

An Empirical Study on Business Ethics in Manufacturing Sector

Rajnish Ratna¹
Saniya Chawla²
Isha Arora³

Received: 23 July 2013 / Accepted 15 December 2013

ABSTRACT

Ethics involves distinguishing between what is right or wrong thereby making a correct choice. An organization should treat its internal as well as external stakeholders ethically. This research gives valuable insights on the prevailing ethical climate and potential organizational challenges in institutionalizing ethics and its management in the manufacturing sector. The present study is designed to analyze four parameters of ethical climate in the manufacturing sector with reference to different managerial levels, to identify the critical factor of the ethical code of conduct and to find correlations between four parameters of ethical climate. Descriptive research has been used and data are collected from 200 employees of three Indian companies of manufacturing sector using a well designed questionnaire. Analyzing data with SPSS, It has been found that overall good number of people believe that MBE (Management of Business Ethics) process is well implemented. People are well aware and trained and involved in the ethical process. Senior management is very much committed to promote the ethical environment in the organization and thus company values are well communicated to the employees. Concern resolution mechanism is well established in the organization. MBE in the organization is more prevalent in higher-level employees. Senior management commitment and reinforcement is very critical for CoC (code of conduct). Correlation between all the 4 parameters is positive and significant. But the parameters are not highly correlated with each other. Organizations need to work upon

these parameters to promote an ethical climate in the organization by awarding or felicitating exemplary ethical behavior. More emphasis should be given on senior management commitment and reinforcement of the ethical behavior across all levels.

KEYWORDS

Management of Business Ethics • Code of Conduct • Ethical Behavior • Ethical Climate • Commitment and Reinforcement.

1. INTRODUCTION

Ethics involves distinguishing between what is right or wrong thereby making a correct choice. An organization should treat its internal as well as external stakeholders ethically. It has been said in organizational justice theory that an employee fees attached to the organization only if an organization provides procedural, distributive and interactional justice (Greenberg, 1987). Procedural justice means that an organization makes fair decisions in various processes such as performance appraisal system. Distributive justice means making fairer decisions in processes like bonus, rewards and resources. Whereas interactional justice means treating all the employees with politeness and respect. So, if organizations will provide fair decisions in every aspect the employee will feel a sense of belongingness to the organization and will work with more dedication and hard work.

In terms of business ethics, an organization has a wide responsibility and should follow seven most important business ethics. These are truthfulness, openness, proper documentation, meeting the obligations, corporate social responsibility, treating everybody with respect, and maintaining proper accounts. But, sometimes an organization

¹ Assistant Professor (HR&OB) · Amity Business School, Amity University U. P., India · Email: rajnish.ratna@gmail.com, rratna@amity.edu

² Faculty Associate (HR) · Lal Bahadur Shastri Institute of Management · Dwarka, New Delhi · Email: chawla.saniya@gmail.com

³ Sr. Executive- HR · Adecco India PVT Ltd · Bangalore, India · Email: isha.arora@adecco.co.in

also engages in unethical business practices such as child labour, illegal copyrighted materials and bribery. This not only spoils the reputation and image of the company, but also makes it undesirable for employees. However, certain benefits of business ethics are:

- 1) Helps maintain moral standards in a dynamic environment.
- 2) Enhances teamwork.
- 3) Supports employees training and development, thereby raising the career growth.
- 4) Makes the employees loyal towards an organization.

With increasing competition in the turbulent environment, there have been large transformations in organizations structure and strategy in order to attain a sustainable competitive advantage. Therefore, the new challenges and the tough competition in the new millennium calls for advanced technical skills, practical knowledge and a good product. In today's times, the customers are steering wheel of advanced business methods and greater accountability, transparency; up-to-date and reliable information is essential for making investment decisions. So, the top management must ensure that such beliefs and ethics to be put in day-to-day functioning of the organization so as to realize the benefits. Commitment, dedication and determination on the part of top management are the prerequisite for business ethics.

There was only one social responsibility of business that is to use the resources and engage in activities designed to increase its profits (Friedman, 2007). But in the recent years the ground has been changed. Business ethics have been defined as the idea that business should obey moral standards laid by them, but this should not be restricted to only these standards, but also there should be a sense of social responsibility and accountability. The shift in the change is due to the desirability of avoiding bad reputation and image of the company. Application of ethics in business forms a significant part in the sense that if employees are treated ethically they will live up to the moral standards of the company by behaving ethically with external customers. This will help the company in a way to retain their suppliers through company's loyalty. If a company doesn't discriminate between older or handicapped employees it results in loyalty, dedication, commitment on the part of employees that makes the work more productive.

1.1. ESTABLISHING ETHICAL INFRASTRUCTURE

An effective business ethics program serves as a basis for effective decision making and framing of policies and goals. Organizations ethical and moral values indicate what leaders and other employees will view as important and proper. Values provide positive direction and stability in decision-

making and problem solving issues. Thus we can say that ethical practices of an organization form a valuable place that satisfy internal and external employees by making them more committed towards an organization and also making an organization emerge as a strong employer brand.

Ten basic steps that companies could take to establish an ethical infrastructure have been designed (Driscoll and Hoffman, 1999). These steps are likely to endure in both good and bad economic times.

Self-assessment	It is important to determine the procedures needed to address organizational risks.
Commitment from Top management	Dedication and support from senior managers is necessary to maintain ethics within the whole organization.
Codes of Conduct	Codes of conduct should be properly followed and adhered to.
Communication	Open, honest and transparent communication should be the main policy.
Training	Ethical training should help participants to embrace ethical issues.
Resources for assistance	An open door policy and a clear code of conduct will keep the employees highly motivated.
Organizational ownership	Whole organization should own up to the programmes conducted and all programmes should follow moral standards.
Consistent response and enforcement	Organizations must ensure consistent enforcement or by establishing an ethics coordinating committee.
Audits and measurements	There should be regular assessment, feedback and improvement in establishing ethics training and other infrastructure. Audit should make sure that communication vehicles are working properly.
Revision and Refinement	The ethics should be regularly updated and refined. It should have an involvement of every stakeholder in an organization.

2. REVIEW OF LITERATURE

Whyatt, Wood and Callaghan (2012) conducted study to determine the commitment to business ethics in UK corporation and found that the processes involved in devel-

oping the business ethics commitment must begin to be recognized and acted upon at an organizational level but a strong organizational commitment to embedding their codes of ethics into organizational practices needs to be developed. Warren (2011) evaluated whether there is progress in establishing standards for international business ethics and found that corporate ethical codes need to rule out what the management believes unacceptable behavior is. The distinction between thick and thin moral rules is particularly important in judging right and wrongs of business ethics. Fischer and Nijhof (2005) conducted studies to clarify the links between quality management and business ethics and found that only by combining personal care with control of processes is it possible to achieve the highest levels of quality. In total quality management systems, attention is paid to social responsibility as far as the impact on society is recognized and implemented within the company. Fisher (2005) framed a two-stage conceptual model on business ethics. The first stage maps the roles HRD practitioners may take. HRD roles are reconsidered from an ethical perspective by defining them in relation to an epistemology of values, by which is meant the differing degrees of wholeness or fragmentation that people attribute to their ethical values and to those of the wider world. The second stage involves identification of ethical trade-offs and its association with particular HRD roles. Harrison (2001) explained two schools of thought about why business should or ought to be ethical. The first school is that being ethical is good for the bottom line. The second school argues that business should be ethical because being ethical is the right thing to do. Bartels, Harrick, Martell, and Strickland, (1998) investigated the relationship between ethical climate and ethical problems and found that a strong ethical climate is negatively related to the seriousness of ethical violations within an organization. Organizations with clear ethical norms are likely to have less serious ethical problems. On the other hand, ethical climate was positively related to success in dealing with ethical problems. Organizations with a strong ethical climate tended to report more success in handling ethical issues. There are many factors theorized to predict organizational ethical behavior. The ethical climate is just one of these proposed variables. Thus, ethical climate is a significant predictor of ethical behavior in organizations, but it is just one of several factors including person variables, which influence this behavior. Buckley, Wiese, and Johnston (1996) explained “moral decay” in organizations as a business crisis because the repercussions of unethical business practices may be deadly to the organization. Even if an organization’s unethical “virus” is initially undetected, the organization will soon experience unhealthy symptoms. Successful organizations are inevitably based on a network of trust between employees, shareholders, lenders, suppli-

ers, and customers. Employers and employees may feel bad about what they are doing, but they are able to rationalize it. This is beginning of “moral decay”. Employees with high personal integrity become discounted with their organization and go elsewhere. Customers that feel they have been given poor quality or charged too much for what they are receiving will turn to other organizations. Therefore, organizations should ensure that its employees do not indulge in the practice of unethical issues. Brenner (1992) explored that all organizations know or unknowingly have ethics programs. Most often these programs are not explicitly created, but are inherent in the cultures, systems, and processes of the organization. The explicit aspects of all ethics programs include codes of ethics, policy manuals, employee training materials, employee orientation programs, and ethics committees whereas implicit aspects include corporate culture, incentive systems, leadership, promotion policies, and performance evaluation. Purcell and Weber (1979) emphasized that if an organization is truly interested in bringing about a long term ethical system, then they must first define institutionalization while at the same time increase their understanding about why some organizations and their employees remain ethically viable while others decline.

3. RESEARCH METHODOLOGY

3.1. Research objectives:

- To analyze four parameters of ethical climate in the manufacturing sector with reference to different managerial levels.
- Identify the critical factor of the ethical code of conduct.
- Review the extent of interest and inclination of senior managers towards the ethical behaviour prescribed in the organization.
- To find the correlation between four parameters of ethical climate.

3.2. Sampling design: Non-probabilistic sampling design.

3.3. Sampling technique: Quota sampling.

3.4. Sample Size: 200 respondents from 3 Indian companies of the manufacturing sector.

3.5. Instrument: A designed questionnaire has been used with four-point ordinal scale (1-Strongly Disagree, to 4-Strongly Agree), which is composed of 20 items covered under 4 variables. One independent variable has been taken (Managerial level).

3.6. Tools: Tables, Mean Analysis, Factor Analysis, and Correlation Matrix have been conducted with SPSS.

4. DATA ANALYSIS & FINDINGS

4.1. CRONBACH'S A (ALPHA)

• Case Processing Summary

Cases	N	%
Valid	200	100.0
Excluded ^a	0	0
Total	200	100.0

^aList wise deletion based on all variables in the procedure.

• Reliability Statistics of Implementation Process

Cronbach's Alpha	N of Items
.812	5

• Reliability Statistics of People awareness and involvement

Cronbach's Alpha	N of Items
.801	5

• Reliability Statistics of Senior Management commitment and reinforcement

Cronbach's Alpha	N of Items
.803	5

• Reliability Statistics of Concern Resolution

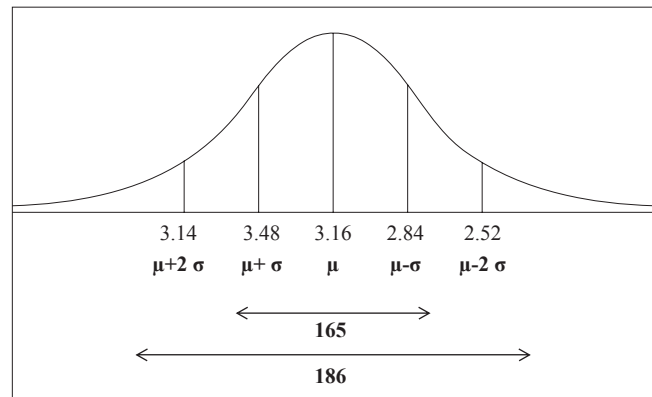
Cronbach's Alpha	N of Items
.791	5

Interpretation: A reliability coefficient of 0.80 or higher is generally considered as acceptable in most social science applications.

4.2. VALIDITY AND CONSISTENCY OF SURVEY

• $\mu = 3.166$; $\sigma = 0.32$: This indicates that the questionnaire used is valid and consistent.

FIGURE 1: Validity and consistency of survey



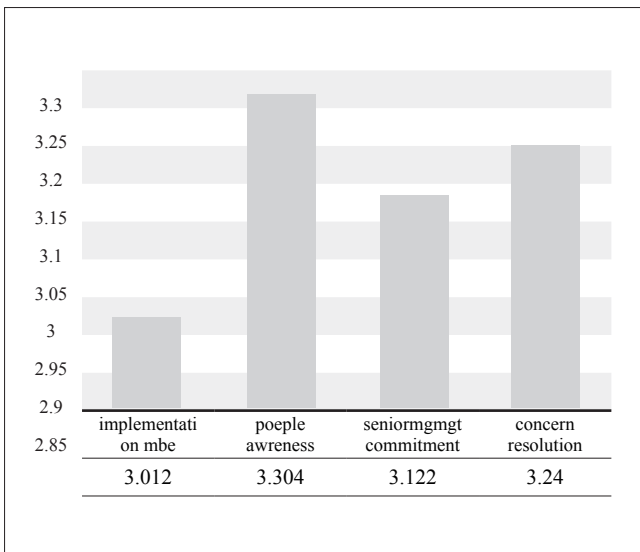
If first S.D covers more than 60% of the respondents, then survey is valid and here first S.D covers 165 respondents i.e. 82% and second covers 186 i.e. 93% which shows that the questionnaire items are valid and consistent.

4.3. MEAN ANALYSIS OF VARIABLES

Mean analysis of every variable has been done through graphs and thereby represented in a table.

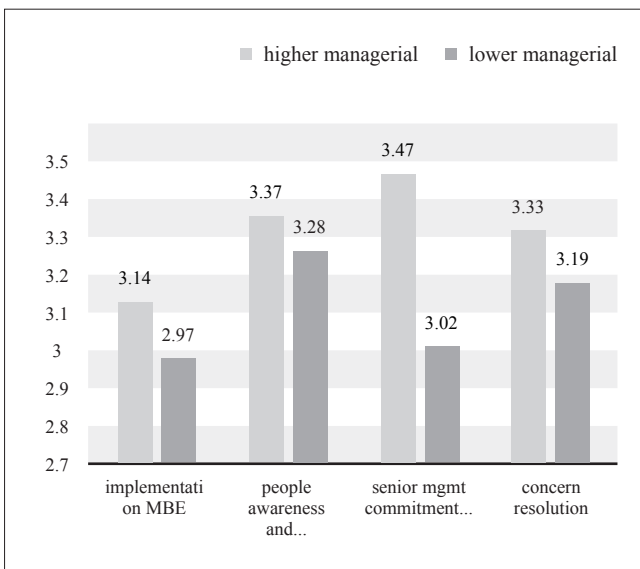
TABLE 1: Shows Mean analysis of variables

S. No.	Variables/ Parameters	Mean Score	Agree (%)	Remarks
1	Implementation of MBE process	3.012	88.70	Overall good number of people believe that the MBE process is well implemented, but as per the mean score it needs to be worked more to be completely accepted and acknowledged by employees.
2	People Awareness & Involvement	94.40	94.40	People are well aware and trained and involved in the ethical process that is approx 36% of employees strongly agree and 58% agree to this parameter.
3	Senior Management commitment & Reinforcement	88.40	88.40	In this parameter, senior management is very much committed to promote the ethical environment in the organization and thus company values are well communicated to the employees. But as per mean it further requires more attention to bring more ethical behavior in the organizations.
4	Cocern Resolution	3.240	84.00	This parameter also shows a good degree of positive response and overall 84%(approx) people agree to this parameter that concern resolution mechanism is well established in the organization and people can without hesitation report concerns and seek clarification and it is also well understood by the employees.



Interpretation: This graph shows the comparison of all the four parameters based on their overall mean analysis. It shows that implementation and senior management commitment are two parameters, which need to be worked upon, and especially the implementation part and also the concern resolution mechanism is also needed to pay attention.

4.4. LEVEL –WISE COMPARISON



Interpretation: This graph shows the comparison between higher level and lower managerial level employees. It shows that management of business ethics in the organization is more prevalent in higher level and thus effectiveness of the MBE programme is low at lower managerial level. The major gap is lack of commitment of senior management and lack of reinforcement and implementation of ethical climate at all levels.

TABLE 2: Level Wise Comparasion

S. No.	Variables/Parameters	Mean Score		Grand Mean Score
		Higher Managerial	Lower Managerial	
1	Implementation of MBE process	3.14	2.97	3.012
2	People Awareness & Involvement	3.36	2.98	3.304
3	Senior Management Commitment & Reinforcement	3.46	3.02	3.122
4	Concern Resolution	3.33	3.19	3.240

Interpretation: This table shows the comparison between higher and lowers managerial level employees. It indicates that management of business ethics in the organization is more prevalent in higher-level employees and thus effectiveness of the MBE programme is low at lower managerial level. The major gap is of senior management commitment and reinforcement of ethical climate at all levels is not there which is very low at low managerial level.

4.5. FACTOR ANALYSIS & SAMPLING ADEQUACY

It is done for all 20 variables and 200 respondents. Principal Component Method from the correlation matrix has extracted factors. All factors with Eigen values greater than 1 are extracted.

TABLE 3: KMO & Barlett’s Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.793
Bartlett’s Test of Sphericity	Approx. Chi-Square	2986.809
	Df	190
	Sig	.000

Kaiser-Mayer-Olkin is a measure of whether the distribution of values is adequate for conducting factor analysis. Kaiser himself designates levels as follows: A measure >0.9 is marvelous, >0.8 is meritorious, >0.7 is middling, >0.6 is mediocre, >0.5 is miserable, and <0.5 is unacceptable. In this case 0.793 is middling and is almost meritorious.

TOTAL VARIOANCE EXPLAINED

Com- ponent	Initial Eigen Values			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	7.142	35.712	35.712	7.142	35.712	35.712	4.268	21.342	21.342
2	2.197	10.983	46.695	2.197	10.983	46.695	2.979	14.895	36.237
3	2.050	10.250	56.944	2.050	10.250	56.944	2.477	12.386	48.623
4	1.528	7.638	64.582	1.528	7.638	64.582	2.240	11.202	59.825
5	1.257	6.285	70.867	1.257	6.285	70.867	2.208	11.042	70.867
6	.916	4.679	75.546						
7	.793	3.967	79.513						
8	.706	3.528	83.042						
9	.618	3.090	86.131						
10	.548	2.738	88.869						
11	.477	2.385	91.254						
12	.391	1.957	93.212						
13	.339	1.693	94.905						
14	.277	1.384	96.289						
15	.261	1.303	97.591						
16	.147	.735	98.327						
17	.118	.588	98.914						
18	.110	.548	99.463						
19	.087	.435	99.898						
20	.020	.102	100.000						

EXTRACTION METHOD: Principal Component Analysis.

INTERPRETATION: Five factors extracted together account for 70.8% of the total variance.

TABLE 4: Shows Component Matrix

	Rotated Component Matrix ^a				
	Component				
	1	2	3	4	5
Ques1	.276	.723	.336	-.004	.015
Ques2	.386	.689	.343	.013	-.017
Ques3	.392	.024	.629	-.010	-.035
Ques4	.309	.518	.487	.033	-.062
Ques5	.082	.326	.291	.124	-.757
Ques6	.274	.260	.327	.125	.076
Ques7	.210	.224	.331	-.075	.708
Ques8	-.061	.159	.026	.110	.888
Ques9	.435	.273	.555	.105	.110
Ques10	.413	.504	.277	.074	-.553
Ques11	.806	.166	.323	-.008	.002
Ques12	.826	.177	.160	.029	-.036
Ques13	.912	-.019	.141	-.055	-.068
Ques14	.771	.294	.094	.201	.000
Ques15	.600	.557	-.268	.240	.050
Ques16	-.044	.109	.762	.178	-.054
Ques17	.425	.374	.309	.403	-.035
Ques18	.052	.035	.088	.969	-.016
Ques19	.048	.027	.110	.969	-.023
Ques20	-.032	.724	-.015	.034	.053

INTERPRETATION: According to the rotated matrix, variable nos. 11, 12, 13 and 14 have loadings of 0.806, .826, 0.912 and 0.771 respectively on factor 1. This suggests that factor 1 is a combination of these 4 original variables. Therefore, critical factor 1, which is named as senior management commitment and reinforcement, is very critical for the organizations under which variable no. 11, 12, 13 and 14 needs to be taken together. Similarly, down the column for factor 2, variables 1 and 20 have high loadings of 0.723 and 0.724 respectively. This indicates that factor 2 is a combination of these 2 variables and this variable 2 can be named as training and application. For interpreting factor 3, factor 3 has high loadings on variable nos. 3 and 16, which comes under the component of awareness in sincerity. Factor 4 has high loadings on variable nos. 18 and 19, which comes under the component of concern resolution. And finally last component extracted i.e. no. 5 has high loadings on variable nos. 7 and 8, which comes under the component people awareness and involvement. Variance explained by 1st component (senior management commitment and reinforcement) is the highest that is 35.7%; therefore it is of relative importance to the organization.

4.6. CORRELATION MATRIX

TABLE 5: Correlation among variables

		Implementation of MBE process	People awareness and involvement	Senior management commitment and reinforcement	Concern resolution
Implementation of MBE process	Pearson Correlation	1	.242**	.384**	.290**
	Sig. (2-tailed)		.000	.000	.000
	N	1000	1000	1000	1000
People awareness and involvement	Pearson Correlation	.242**	1	.250**	.120**
	Sig. (2-tailed)	.000		.000	.000
	N	1000	1000	1000	1000
Senior management commitment and reinforcement	Pearson Correlation	.384**	.250**	1	.254**
	Sig. (2-tailed)	.000	.000		.000
	N	1000	1000	1000	1000
Concern resolution	Pearson Correlation	.290**	.120**	.254**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	1000	1000	1000	1000
Implementation of MBE process	Pearson Correlation	1	.242**	.384**	.290**
	Sig. (2-tailed)		.000	.000	.000
	N	1000	1000	1000	1000
People awareness and involvement	Pearson Correlation	.242**	1	.250**	.120**
	Sig. (2-tailed)	.000		.000	.000
	N	1000	1000	1000	1000
Senior management commitment and reinforcement	Pearson Correlation	.384**	.250**	1	.254**
	Sig. (2-tailed)	.000	.000		.000
	N	1000	1000	1000	1000
Concern resolution	Pearson Correlation	.290**	.120**	.254**	1
	Sig. (2-tailed)	.000	.000	.000	
	N	1000	1000	1000	1000

** Correlation is significant at the 0.01 level (2-tailed).

INTERPRETATION: Correlation between all the 4 parameters is positive and significant. But the parameters are not highly correlated with each other. That means that organizations need to work upon these parameters to promote ethical climate in the organization.

5. FINDINGS

Overall good number of people believe that the MBE process is well implemented. People are well aware and trained and involved in the ethical process. Senior management is very much committed to promote the ethical environment in the organization and thus company values are well communicated to the employees. Concern resolution mechanism is well established in the organization. MBE in the organization is more prevalent in higher-level employees. Senior management commitment and reinforcement is very critical for CoC. Correlation between all the 4 parameters is positive and significant. But the parameters are not highly correlated with each other. Divisional ethics counselors play a proactive role and take necessary steps in implementing the MBE process. Lower managerial level employees emphasize more on the point that companies CoC can help them to improve the work culture. Lower managerial level employees feel that more interaction with the ethics counselor is required. The ethics offices work sincerely in resolving concerns and maintain an ethical climate. Senior management commitment and reinforcement is of relative importance to the organization according to factor analysis. 5 critical components are extracted by factor analysis and they are- senior management commitment and reinforcement, training and application, awareness in sincerity, concern resolution, and people awareness and involvement.

6. RECOMMENDATIONS

Based on finding recommendations are as follows:

- Awareness and compliance of the CoC can be reinforced by regular training sessions.
- Exemplary ethical behavior can be awarded or felicitated by the chief at various forums such as, JDCs and employee recognition functions.
- Different types of posters, slogans and pictures depicting the CoC must be displayed in the shop floor and they must be written in clear, understandable languages.
- The involvement of Union members can be good medium for spreading and reinforcing the fundamentals of CoC.
- The awareness regarding the Whistle Blowing policy should be widely spread among the employees.
- Ethics counselor should be more visible in their respective divisions.
- More interactive sessions should be held for employees within the various divisions.
- Timely proper training should be given to the employees.
- Actions taken for not abiding by the CoC can be widely communicated to avoid recurrence of any such acts.
- More emphasis should be given on senior management

commitment and reinforcement of the ethical behavior across all levels.

7. CONCLUSION

In a dynamic environment, where every organization is racing for a sustainable competitive advantage, business ethics are required to ensure that a certain level of trust exists between internal and external stakeholders. Trust forms an important basis of any organization. If employees trust their organization and its practices they will be more committed, and dedicated towards the organizations and follow the ethical and moral standards properly. Whatever decisions are taken by an organization, they are highly influenced by the culture of the company. The decision to behave in an ethical manner is a moral principle that employees should abide by. Ethical behavior of a company can not only fetch higher reputation and image but also helps to attract employees, customers and most importantly help to retain the employees and enhance employee engagement and commitment.

REFERENCES

- BARTELS, K. K., HARRICK, E., MARTELL, K., & STRICKLAND, D. (1998). The relationship between ethical climate and ethical problems within human resource management. *Journal of Business Ethics*, 17(7), 799-804.
- BOSTON: BRENNER, S. N. (1992). Ethics programs and their dimensions. *Journal of Business Ethics*, 11(5-6), 391-399.
- BUCKLEY, M. R., WIESE, D. S., & JOHNSTON, T. J. (1996). Ethical issues for Oklahoma organizations. *Oklahoma Business Bulletin*, 64 (12), 7-14.
- DRISCOLL, D. M., & HOFFMAN, W. M. (1999). *Ethics matters: How to implement values-driven management*. Boston: Bentley College Center for Business Ethics.
- FISHER, C. (2005). HRD attitudes: or the roles and ethical stances of human resource developers. *Human Resource Development International*, 8(2), 239-255.
- FISSCHER, O., & NIJHOF, A. (2005). Implications of business ethics for quality management. *The TQM Magazine*, 17(2), 150-160.
- FRIEDMAN, M. (2007). The social responsibility of business is to increase its profits (pp. 173-178). Springer Berlin Heidelberg.
- GREENBERG, J. (1987). A taxonomy of organizational justice theories. *Academy of Management review*, 12(1), 9-22.
- HARRISON, J. (2001). *Ethics for Australian Business*, Prentice-Hall, French's Forest.
- PURCELL, T. V., & WEBER, J. (1979). Institutionalizing

corporate ethics: A case history. Presidents Association, Chief Executive Officers' Division of American Management Associations.
 WARREN, R. C. (2011). Are we making progress in inter-

national business ethics? *Humanomics*, 27(3), 212-224.
 WHYATT, G., WOOD, G., & CALLAGHAN, M. (2012). Commitment to business ethics in UK organizations. *European business review*, 24(4), 331-350.

APPENDIX

ETHICAL CLIMATE SURVEY

Survey form contains 20 questions. Response to all questions should be (√) in the appropriate box as per your conviction.

		Strongly Disagree	Disagree	Agree	Strongly Agree
I Implementation of MBE process					
1	All employees in my division have been trained in business principles outlined in code of conduct.				
2	Implementation of the business ethics program in my area is visible.				
3	Ethics Counselor makes sincere efforts to reach employees at all levels for spreading awareness about the company's coach and business ethics.				
4	The MBE process has helped to promote a harmonious work environment and positive attitude to performance.				
5	My divisional Ethics Counselor played a proactive role to promote understanding of business ethics and encourage ethical dealings.				
II People awareness and involvement					
6	I have understood all the clauses of CoC and signed the pledge to abide by the code in letter and spirit.				
7	The MBE program has helped to improve awareness of business ethics among employees and commitment towards ethical business dealings.				
8	All employees in my division believe in the importance of the CoC to protect and enhance the reputation of the company.				
9	CoC can help the organization and its employees to improve work culture, mutual trust and ethical business dealings.				
10	Employees are aware of the clauses of CoC and have a positive approach to its implementation in work place.				
III Senior Management commitment and reinforcement					
11	Senior Management led from the front to encourage ethical behaviour and demonstrate by action its commitment to business ethics.				
12	Senior managers in my division use available forums to communicate Company's values and encourage the next levels to do the same.				
13	The MBE reinforcement workshops organized by the Ethics Office helps in providing proper understanding and appreciation of these values.				
14	My divisional Ethics Counselor played a proactive role to promote understanding of business ethics and encourage ethical dealings.				
15	MBE workshops, publications in company Flashes, house magazine, posters and CoC Website have been effectively deployed to reinforce business ethics.				
IV Concern Resolution					
16	I am fully aware that I should avoid any conflict of interest in any form and should not seek any gift or contribution from a business partner.				
17	Adequate channels of communication are available to seek clarification and report concerns to Ethics Counselor without fear of retribution.				
18	The concern resolution mechanism is well understood and has sufficient credibility.				
19	Ethics Office maintains confidentiality in resolving concerns.				
20	Management has set-up an effective system to take action in case of proven violation of CoC.				