Ethical Management in Tunisian Companies: Bridging the Gap between Awareness and Practice

Wafa Jaouadi[1], Chiheb Eddine Inoubli[2]

[1,2] University of Jendouba, Faculty of Legal, Economic and Management Sciences of Jendouba, Tunis

ABSTRACT: In response to environmental demands, companies are increasingly compelled to integrate ethics into all managerial practices to ensure their survival. This study explores the explicit and implicit factors that promote the development of ethical management. We conducted exploratory research based on semi-structured interviews with six managers and six subordinates from four Tunisian companies. Our empirical findings reveal that all respondents are convinced of and aware of the importance of ethics in the business world. However, explicit factors-such as ethical codes and ethics training-are absent, while implicit factors-such as fair compensation and ethical culture-are only partially present. The insights from this research can be valuable for business leaders aiming to establish a strong corporate culture centered on ethical values, thereby fostering the practical implementation of ethical management.

KEYWORDS: Business ethics, Ethical management, Ethical code, Ethical culture

INTRODUCTION

In the context of systemic economic crises, primarily caused by the disregard for ethical values in business, companies are increasingly compelled to adopt moral rules and values. Indeed, "unethical" managerial behaviors are evident within organizations, often unjustifiably justified by a challenging economic environment. These behaviors include verbal abuse, disrespect, hierarchical pressures, refusal to communicate, blackmail, and more. Such actions are sources of stress, demotivation, and ultimately severe dysfunctions that often come at a high cost to companies (Boumesbah, N., & Benanou, D., 2018; Belet, D., & Yanat, Z., 2006).

It is therefore crucial to recognize the importance of managerial ethics, not only as a driver of organizational performance but also as a pillar of sustainability and competitiveness. Since the 1980s, business ethics has become a major area of reflection, gaining momentum in the early 2000s due to the rise in behaviors contrary to ethical principles (Serhane, F. Z., & Bouazid, M., 2024; Descolonges & Saincy, 2004).

Despite the implementation of formal norms, such as codes of conduct and ethical policies, in many companies (Mercier, 2000), a gap persists between the values professed by leaders and their actual practices. As Desmas (2008) emphasizes, "ethics cannot be imposed but must be cultivated." Thus, formalization alone is insufficient to ensure genuinely ethical behavior.

Today, ethics has become indispensable in management. However, despite its growing importance, it remains poorly integrated into business practices. This research therefore explores the following question: Do Tunisian companies consider the ethical dimension in their managerial practices?

Within the framework of this study, we will present the most appropriate management model, taking into account the real values that guide organizational practices. The objective is to determine whether the explicit and implicit factors of ethical management truly exist and are implemented in Tunisian companies.

This research is divided into two parts: a theoretical section, where we will present the concept of business ethics, its challenges, and the factors promoting its development, and an empirical section, where we will outline the research methodology, present the results, discuss findings, and provide recommendations.

I. LITERATURE REVIEW

1. Concept of Business Ethics and Its Growing Importance

Business ethics has become a cornerstone of modern management, particularly in the context of economic crises and heightened stakeholder expectations. This concept refers to the application of moral values in business practices and includes aspects such as transparency, accountability, and respect for human rights (Ferrell & Fraedrich, 2023). Awareness of the importance of ethics grew

significantly in the 1980s, driven by rising concerns for sustainability and social justice, which have since become fundamental to corporate reputation and competitiveness (DesJardins, 2022). Initially perceived as a marginal dimension, ethics is now regarded as a central pillar for the longevity and reputation of businesses (Jones et al., 2018).

According to several recent studies, ethical practices within companies are directly linked to their overall performance and resilience. For instance, a study by Jones and George (2022) highlights that companies adopting rigorous ethical codes not only benefit from a better public image but also enjoy more stable financial performance. This link between ethics and performance is explained by increased consumer trust and reduced legal risks, which provide competitive advantages in a complex and uncertain environment.

The growing importance of business ethics can be partly attributed to globalization and the rise of multinational corporations, which expose companies to diverse cultural and normative environments (Carroll, 2020). Since the 1980s, numerous financial scandals and environmental crises have highlighted the devastating consequences of management devoid of ethical principles. From this period onward, many authors have demonstrated that adherence to ethical principles is not only a moral obligation but also a factor of competitiveness (Schwartz, 2017).

Recent research shows that companies integrating ethical approaches often gain a competitive edge. Indeed, an ethical policy strengthens stakeholder trust, leading to increased customer and employee loyalty, a better brand image, and, in the long term, more stable profitability (Freeman & Dmytriyev, 2017). Empirical studies have also revealed a positive correlation between the implementation of ethical standards and organizational performance, particularly due to reduced costs associated with conflicts and employee turnover (Ferrell & Fraedrich, 2019).

From a practical perspective, business ethics also addresses the transparency demands imposed by regulators and investors. In the context of Tunisian companies, although the topic is still emerging, there is growing pressure to adopt ethical practices to meet market and civil society expectations, making ethics an imperative for leaders and managers (ElGammal et al., 2018).

2. Theories of Business Ethics

The study of business ethics is primarily grounded in two major families of theories: utilitarian approaches and deontological approaches. These theoretical frameworks offer complementary perspectives for understanding and guiding ethical practices within organizations.

2.1. Utilitarian Theories

Utilitarian theories, rooted in the philosophy of Bentham and Mill, are based on the idea that decisions should maximize collective well-being. In a managerial context, this approach implies that actions are deemed ethical if they produce positive outcomes for the greatest number of people (Jones & Felps, 2021). Utilitarianism allows for the evaluation of the consequences of organizational decisions, particularly in areas such as social and environmental responsibility, where companies often aim for actions that benefit society as a whole. However, a limitation of this approach is that it may justify individual sacrifices for perceived collective well-being, raising concerns about fairness.

In the context of Tunisian companies, although this approach is less formally applied, there is a tendency to adopt practices that aim to optimize social and economic impacts. For example, studies show that some local companies consider the societal benefits of their decisions to enhance their brand image and meet societal expectations (Haddad & Ben Abdallah, 2022).

2.2. Deontological Theories

Deontological theories, influenced by the works of Immanuel Kant, focus on the respect for moral principles and rights, regardless of consequences. In this approach, behavior is considered ethical if it adheres to universal norms, such as human dignity and fairness (Rawls, 2020). In the context of managerial practices, deontology imposes a code of conduct that guides the actions of leaders and employees, promoting consistency and reliability in decision-making.

Deontological approaches are often formalized in ethical codes or charters that establish clear rules for companies. These codes serve as benchmarks for employees, ensuring that decisions are not solely based on outcomes but also on processes and respected values. In Tunisia, although formal ethical codes are still rare, the gradual adoption of this approach reflects a growing commitment by companies to responsible and rights-respecting practices (Bouhlel et al., 2021).

3. Factors Promoting Ethical Management

To encourage ethical management within organizations, various explicit and implicit factors play a key role. These factors can be integrated into organizational policies and practices to create an environment conducive to ethical behavior.

3.1. Explicit Factors

Explicit factors include formal initiatives and mechanisms aimed at strengthening organizational ethics. Among these initiatives, ethical codes and ethics training programs are commonly used to establish clear expectations regarding ethical behavior.

Ethical Codes: An ethical code serves as a guide for employees in their behaviors and decisions, clarifying the organization's values. According to Kaptein (2023), the adoption of an ethical code significantly reduces unethical behaviors by providing concrete guidelines that facilitate decision-making. However, the effectiveness of these codes depends on their strict enforcement and integration into the company's culture.

Ethics Training: Training programs raise employees' awareness of ethical issues and potential dilemmas in their work. These programs are crucial for helping individuals develop ethical decision-making skills and fostering a culture of transparency. Recent research shows that ethics training improves employees' ability to identify and resolve ethically ambiguous situations (Bowie, 2022).

In Tunisia, although ethical codes and training are still not widespread, initiatives are beginning to emerge in some large companies to meet international market expectations regarding ethics (Mejri & Trabelsi, 2022).

3.2. Implicit Factors

Implicit factors refer to less visible but essential elements for an ethical environment, such as organizational values, corporate culture, and perceived justice.

Ethical Culture: A company's culture, shaped by shared values, plays a fundamental role in supporting ethical behavior. An ethical culture is reflected in values that promote integrity, respect, and accountability. Studies show that when corporate culture aligns with ethical values, employees are more likely to adopt ethical behaviors spontaneously (Treviño & Nelson, 2021).

Fair Compensation and Organizational Justice: The perception of fairness in compensation and employee treatment strengthens loyalty and ethical commitment. When employees feel treated fairly, they are more likely to adopt ethical behaviors. According to Adams (2022), organizational justice is a key factor influencing employee satisfaction and their willingness to act in accordance with ethical values.

In Tunisian companies, these implicit factors, although partially present, are gaining recognition for their role in fostering an organizational culture based on ethical values. The growing awareness of these dimensions is contributing to the evolution of managerial practices toward greater accountability and transparency (Ben Youssef et al., 2023).

We have focused on the factors that promote the development of ethics within organizations, limiting our scope to organizational factors. We emphasize the importance of explicit factors, such as ethical codes and ethics training, and implicit factors, such as fair compensation, the justice of reward/punishment systems, and ethical culture. This is summarized in the following model ;
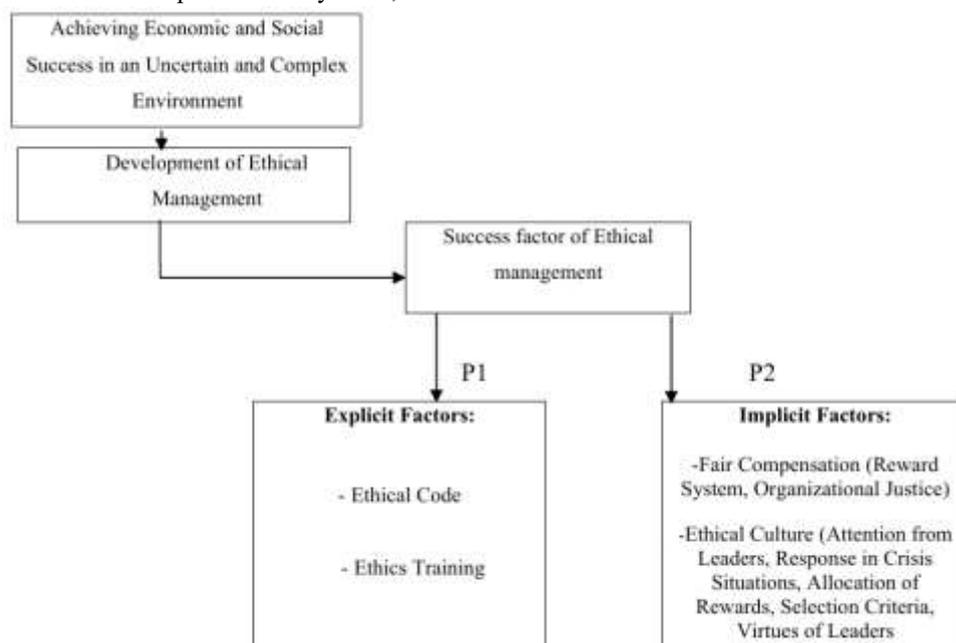

Figure 1. conceptual model

The development of ethical management relies on two pillars: explicit factors and implicit factors.

Recall that the objective of this study is to determine whether the implicit and explicit factors of ethical management truly exist and are implemented in Tunisian companies. Our research problem is that while management science experts emphasize the importance of the ethical dimension in business, it remains poorly integrated into corporate practices.

To address this problem and achieve our objective, we have formulated two research propositions (P1 and P2):

Proposition 1 (P1): Ethical management in Tunisian companies is determined by explicit factors.

Proposition 2 (P2): Ethical management in Tunisian companies is determined by implicit factors.

II. METHODOLOGY

This study is positioned within an inductive qualitative methodology. The technique used is the semi-structured interview, which allows us to collect a maximum amount of information while ensuring that interviewees are not influenced in their responses.

The interview is centered around specific themes to be addressed, conducted using a predefined guide that lists the topics to be covered during the discussion.

1. Presentation of the Interview Guide

The interview guide consists of several open-ended questions. It is addressed to both hierarchical superiors and their subordinates, enabling us to corroborate or challenge the responses provided, especially since the focus is on ethics and moral values that should be shared.

The themes of the interview guide focus on the explicit and implicit factors that contribute to the success of ethical management. Each theme corresponds to a research proposition:

- **Theme 1** corresponds to **Proposition 1**: "Ethical management in Tunisian companies is determined by explicit factors." To verify this proposition, we asked questions Q3, Q4, and Q5.
- **Theme 2** corresponds to **Proposition 2**: "Ethical management in Tunisian companies is determined by implicit factors." To verify this proposition, we asked questions Q6, Q7, Q8, Q9, Q10, Q11, Q12, and Q13.

The guide begins with a question about the interviewees' understanding of the concept of business ethics, addressing both managers and subordinates in Tunisian companies. It then includes questions related to explicit factors, such as the existence of ethical codes and ethics training. Finally, the guide addresses questions related to implicit factors, such as fair compensation and ethical culture, which promote the practical application of ethics in managerial practices.

2. Presentation of the Study Context

We conducted semi-structured interviews in four Tunisian companies from different sectors to understand how ethical management is applied in practice in today's organizations. No distinction was made based on the sector or activity of the companies, as we aimed to diversify the sample to avoid focusing on a specific industry. However, we prioritized companies that are expected to practice ethical management given their activities. The following table 1 presents the different companies studied:

Table 1. Studied Companies

Company	Sector	Year of Establishment	Number of Employees	Revenue (in DT)	Management Rate	Number of Interviewees
E1	Agro-food	1990	400	64.071.447	8%	4
E2	Petroleum	1969	145	70.000.000	10%	1
E3	Pharmaceutical	1989	805	42.000.000	30%	1
E4	Used Oil Regeneration	1979	235	17.000.000	35%	6

3. Presentation of the Sample

After finalizing our interview guide, we established direct contact with managers and subordinates from both public and private industrial and commercial companies.

The number of respondents was not predetermined at the initial stage but was determined during the research process. As a result, the number of interviewees depended on the companies' availability and willingness to participate, rather than on our own selection. Table 2 presents our sample.

Table 2. Studied Sample: Interviewees

Company	Managers	Subordinates	Roles	Age	Years of Experience	Education Level
E1	2	2	Deputy Accounting Director (Manager)	48	21	Master's Degree
			Accounting Assistant (Subordinate)	41	15	Higher Education
			Sales Manager (Manager)	39	13	Bachelor's + 6 Years
			Deputy Sales Department Head (Subordinate)	35	6	Master's Degree
E2	1	0	Filling Center Manager (Manager)	44	18	Engineering Degree
E3	1	0	Human Resources Director (Manager)	52	23	Master's Degree
E4	2	4	Deputy Production Director (Manager)	52	30	Higher Education
			Production Planning and Monitoring Department Head (Subordinate)	53	28	Secondary Education
			Repair Unit (Subordinate)	50	28	Higher Education
			Shift Supervisor (Subordinate)	53	28	High School Diploma
			Department Head (Manager)	54	28	Higher Education
			Deputy Director (Subordinate)	48	21	Bachelor's + 6 Years
Total	6	6				

III. RESULTS AND DISCUSSION

1. Presentation of Results

Theme 1: P1 – "Ethical management in Tunisian companies is determined by explicit factors."

Before addressing these factors, we first sought to determine whether the interviewees (managers and subordinates) understood the concept of business ethics, recognized its importance in today's environment, and valued it appropriately.

Q1: When asked, *"How would you define business ethics?"* and after providing further clarification, all 12/12 respondents emphasized the importance of ethics in business:

- "Ethics is the engine of development."
- "Ethics is a requirement for any responsible person."
- "Without ethics, nothing is solid… even a positive result without honesty is worthless."
- "It is very important; it must be respected."
- "Ethics is crucial in business life. Unfortunately, in practice, companies often use any means to achieve their goals… the end justifies the means."

However, only 2/6 managers and 1/6 subordinates provided a clear definition of ethics:

- "Business ethics means thinking and acting with honesty."
- "A guide for human actions in the right direction, without conflict."
- "Ethics is honesty and professional and individual conscience."

For some employees (2/12), ethics is a set of obligations and rules to follow: "Ethics is about respecting the law." For others (6/12), business ethics is merely "an obligation to respect others," i.e., an interpersonal relationship. One respondent (1/12) stated, "Ethics is a culture."

We observe that while the definition of ethics is not clear for the majority of managers and subordinates, its importance is acknowledged by both groups.

Q2: Regarding the environment, 10/12 respondents described today's environment as complex, unstable, and uncertain: "Today's environment is difficult and very complex, and the use of ethics is imperative." However, regardless of the environment, all agreed on the importance of ethics in business.

After assessing the respondents' awareness of business ethics and the environment, we explored the explicit factors that promote ethical practices in Tunisian companies.

Subtheme 1: Ethical Code

Q3: *"In a situation involving an ethical dilemma, do you use other sources of guidance to make your decision? Why?"*

All 12/12 respondents confirmed the absence of an ethical code:

- "There is no document specifying the respect for certain moral values."
- "When I face a difficult situation, I consult a colleague, refer to the law, and make a decision."
- "I rely on my own knowledge, experience, and personal values because there are no other sources."

We conclude that the studied companies lack an ethical code.

Subtheme 2: Ethics Training

Q4 & Q5: *"Is it always easy for you to determine whether a decision aligns with ethical standards?"* and *"Does your company offer training programs aimed at teaching ethics?"*

All 12/12 respondents confirmed the absence of ethics training programs:

- "No, we do not have ethics training programs."
- "It is not easy. We lack clear values, and sometimes we cannot determine whether a decision is ethical."

Thus, our first research proposition—*"Ethical management in Tunisian companies is determined by explicit factors"*—is **not supported**.

Theme 2: P2 – "Ethical management in Tunisian companies is determined by implicit factors."

To confirm or refute this proposition, we explored two subthemes:

Subtheme 1: Fair Compensation

Q6 & Q7: *"What criteria justify salary differences between two people in the same position?"* and *"What do you think of these criteria? Would you propose other criteria to make compensation practices more effective?"*

- **Managers (6/6):** "Salary differences are based on seniority, competence, and attendance."
- **Subordinates (4/6):** "Compensation is fair only when it reflects effort, but this is not the case in our company."

We observe that most subordinates (4/6) do not consider their compensation fair, while most managers believe it is.

Subtheme 2: Ethical Culture

Q8-Q13: These questions addressed the elements controlled by managers, their reactions in crises, reward systems, selection criteria, and relationships with subordinates.

Q8: Most managers (5/6) prioritize product quality control, while most subordinates (4/6) believe sales and profit are the primary focus.

Q9: In crises, all respondents stated that managers take responsibility, withdraw problematic products, and protect the company's image.

Q10 & Q11: Reward systems and selection criteria are based on quantitative factors (e.g., results, hours worked, education level), with little emphasis on ethical behavior.

Q12 & Q13: Relationships between managers and subordinates are characterized by mutual respect and cooperation.

We conclude that while some elements of ethical culture exist (e.g., crisis management, respectful relationships), they are insufficient to establish a strong ethical culture. Thus, our second research proposition—*"Ethical management in Tunisian companies is determined by implicit factors"*—is **not supported**.

2. Discussion of Results

Theme 1: P1 – Explicit Factors

Q1: Respondents acknowledged the importance of ethics but lacked a clear understanding of the concept. Some conflated ethics with law, while others viewed it as interpersonal respect or culture.

Subthemes 1 & 2: The absence of ethical codes and training programs undermines ethical practices. As Adams et al. (2001) noted, ethical codes signal a company's commitment to ethics, while training helps employees understand and apply ethical standards (Sachet-Milliat, 2005).

Theme 2: P2 – Implicit Factors

Subtheme 1: Fair compensation is partially present, but most subordinates perceive inequities. Adams (1985) emphasized that equitable compensation is crucial for ethical practices.

Subtheme 2: Ethical culture is weak. While managers prioritize product quality, subordinates perceive a focus on profit. Reward systems and selection criteria emphasize quantitative outcomes, neglecting ethical behavior.

3. Recommandations

The findings of this study reveal a significant gap in the integration of ethical management practices within Tunisian companies. While respondents acknowledged the importance of ethics, the absence of explicit and implicit factors necessary for fostering an ethical culture highlights the need for actionable strategies. Below are detailed recommendations for leaders and organizations aiming to prioritize ethical management:

Leadership Commitment to Ethics: Leaders play a pivotal role in shaping organizational culture. To instill ethical values, leaders must demonstrate a genuine commitment to ethics in both their actions and decisions. This includes incorporating ethical considerations into strategic planning, operational decisions, and daily practices. Leaders should serve as role models by adhering to ethical standards and communicating their importance to employees. By prioritizing ethics, leaders can create a culture where ethical behavior is valued and rewarded.

Development of Ethical Codes and Training Programs: Ethical codes serve as a foundation for defining acceptable behavior and setting clear expectations for employees. Companies should develop comprehensive ethical codes that outline core values, principles, and guidelines for decision-making. These codes must be communicated effectively to all employees and integrated into organizational processes. Additionally, ethics training programs should be implemented to help employees understand ethical standards and apply them in their daily work. Training can also equip employees with the skills to navigate ethical dilemmas and make principled decisions.

Fair and Equitable Compensation Systems: Fair compensation is a critical factor in promoting ethical behavior. Companies should design reward systems that recognize not only quantitative results but also ethical conduct. This includes aligning compensation with effort, competence, and adherence to ethical standards. Transparent and equitable reward systems can enhance employee trust and motivation, fostering a culture of fairness and integrity.

Fostering an Ethical Organizational Culture: An ethical culture is built on shared values, open communication, and accountability. Companies should encourage open dialogue about ethical issues and provide channels for employees to report unethical behavior without fear of retaliation. Leaders should also emphasize the importance of ethical behavior in achieving organizational goals, ensuring that ethics is not overshadowed by short-term financial targets.

Third-Party Evaluation of Ethical Practices: To ensure objectivity and identify areas for improvement, companies should engage independent third parties to evaluate their ethical culture and practices. External assessments can provide valuable insights into the effectiveness of existing ethical frameworks and highlight potential gaps or rationalizations for unethical behavior. Regular evaluations can help organizations maintain a strong ethical culture and adapt to evolving challenges.

Incorporating Ethics into Performance Evaluation and Selection Criteria: Ethical behavior should be a key criterion in performance evaluations, promotions, and hiring decisions. By rewarding employees who demonstrate integrity and ethical decision-making, companies can reinforce the importance of ethics and encourage others to follow suit. Selection processes should also prioritize candidates who align with the organization's ethical values, ensuring that new hires contribute to a culture of integrity.

IV. CONCLUSION

In an era marked by instability, complexity, and uncertainty, ethical management has emerged as a critical factor for organizational success and sustainability. This study sought to explore the extent to which Tunisian companies integrate ethical considerations into their managerial practices. While the findings reveal a strong awareness of the importance of ethics among respondents, they also highlight significant gaps in the implementation of ethical management.

Explicit factors, such as ethical codes and training programs, are largely absent in the studied companies. Similarly, implicit factors, including fair compensation and ethical culture, are only partially present. These shortcomings underscore the need for a more systematic and intentional approach to fostering ethical management.

The recommendations outlined above provide a roadmap for Tunisian companies to strengthen their ethical practices. By prioritizing leadership commitment, developing ethical codes and training programs, ensuring fair compensation, fostering an ethical culture, and incorporating ethics into performance evaluations, organizations can create an environment where ethical behavior thrives.

While this study has limitations, including a small sample size and potential subjectivity in responses, it contributes to the growing discourse on business ethics in Tunisia. Future research could expand the scope to include a larger and more diverse sample, enabling broader generalizations and deeper insights. Ultimately, the integration of ethical management is not just a moral imperative but also a strategic advantage that can enhance organizational resilience, reputation, and long-term success.

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