order phenomena are isomorphic with the lower-level counterpart (i.e., the lower and the higher levels have similar meaning and have the same nomological network; House et al., 1995). With compositional emergence, lower-level cognitions, attitudes, affect, or behaviors become *shared* at the higher level. Within compositional emergence, there are several sub-types that are detailed in Chan's (1998) typology. A depiction of compositional emergence should include a description of the particular sub-type that is used. Compilational emergence occurs when there is discontinuity between lower-level and higher-level phenomena. Higher and lower levels are similar to each other as they exist in a similar domain, but they are qualitatively different (e.g., individual characteristics and diversity at the group level). The type of emergence indicates what empirical criteria are needed to provide evidence that emergence did indeed occur (e.g., within-group agreement; James et al., 1984) and to indicate the different mathematical operations to transform the lower level to the higher level (e.g., group mean, deviation score). For these reasons, the type of emergence needs to be described.

Ethical culture is commonly described as individual-level understandings of culture that are shared across group members (36% of definitions), implying ethical culture forms through compositional emergence. Almost no articles described the sub-type of compositional emergence using Chan's (1998) typology (for the sole exception, see Schaubroeck et al., 2012). Perhaps due to the lack of discussion about the composition model used, justificatory evidence that

emergence took place has been unsystematic. Nine of the 18 multi-level studies that aggregated individual-level data to higher levels used within-group agreement to justify aggregation. Five of 18 used a key informant to operationalize organizational ethical culture (i.e., a single knowledgeable individual provided evidence of the organization's ethical culture); two studies simply examined descriptive statistics between organizations (e.g., comparison of means and variance between organizations). Finally, two aggregated individual responses without describing any empirical justification. Regarding the nature of how lower-level interactions give rise to shared perceptions of ethical culture, social learning theory is, by far, the most commonly used (e.g., Huang & Paterson, 2017; Huhtala et al., 2015; Kangas et al., 2017; Schaubroeck et al., 2012). According to a social learning perspective, ethical culture develops as employees model the ethical/unethical behaviors of their peers and leaders. People internalize the values and ethical orientation of those they model, resulting in an internally integrated ethical culture.

These findings indicate an incomplete depiction of bottom-up emergent processes, presenting yet another acute oversight in the conceptual understanding of ethical culture from a multi-level perspective. Most markedly, there is almost a near total lack of complete description of which type of bottom-up emergence best describes ethical culture using Chan's (1998) typology. Along these lines, there is a theoretically thin depiction of how lower-level interactions give rise to ethical culture. While social learning may be involved, other theories that might explain emergence should be explored in order to understand other potential circumstances that could influence whether or not emergence occurs.

Summary

Analysis of the existing literature revealed ten critical conceptual issues that need to be addressed to improve the study of ethical culture. Table 2 provides a summary of these

conceptual problems and the proposed solutions. The analysis of the literature indicates that the revised conceptualization of ethical culture should have at least one necessary and sufficient attribute or attribute set that distinguishes ethical culture from other concepts and that reduces the conceptual domain to a more manageable size. A specific discussion of what exactly is and is not culture will also help to reduce the confusion between the conceptual domain and nomological network of ethical culture. To diminish ambiguity across levels, the revised conceptualization will require definitions at all three theoretically relevant levels of analysis. It will also require a description of top-down influences between levels, the emergent processes that explain when and how lower levels give rise to higher levels, and the composition model that depicts the type of transference across levels. The remainder of this dissertation is dedicated to providing the solutions to these conceptual challenges. These solutions will culminate into a revised conceptual definition of ethical culture across levels, presented in Stage 4.

Table 2

A Summary of Existing Conceptual Problems and Proposed Solutions

Problem Identified	Solution
Problem 1: Inconsistent attributes	Theoretical framework
Problem 2: Unclear distinction between ethical culture and organizational culture	Necessary and sufficient attribute/attribute set
Problem 3: Use of outcomes to define ethical culture	Necessary and sufficient attribute/attribute set
Problem 4: Overly inclusive set of attributes	Necessary and sufficient attribute/attribute set
Problem 5: Invalidity	Necessary and sufficient attribute/attribute set; conceptual description of emergence
Problem 6: Inappropriate inclusion of leadership	Description of culture
Problem 7: Unclear distinction with ethical climate	Description of culture

Problem 8: Failure to define ethical culture at each relevant level	Conceptual definitions across levels
Problem 9: Deficient depiction of top-down influence	Conceptual definitions across levels; depiction of top-down influences
Problem 10: Deficient depiction of bottom-up emergent processes	Conceptual depiction of emergence; depiction of appropriate type of composition model

Stage 2: Organize Potential Attributes by Theme, Identify Potential Necessary and Sufficient Attribute(s), and Establish the Conceptual Structure

Organize Potential Attributes by Theme

Part of stage 2 involves identifying any themes to organize the attributes and identify potential necessary and sufficient ones (Podsakoff et al., 2016). During this stage, I set the foundation for how I will address the problem of having inconsistently included attributes (Problem 1) by using the dynamic model of culture as a theoretical framework to organize attributes and portray why they belong together. The sub-dimensions of the cultural dynamics model will also help clearly articulate what is and is not considered culture, which will ultimately be used to address the inappropriate inclusion of leadership (Problem 6) and exclusion of Victor and Cullen's (1988) norm-based ethical climate (Problem 7).

Organizational culture reflects the accumulated learning of the organization that has developed out of a need to adapt to the external environment and create internal cohesion (Schein, 2017). The dynamic model of culture proposed by Hatch (1993) suggests that organizational culture is comprised of four sub-dimensions: artifacts, symbols, values, and taken-for-granted assumptions. Artifacts are tangible phenomena that are experienced by organizational members through sight, touch, or sound. Artifacts are produced from actions motivated by one's culture. Language, social dynamics, stories, and rituals are examples of

cultural artifacts. A symbol refers to meaning that is attached to an artifact. Symbolism is defined as a "conscious or unconscious association with some wider, usually more abstract, concept or meaning" (Hatch, 1993, p. 669). Symbolism is identified by comparing the artifact's full meaning to its objective or literal meaning, i.e., the identification of any "surplus" symbolic meaning (Ricoeur, 1976). For example, the objective and literal meaning of the corner office is that it is a square room with a door and perhaps several windows. However, the symbolic meaning is of success and status, reflecting that the employee is important enough to have the corner office. Values refer to intangible beliefs, ideals, norms, and standards held within a group. Values may reflect what is viewed as normal or they may be aspirational (Hatch, 1993). As noted, cultural values can include moral principles (Schein, 2017). Taken-for-granted assumptions are taken-for-granted beliefs that likely began as a value but grew to be an unquestioned and unacknowledged fact through continued success from adhering to that particular value. Cultural assumptions have the strongest potential to influence behavior but are the most difficult to study as organizational members may not be fully aware of what tacit assumptions they hold.

Use of these conceptual categories allowed for a refinement of the attributes identified in open coding during stage 1. Attributes that did not fit into one of these four thematic categories were removed. Leaders and heroes were excluded on the basis that these attributes refer to particular individuals and neither leaders nor heroes fit into one of the four sub-dimensions of culture. Experiences, similarly, were removed as experiences could not be appropriately categorized as an artifact, symbol, value, or assumption. Further, the cultural dynamics model suggests that Victor and Cullen's (1988) ethical climate is more closely aligned with cultural values, rather than organizational climate. Subsequently, Victor and Cullen's norm-based ethical

climate should be considered a component of ethical culture values. Ethical behavior of peers was also removed, given that behavior is not one of the four sub-dimensions proposed.

The cultural dynamics model also has the advantage of depicting ways in which elements of organizational culture interrelate. The dynamic model suggests that culture is not a static entity but rather a malleable system of meaning. These interactions include manifestation, realization, symbolization, and interpretation. Manifestation connects cultural assumptions and values. Realization refers to the connection between values and artifacts. Cultural significance is attached to an artifact through the symbolization process. Interpretation is the final process in the dynamic model of culture that describes the relationship between symbols and assumptions. The ways in which these processes unfold in the context of ethical culture are further explored in more detail in subsequent sections.

Identify Potential Necessary and Sufficient Attribute(s)

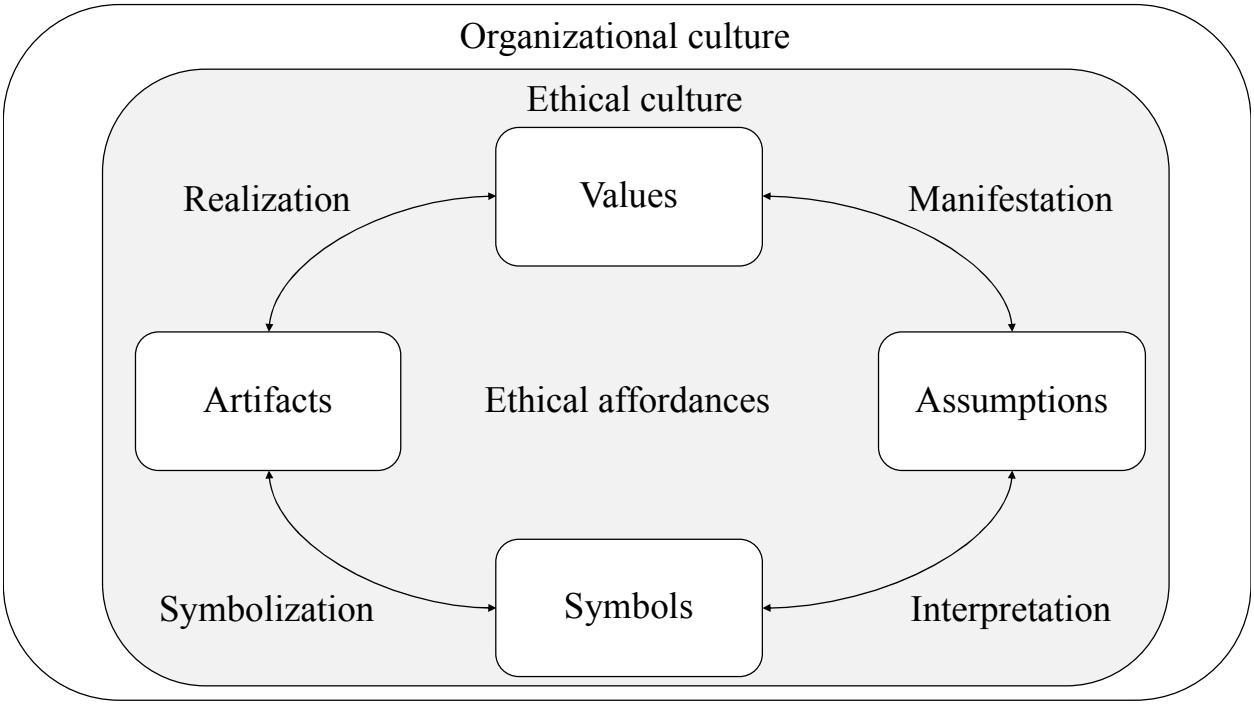
Next, I determined what necessary and/or sufficient attributes could be included. As noted, existing attributes that seek to uniquely define ethical culture fail to do so, relating to a number of conceptual problems (Problems 2, 3, 4, and 5). Thus, there must be at least one necessary and sufficient attribute that distinguishes ethical culture from related concepts, particularly organizational culture. This attribute needs to be explicit and it needs to be applicable to sub-units or organizations without anthropomorphizing them. It also needs to avoid relying on outcomes.

To resolve these problems, I drew on the idea of ethical affordances from sociocultural anthropology. Generally, affordances are explicit or implicit indications of how something may be used (Keane, 2016). Without considering potential uses, a chair is just a series of wooden planks attached together. When thinking about the affordances of a chair, a chair can be used for

sitting around the table for dinner or for standing on to change a lightbulb. Ethical affordances refer to aspects of people's experiences that they can use to guide ethical decisions and make ethical evaluations of themselves and others (Keane, 2014). Ethical affordances may be explicitly acknowledged or below explicit awareness. I propose that ethical culture is uniquely focused on the elements of culture that serve as an ethical affordance. That is, ethical culture refers to the aspects of organizational culture (i.e., artifacts, values, assumptions, and/or symbols) that are or can be *used*, implicitly or explicitly, by employees to determine what is morally permissible in the workplace. Figure 1 depicts this integration of the cultural dynamics model with the concept of ethical affordances.

Figure 1

Dynamic Model of Ethical Culture



This preliminary conceptualization attempts to resolve the unclear distinction between ethical culture and other dimensions of organizational culture (Problem 2). Further, this attribute

does not rely on defining ethical culture by its outcomes (Problem 3) nor does it introduce invalidity as shared understandings of the ethical affordances do not involve anthropomorphizing organizations (Problem 5). Aspects of culture that are not used or intended to be used by employees to determine what is viewed as morally acceptable, but may still have ethical implications, would not be an example of ethical culture. Therefore, the use of ethical affordances as a unique definitional attribute resolves the problem of having an overly inclusive attribute set that includes much of the work experience (Problem 4).

Establish the Conceptual Structure

Another component of this stage involves determining the appropriate conceptual structure. There are three options: family resemblance, necessary and sufficient, or hybrid (Podsakoff et al., 2016). The family resemblance structure does not have any necessary attributes. That is to say, no attributes must be held by all examples of the concept. The family resemblance structure refers to concepts with a certain minimum number of a set of attributes. Any combination of the minimum number of attributes constitutes an example of the concept. Attributes are substitutable, and as the number of attributes of the full set increases, the entity to which the concept applies (e.g., an organization) is thought to have a higher standing on the concept. Presently, a pure family resemblance structure cannot be used because ethical culture has the necessary attributes of focusing on culturally based ethical affordances.

The necessary and sufficient structure refers to concepts that are defined by either one necessary and sufficient attribute or a combination of necessary attributes that together are jointly sufficient, with the latter being more common. Entities that exemplify concepts with a necessary and sufficient structure all share the same set of attributes. With the necessary and sufficient structure, an entity is either an example of the concept (i.e., has all of the necessary

attributes) or not (i.e., is missing one or more necessary attributes). Analysis of the conceptual text did not reveal a consistent set of attributes that were held across all or nearly all definitions. Further, the malleability of the cultural dynamics model suggests that the sub-dimensions of culture are not necessarily always present. An organization's culture may be characterized by highly developed values but lack tangible artifacts. Conversely, an organization's culture may have artifacts that lack symbolic meaning. In other words, all four sub-dimensions do not always need to be present for organizational culture to exist. Thus, the necessary and sufficient structure does not align with the nature of ethical culture.

Hybrid structures have some family resemblance-based attributes and some necessary ones. For ethical culture, the combination of necessary and family resemblance attributes indicates that the hybrid form is most appropriate. An organization's ethical culture could have a varying combination of artifacts, values, assumptions, and/or symbols. However, each of these sub-dimensions must be an ethical affordance to be part of ethical culture (necessary). Jointly, these attributes are sufficient to distinguish ethical culture from all other concepts. That is, ethical culture uniquely refers to artifacts, values, assumptions, and/or symbols that serve as an ethical affordance. An organization with a greater number of characteristics that operate as a sub-dimension of culture and serve as an ethical affordance has a stronger ethical culture than one that has fewer of these characteristics.

Stage 3: Develop a Preliminary Definition

In stage 3, I integrate the concept of ethical affordances with the sub-dimensions of the cultural dynamics model. To adapt the sub-components of the cultural dynamics model to be understood as ethical culture, each sub-dimension is redefined by considering how it provides employees information that enables them to evaluate what is morally appropriate in the

workplace and to inform their own ethical decision-making (see Table 3). I also describe how the sub-dimensions would interrelate through manifestation, realization, symbolization, and interpretation processes. The definitions of these sub-dimensions are used to set the foundation for the final overarching conceptual definitions across levels, presented in stage 4.

The present conceptualization focuses on the structure of ethical culture, rather than the content. The content of culture refers to what specific values, artifacts, symbols, or assumptions characterize an organization's culture (Schein, 2017). The content of culture can be extremely complex and vary significantly across groups. Thus, articulating the content of ethical culture is far beyond the scope of the present work. Further, discovery of the content of culture is an empirical question that should be based on employees' reported experiences. Unlike cultural content, the structure of culture is simple, referring to the shape culture can take. According to Schein (2017), the structure of culture must be established before future research can be conducted to investigate cultural content. Because I focus on the structure of ethical culture presently, I do not take a normative stance on what values are ethical or unethical. In particular organizations, the content of an organization's ethical culture may align or deviate from normative ethical theories or universally held views toward morality. Again, empirical research will be needed to explore instances in which culturally based ethical affordances in an organization deviate from normative theories or widely held views of right and wrong.

Table 3

Definitions of Ethical Culture Sub-Dimensions

Sub-dimension	Definition	Existing Attributes and Conceptualizations
Artifacts	Visible, tangible, or audible objects or entities designed to be used to evaluate moral appropriateness	Decision-making processes Policies Rewards and punishments Authority structure Orientation/formal training Rituals Stories
Symbols	Artifacts that are designed to both be used to evaluate moral appropriateness and have surplus meaning beyond the artifacts literal meaning	
Ethical values	Informally known and transmitted ideals, norms, and standards that indicate morally acceptable treatment of others	Victor and Cullen's (1988) ethical climate Hunt et al.'s (1989) corporate ethical values Stakeholder balance Obedience to authority
Assumptions	Taken-for-granted beliefs about what is morally appropriate in an organizational context	Beliefs

Definitions of the Sub-Dimensions of Ethical Culture

I use the redefined sub-dimensions of ethical culture in Table 3 as the foundation for the conceptual themes that further organized the existing attributes. These conceptual themes enabled me to address Problem 1, having inconsistently and arbitrarily included attributes. There is a clear theoretical scheme to organize attributes and provide a depiction of why they are included in the concept domain. The attributes in Table 3 were retained because they could be categorized as one of the sub-dimensions of ethical culture presented. Notably, some of the retained attributes were described ambiguously in the literature when it comes to whether or not

they may serve as an ethical affordance. For instance, norms, decision-making processes, reward systems, and policies may or may not serve as an ethical affordance depending on their particular characteristics. I kept attributes of this sort if they *could* potentially serve as an ethical affordance. Empirical research will be needed to more clearly specify under what conditions these are used as an ethical affordance and under what conditions they are not, i.e., the content of culture.

Artifacts

Artifacts of ethical culture are visible, tangible, or audible objects or entities designed to be used by employees to evaluate the moral appropriateness of behaviors as defined in the organization. This conceptualization of ethical culture artifacts focuses on the intended use of the artifact to highlight literal, rather than symbolic, meaning. Because of their tangible nature, artifacts can be directly sensed by organizational members (i.e., visually, through touch, or audibly). For instance, the code of conduct can be visually observed and is intended to guide ethical decision-making. A large number of existing attributes were categorized as artifacts (see Table 3). This corresponds with the fact that Treviño's (1990) work was focused primarily on this component of culture.

Symbols

Symbols are artifacts that have a connection with an abstract concept or meaning (Hatch, 1993; Rafaeli & Worline, 2000). From this perspective, all symbols are artifacts, but not all artifacts are symbols. Thus, any of the artifacts pertaining to ethical culture have the potential to be a symbol. In the present work, symbols of ethical culture are defined as those artifacts that are both designed to be used to evaluate moral appropriateness in the workplace and have additional meaning beyond a literal sense, i.e., the surplus meaning (Ricoeur, 1976). Symbolic meaning

may reflect the ways in which organizational members view the actual purpose of an artifact. Thus, symbols move beyond the intended use of artifacts in ethical culture and may be more pertinent for understanding actual implementation. For instance, an official value statement may be designed to create shared ethical values in an organization. However, the symbolic meaning can deviate from this intended purpose. Employees may perceive the value statement to be wishful thinking or empty virtue signaling, rather than a substantive guide for ethical decision-making. The value statement might take on no surplus meaning at all, in which case it would not be considered a symbol of ethical culture.

Values

As a sub-dimension of ethical culture, ethical values are informally known and transmitted ideals, norms, and standards that indicate acceptable treatment of others in the organization. Ethical values serve as an intangible ethical affordance, unlike symbols and artifacts. They are not formal rules or policies that are written down or explicitly enforced. Instead, cultural values are implied indicators of what is appropriate and informally and socially enforced (Schein, 2017). Unlike taken-for-granted assumptions, organizational members can more easily identify their cultural values (Hatch, 1993; Schein, 2017).

This sub-dimension was derived by examining the conditions under which cultural values are used to guide evaluations of moral appropriateness. Cultural values are "goals, ideals, norms, standards, moral principles, and other untestable premises" (Schein, 1990, p. 9). Hunt et al. (1989) explicitly distinguish moral from amoral cultural values out of the recognition that not all values concern matters of right and wrong. They specifically describe corporate *ethical* values as values that "…establish and maintain the standards that delineate the 'right' things to do and the things 'worth doing'" (Hunt et al., 1989, p. 80). As noted, Victor and Cullen's (1988) norm-

based ethical climate reflects shared moral norms. Victor and Cullen view ethical climate as normative patterns that "inform organizational members what one can do and what one 'ought' to do regarding the treatment of others" (Victor & Cullen, 1988, p. 102). Joining these two perspectives suggests that certain cultural values serve as an ethical affordance when they answer the question of what kinds of treatment of others are considered acceptable in the organization. Other types of amoral values may center around concepts such as beauty or innovation, for instance. Because they do not serve as an ethical affordance, these are not included as an example of ethical culture. Beyond ethical climate and corporate ethical values, a number of attributes in the existing literature align with the present conceptualization of ethical culture values, including norms of obedience to authority and balancing the needs of different stakeholders.

Assumptions

Ethical culture assumptions are defined as taken-for-granted beliefs about what is morally appropriate in an organizational context. Defined in this way, ethical culture assumptions exclude views toward morality that are not closely aligned with organizational processes. Unlike values, organizational members are often not explicitly aware of assumptions. Instead, they serve as an unquestioned fact. One example of a taken-for-granted assumption that pertains to ethical culture is the belief that people are inherently self-interested and will take advantage of one another in a business context (Ghoshal, 2005). Evidence suggests that this belief influences ethical behavior. In a series of experiments, exposure to this belief increases greedy behavior and positive attitudes toward greed (Wang et al., 2011). Notably, this effect was shown even though participants were likely not explicitly aware of this assumption. In the existing conceptual domain, only "beliefs" aligned with the definition of an assumption.

Sub-Dimension Interrelations

Manifestation

Ethical culture should be understood as a dynamically evolving belief system that involves the iterative processes of manifestation, realization, symbolization, and interpretation. For ethical culture, manifestation is the process by which intangible assumptions reveal themselves in ethical values. Taken-for-granted and intangible assumptions surface to awareness and form cultural values through proactive manifestation. In proactive manifestation, assumptions shape values by narrowing the field of vision, guiding what employees pay more or less attention to. For ethical culture, proactive manifestation occurs when assumptions about the moral nature of organized life influences values. The assumption that people are self-interested in a business context would likely promote the ethical value of self-interest through proactive manifestation. Greater focus is placed on examples of self-interested behavior, and people are more likely to view self-interest as a valid ethical value.

Conversely, a shift in ethical values may call for a revision of taken-for-granted assumptions through the retroactive manifestation process. Values may either maintain or change existing assumptions. Values that align with a tacit assumption provide organizational members a sense of continuity within the belief system. Assumptions can be changed by the introduction of new values that are initially incongruent but are deemed successful over time (Schein, 2017). New ethical values may emerge from new leadership or exogenous shocks. Eventually, successful new values can be affirmed so often that they morph into taken-for-granted assumptions.

Realization

Realization describes the process where values and artifacts mutually influence one another. Proactive realization is defined as "the process wherein culturally influenced activity produces artifacts such that a given set of values or expectations receives some degree of representation in tangible form" (Hatch, 1993, p. 667). In proactive realization, artifacts are formed to reflect beliefs and ideals. Artifacts may be produced for non-cultural reasons as well (e.g., legal, personal). Thus, artifacts imperfectly reflect cultural values. For ethical culture, proactive realization refers to the process of transforming intangible cultural values into artifacts that can be directly sensed and used by employees as an explicit ethical affordance. An organization may proactively realize the value of care, for instance, by making an organizational citizenship award for an employee who stands out in helping others.

Artifacts also shape cultural values through retroactive realization. Newly introduced artifacts maintain ethical values when artifacts and values are consistent. For instance, the citizenship award may reinforce an existing value. However, new artifacts can also challenge cultural values when they are inconsistent. Inconsistent artifacts can emanate from another culture or emerge from forces beyond culture, such as legal mandates. Artifacts that are inconsistent with values face two outcomes. They can be ignored or physically removed, or they can be incorporated into the cultural system, resulting in a shift in values to accommodate the new artifact. As an example, Hatch describes how avant-garde art may be initially rejected as art. Over time, it can earn its place as art, thereby shifting cultural values. Pertaining to ethical culture, unjustified police killings of Black Americans caused many organizations to respond by introducing programs (i.e., artifacts) in an attempt to create more diverse and inclusive workplaces (Friedman, 2020). The introduction of these new artifacts, stemming from external

events, may retroactively influence ethical values by raising awareness of issues of racial justice in the workplace.

Symbolization

The symbolization process refers to the accrual of surplus meaning and significance, or lack thereof, attached to ethical culture artifacts. Additional meaning is attached to ethical culture artifacts through prospective symbolization. The nature of this additional meaning is likely much more insightful than the artifact itself. Many organizations, particularly large corporations, have similar cultural artifacts intended to operate as ethical affordances, such as the code of ethics (Sharbatoghlie et al., 2013); however, the nature and the level of their symbolic meanings vary significantly (Treviño et al., 1999). The code of conduct has a literal meaning as a list of rules for employees to follow. For some organizations, the code of conduct does not carry any symbolic meaning and simply remains as a list of rules, failing to go through the prospective symbolization process. In others, the code of conduct may have more symbolic meaning, perhaps as an essential map for navigating issues or as a source of protection.

The literal meaning of ethical culture artifacts may be brought back into the forefront with the retrospective symbolization process. Retrospective symbolization can be seen with diversity training. Training may take on a symbolic meaning of supporting social change. However, increased scrutiny has been placed on the literal meaning of these trainings in recent years, with little evidence of real behavioral change among White and male employees (Chang et al., 2019). Due to a lack of alignment between the symbolic and literal meanings, the literal meaning of the artifact is re-emphasized and the symbolic meaning may subsequently be revised.

Interpretation

Interpretation "involves a second-order experience of symbolization" (Hatch, 1993, p. 674). During interpretation, symbolic meaning is understood in relation a larger symbolic network of what is already known as taken-for-granted assumptions. Retrospective interpretation occurs when a symbolically significant experience is related to a broader belief system about the nature of morality in an organizational context. Returning to the previous example, retrospective interpretation may occur when the meaning of diversity and inclusion training programs are related to a broader set of pre-existing assumptions. The assumption that life and by extension the workplace is a zero-sum game, i.e., the benefit to another comes as a cost to oneself, could foster resentment among whites or males about programs aimed increase representativeness of women and people of color in certain roles or organizations. Some indirect suggests this type of retrospective interpretation may be present with evidence that many White Americans disapprove of affirmative action programs (artifact) (Haley & Sidanius, 2006) and hold is a zero-sum game belief about racial justice (assumption) (Norton & Sommers, 2011).

Prospective interpretation occurs when symbols influence cultural assumptions. In prospective interpretation, new meaning from cultural symbols calls for the revision of existing assumptions that are taken for granted. What is known in cultural assumptions is shifted to adapt to potentially new understandings from a symbolic experience. For instance, a code of conduct may have symbolic meaning as an insincere document that will not actually be upheld. This symbolic meaning may shape the broader assumption that the workplace is not an arena for ethical issues.

Stage 4: Presentation of the Final Conceptual Definitions across Levels

In stage 4, I present the final conceptual definitions that should be used to study ethical culture. These definitions are based on the conceptual foundation of the sub-dimensions proposed in stage 3. Analysis of the literature revealed that ethical culture is theorized to exist across multiple levels: the organization, sub-unit, and individual. These three levels reflect the three types of entities to which ethical culture applies (Podsakoff et al., 2016). To resolve several conceptual problems (8 and 9), there needs to be not one but several conceptual definitions, one for each level of theory (see Table 4 for a summary of definitions at each level) (Chen et al., 2005). Necessary and sufficient and family resemblance-based attributes are described at each level by building off of the previous stages, and manifestations of ethical culture at each level are distinguished from one another.

Table 4

A Multi-Level Conceptual Definition of Ethical Culture

Level of Analysis	Definition
Organizational level	Organizational ethical culture: *Organizational members' shared values, taken-for-granted assumptions, experiences of artifacts, and/or symbolic meanings that are used to evaluate moral appropriateness*
Sub-unit level	Sub-unit ethical culture: *Sub-unit members' shared values, taken-for-granted assumptions, experiences of artifacts, and/or symbolic meanings that are used to evaluate moral appropriateness*
Individual level	Psychological ethical culture: *An individual's values, taken-for-granted assumptions, experiences of artifacts, and/or symbolic meanings that are used to evaluate moral appropriateness* Perceptions of ethical culture: *An individual's understandings of other organizational/sub-unit members' values, taken-for-granted assumptions, experiences of*

	artifacts, and/or symbolic meanings that are used to evaluate moral appropriateness

A Definition of Ethical Culture at the Organizational Level

Culture exists as an organizational-level concept when members of an organization have a collectively held schema that internally integrates and coordinates them (Chan, 2014; Ostroff et al., 2012; Schein, 2017). Therefore, at the organizational level, perceptions of culture must be shared among organizational members. Consequently, organizational ethical culture is distinguishable from other levels by virtue of reflecting perceptions shared by employees in an organization. If employees in an organization do not have some level of agreement about their ethical culture, an empirical entity is not an example of organizational ethical culture. As noted, all conceptual definitions of ethical culture across levels have the necessary attribute of concerning culturally based ethical affordances. These two necessary attributes are jointly sufficient at the organizational level. Organizational ethical culture is distinguished from other concepts and ethical culture at different levels by reflecting organizational members' shared perceptions of the parts of organizational culture employees use to make ethical decisions and evaluate the morality of actions taken by themselves and others in the workplace. Thus, the following is the definition of organizational ethical culture advanced presently:

> *Organizational members' shared values, taken-for-granted assumptions, experiences of artifacts, and/or symbolic meanings that are used to evaluate moral appropriateness.*

In addition to these two necessary attributes of being shared and being about ethical affordances, shared perceptions of ethical culture may vary based on the four sub-dimensions of ethical culture. Thus, the sub-dimensions of ethical culture follow a family resemblance

structure. Some organizations likely have fewer formal structures and would therefore be expected to have fewer shared experiences of artifacts that formally guide ethical decision-making. For instance, network organizational forms are constructed based on informal relationships rather than formal rules and structures (Powell, 1990). Organizations with a network form would likely have more emphasis placed on values and assumptions, which are socially developed, rather than artifacts, which tend to represent more formal instantiations of ethical culture. Subsequently, fewer symbols would develop as a result of having fewer artifacts. Conversely, some organizations may be highly developed in all four sub-dimensions. Although employees need not necessarily have shared perceptions of all four sub-dimensions, the cultural dynamics model suggests values, assumptions, artifacts, and symbols are likely to be related to one another in a relatively integrated, yet malleable, system of shared meaning.

A Definition of Ethical Culture at the Sub-Unit Level

As noted, the level of theory for ethical culture is typically presumed to be the organizational level. However, the existing literature revealed an acknowledgment that sub-units can exhibit their own sub-cultures within organizations. At the sub-unit level, ethical culture is isomorphic with the organizational level (i.e., the meaning and nomological network are similar across levels; House et al., 1995). The only distinction between sub-unit and organizational ethical culture is that shared perceptions of culturally based ethical affordances are shared within the sub-unit level. Thus, sub-unit ethical culture has the two necessary and jointly sufficient attributes of reflecting (a) shared sub-unit members perceptions of (b) the parts of the sub-unit's culture that serve as an ethical affordance. It should be noted that sub-unit ethical culture exists when there is sufficient between–sub-unit variation and within–sub-unit agreement. If there is no between sub-unit variation such that all the sub-units in an organization are the same, there is

only organizational ethical culture (i.e., no defined sub-cultures exist). If there is no within–sub-unit agreement, there are no shared perceptions of ethical culture at all. Consequently, there is no sub-unit or organizational ethical culture under these circumstances. In line with the organizational level, the sub-dimensions within sub-unit ethical culture follow a family resemblance structure. Thus, the presently advanced definition of sub-unit ethical culture is:

> S*ub-unit members' shared values, taken-for-granted assumptions, experiences of artifacts, and/or symbolic meanings that are used to evaluate moral appropriateness*.

Definitions of Individual-Level Representations of Ethical Culture

Because culture is based on shared understandings and meanings across employees, there are necessarily individual-level representations of the concept. The existing ethical culture literature acknowledges that there are meaningful manifestations of ethical culture at the individual level (12% of articles included the individual level as a level of theory). Individual-level representations of ethical culture are different from the sub-unit and organizational level because they lack the necessary attribute of being shared by multiple members. It is possible that an individual employee may have their own perceptions of ethical culture without necessarily agreeing with their coworkers. However, like the other forms of ethical culture, they do require that these perceptions be focused on culturally based ethical affordances in the workplace.

Ethical culture can take two forms at the individual level. The first can be referred to as psychological ethical culture, adopting a naming convention borrowed from the climate literature (James, 1982). Psychological ethical culture should be defined as:

> *Individual values, taken-for-granted assumptions, experiences of artifacts, and/or symbolic meanings that are used to evaluate moral appropriateness*.

Psychological ethical culture refers to employees' personal views pertaining to values, assumptions, experiences of artifacts, and/or symbolic meanings (e.g., "I view care to be an important moral value" or "I find the code of conduct to be important"). Like manifestations of ethical culture at different levels, psychological ethical culture has the necessary and sufficient attributes of focusing on ethical affordances that take the form of values, taken-for-granted assumptions, artifacts, and/or symbols. Thus, psychological ethical culture refers to individual views of certain types of ethical affordances to be used at work.

The second form of individual-level representation of ethical culture can be referred to as perceptions of ethical culture. Perceptions of ethical culture reflect individual knowledge about their organization's or sub-unit's ethical culture. Perceptions of ethical culture are distinguishable from psychological ethical culture because they are focused on the individual's perceptions of the collective rather than their own personal views (e.g., "In my organization, care is an important moral value" or "In my organization, the code of conduct is important"). Thus, perceptions of ethical culture should be defined as:

> *An individual's understandings of other organizational members' values, taken-for-granted assumptions, experiences of artifacts, and symbolic meanings that are used to evaluate moral appropriateness*.

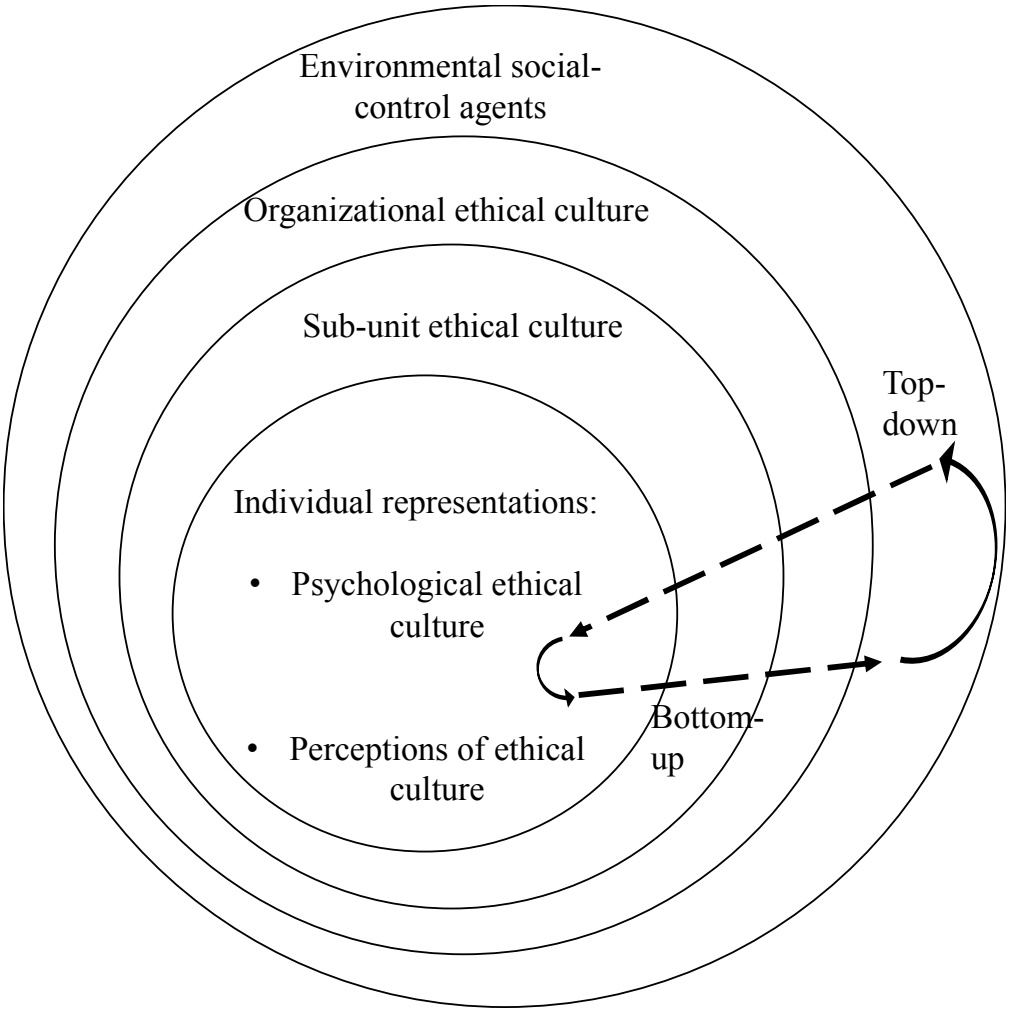
Perceptions of ethical culture have the attributes of a) reflecting employee perceptions of their organization's/sub-unit's culture (values, assumptions, artifacts, and/or symbols) that b) serve as an ethical affordance.

CHAPTER 3: TOP-DOWN INFLUENCES AND BOTTOM-UP EMERGENCE ACROSS MULTIPLE LEVELS

From the articles that I analyzed, there was almost no discussion surrounding the processes by which ethical culture forms as a higher-level concept and how levels are linked through top-down influence and bottom-up emergence (Problems 9 and 10). This reflects a striking omission in the literature given that multi-level concept development has long acknowledged the need to depict bottom-up and top-down processes (Chan, 1998; Kozlowski & Klein, 2000; Morgeson & Hofmann, 1999). To understand the nature of ethical culture, each of these processes must be described. In the following section, I describe potential bottom-up and top-down processes that depict how ethical culture forms and is connected across different levels. Figure 2, adapted from the multi-level framework of organizational culture proposed by Erez and Gati (2004), summarizes the bi-directional influences between lower-level and higher-level manifestations of ethical culture argued in the following sections. Because of the complexity involved, it is not possible to discuss all of the processes that form culture (Ostroff et al., 2012). Necessarily, some are left out. My focus is to introduce different top-down and bottom-up processes, drawn from sociology and broader management domains, that have been not yet been explored in previous ethical culture research. By exploring these additional processes, my aim is to develop a more theoretically rich portrayal of how different levels may form and be linked.

Figure 2

Cross-level Interactions between Manifestations of Ethical Culture



Note. This figure is adapted from Erez and Gati (2004).

Formation of Ethical Culture at the Organizational Level

Bottom-Up Emergence

Attraction-selection-attrition theory portrays one way in which culture forms through bottom-up emergence (Ehrhart et al., 2013; Ostroff et al., 2012). The theory depicts several processes by which employees in an organization become similar to one another based on

personality characteristics or values (Schneider, 1987), i.e., “the homogeneity hypothesis” (Schneider et al., 1989). The central idea underlying attraction-selection-attrition theory is that people select themselves into and out of organizations based on fit and interpersonal attraction. Employees who are similar to others in the organization are more likely to be attracted to the organization, selected to become an organizational member, and remain in the organization. Personality traits and personal values are thought to be the primary characteristics that drive attraction, selection, and attrition. As a result, range restriction is expected within organizations in relation to these characteristics. Empirical evidence supports the notion of the homogeneity hypothesis, indicating that the people within the same organization are more similar to one another in terms of personality traits and values (De Cooman et al., 2009; Jordan et al., 1991; Schaubroeck et al., 1998; Schneider et al., 1989).

The assumptions underlying attraction-selection-attrition theory have not been directly tested to understand bottom-up emergence of organizational ethical culture. However, there are a number of reasons to believe attraction, selection, and attrition could be involved as certain personality traits and values are related to a person’s approach to ethics and interpersonal attraction. In terms of personality, the dark triad traits have piqued interest due to their potential connection with ethical behavior (Harrison et al., 2018). The dark triad refers to Machiavellianism (the tendency to be manipulative), narcissism (the tendency toward dominance, superiority, and entitlement), and psychopathy (the tendency to lack empathy) (Paulhus & Williams, 2002). These three traits share a focus on “socially malevolent character with behavior tendencies toward self-promotion, emotional coldness, duplicity, and aggressiveness” (p. 557). More recently, light triad personality traits have also been identified (Kaufman et al., 2019). The light triad includes humanism (valuing the dignity in others),

Kantianism (treating people as ends unto themselves), and faith in humanity (believing the fundamental goodness of humans).

Personal values also have a connection with ethics. Personal values are concepts or beliefs about desirable end states that transcend specific situations and guide selection or evaluation of behaviors or events (Bilsky & Schwartz, 1994). Personal values operate as broad motivational goals, whereas personality traits reflect behavioral tendencies (Schwartz, 2012). Not all personal values are related to ethics, but some are. Power, defined as the desire to obtain status and control over others (Schwartz & Boehnke, 2004), is strongly associated with unethical behavior (Feldman et al., 2015). Conversely, universalism, which refers to a desire to protect the welfare of others, has the largest negative correlation with unethical behavior.

More empirical research is needed to fully explore whether attraction, selection, and attrition are related to these ethics-based personality traits and values and whether this ultimately forms ethical culture at the organizational level. However, some limited evidence suggests that these three processes may interact with the aforementioned traits. Similarities in terms of the dark triad traits relate to interpersonal attraction (Kardum et al., 2017), the core mechanism behind attraction-selection-attrition theory (Schneider, 1987). Other types of groups, in addition to organizations, demonstrate within-group homogeneity and between-group differences on the dark triad characteristics. People who share vocational interests (Jonason et al., 2014; Kowalski et al., 2017) and academic majors (Vedel & Thomsen, 2017) have similar levels of the dark triad. In terms of values, person-organization fit concerning ethical values is associated with job satisfaction, turnover intentions, and commitment (Ambrose et al., 2008).

Organizational goals are central to attraction, selection, and attrition (Schneider, 1987). According to the theory, a component of attraction to the organization depends on interest in the

goals it pursues. Those within the organization seek to support these goals, and in turn, processes and structures are constructed to meet them. Evidence suggests that organizational goals related to ethics also may play a role in who becomes an organizational member. Job applicants with stronger moral identity, meaning that being moral is a central component of one's self-definition (Aquino & Reed, 2002), report stronger desires to work in organizations that value corporate social responsibility (Rupp et al., 2013). Similarly, applicants are more attracted to organizations that are environmentally responsible, and this relationship is mediated by applicants' desire for their work to have significant impact (Gully et al., 2013). These arguments indicate that ethical culture will potentially form at the organizational level if attraction, selection, and attrition processes are associated with personality characteristics and values related to ethics. If this cycle is not connected to ethics, organizational ethical culture should be less likely to form. Thus, the emergence of organizational ethical culture may be partially conditional on this process.

From a dynamic perspective of culture, attraction-selection-attrition theory suggests that these processes initially shape culture through values, rather than the other three sub-dimensions. Shared ethical values have a clear connection with bottom-up emergence of personal values, with personal values essentially serving as a lower-level counterpart to shared cultural values. Personality traits are also associated with the endorsement of particular values (Olver & Mooradian, 2003). The emergence of shared cultural values provides the opportunity for retroactive manifestation to shape cultural assumptions (i.e., shared values evolve into taken-for-granted assumptions through repeated affirmation of their utility and importance) (Hatch, 1993). According to the cultural dynamic model, artifacts will be formed in a way that reflects shared values via proactive realization. Employees who experience the same artifacts and share similar assumptions will tend to attach similar symbolic meaning to these artifacts during retrospective

interpretation (i.e., assumptions shaping the endowment of artifacts with surplus meaning). Thus, through the emergence of shared ethical values, all four sub-dimensions of the cultural system should form in a flexible yet value-congruent manner.

Composition Models and Empirical Justification

Another critical, yet previously absent, feature of multi-level conceptual development is the depiction of the appropriate composition model to specify the functional relationship between lower and higher levels (Chan, 1998). As noted, this step has been almost entirely ignored in previous ethical culture research (Problem 10). Therefore, a discussion of relevant composition models is necessary to more fully articulate the nature of ethical culture at the organizational level and to identify the appropriate empirical evidence to establish that emergence occurred. Two types of composition model are relevant: direct consensus and referent-shift.

Direct Consensus Model

According to Chan (1998), one of the most common composition models is the direct consensus model. The direct consensus model "uses within group consensus of lower-level units as the functional relationship to specify how the construct conceptualized and operationalized at the lower level is functionally isomorphic to another form of the construct at the higher level" (Chan, 1998, p. 237). Isomorphism occurs when the lower-level and the higher-level concepts have a very similar meaning and operate in a similar way in their nomological networks at their respective level (House et al., 1995).

Two components are necessary for establishing the meaning of a higher-order concept using the direct consensus model. The first involves describing the operationalization and definition of the concept at each level, in this case, both at the individual and the organizational level. Psychological ethical culture is the individual-level manifestation of ethical culture used

for direct consensus (e.g., “I view care to be an important moral value” or “I find the code of conduct to be important”). For direct consensus, the group average of individual responses within the organization is used to operationalize ethical culture at the organizational level. Thus, to arrive at organizational-level ethical culture, individuals in the organization report psychological ethical culture, and the average of those responses are taken to represent organizational ethical culture.

The second component of establishing the higher-order concept using direct consensus involves specifying the preconditions for aggregating individual-level data to the organizational level (Chan, 1998). That is, certain criteria must be present to justify aggregation by indicating that bottom-up emergence took place. For the direct consensus model, a minimum threshold of agreement held by organization members is needed. Within-group agreement refers to “the degree to which ratings from individuals are interchangeable” (Bliese, 2000, p. 351). High within-group agreement of organizational ethical culture would be present if individuals in the organization have similar personal values, taken-for-granted assumptions, experiences of artifacts, and symbolic meanings. Determining the minimum threshold of within-group agreement varies by the nature of the concept and research domain. For ethical culture, there is limited empirical evidence to suggest what an appropriate level of within-group agreement might be at the organizational level. Using an army sample, Schaubroeck et al. (2012) found that an average $r_{wg(j)}$, a common measure of within-group agreement (James et al., 1984), at the company level was .78. According to LeBreton and Senter (2008), this value reflects strong agreement. However, it is not clear whether Schaubroeck et al. (2012) corrected for response bias, which can artificially inflate within-group agreement. Given the nascent nature of multi-

level research on ethical culture, more empirical research is needed to better understand what level of within-group agreement should be used to justify aggregation.

Referent-Shift Model

An alternative composition model is the referent-shift model. The referent-shift model is similar to the direct consensus model except that the referent of the content from the individual-level data changes from the individual to the organization (Chan, 1998). With a direct consensus model, individual employees indicate their personal views toward elements of ethical culture (e.g., "I view care to be an important moral value"). Using a referent-shift model, employees report the extent to which care is an important moral value in the *organization* (e.g., "In my organization, care is an important moral value"). Thus, the referent of the individual-level data is changed from the self to the organization. These individual-level data reflect perceptions of ethical culture, rather than psychological ethical culture. Similar to the direct consensus model, the referent-shift model also requires a minimum threshold of within-group agreement of psychological collective ethical culture to justify aggregation. Should agreement be found, organizational ethical culture is represented by the average score of perceptions of ethical culture across organizational members.

The referent-shift composition model has been proposed as the most suitable composition model for studying organizational culture because organizational culture is a property of the organization's social system (James et al., 2008). By changing the referent to reflect that social system, the method of operationalizing culture is better aligned with the level of theory, and individual idiosyncrasies are reduced (Ostroff et al., 2012). For instance, an employee may have personal beliefs about the code of conduct (e.g., "I find the code of conduct to be unimportant") while understanding general expectations for how the code of conduct is to be dealt with in the

organization (e.g., “In my organization, the code of conduct is important”). Indeed, the referent-shift model is the only claimed composition model in the existing ethical culture literature (Schaubroeck et al., 2012). Accordingly, future research on organizational ethical culture should use a referent-shift composition model to better capture shared perceptions of the organization’s cultural system. Future research also needs to explicitly state that this is the composition model used.

Top-Down Formation Processes

Environmental constraints from higher levels, such as geographic location or industry, are also thought to shape the way culture develops (Ehrhart et al., 2013; Erez & Gati, 2004). However, there has been limited discussion of these top-down formation processes in the context of ethical culture (Problem 9). Particularly absent is a discussion of how organizational ethical culture forms through top-down constraints. One top-down mechanism that has not been explored is externally mandated ethical guidelines and rules by which organizations must abide. Greve et al. (2010) used the term “social-control agent” to refer to the external entities that can exert control over the ethics of organizations. Some social-control agents reflect higher-level entities that influence the formation of an organization’s ethical culture in a top-down manner. Greve at al state that such environmental social-control agents can include professional associations (e.g., American Bar Association), states (e.g., national and local law), and international governing bodies.

In terms of cultural dynamics, top-down processes that form social-control agents should primarily influence the formation of new artifacts. Consider the US Sentencing Guidelines, perhaps one of the most influential policies that exerts top-down influence on the ethical culture of organizations in the United States (Treviño & Nelson, 2017). The guidelines were created in

1991 to limit judicial discretion in an attempt to reduce sentencing differences between white collar and other forms of crime. Before the guidelines, individual employees were mainly prosecuted for white collar crimes. The guidelines decreed that organizations can be given legal penalties even if just one employee acting on behalf of the organization violates the law. The purpose of the guidelines is to achieve just punishment based on the degree of blameworthiness of the offender and to deter misconduct.

The sentencing guidelines should have a direct effect on the formation of artifacts of ethical culture because of the incentives put in place to discourage misconduct. Specifically, fines can be reduced by up to 95% if the organization adheres to several requirements. Compliance standards and procedures must be created that could reasonably limit criminal activity. High-level personnel must have oversight over the compliance standards. Care must be used when determining who should be afforded discretionary authority (i.e., not giving authority to an irresponsible or questionable employee). Steps also need to be taken to attempt to achieve compliance including monitoring, auditing, and reporting wrongdoing. Compliance standards must be enforced through disciplinary mechanisms. Finally, the organization is required to engage in reasonable action to respond to and prevent misconduct if it is detected. Similar to individual crime, organizations can receive less stringent penalties if they show due diligence by adhering to these measures.

The introduction of new artifacts from the external environment can potentially stimulate retroactive realization, during which new artifacts cause a shift in ethical values. Should a new value that is formed through retroactive realization be repeatedly reinforced as useful, the new value may eventually create an assumption through the retroactive manifestation process. New artifacts may also acquire symbolic meaning through prospective symbolization, during which

symbolic significance is attached to an artifact. In turn, symbolic meaning attached to the new artifact may reinforce or disrupt cultural assumptions. Thus, the introduction of new artifacts from the external environment can potentially shift not just the organizational artifacts but the entire cultural system. Conversely, new artifacts may not be absorbed into the organization's ethical culture. If the new artifact is not accepted by organizational members, new values do not form, and symbolization does not take place.

Formation of Sub-Unit Ethical Culture

Existing organizational culture research indicates that sub-cultures are more likely to form when organizations have certain characteristics (Schein, 2017, p. 211). Sub-cultures tend to become more prominent when organizations are large and complex. Differentiation within the organization can occur across different occupations, functions in the organization, geographic locations of a branch, or hierarchical levels. In this regard, characteristics of the organization (e.g., size, dispersion across geographic markets) create top-down influence such that certain organizational properties enable sub-cultures to form.

Similar to the organizational level, understanding how sub-unit ethical culture forms through bottom-up emergence requires considering the lower-level interactions that would give rise to ethical sub-cultures. Simon's (1962) depiction of decomposable and nearly decomposable systems helps to explain how lower-level interactions form sub-cultures. Simon was concerned with understanding the nature of how hierarchically organized systems form. Organizations represent a type of hierarchically organized system in that organizations are comprised of multiple levels: individuals are within small sub-units, small sub-units are within larger ones, and larger sub-units are within organizations. He argued that the emergence of entities at higher levels and sub-unit levels depended on the relative strength of connections within sub-units (i.e.,

interactions among employees within the same sub-unit) and between sub-units (i.e., interactions among employees from different sub-units). Simon described fully decomposable systems as those that have no connections between sub-units yet have connections within sub-units. Under such circumstances, organizational ethical culture is unlikely to form as the interactions that give rise to shared meaning across sub-units in the organization are not present. Instead, sub-unit ethical culture is more likely to form because there are only within–sub-unit interactions. Decomposable systems are relatively uncommon.

More common than decomposable systems are nearly decomposable systems, which are characterized by relatively weak, yet non-zero, between-unit interactions and stronger within-unit connections. Many large, complex, and differentiated organizations are nearly decomposable systems. Members within sub-units interact with one another more frequently. However, members between sub-units interact to some degree. In nearly decomposable systems, both sub-unit and organizational-level ethical culture would be expected, and the strength of each would depend on the relative degree of within-unit and between-unit interactions.

These arguments also suggest that sub-unit ethical cultures may not form under certain conditions. If between-unit connections are high, there would be less differentiation across sub-units. Younger or smaller organizations are organizations that likely have high between-unit connections and are more likely to have relatively insignificant or non-existent sub-cultures. A prominent organizational ethical culture could form instead. Further, both between- and within-unit connections could be low, causing neither organizational nor sub-unit ethical culture to form. As an example, ride-share workers do not interact much with their peers even though they are in the same unit. Some have argued that sub-units should actually be the primary level of

theory given that many modern organizations, particularly corporations, are too large and complex to have a strong organizational-level culture (Ostroff et al., 2012).

Top-Down Influence of Higher-Level Ethical Culture on Individuals

Individual-level representations of ethical culture both form and are formed by the ethical culture at higher levels. In the remainder of this section, I depict how individual-level manifestations of ethical culture are shaped by higher levels. Because they are isomorphic, the organizational and sub-unit level relate to individual manifestations in a similar fashion. Top-down influence of higher levels of ethical culture on individuals could come from the organization, sub-unit, or both, depending on the relative strength of each. In large and complex organizations, sub-units may play a larger role in shaping individual ethical culture. In smaller and less complex organizations, the organization may serve as a more significant contextual influence. Thus, I refer to "higher levels of ethical culture," rather than specifying the sub-unit or organizational level.

Most often, top-down influence of higher levels of ethical culture on individuals is explained using Kohlberg's (1973) model of moral development. While important, this perspective only describes the process by which employees internalize their organization's or sub-unit's ethical culture. In the following section, I introduce the cultural toolkit perspective, a theory from sociology that depicts how individuals are influenced by their culture without such internalization. Unlike the moral development model, the cultural toolkit perspective will provide an explanation of why some individuals engage in wrongdoing in their workplace even when they are aware that it is in fact wrong. This is not to say that employees never internalize their organization's or sub-unit's ethical culture. Both processes may be relevant under different circumstances.

Swidler (1986) suggests that culture reflects a group's body of collectively learned and shared knowledge. Thus, one's culture provides informational resources based on this collective knowledge that can be used to navigate life and achieve long-term goals. Often, the same end goals, such as security or happiness, are desired by members of different cultures. However, individuals select different methods of achieving their goals, i.e., "strategies of action," based on different types of information they draw from their respective culture (p. 277). As an example, a person from a lower socioeconomic status may seek security by developing an extensive social network, a strategy of action more prevalent in her social circle. Conversely, a person from a middle-class background may have learned to seek security by obtaining an education and a professional job. Her cultural tools are based on her social group's collective knowledge of how to enter into college, remain in college, and translate a college degree into a profession.

The culture as toolkits perspective has been used to make sense of a number of research areas in the organizational sciences, suggesting how individuals experience top-down influences from culture at higher levels. For instance, entrepreneurs can cultivate legitimacy for their new venture by leveraging their knowledge of the broader culture in which they reside for strategic purposes (Lounsbury & Glynn, 2001). The cultural toolkit perspective also provides insight into the micro-level cultural mechanics that undergird globalization (Molinsky, 2012). For those working outside of their culture of origin, foreign-born professionals must undergo the process of retooling to adapt to the new environment. Cultural retooling is a cognitively taxing and arduous process that can cause distress from having to uproot a deeply ingrained catalogue of cultural knowledge.

At the individual level, knowledge of the organization's ethical culture, i.e., perceptions of ethical culture, reflect the set of tools that an employee has to navigate ethical issues at work.

These tools take the form of knowledge of the cultural values, artifacts, symbols, and taken-for-granted assumptions that are accepted in the organization and can be used to inform ethical decision-making and evaluate moral appropriateness of their own or other's actions. This knowledge can then be used to guide strategies of action to achieve a certain goal. The goal may be to appropriately handle moral dilemmas such as conflicts of interest, fraud, or observations of unethical behavior of peers. An individual may carry knowledge of, say, their organization's ethical values or their code of conduct. An employee who is presented with an opportunity to engage unethically, perhaps by being offered a large gift from a supplier in exchange for preferable treatment, can call upon their knowledge of the organization's ethical culture as a tool to guide their ethical decision-making process. They may also use their perceptions of ethical culture to achieve other types of goals. Adhering to shared moral norms could be used to curry favor with colleagues' or bosses.

By viewing ethical culture as a set of tools, it becomes clear that employees may use these tools to guide their own ethical/unethical behavior without internalization of the group's approach to ethics. This perspective stands in contrast to the Kohlbergian perspective that ethical culture influences individuals by directly shaping one's sense of right and wrong. For an unethical culture, employees may feel the need to comply with a morally corrupt reward system as a way to maintain employment or be promoted while at the same time finding the reward system problematic. The organization's ethical culture creates top-down influence on employees even when they feel what they are doing is wrong.

Considering the concept's sub-dimensions, the parts of ethical culture that are more likely to serve as an individual's toolkit are values and artifacts due to their more explicit nature. As it is defined presently, ethical culture artifacts are those that are intentionally designed to be used to

evaluate moral appropriateness of one's own and others' behaviors. Because they are intentionally designed to be used this way, artifacts may be at the top of mind for employees when they are considering what tools they have for navigating an ethical issue at work. Certain forms of training, an artifactual attribute from the existing literature (see Table 3), are designed to explicitly impart knowledge on employees about what types of conduct are considered appropriate in the workplace. As a result, it should be easier for an employee to use the training as a resource to guide ethical choices later on. Values also serve as a readily accessible cultural tool. Unlike artifacts, values are not explicitly written down or formally enforced. Instead, values are informally passed along. Values are also unlike assumptions because organizational members can easily report their organization's cultural values (Hatch, 1993; Schein, 2017). Thus, values serve as an informal cultural tool that depends on social pressure and a desire to behave in a way that one's peers find acceptable.

Summary

The relationship between individual manifestations of ethical culture and higher levels of ethical culture represent a bi-directional relationship comprised of both top-down and bottom-up processes. Higher-level forms of ethical culture take shape through bottom-up emergence when individual perceptions of ethical culture become shared. In these instances, there is an agreed-upon view of the way "we do things around here" in terms of culturally based ethical affordances. Conversely, individual perceptions of ethical culture can be constrained by ethical cultures at the sub-unit or organizational level.

CHAPTER 4: DISCUSSION

A number of ethical scandals in business point toward a need to have a firm scientific understanding of how the organizational environment can instigate wrongdoing. In response to this challenge, a growing body of work has attempted to understand how some areas of organizational culture specifically concern ethics and operate as one of these environmental influences (Ardichvili et al., 2009; Hunt et al., 1989; Kaptein, 2008; Key, 1999; Treviño, 1990; Treviño, 1986; Treviño et al., 1998). While there is a need to study ethical culture, previous understandings of the concept have failed to rise to the occasion. I identified ten conceptual problems in past depictions of ethical culture: inconsistent and arbitrary inclusion of attributes, unclear distinction with organizational culture, using outcomes to define ethical culture, overly inclusive set of attributes, invalidity, inappropriate inclusion of leadership, unclear distinction with ethical climate, failure to define ethical culture at each relevant level, deficient depictions of top-down influences, and deficient depictions of bottom-up emergence. In this work, I propose a refined definition of ethical culture that overcomes these existing challenges. I propose that ethical culture can be more clearly understood by integrating the literature on cultural dynamics and ethical affordances. Further, I explore the manifestations of ethical culture across levels of analysis and propose the ways in which these levels are linked in an integrative multi-level framework.

Theoretical Contributions

The present work makes several key theoretical contributions that enhance the level of sophistication with which ethical culture is conceived. Preeminently, the current conceptualization of ethical culture includes necessary and jointly sufficient attributes that distinguish ethical culture from other dimensions of culture in a way that does not rely on the use

of behavioral outcomes by proposing ethical culture as a set of culturally based ethical affordances. These necessary and sufficient attributes should enable future research to examine the content of ethical culture in a more focused way for several reasons. Unlike using behavioral outcomes to distinguish ethical culture, determining what empirical examples serve as culturally based ethical affordance is a manageable task. Specifically, qualitative work can be used to explore what aspects of organizational culture employees use to inform ethical decision-making in the workplace. Thus, the empirical study of ethical culture will be advanced by the removal of behavioral outcomes and introduction of ethical affordances in the conceptual definition of ethical culture. Awaiting future research is the discovery of what types of ethical affordances employees rely on and find most important for navigating ethics at work. Existing ethical culture research gives some indication of the potential ethical affordances employees may use. However, the employee's perspective is noticeably lacking in this domain. Interviews with employees about what cultural tools they use to understand and evaluate the moral appropriateness of workplace behaviors could provide fertile ground for future research seeking to understand ethical culture.

The conceptualization of ethical culture advanced presently also contains a theoretical framework that provides a way to organize attributes and distinguish which attributes are categorized as one of the four sub-dimensions of ethical culture and which are not. A particularly notable attribute that has been inappropriately categorized as ethical culture is leadership. The inclusion of leadership in the conceptual domain raises concerns about the research demonstrating that ethical leadership influences ethical culture (e.g., Mayer et al., 2009; Peng & Kim, 2020; Schaubroeck et al., 2012). All three commonly used ethical culture scales include multiple items about how leaders approach ethics in the workplace. In the Hunt and colleagues

(1989) scale, 4 of 5 items are about leadership. Ten of 58 items in Kaptein's (2008) scale and 5 of 14 items in Treviño and colleagues' (1998) scale are about leadership. Thus, the relationship between leadership and ethical culture is likely artificially inflated. The present work stresses the fact that leaders cannot be culture because they are individuals, and culture reflects shared understandings and meanings held by members of a social system (Key, 1999; Martin, 2001). Going forward, future research would benefit from creating new measures of ethical culture that do not include leadership. Subsequently, the removal of leadership from the concept domain and scales of ethical culture will require new research to reexamine the relationship between ethical leadership and ethical culture.

Unlike previous conceptualizations, the dynamic view of ethical culture offered here also offers a depiction of how elements of ethical culture might interrelate. Consequently, the introduction of a dynamic model of ethical culture addresses a significant gap in previous ethical culture research. There has been no previous theory to indicate how sub-components of ethical culture influence one another (Treviño et al., 2014). This gap in the literature resulted in an overly static perspective of ethical culture that gave no indication of how ethical culture might form and evolve. The cultural dynamic view presented in this work can be used to derive research hypotheses that connect components of ethical culture. Such research could provide additional evidence of how ethical culture forms and shifts. Consequently, the dynamic view of ethical culture could prove highly useful for exploring how ethical culture change could be used to prevent misconduct and reduce recidivism in organizations experiencing ethical scandals apparently caused by poor ethical cultures.

Practical Contributions

The portrayal of how ethical culture may evolve as present here is likely also of interest to practitioners, particularly those in organizations embroiled with scandal. Culture change has long been recognized as a difficult task (e.g., Deal & Kennedy, 1982). However, the dynamic and multi-level view of ethical culture presented in this work provides insight into potential methods for changing ethical culture. As Ehrhart et al. note (2013), "to change an organization's culture may require consideration of why and how it develops in the first place [and] how it is transmitted…" (p. 145).

The present conceptualization offers two portrayals of how ethical culture forms: a single-level perspective and a cross-level perspective. From a single-level perspective, managers can attempt to instigate or accentuate realization, manifestation, interpretation, and symbolization processes to move the cultural system. While managers are not culture, they play an important role in shaping culture as employees tend to be attuned to the thoughts and behaviors of their superiors (Schein, 2017). As an example, a newly introduced artifact may not take on importance if it is not connected to broader symbolic meaning. Managers can guide the symbolization process by suggesting what that symbolic meaning might be. Further, the connection between a new artifact and important ethical values may not be clear to employees initially, again undermining the potential for the artifact to be absorbed into the cultural system. Managers can choose to discuss how the artifact is reflective of important values to both reinforce the value and the utility of the new artifact.

The conceptualization advanced presently also suggests how ethical culture may be changed from a multi-level perspective. Recruitment and retention efforts could guide attraction, selection, and attrition processes in an effort to shift ethical culture in a different direction. As an

example of this in practice, BB&T, now part of Truist Financial, used company values to inform selection (Parnell & Dent, 2009). During interviews, job applicants were asked questions about the company's values such as honesty and integrity. Perhaps as no coincidence, the company was also known for refraining from morally dubious but profitable business practices that other banks commonly engaged in, i.e., amortization mortgages where the amount owed can increase over time. Top-down processes also form ethical culture from other social-control agents beyond the organization. As an external environmental variable, it would be more difficult for business practitioners to take control over top-down processes, although it is by no means impossible (e.g., corporate political activity, Baumgartner & Leech, 2001; Baysinger, 1984; Hillman et al., 2004). However, managers can shape their culture by reinforcing the importance of the sanctions and guidelines stemming from external social-control agents. Using their elevated influence, managers can seek to embed the artifacts introduced from social-control agents into the organization's ethical culture, again, using the processes involved in the cultural dynamics model.

Future Research

The present work suggests that there are several potential areas deserving of future research. A dynamic view of ethical culture highlights the need for more subjectivist research on ethical culture. Ethical culture has primarily been studied from an objectivist vantage point. Treviño's (1986; 1990) initial conceptualization explicitly claimed to adopt an objectivist view. According to Martin (2001), objectivist views of culture "treat culture as a reified object, a 'thing' 'out there' that can be objectively perceived and measured, the same way, by anyone who views it" (p. 34). The dynamic model of culture connects objectivist and subjectivist views by describing the ways in which symbolic meaning is connected to objective artifacts (Hatch, 1993).

According to subjectivist views, culture is subjectively interpreted by each individual member (Martin, 2001). This bridging afforded from a cultural dynamic view draws attention to how employees interpret and assign meaning to their organization's ethical culture.

Arising from the dominance of the objectivist perspective, past work on ethical culture has focused largely on artifacts (Treviño, 1990). Other cultural elements that are more squarely in the domain of the subjectivist paradigm offer exciting future research opportunities. For instance, symbols, although receiving minimal attention in the ethical culture literature, appear to be highly relevant for studying workplace ethics. The tendency for ethical culture artifacts to merely serve as "window dressing" has been a matter of importance to business ethics scholars for quite some time (e.g., MacLean & Behnam, 2010; McCabe et al., 1996; McCabe & Treviño, 1993; Treviño et al., 1999). Compliance programs or codes of conduct that act as window dressing are essentially cultural artifacts that have not been converted to symbols. Artifacts of this sort exist and are intended to be used as an ethical affordance, yet they bear little significance and meaning.

In terms of relating to ethical outcomes, the artifacts themselves may be of far less importance than the symbolic meaning attached to them. By focusing on symbolic meanings, future research can focus on how organizational members actually use and make sense of ethical culture artifacts. The focus on symbolic meanings may reveal that some artifacts, considered important in the academic study of ethical culture, have little significance. Should such a discrepancy be found, future researchers can investigate why some seemingly important artifacts have little relevance in practice and if there are ways to enhance the symbolic meaning of presumably important artifacts.

Tapping into a subjectivist view of ethical culture will need to be accompanied by expanding the range of methodologies used to include more qualitative research. As evidenced from this work, ethical culture research has largely been focused on quantitative survey-based approaches (Mayer, 2014; Payne, 2005). While quantitative analysis can offer useful insights, a qualitative approach will be necessary to study interpretation, symbolization, realization, and manifestation processes (Hatch, 1993). For instance, the interpretation of symbols can be studied through ethnographic interviews, whereby the researcher is submerged into the research setting as both a participant and observer (Ortiz, 2013). This deep immersion and relationship-building allows the researcher to access the symbolic meaning assigned to cultural artifacts and how those meanings are related to a broader set of cultural assumptions.

More multi-level studies are also sorely needed, particularly to study organizational ethical culture. The present dissertation revealed that an overwhelming majority of the empirical studies on organizational ethical culture are conducted at the individual level. While understanding individual knowledge of ethical culture can be important, it is necessary to move toward studying ethical culture at higher levels to better understand how ethical culture operates as an environmental characteristic. Data scarcity is likely one reason why multi-level research on ethical culture is limited. Gatekeepers are often reluctant to provide researchers information about their organization's ethics (Treviño et al., 2006), and multi-level designs can be data intensive as they require dozens or hundreds of participating organizations (Scherbaum & Ferreter, 2009). If gaining access to one organization is difficult, gathering survey data on dozens or hundreds of organizations would be even harder.

There are alternatives to survey designs that circumvent these issues. One option is to analyze publicly available organizational texts using computer-aided text analysis or natural

language processing (Pandey & Pandey, 2019), a technique that can be applied to multi-level analysis (McKenny et al., 2013). Being able to study organizational phenomena using publicly available text is increasingly valuable as the availability of easily accessible text data grows exponentially. A wide range of organizational phenomena that may otherwise be difficult to study (e.g., entrepreneurial orientation, leader behavior, and learning capabilities) have been examined using publicly available text and computer-aided text analysis (see Short et al., 2018 for a review). Research on ethical culture may benefit from the same approach. Because of the large volume of text available, data from dozens or hundreds of organizations can easily be gathered, thus yielding large enough sample sizes for sufficient power for multi-level analysis.

Conclusion

Interest in ethical culture has been growing in the years since its inception, and ethical failures in business indicate a need for a better understanding of ethical culture. Although there is strong interest in this area, research on ethical culture suffers from a lack of conceptual clarity. Given that a clear understanding of concepts is a necessary precondition that influences all other phases in the research process (MacKenzie, 2003; Podsakoff et al., 2016), having a precise conceptual definition is a vital step in the development of scientific knowledge (Antonakis, 2017). With concepts that traverse levels, it becomes even more important to clearly articulate the meaning of the concept at each relevant level and depict any ways that levels are connected (Kozlowski & Klein, 2000). The present work offers a refined, multi-level conceptualization of ethical culture aimed to be more specific and, subsequently, more scientifically useful. The intention of this work is to stimulate future research that adopts a more precise approach to studying ethical culture.

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APPENDIX

Unique attributes from open coding

Higher-order theme	Firsorder themes	Examples in text	Conceptual papers cited
General attributes			
Shared (36%)		"By definition culture is the shared beliefs of an organization's members, hence the ethical culture of an organization would he reflected in the beliefs about the ethics of an organization which are shared by its members" (Key, 1999, p. 217).	Corporate ethical virtues (Kaptein, 1999, 2008, 2009) Ethical culture (Key, 1999; Treviño, 1990; Treviño, 1986; Treviño et al., 1998; Treviño & Weaver, 2003)
Subset of Organizational Culture (26%)		"As a subset of organizational culture, [ethical culture] can be viewed as resulting from the interplay among the formal (e.g., training efforts, codes of ethics) and informal (e.g., peer behavior, norms concerning ethics) systems intended to promote the ethical behavior of employees (Treviño et al. 1998)" (Ruiz-Palomino & Martínez-Cañas, 2014, p. 96)	Corporate ethical values (Hunt et al., 1989) Corporate ethical virtues (Kaptein, 1998, 2008) Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998)
Systems of behavioral control (19%)		"Treviño et al. (1998) later differentiated ethical culture, with its narrower focus on formal and informal organizational systems aimed at behavioral control, from ethical climate, with its broader focus on perceived organizational values (Treviño et al., 1998, p. 451)" (Kish-Gephart et al., 2010, p. 7)	Ethical culture (Treviño, 1990; Treviño et al., 1998)

Phenomenal (5%)		"Phenomenal culture concentrates on 'the more conscious, overt, and observable manifestations of culture such as structures, systems, and organizational practices' (Treviño et al., 1998, p. 451) and is in line with the notion of ethical culture as proposed by Treviño (1990)" (Reuter et al., 2012, p. 272).	Ethical culture (Treviño, 1990; Treviño, 1986; Treviño et al., 1998)
Organizational environment (40%)	Conditions that foster ethical behavior (36%)	"Ethical culture can be defined as those aspects of the organizational context that affect ethical behavior in the organization (Treviño & Weaver, 2003)" (Kangas et al., 2014, p. 162).	Corporate ethical virtues (Kaptein, 1998, 2008) Ethical culture (Treviño, 1990; Treviño et al., 1998)
	Feasibility (21%)	"…feasibility concerns the conditions and resources that the organization provides for its employees to follow the normative expectations (Kaptein 2008). For example, time, financial resources, equipment and information are examples of the virtue of feasibility" (Riivari & Lämsä, 2014, p. 3).	Corporate ethical virtues (Kaptein, 1998, 2008)
	Supportability (23%)	"…supportability [concerns] the organizational encouragement of ethical commitment…" (Eisenbeiss et al., 2015, p. 638).	Corporate ethical virtues (Kaptein, 1998, 2008)
Interactions between sub-components (52%)	Alignment between formal and informal systems (10%)	"An ethical organisational culture therefore requires the alignment between formal organisational structures and processes and intangible concepts such as rituals and the influence of role models who inspire ethical behaviour (Ardichvili & Jondle, 2009)" (Colaco & Loi, 2019, p. 1393).	Ethical culture (Ardichvili et al., 2009; Ardichvili & Jondle, 2009)

	Congruency (21%)	"Second, congruency of supervisors and third, congruency of senior management mean the extent to which supervisors and senior management show a good example in terms of ethics and behave in accordance with ethical expectations" (Huhtala et al., 2013, p. 254).	Corporate ethical virtues (Kaptein, 1998, 2008)
	Interplay between formal and informal (18%)	"Ethical culture is defined as 'a subset of organizational culture, representing a multidimensional interplay among various formal and informal systems of behavioral control that are capable of promoting either ethical or unethical behavior' (Treviño, Butterfield, & McCabe, 1998: 451-452)" (Huang & Paterson, 2017, p. 1162).	Corporate ethical values (Hunt et al., 1989) Ethical culture (Treviño, 1990; Treviño et al., 1998)
<u>Formal systems</u>			
Formal systems (21%)		"The formal components include tangible aspects, such as leadership and reward systems…" (van Wyk & Badenhorst-Weiss, 2019, p. 15)	Corporate ethical virtues (Kaptein, 1998, 2008) Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998)
Decision making processes (4%)		"…the decision-making processes in an ethical culture are designed to consider the ethical ramifications of business decisions instead of cost-benefit analyses alone" (Ardichvili et al., 2008, p. 466)	Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998)

Formal standards (52%)	Clarity of ethical expectations (24%)	"The first dimension in the CEV model is the virtue of clarity, which refers to how well the ethical expectations of the organization, such as its values, norms and principles, have been translated into explicit, understandable and concrete guidelines for ethical conduct" (Hiekkataipale & Lämsä, 2019, p. 150)	Corporate ethical virtues (Kaptein, 1998, 2008)
	Orientation or formal socialization (17%)	"'Formal' ethical culture systems include policies (e.g., codes of ethics that are enforced), authority structures, reward systems, and ethics training programs" (Schaubroeck et al., 2012, p. 1055).	Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998)
	Policies (28%)	"Official ethical goals include the range of available documents that outline expected ethical behavior, such as an organization's code of conduct or business principles" (Fichter, 2018, p. 76)	Corporate ethical values (Hunt et al., 1989) Corporate ethical virtues (Kaptein, 1998, 2008) Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998)

Rewards and punishments (37%)	"In addition to these less formal aspects, CEV can also be displayed through more formal systems such as reward systems, policies, and codes" (Baker et al., 2006, p. 851). "…sanctionability – the extent to which employees believe that wrongdoing is acknowledged and punished and ethical behaviour rewarded" (Mitonga-Monga & Cilliers, 2015, p. 242)	Corporate ethical values (Hunt et al., 1989) Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998) Corporate ethical virtues (Kaptein, 1998, 2008)
Leadership (24%)	"…ethical ''tone at the top'' or the example set by leadership [is] the third characteristic of ethical business cultures" (Craft, 2018, p. 130)	Corporate ethical values (Hunt et al., 1989) Corporate ethical virtues (Kaptein, 1998, 2008) Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998)
Authority structure (3%)	"These formal systems include leadership, authority structures, reward systems, and training programs, while the informal systems include peer behavior and ethical norms" (Svanberg & Öhman, 2013. p. 574)	
<u>Informal systems</u>		
Informal systems (19%)	"Accordingly, ethical culture is composed of formal and informal behavioral systems (Treviño, 1990) aiming at influencing individual behavior of employees..." (Reuter et al., 2012, p. 272)	Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998) Corporate ethical virtues (Kaptein, 1998, 2008)

Behavior (26%)	Ethical behavior of peers (12%)	" 'Informal' systems include peer behavior, use of ethical language, myths, stories, and ethical norms" (Schaubroeck et al., 2012, p. 1055)	Ethical culture (Treviño, 1990; Treviño et al., 1998)
	Practices and rituals (10%)	"It includes the conditions, traditions, and practices of organizational behavior that either promote an organization's members' morally sustainable behavior or hinder it (Kaptein 2008; Treviño and Weaver 2003)" (Riivari & Lämsä, 2019, p. 225).	Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998) Corporate ethical virtues (Kaptein, 1998, 2008)
	Role Modeling (7%)	"Other elements of the informal ethical culture include role modeling of ethical behavior…" (Ardichvili & Jondle, 2009, p. 229)	Corporate ethical virtues (Kaptein, 1998, 2008) Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998)
Experiences (5%)		"Ethical culture includes the crystallized perceptions, experiences, and expectations about the promotion of ethical conduct and the discouragement of unethical conduct in an organization (Kaptein 2008)" (Eisenbeiss et al., 2015, p. 638).	Corporate ethical virtues (Kaptein, 1998, 2008)
Language (7%)		"Finally, the language used by organizational members plays a crucial role in shaping behavior in the informal ethical culture. Use of moral or ethics 'talk' to address problem-solving and decision-making situations creates an awareness of the ethical dimension of such processes" (Ardichvili et al., 2008, p. 446).	Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998)

Beliefs (8%)	"[Ethical culture] can also be defined as a set of assumptions, values and beliefs shared by enterprise members that manifest in the form of norms, rituals, legends and the selection of role models (Treviño 1986)" (Šalamon et al., 2016, p. 462)	Ethical culture (Key, 1999; Treviño, 1986) Corporate ethical virtues (Kaptein, 2009)
Heroes (4%)	"Deal and Kennedy (1982) suggest that heroes personify the organization's values" (Treviño, 1990, p. 209).	Ethical culture (Ardichvili & Jondle, 2009; Treviño, 1990)
Stories, myths, and sagas (5%)	"Organizational myths, sagas, and stories explain and give meaning to the organizational culture. They are anecdotes about a sequence of events drawn from an organization's history. The story's characters are employees, perhaps company heroes, and the moral of the. Story expresses the organization's values (Martin & Siehl, 1983)" (Treviño, 1990)	Ethical culture (Treviño, 1986)
Values (24%)	"For Hunt and colleagues, an important aspect of an organization's ethical culture is the ethical values of the organization…" (Cabana & Kaptein, 2019, p. 3)	Corporate ethical values (Hunt et al., 1989) Corporate ethical virtues (Kaptein, 2008, 2009) Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Treviño, 1990; Treviño et al., 1998)

Norms (49%)	General (31%)	"…the actualization of organizational values forms the foundation for organizational norms, which can be conceptualized as specific prescriptions for conduct (Carroll, 1989; Dion, 1996)" (Ardichvili & Jondle, 2009, p. 229).	Corporate ethical virtues (Kaptein, 2008, 2009, 2010, 2011) Ethical culture (Ardichvili et al., 2008; Ardichvili & Jondle, 2009; Key, 1999; Treviño, 1990; Treviño et al., 1998; Treviño & Nelson, 2017; Treviño & Weaver, 2003; Treviño & Brown, 2004)
	Discussability (24%)	"Discussability means the possibility of raising and discussing ethical issues at work, and sanctionability is the reinforcement of ethical conduct by rewarding ethical behaviors and punishing unethical ones" (Huhtala et al., 2018, p. 239).	Corporate ethical virtues (Kaptein, 1998, 2011)
	Stakeholder balance (6%)	"…stakeholder concerns (including society) are constantly taken into account, as well as dealing with them on a consistent ethical and value-orientated basis" (van Wyk & Badenhorst-Weiss, 2019, p. 17)	Corporate ethical values (Hunt et al., 1989) Ethical culture (Ardichvili et al., 2009; Treviño et al., 1998)
	Long-term perspective (2%)	"Respondents consistently referred to an organization's long-term orientation as a call to redefine its purpose—mission over profits" (Jondle et al., 2014, p. 33)	Ethical culture (Ardichvili et al., 2009)

	Obedience to authority (3%)	"On the other hand, what hurts the most is an ethical culture that emphasizes self-interest and unquestioning obedience to authority, and the perception that the ethics or compliance program exists only to protect top management from blame" (Treviño et al., 1999, p. 132).	Ethical culture (Treviño, 1990; Treviño et al., 1998)
Transparency (22%)		"The sixth virtue is transparency, defined as the extent to which ethical and unethical conduct and its consequences are visible to those managers and employees who can act upon it" (Kaptein, 2009, p. 263).	Corporate ethical virtues (Kaptein, 1998, 2008)