Supply Managers Reveal Challenges and Helps in Making Ethical Decisions: What Has Changed in 20 Years?

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The purpose of this longitudinal study was to track the perception of supply management professionals regarding the factors that are viewed as providing the most help and presenting the greatest challenges in responding to ethical issues encountered in their work. With factors related to the business environment viewed as more helpful than those related to the profession, employers have the opportunity to take the lead in improving ethical decision-making by building strong ethics programs and fostering strong ethical cultures in their organizations that not only provide help in resolving dilemmas ethically, but also reduce many of the challenges that pressure or encourage employees to compromise personal, business and/or professional standards.

INTRODUCTION

Since first recognized in the 1980s (Frankel, et al., 2008), supply chains have undergone dramatic change presenting professionals with an array of new, continually evolving challenges to effective supply chain management. Cooper et al. (2015) indicate that according to recent studies by the World Economic Forum (WEF, 2013), PricewaterhouseCoopers (PwC, 2013), Carter, et al. (2012) and McKinsey & Company (McKinsey, 2010), "current challenges expected to continue into the future for supply chains include, among others, rising competitive pressures, consumer expectations about customer services and product quality, complex patterns and volatility of customer demand, the increasing role of global markets for labor and talent including rising wages, [need for greater resilience to supply chain disruptions], constant changes in regulatory requirements, the need for increased automation and improved transparency, a focus on sustainability and social responsibility, a growing need for continuing education and skills training for employees in response to the rapidly changing nature of the functions involved in

effective supply chain management, inadequate cross-functional collaboration regarding supply chain-related issues, and limited involvement of CEOs in supply chain planning" (pp. 48-49).

As might be expected, this ongoing dramatic change has, among other things, had a strong influence on the ethical environment faced by supply managers. For example, resulting pressure has given rise to an array of ethical issues related to the operation of the supply chain with which professionals must deal in carrying out their managerial responsibilities. Recent research (Cooper et al., 2015) ranked 45 potential ethical issues based on the perceptions of supply management professionals surveyed regarding the degree of difficulty they present to those working in the field. The top-5 issues in terms of the extent to which they present problems for those in supply management include:

- showing partiality toward suppliers preferred by upper management
- allowing personalities to improperly influence the buying decision
- lack of knowledge or skills to competently perform one's duties
- failure to provide products and services of the highest quality in the eyes of the customer
- failure to provide prompt, honest responses to customer inquiries and requests

In efforts to deal effectively with these and other ethical issues encountered at work, supply managers face a variety of factors some providing help and others creating challenges for their decision-making. The findings of a study conducted in 1995 by Cooper, Frank and Kemp (1997) and cosponsored by the National Association of Purchasing Managers (NAPM) identified and ranked the key factors providing help (hereafter, referred to as Helps) and creating challenges (hereafter, referred to as Challenges) for those in the profession of supply management when faced with ethical issues. Given the ongoing nature of the dramatic forces for change mentioned above, the 1995 study is replicated in this study in an effort to identify the changes, if any, in the key factors providing helps and challenges in dealing with ethical issues encountered by those in the profession today. Once again, data was gathered using a helps and challenges questionnaire sent during the last quarter of 2012 to randomly selected samples of the Institute for Supply Management's (ISM, formally NAPM) members some with and others without professional designations. Each questionnaire also included items used to gather information about the respondents and their companies (or government organizations) to permit analysis of the helps and challenges for various participant subgroups.

HELPS AND CHALLENGES INCLUDED IN THE SURVEYS

Helps

The ethics literature recognizes that professionals engaged in business (or working in other types of organizations) are influenced by a variety of factors when confronted with ethical dilemmas. Individual attributes such as personal moral values and personal goals and motivations, as well as one's personal environment as reflected in support and/or pressures from family and friends, are commonly recognized as potentially important factors that may affect how one responds to ethical dilemmas encountered in the course of business (Bommer et al., 1987; Fritzsche, 1987). The behavior of professionals working in a business environment may also be affected by various aspects of their professional environment such as the professional association's code of ethics, materials published by the association to help members interpret and apply the code to their work activities, and the discussion of ethical issues in association periodicals and at association meetings (Bommer et al., 1987; Frankel, 1989; Waters and Bird, 1987; Schweikart, 1992).

Finally, there are also factors in the work environment that may influence the behavior of a professional when faced with ethical dilemmas in business (Trevino, 1986; Sims, 1992). Fritzsche (1987) indicates that corporate policy may significantly influence the ethical behavior of those in business. Murphy (1988) suggests that corporate policy related to ethical behavior can be implemented through both (1) formal organizational mechanisms such as codes of ethics, ethics training programs and conferences, and an internal appeals process, and (2) informal reflections of corporate culture. Corporate

culture reflects many factors including the actions of senior management (especially the CEO), one's boss and one's co-workers, and the extent to which communication flows freely within the organization. With regard to formal organizational mechanisms, a meta-analysis conducted by Kish-Gephart, Harrison, & Trevino (2010) indicates that the "mere existence of a code of conduct has no detectable impact on unethical choices" (p. 21). However, Kish-Gephart, Harrison, & Trevino (2010) indicate, "As our results revealed, a properly enforced code of conduct can have a powerful influence on unethical choices" (p. 21).

The 16 potential helps included in the 1995 and 2012 survey questionnaires are listed in Table 2. Reflecting the literature, the potential helps included in the two survey questionnaires can be classified into three groups—those related to one's

- personal attributes/environment (Helps 17 and 18),
- business environment (Helps 5, 6 and 8 through 16), and
- professional environment (Helps 1, 3 and 4).

As indicated in Table 1, in order to reflect more recent developments, two additional help factors were added to the 2012 survey:

- Help 2: the ISM *Principles of Sustainability and Social Responsibility* (related to one's professional environment)
- Help 7: your company's code on conduct for suppliers (related to one's business environment)

Challenges

In responding to ethical issues encountered at work, supply managers also face potential challenges that may hamper the effectiveness of their decision-making. As indicated in Table 4, the 21 potential challenges to ethical decision-making included in the 1995 and 2012 surveys reflect, among other things, both internal and external factors that either exert pressure on, or encourage, employees to act unethically; failure of the business to promote and support ethical behavior; and various possible conflicts of interest.

GATHERING DATA

The 1995 Survey

Generation of the data for the 1995 study is discussed in Cooper, Frank and Kemp (1997).

The 2012 Survey

ISM maintains membership lists that identify those holding professional designations and those who do not, hereafter referred to as designees and members, respectively. Those in the ISM were randomly selected from each group, making 2,000 designees and 2,000 members available for the survey. The helps and challenges questionnaire and a cover letter explaining the purpose of the study were sent to the designee and member groups. Selected ISM members could use an enclosed questionnaire and return envelope or respond electronically using a URL address included in the cover letter.

As shown in Tables 1 and 3, the 2012 helps and challenges questionnaire contained lists of 18 factors that might prove helpful in dealing with ethical issues and 21 factors that might present challenges in doing so. In addition to providing information about themselves and their organization, survey participants were asked to rate each potential help and challenge on a 5-point Likert scale. In the case of helps, the scale ranged from 5 meaning the factor is extremely helpful in responding to ethical dilemmas encountered in their work to 1 indicating the factor is not helpful. For the challenges, the scale ranged from 5 meaning the factor presents a very significant challenge to their efforts to act ethically in the course of their work to 1 meaning it does not present a challenge. Respondents indicated "NA" if a help or challenge factor was either not available or not applicable to them.

To permit a comparison of the extent to which the designee and member groups perceived each of the 18 factors listed in the survey form as providing help in dealing with ethical issues, the mean ratings for each of the potential helps were calculated separately for the two groups. A t-test indicated a statistically significant difference (at the .05 level) between the designees' and members' means for only two helps. Designees perceived Help 1: the Institute for Supply Management (ISM) *Principles and Standards of Ethical Supply Management Conduct (with Guidelines)* and Help 2: the ISM *Principles of Sustainability and Social Responsibility* to be more helpful in responding to ethical dilemmas encountered at work than did the members. With statistically significant differences found for only these two factors, the two groups were combined for subsequent reporting of the helps findings for the 2012 helps and challenges survey as well as their comparison with those of the 1995 study.

To permit a comparison of the extent to which the designee and member groups perceived each of the 21 factors listed in the survey form as presenting challenges to their efforts to act ethically in the course of their work, the mean ratings for each of the potential challenges were calculated separately for the two groups. A t-test indicated a statistically significant difference (at the .05 level) between the designees' and members' means for only one challenge. Designees perceived Challenge 12: mid-level managers who are only concerned with their own personal gain and not ethics as presenting less of a challenge to efforts to act ethically in the conduct of their work than do members. With statistically significant differences found for only this one factor, the two groups were combined for subsequent reporting of the challenges findings for the 2012 helps and challenges survey as well as their comparison with those of the 1995 study.

As indicated previously, the helps and challenges questionnaire was mailed to 2,000 ISM designees and 2,000 members during the last quarter of 2012. Responses were received from 220 designees and 81 members, producing response rates of 11 percent and 4 percent respectively and an overall response rate of approximately 8 percent. While this response rate is too low to permit generalizations to be made regarding the views of all ISM members, the findings are grounded in a sufficient number of responses to provide a sense of the key helps and challenges encountered in supply management today as compared with a decade ago, and serve as a resource for further research related to factors presenting helps and challenges in dealing with ethical dilemmas currently found in supply chain management.

ETHICAL HELPS FINDINGS

2012 Ethical Helps Study

For each of the 18 potential help factors included in the 2012 study, Table 1 shows the mean of the ratings (other than "NA") given to that factor in response to the survey, its rank among all 18 helps based on the relative size of its mean, and the percentage of the respondents indicating "NA" (not available or not applicable to you) in rating that factor. Thus, for example, Help 7: your company's code of conduct for suppliers had a mean rating of 4.01, and ranked eleventh among the 18 potential helps studied in terms of the extent to which it is helpful to the respondent in dealing with ethical dilemmas encountered at work. It was either not available or not applicable to 8.4 percent of the survey respondents.

As indicated in Table 1, all the potential help factors have mean ratings greater than 3.0 (the midpoint on the rating scale), suggesting that the respondents tend to find these resources to be reasonably helpful to them in dealing with ethical dilemmas.

Reflecting the literature, the potential helps listed in Table 1 can be classified into three groups— those related to one's
- personal attributes/environment (Helps 17 and 18),
- business environment (Helps 5 through 16), and
- professional environment (Helps 1 through 4).

The mean ratings in Table 1 indicate how the respondents tend to perceive the relative helpfulness of factors related to their personal, business and professional environments in attempting to behave ethically in the course of their work. As might be expected, they find their own personal moral values and standards (Help 17) to be the most helpful resource available for dealing with ethical dilemmas.

TABLE 1
2012 HELPS STUDY FINDINGS

Helps	Mean n = 301	Rank	% "NA"
1. the Institute for Supply Management (ISM) *Principles and Standards of Ethical Supply Management Conduct (with Guidelines)*	3.72	14	4.1
2. the ISM *Principles of Sustainability and Social Responsibility*	3.46	18	4.5
3. other materials on ethics/professionalism published by ISM	3.49	17	5.0
4. professional meetings where ethical issues can be discussed with other purchasers/supply managers	3.66	16	6.2
5. your company's policy for ethical conduct in purchasing and supply management	4.23	5	1.7
6. your company's general code of ethics or similar policy on ethical conduct	4.28	4	1.4
7. your company's code of conduct for suppliers	4.01	11	8.4
8. ethics training provided by your company	3.91	13	13.2
9. a program or department in your company to which you can report unethical activity	3.99	12	8.4
10. a management philosophy in your company which emphasizes ethics in operations	4.12	7	3.3
11. clear communication of appropriate ethical behavior by management	4.04	9	2.6
12. a company environment/culture which does not encourage you to compromise your ethical values to achieve organizational goals	4.30	3	1.7
13. ability to go to your boss for information and advice on ethical issues	4.16	6	1.9
14. ability to go beyond your boss to higher level managers for information and advice on ethical issues	4.05	8	5.0
15. the fact that your immediate boss does not pressure you into compromising your ethical standards	4.47	2	2.2
16. help from your co-workers in resolving your ethical dilemmas	3.68	15	4.3
17. your own personal moral values and standards	4.83	1	0.2
18. family and friends who provide support and insight for you in resolving ethical conflicts	4.02	10	5.5

After this, the respondents tend to look to certain aspects of their business environment (rather than to resources related to the professional environment) for help in dealing with ethical dilemmas encountered in their work.

The highest rated business-related factor is Help 15: the fact that your immediate boss does not pressure you into compromising your ethical standards. Rated next is Help 12: a company environment/culture that does not encourage you to compromise your ethical values to achieve organizational goals. Both of these factors deal with the *absence* of pressure to compromise one's own ethical standards. This suggests that one way companies and managers can assist employees is by neither explicitly nor implicitly pressuring them to go against their own ethical values.

This study indicates that a business environment that encourages and supports ethical behavior is also important. Such an environment includes, among other things, formal organizational mechanisms—a general code of ethics or similar policy on ethical conduct for the company (Help 6), a company code of ethics for its suppliers (Help 7), and a company policy for ethical conduct (Help 5), as well as informal reflections of corporate culture—a company management philosophy which emphasizes ethics in operations (Help 10), clear communication of appropriate ethical behavior by management (Help 11), and the ability to go either to one's boss or beyond one's boss for information and advice on ethical issues (Helps 13 and 14).

All four help factors (Helps 1 through 4) related to the professional environment—the current ISM *Principles and Standards of Ethical Supply Management Conduct (with Guidelines)*, the ISM *Principles of Sustainability and Social Responsibility*, other materials on ethics/professionalism published by ISM, and professional meetings where ethical issues can be discussed with other purchasers/supply managers were rated below all but one of the business-related factors (Help 16) in terms of their helpfulness to the respondents. Of particular concern is the respondents' (all ISM members') rating the ISM *Principles of Sustainability and Social Responsibility* last in terms of potential helpfulness, especially in view of the high profile of the violations of these ethical responsibilities occurring in today's supply chains.

2012 versus 1995 Ethical Helps Studies

Table 2 shows the mean ratings and ranks for the 16 common helps examined in the 2012 and 1995 studies. The comparison of the findings indicates a number of similarities, including:

- Helps 17 and 15 ranked first and second in the same order in both the 2012 and 1995 studies.
- The highest rated business-related factor is Help 15: the fact that your immediate boss does not pressure you into compromising your ethical standards.

There are also several differences between the findings of the two studies, including:

- All the business-related and profession-related helps were viewed as being significantly more helpful to the respondents in the 2012 study than in the 1995 study.
- Rated third in the 1995 study, the perceived helpfulness of Help 18: family and friends who provide support and insight for you in resolving ethical conflicts decreased considerably in the most recent study.
- On the other hand, the perceived helpfulness of two formal organizational mechanisms, H8: ethics training provided by one's company and H9: a program or department in the company to which unethical activity can be reported, increased from 1995 to 2012.

Despite the existence of significant differences in the extent to which both the various business-related factors and profession-related factors were perceived as being helpful by the 1995 and 2012 survey groups, a high correlation coefficient of 0.863 suggests that the order of the helps in terms of their perceived helpfulness is similar overall for the two studies.

TABLE 2
16 COMMON HELPS IN THE 2012 VERSUS 1995 STUDIES BY RANK ORDER

	2012 Study n = 301		1995 Study n = 600	
Helps	Mean*	Rank	Mean	Rank
17. your own personal moral values and standards	4.83	1	4.84	1
15. the fact that your immediate boss does not pressure you into compromising your ethical standards	4.47*	2	4.18	2
12. a company environment/culture which does not encourage you to compromise your ethical values to achieve organizational goals	4.30*	3	3.87	6
6. your company's general code of ethics or similar policy on ethical conduct	4.28*	4	3.85	7
5. your company's policy for ethical conduct in purchasing and supply management	4.23*	5	3.95	4
13. ability to go to your boss for information and advice on ethical issues	4.16*	6	3.90	5
10. a management philosophy in your company which emphasizes ethics in operations	4.12*	7	3.66	8
14. ability to go beyond your boss to higher level managers for information and advice on ethical issues	4.05*	8	3.51	10
11. clear communication of appropriate ethical behavior by management	4.04*	9	3.55	9
18. family and friends who provide support and insight for you in resolving ethical conflicts	4.02	10	4.03	3
9. a program or department in your company to which you can report unethical activity	3.99*	11	3.14	16
8. ethics training provided by your company	3.91*	12	3.22	15
1. the Institute for Supply Management (ISM) *Principles and Standards of Ethical Supply Management Conduct (with Guidelines)*	3.72*	13	3.44	12
16. help from your co-workers in resolving your ethical dilemmas	3.68*	14	3.34	13
4. professional meetings where ethical issues can be discussed with other purchasers/supply managers	3.66*	15	3.46	11
3. other materials on ethics/professionalism published by ISM	3.49*	16	3.24	14
* = The factor was significantly more helpful (at the .05 level) in responding to ethical dilemmas encountered at work in 2012 than those in 1995.				

ETHICAL CHALLENGES FINDINGS

2012 Ethical Challenges Study

For each of the 21 potential challenge factors included in the 2012 study, Table 3 shows the mean of the ratings (other than "NA") given to that factor in response to the survey, its rank among all 21 challenges based on the relative size of its mean, and the percentage of the respondents indicating "NA" (not applicable to you) in rating that factor. Thus, for example, Challenge 5: competition encountered in your business activities had a mean rating of 2.32, ranked first among the 21 potential challenges studied in terms of the extent to which it hinders the respondent's ability to deal appropriately with ethical dilemmas encountered at work, and was viewed as not applicable to the work of 5 percent of the survey respondents.

As indicated in Table 3, all the potential challenge factors have mean ratings less than 3.0 (the midpoint on the rating scale), indicating that the factors generally are not viewed as presenting particularly significant challenges to large percentages of those responding to the 2012 survey. All of the challenges, however, received a rating of 5 (presents a very significant challenge) from at least some of the respondents, and all the challenges in the 2012 survey were rated 3, 4 or 5 by at least 20 percent of the respondents. This suggests that these challenges, while not viewed as widespread problems, are sufficiently pervasive that management should not ignore them. Managers and supervisors need to be alert to identify and handle, on an individual basis, those situations where reasonably significant challenges to ethical behavior exist. As such, these findings also suggest to the professional organizations and others providing training that there is a need to provide material on identifying and handling ethical challenges that can be integrated into management training programs.

The two top-rated challenges (Challenges 5 and 6) deal directly with competitive pressures and several others ranked in the top 10 (for example, Challenges 1, 4, 13 and 14) may reflect, in varying degrees, the impact of such pressures on employees, especially those in management. While economic theory suggests that competition is good for business and its owners, perhaps its impact from an ethical standpoint is not always favorable, especially when the rights of and obligations to other stakeholders (such as suppliers, customers, employees, and the general public) are taken into consideration.

Predicted to become even more severe in the future, global competition will put increasing pressure on firms, managers and individuals to respond unethically to issues encountered at work. As such, organizations must be proactive in training and support programs.

TABLE 3
2012 CHALLENGES STUDY FINDINGS

Challenges	Mean n = 301	Rank	% "NA"
1. conflict between duty to your employer and duty to your suppliers	2.08	8	2.2
2. conflict between duty to your employer or customers and duty to regulators or the public	1.90	11	5.0
3. unethical behavior or demands by co-workers	2.12	5	3.1
4. unethical demands made by customers or suppliers	2.10	6	3.1
5. competition encountered in your business activities	2.32	1	5.0
6. intense competition in your industry which forces owners, managers and others to focus on the bottom line and not on business ethics	2.29	2	5.0
7. a company environment/culture that encourages you to compromise your ethical values to achieve organizational goals	1.84	14	4.5
8. a lack of ethics policy in your company	1.74	20	9.8
9. a lack of communication of an ethics policy by your company	1.93	10	9.6
10. a lack of ethics training by your company	2.08	9	8.9
11. your inability to disclose unethical activity because of fear of managerial reprisal	1.88	12	7.2
12. mid-level managers who are only concerned with their own personal gain and not ethics	2.10	7	5.5
13. measuring employee performance on the basis of end results without also considering how ethical the means were to achieve those results	2.26	3	6.5
14. performance based on quotas such as number of purchase orders issued, requisitions filled, or costs saved	2.20	4	10.5
15. pressure from others compensated by commissions	1.78	16	16.7
16. compensation that includes bonuses or opportunities for profit sharing	1.88	13	12.9
17. pressure to participate in reciprocal agreements or other actions that might be perceived as a restraint of trade	1.73	21	13.4
18. participation in global sourcing activities that encourage you to compromise your ethical values to achieve organizational goals	1.77	17	16.5
19. pressure to work with small, disadvantaged, and minority-owned businesses that forces you to compromise your ethical values	1.84	15	11.0
20. a personal need to achieve or succeed	1.76	18	4.8
21. financial pressures exerted on you to provide security for family or others	1.76	19	7.7

2012 versus 1995 Ethical Challenges Studies

As indicated in Table 4, the same challenges rank in the top 10 in both the 1995 and the 2012 studies. Seven of the top 10 and 15 of the 21 factors studied were perceived by those responding to the 2012 survey as causing significantly less of a challenge to their efforts to act ethically in their work than was the case for those responding to the 1995 survey.

TABLE 4
21 COMMON CHALLENGES IN THE 2012 VERSUS 1995 STUDIES BY RANK ORDER

	2012 Study n = 301		1995 Study n = 600	
Challenges	Mean*	Rank	Mean	Rank
5. competition encountered in your business activities	2.32	1	2.41	6
6. intense competition in your industry which forces owners, managers and others to focus on the bottom line and not on business ethics	2.29*	2	2.58	1
13. measuring employee performance on the basis of end results without also considering how ethical the means were to achieve those results	2.26*	3	2.48	4
14. performance based on quotas such as number of purchase orders issued, requisitions filled, or costs saved	2.20	4	2.34	8
3. unethical behavior or demands by co-workers	2.12	5	2.38	7
4. unethical demands made by customers or suppliers	2.10*	6	2.28	10
12. mid-level managers who are only concerned with their own personal gain and not ethics	2.10*	6	2.51	3
1. conflict between duty to your employer and duty to your suppliers	2.08*	8	2.44	5
10. a lack of ethics training by your company	2.08*	8	2.53	2
9. a lack of communication of an ethics policy by your company	1.93*	10	2.34	8
2. conflict between duty to your employer or customers and duty to regulators or the public	1.90*	11	2.27	11
11. your inability to disclose unethical activity because of fear of managerial reprisal	1.88*	12	2.17	13
16. compensation that includes bonuses or opportunities for profit sharing	1.88*	12	1.98	17
7. a company environment/culture that encourages you to compromise your ethical values to achieve organizational goals	1.84*	14	2.07	15
19. pressure to work with small, disadvantaged, and minority-owned businesses that forces you to compromise your ethical values	1.84*	14	2.23	12

	2012 Study n = 301		1995 Study n = 600	
Challenges	Mean*	Rank	Mean	Rank
15. pressure from others compensated by commissions	1.78	16	1.93	19
18. participation in global sourcing activities that encourage you to compromise your ethical values to achieve organizational goals	1.77	17	1.86	20
20. a personal need to achieve or succeed	1.76*	18	1.95	18
21. financial pressures exerted on you to provide security for family or others	1.76	18	1.79	21
8. a lack of ethics policy in your company	1.74*	20	2.17	13
17. pressure to participate in reciprocal agreements or other actions that might be perceived as a restraint of trade	1.73*	21	2.06	16
* = The factor presented significantly less of a challenge (at the .05 level) to efforts to act ethically in the conduct of one's work in 2012 than in 1995.				

Despite the existence of significant differences in the extent to which most of the factors in Table 4 were perceived as presenting challenges to those in 1995 and 2012 survey groups when faced with ethical dilemmas at work, a high correlation coefficient of 0.836 suggests that the order of the 21 factors in terms of the perceived challenges presented to ethical decision making is similar overall for the two studies.

SUMMARY AND CONCLUDING COMMENTS

This study and that conducted in 1995 demonstrate the consistent relative importance of an organization's ethical culture as well as its formal mechanisms that provide standards and support for ethical behavior to its supply managers seeking to resolve ethical issues. As might be expected, factors related to one's personal attributes/environment were seen as most helpful in dealing with ethical problems. Although supply management professionals in both the 1995 and 2012 studies generally view factors related to their professional environment to be reasonably helpful in dealing with ethical dilemmas encountered in their work, they tend to find factors in their business environment to be even more helpful than the resources offered by the profession. Moreover, in both studies, factors related to organizational culture tended to be viewed as relatively more helpful than formal organizational mechanisms. For example, six of the top-10 helps—H10 through H15—are related to organizational culture, whereas only two—H5 and H6—are formal mechanisms. In addition, the two culture-related business factors found most helpful by the professionals in the 2012 study deal with merely the absence of pressure by the company and the boss to go against one's own ethical values. Finally, all of the business-related and profession-related helps were viewed as being significantly more helpful to those responding to the 2012 survey than was the case with the earlier study.

In addition, to its importance as a key source of help to professionals and other employees when faced with ethical dilemmas, research indicates that building strong ethics programs and fostering strong ethical cultures also plays a critical role in reducing many of the challenges that pressure or encourage employees to compromise personal, business and/or professional standards in responding to issues encountered at work. In studies of business firms in general (ERC, 2010; ERC, 2012a; ERC, 2014), Fortune 500 companies (ERC, 2012b) and many of the largest business organizations (ERC, 2015), the Ethics Research Center (ERC) has found that firms without effective ethics programs and strong ethical cultures have substantially higher levels of both pressure to compromise standards and observed misconduct,

significantly lower levels of reported misconduct, and substantially higher levels of retaliation for reporting than those with strong programs and cultures.

Today, business-related professionals tend to look predominantly to their employer, rather than their profession, for help in dealing with ethical issues encountered daily in their work. This provides two opportunities for employers to take the lead in improving ethical decision-making by building strong ethics programs and fostering strong ethical cultures in their organizations that both provide help in resolving dilemmas ethically, and reduce many of the challenges that pressure or encourage employees to compromise personal, business and/or professional standards in responding to issues encountered in their work.

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