

Ethical Culture in Organizations: A Review and Agenda for Future Research
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SUPPLEMENTARY MATERIALS

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Appendix A: List of Journal Articles Included in the Review

	Authors/Year	Theoretical Foundation	Study Design	Study sample (size, participants, location)	Measure of Culture utilised	Antecedents	Mediators	Moderators	Outcomes	Results summary
1	Ampofo, Mujtaba, Cavico & Tindall (2011)	Theory of planned behavior	Quantitative, cross-sectional, single level, multiple firms, single industry, single country	110 accountants/finance professionals in the USA	Ethical Culture Questionnaire (Trevino et al., 1998)- unclear how many items				Ethical behavioral intentions (+)	Found a significant relationship between ethical culture and ethical behavioral intentions given bad debt write off and insider trading ethical vignettes.
2	Apriliani, Anggraini & Anwar (2014)		Quantitative, cross-sectional, single level, multiple firms, single industry, single country	63 members of the accounting profession in Indonesia	5-item ethical organizational culture scale (developed by researchers themselves)			High self-efficacy reduced the positive effect of ethical culture on ethical decision making	Effect on ethical decision making: (+) for ethical culture	Ethical culture is positively related to ethical decision-making.
3	Ardichvili & Jondle (2009)		Literature review							Identifies characteristics of ethical business cultures and factors important in developing such cultures, describes current practices and the role of HRD in developing ethical culture programs.
4	Ardichvili, Mitchell & Jondle (2009)		Qualitative, grounded theory	67 executives or academics from a variety of organizations and industries in the USA						Five clusters of characteristics exhibited by organizations were identified that reflect

										an ethical culture: Mission and Value-Driven, Stakeholder Balance, Leadership Effectiveness, Process Integrity, and Long-Term Perspective.
5	Ardichvili, Jondle, Kowske, Cornachione, Li & Thakadipuram (2012)	Cultural values frameworks	Quantitative, cross-sectional, single level, multiple firms, multiple industries, multiple countries.	2520 respondents drawn from four BRIC nations	8-item ethical culture scale developed by researchers drawing from the CEBC Integrity Survey (Mitchell, 2001; Jondle and Shoemaker, 2006).					No significant differences in perceived ethical culture among BRIC countries, and no significant differences in perceived ethical culture between USA and BRIC countries.
6	Armenakis, Brown & Mehta (2011)	Schein's organizational culture framework Change process models of Armenakis and Colleagues.	Qualitative, semi-structured interviews and secondary data	9 senior managers from a single firm in the USA						Describe the development and application of an Organizational Ethical Practices Audit (OEPA) to assess a firm's organizational culture. Highlighted how senior management acted to transform and institutionalize an ethical organizational culture.
7	Bowen (2015)		Qualitative, semi-structured interviews	28 interviews with 6 CEOs and 22 CCOs in the USA in the USA						CEOs should use authentic leadership style to create/enhance an ethical organizational culture. CCOs should create ethical discussion around the core values of the organization, foster stakeholder engagement in internal relations

										around ethics through discussion, modelling of exemplar behavior, and reward or incentive systems.	
8	Brown & Treviño (2006)		Literature review/ conceptual paper							The authors posit that organizational culture and socialization processes can facilitate the development and retention of ethical leaders.	
9	Burnaz, Atakan, Topcu & Singhapakdi (2009)		Quantitative, cross-sectional, single source, single level, multiple organizations, multiple countries	416 Turkish, 605 Thai and 446 US respondents	Hunt et al. (1989) 5-item scale					American and Turkish respondents perceived their companies to have stronger ethical culture than Thai respondents.	
10	Cabana & Kaptein (2019)		Quantitative, cross-sectional, single source, multi-level, single organization, single country	1378 employees in 180 teams from a single firm in the UK	DeBode (2013) short CEV-32 scale				Frequency of unethical behavior (-) and employee responses to unethical behavior (+)	Ethical cultures within teams reduced the frequency of unethical behavior and increased the intention to report unethical behavior	
11	Caldwell & Moberg (2007)		Quantitative, experimental, single level, multiple firms, single source, single country.	186 MBA students in the USA	Manipulated organizational culture (ethics or output focused)				Moral identity reduced the positive effect of ethical culture on moral imagination	Moral imagination (+)	Individuals exposed to an organizational ethical culture exhibited higher levels of moral imagination.
12	Chadegani and Jari (2016)		Literature review/ conceptual paper								Comparative study of various ethical culture models and measures.
13	Chariri (2009)		Qualitative, unclear research design	Unclear							Ethical culture positively influenced the company's

										financial reporting practice.
14	Colaco & Loi (2019)	Organizational justice theory	Quantitative, cross-sectional, single level, single source, single country	330 employees in Australia	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Level of work motivation (+)	Employee perceptions of an ethical culture led to higher levels of work motivation. Employee ethical culture were positively related to work motivation.
15	Cortes-Mejia, Cortes, & Herrmann (2022)	Upper echelons theory (Hambrick and Mason 1984)	Quantitative, single country	Respondents in leadership positions from 120 SMEs in Colombia	Used the 9-item scale adapted by Wu et al. (2015) from the scale developed by Key (1999).	CEO Humility (as in Owen 2013)	TMT (top management team) decentralization in nine strategic areas	-	Ethical culture (increase or decrease)	Revealed that CEO humility and a decision to decentralize top management team's decision-making fosters an ethical organizational culture when employees across the organization participate in strategic decision-making.
16	Craft (2018)		Qualitative, case study drawing on documentation, focus groups and survey data	Non-profit organization in the US						Although incongruent enacted values were present in the culture, their negative impact was diminished by a larger number of congruent enacted values. An intense commitment to the mission by all employees was the main defining feature of the organization's ethical business culture.
17	DeBode, Armenakis, Feild, & Walker (2013)		All 3 studies quantitative, cross-sectional, single level, single	3 studies comprising 274, 417 and 204 employees in the US respectively.	32-item Corporate Ethical Virtues scale					Development of the CEVS-32.

			source, single country.							
18	Deconinck (2005)		Quantitative, cross-sectional, single level, multiple firms, single country.	185 Sales Managers from USA	Weaver, Trevino & Cochran (1999) ethical control systems scale				Ethical perceptions (+), intention to behave unethically (+)	A corporation's ethical control system that encompasses both compliance and integrity fostered ethical perceptions and elicited constructive responses to unethical behavior
19	Desplaces, Melchar, Beauvais & Bosco (2007)	Rest's theory of moral development	Quantitative, cross-sectional, single level, multiple organizations, single country	821 undergraduate responses and 78 graduate respondents from three US universities	Single item	Code of ethics (+)				Students' perceptions of their institutions' code of ethics were positively related to their perceptions of an ethical culture. the code strength is positively related to their
20	De Vries & Van Gelder (2015)	Routine activity theory	Quantitative, cross-sectional, single level, multiple organizations, single country.	455 employees from the USA	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Workplace delinquency (-)	Ethical culture is negatively linked to workplace delinquency.
21	Douglas, Davidson & Schwartz (2001)		Quantitative, cross-sectional, single level, two firms, single sector, single country.	304 auditors from 2 US firms	Hunt et al.'s (1989) five-item Corporate Ethics Scale		Auditors' idealism (+), but not relativism (n.s.)		Auditors' ethical judgements (+)	Corporate ethical culture affects auditors' idealism but not relativism, and therefore indirectly affect ethical judgments.
22	Eisenbeiss, Van Knippenberg & Fahrback (2015)	Upper echelons theory	Quantitative, cross-sectional, multi-source, multi-level, multiple firms, single country	145 employees from 32 German companies (diverse industries)	46-items from Kaptein's (2008) 58-item Corporate Ethical Virtues scale.	Ethical leadership (+)		Strength of an organizational ethics program positively moderated the link between	Firm performance (+)	CEO ethical leadership influences organizational ethical culture through fostering firm performance. Ethical culture is only

								organizational ethical culture and firm performance		influential in fostering firm performance when there is a strong corporate ethics program in place.
23	Fernandez & Camacho (2016)		Qualitative, semi-structured interviews and focus groups	Representatives from 14 Spanish SMEs						Leadership, informal managerial and formal communication foster the ethical culture in SMEs.
24	Goebel, Reuter, Pibernik & Sichtmann (2012)		Quantitative, cross-sectional, single level, single source, several countries	71 purchasing managers from the automotive industry in Europe	Used indicators developed by Trevino et al. (1998) and added their own measures for other aspects they considered to be part of ethical culture (i.e. ethical behaviour of top management, incentives, implementation of a code of conduct and level of obedience to authority)				Socially sustainable supplier selection (management ethical behavior +, level of obedience to authority +), Environmentally sustainable supplier selection (management ethical behavior +, implementation of code of conduct +). Introduction of incentives had no influence.	Different dimensions of an organization's ethical culture have a significant influence on how purchasing managers account for social and environmental criteria when selecting suppliers.
25	Greasley (2007)		Qualitative, semi-structured interviews	61 employees from 8 local UK authorities						Found that a mixture of formal mechanisms such as a code of conduct and informal mechanisms were influential in the development of an ethical culture in local government.

26	Hiekkataipale and Lämäsä (2019)	Virtue-ethics theory	Qualitative, semi-structured interviews	20 middle managers from 4 higher education institutions in Finland						Found that weak ethical culture breed indifference towards ethical issues, the experience of moral conflict, a lack of self-efficacy and morally disengaged reasoning. In contrast, a strong ethical culture was found to foster motivation to tackle ethical problems, and increased capacity for self-regulation and ultimately ethical behavior.
27	Hollingworth and Valentine (2015)		Quantitative cross-sectional, single level, single source, single organization, single country	187 employees from a financial services firm in the USA	10-items from the Ethical Culture Questionnaire (Trevino et al., 1998) and Hunt et al. (1989) 5 item scale			Ethical culture - moderated the link between recognition of an ethical issue and ethical judgement.		Organizational ethical culture weakened the link between recognition of an ethical issue and ethical judgement.
28	Huhtala, Feldt, Lamsa, Mauno & Kinnunen (2011)	Psychological stress theories: the person-organisation fit model and the Leiter–Maslach model of burnout	Quantitative cross-sectional, single level, single source, multiple organizations, single country	902 managers in Finland	58-item Corporate Ethical Virtues scale (Kaptein, 2008)		Ethical strain mediated the link between ethical culture and emotional exhaustion.		Managers' work engagement (+), managers' emotional exhaustion (-)	Managers' perceptions of the ethical culture were associated with their occupational well-being both directly (high-work engagement) and indirectly via reduced ethical strain (low-emotional exhaustion).
29	Huhtala, Feldt, Hyvonen & Mauno (2013)	Cognitive dissonance theory and social exchange theory	Quantitative cross-sectional, single level, single source, multiple organizations, single country	811 Finnish managers in middle and upper management levels	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Organizational goals (+), job change or career ending goals (-)	Managers who evaluated their organisational culture as more ethical were more likely to focus on goals

										that were oriented towards organizational performance. Managers who evaluated their organizational culture as less ethical were more likely to focus on job change and career-ending goals.
30	Huhtala, Kangas, & Lamsa (2013)	Social learning theory	Quantitative cross-sectional, single-level, single source, multiple organizations, single country	902 managers in Finland	58-item Corporate Ethical Virtues scale (Kaptein, 2008)	Ethical leadership (+)				Managers who appraised their own leadership style as ethical evaluated the ethical culture of their organisations more positively.
31	Huhtala, Tolvanen, Mauno & Feldt (2015)		Quantitative cross-sectional, multi-level, single source, one organization, single country	2,146 employees from 245 work units in one Finnish public sector organization	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Burnout (-), work engagement (+)	Higher individual and aggregated perceptions of ethical culture were associated with lower burnout and higher work engagement.
32	Huhtala, Kaptein & Feldt (2016)		Quantitative, longitudinal, single level, single source, multiple organizations, single country	Employees in Finnish organisations (902 in first survey and 1464 in second survey)	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Cynical attitudes to work (-), work engagement (+)	Employees working for organizations with low or decreasing ethical culture exhibited more cynical attitudes to work and were less engaged, whereas organizations with a strong ethical culture positively influences occupational wellbeing.
33	Huhtala, Kaptein, Muotka, & Feldt (2022)	Conservation of resources theory	Quantitative, longitudinal, single level, single source, multiple	567 leaders in Finland of which 179 participated in four waves over 6 years	32-item short Corporate Ethical Virtues scale (Kaptein, 2008)				Work engagement (+), ethical dilemmas (-),	Leaders who experienced strong ethical cultures had higher work

			organizations, single country						stress (-).	engagement and lower ethical dilemmas and stress. Negative influence of weak ethical cultures increased over time.
34	Irwin & Bradshaw (2011)		Qualitative, case study drawing on ethnographic experiences and survey responses from firms in multiple countries	12 responses from firms in the UK and USA						Ethics ambassador network ensures that ethical values are embedded throughout an organization. It can help mitigate integrity risks and encourage a culture that is supportive of high ethical standards.
35	Jondle, Ardichvili & Mitchell (2014)		Quantitative, Cross-sectional, single level, single source, multiple organizations, single country	340 MBA students with work experience in the USA.	Development of ethical business culture survey with five sub-dimensions.					Validated the ethical business culture survey.
36	Jovanovic & Wood (2006)	Dialogic theory	Qualitative, ethnographic study	Recorded comments of 350 city employees, elected officials, and board members						Demonstrates that ethics emerges within communication and that the emergent quality of ethics is dialogically refined in communication.
37	Jurkiewicz (2007)		Conceptual/ discussion paper							A lack of ethical culture contributed to and exacerbated administrative failure in a natural disaster.
38	Kancharla & Dadich (2020)	Cognitive dissonance theory	Quantitative, cross-sectional, single source single-level, multiple firms, single country	175 mid-level managers in 30 Indian construction firms	11 items from the Ethical Culture Questionnaire (Trevino et al., 1998)	Ethics training (+)			Positive workplace behavior (+)	Ethics training influenced positive workplace behavior through fostering an ethical organizational culture.

39	Kangas, Feldt, Huhtala & Rantanen (2014)		Quantitative, cross-sectional, single source, single level, multiple firms, single country and cross section multisource	434 employees from four Finnish organizations	58-item Corporate Ethical Virtues scale (Kaptein, 2008).					The 58-item CEV scale was found to be a valid tool for measuring ethical culture in different organizations.
40	Kangas et al. (2018)		Quantitative, longitudinal, single source, single level, multiple firms, single country	455 Finnish employees	58-item Corporate Ethical Virtues scale (Kaptein, 2008).				Managerial turnover (-)	Out of 8 dimensions of ethical culture, congruency of supervisors, congruency of senior management, discussability, and sanctionability were negatively related to manager turnover.
41	Kangas, Muotka, Huhtala, Makikangas, & Feldt (2017)	Job demands-resources theory	Quantitative cross-sectional, single source, multi-level, single organization, single country	2192 employees from 246 work units of a government organization in Finland	58-item Corporate Ethical Virtues scale (Kaptein, 2008).				Sickness absences (- at the individual but not work unit level)	At the individual-level a strong ethical culture was associated with less sickness absences.
42	Kaptein (2008)		Quantitative, cross-sectional, single source, single level, multiple firms, multiple countries	4 studies comprising 24 business students and 621 employees/managers (study 1), 382 employees from one Dutch organization (study 2), 725 employees from one Dutch organization (study 3) and 235 employees from three Dutch organizations.	58-item Corporate Ethical Virtues scale (Kaptein, 2008)					Development of the 58-item Corporate Ethical Virtues scale
43	Kaptein (2009)		Quantitative, cross-sectional, single source, single level, multiple firms,	4056 employees from multiple industries the USA	58-item Corporate Ethical Virtues scale (Kaptein, 2008)	All components of an ethics program except pre-employment				Most components of an ethics program had a positive relationship with an overall measure of ethical

			single country			screening had a positive relationship with an overall measure of ethical culture. The same components were differentially associated with sub dimensions of ethical culture				culture and its sub dimensions.
44	Kaptein (2010)		Quantitative cross-sectional, single source, single level, multiple organizations, single country.	12196 employees in the USA across multiple industries (2390 at time one, 4056 at time two and 5065 at time three)	58-item Corporate Ethical Virtues scale (Kaptein, 2008)					Ethical culture of organizations improved from 1999 to 2004, but not from 2004 to 2008.
45	Kaptein (2011a)		Quantitative cross-sectional, single source, single level, multiple organizations, single country.	5065 employees from multiple industries in the USA	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Several dimensions of ethical culture were negatively related to intended inaction and external whistleblowing, and positively related to intended confrontation, reporting to management, and calling an ethics hotline.	Several dimensions of ethical culture were negatively related to intended inaction and external whistleblowing, and positively related to intended confrontation, reporting to management, and calling an ethics hotline.
46	Kaptein (2011b)	Multiple theories	Quantitative, cross-sectional, multiple source, single level,	341 managers and 682 direct reports (two per manager) in Holland	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Unethical behavior (-)	Six dimensions of ethical culture were negatively related to observed unethical

			multiple organizations, single country							behavior: ethical role modelling of management, ethical role modelling of supervisors, capability to behave ethically, commitment to behave ethically, openness to discuss ethical issues, and reinforcement of ethical behavior. Two of the eight dimensions, clarity of ethical standards and visibility of (un)ethical behavior, were not significantly related to unethical behavior.
47	Karaköse & Kocabaş (2009)		Quantitative cross-sectional, single source, single level, multiple organizations, single country.	406 school teachers in Turkey	Self-developed measure	Gender (female +), seniority (-), science teachers (+).				The opinions of teachers regarding the organizational ethical culture vary significantly according to years of experience, gender and branch by the participants.
48	Keith, Pettijohn & Burnett (2003)		Quantitative, experimental, single source	191 students from the USA	Used experimental scenarios to manipulate ethical culture				Comfort levels (+), ethical behavioural intentions (+)	An organization's ethical culture (as defined by the firm's managerial and peer ethical behaviors) is positively related to employees' comfort levels and ethical behavioural intentions.
49	Key (1999)		Quantitative cross-sectional, single source, multi-level, multiple	295 managers from various organisations in the USA	18-item Ethical Culture Questionnaire designed by Trevino,					Results suggest that the Ethical Culture Questionnaire designed by Trevino, Butterfield and

			organizations, single country		Butterfield and McCabe (1995)					McCabe (1995) measures individual perceptions about the ethical organizational culture but does not identify shared beliefs.
50	Koh & Boo (2004)	Justice theory and cognitive dissonance theory	Quantitative, cross-sectional, single source, single-level, multiple organizations, single country	237 managers in Singapore	Organisational ethical culture measured using two variables: (1) top management support for ethical behaviour; and (2) the association between ethical behaviour and career success				Job satisfaction (+), organisational commitment (+)	An organization's ethical culture (as defined by top management support for ethical behavior and association between ethical behavior and career success) is positively related to employees' job satisfaction and organizational commitment.
51	Mayer (2014)		Literature review							Reviewed the literature on organizational culture and climate.
52	Novelskaite (2014)		Quantitative, cross-sectional, single source, single level, one organization, single country	757 employees from the public sector in Lithuania	58-item Corporate Ethical Virtues scale (Kaptein, 2008)					The 58-item CEV scale was found to be a valid tool for measuring ethical culture in Lithuania.
53	Novelskaite & Pucetaite (2014)		Quantitative, cross-sectional, single source, single level, one organization, single country	757 employees from the public sector in Lithuania	58-item Corporate Ethical Virtues scale (Kaptein, 2008) and a shorter version of the scale from Bode et al. (2013) adopted.					Both the 58-item Corporate Ethical Virtues scale (Kaptein, 2008) and the shorter scale from Bode et al. (2013) were found to be valid tools to measure organizational culture.
54	Nwachukwu & Vitell (1997)		Quantitative, experimental,	364 respondents from advertising industry in	Ethical culture measured by					In organizations with a formal code of

			single level, multiple firms, single source, single country.	the USA	whether the organization had a formal code of ethics or not.					ethics, individuals perceived ads to be more ethical than those without a formal code of ethics. Opposite of what was expected.
55	Park & Blenkinsopp (2013)		Quantitative, cross-sectional, single source, single level, one organization, single country	581 employees from the public sector in South Korea	Ethical culture measured in terms of leadership attention to ethics, follow-up of ethical concerns, accountability for adhering to ethical rules, and employee awareness of ethics issues.	Awareness of different elements of an ethics program (+)			Employee perceptions of misconduct (-)	Link between ethics program and perceptions of misconduct is fully mediated by ethical culture.
56	Pavic, Seric & Sain (2018)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country	400 employees from Croatia	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Work motivation (+)	Ethical culture as a whole predicts work motivation, with congruence of management being the most important predictor. There was a negative association Between sanctionability and work motivation.
57	Pierce & Sweeney (2010)	Rest's theory of moral development	Quantitative, cross-sectional, single source, single level, multiple organizations, single country	463 responses from candidates attending professional education programmes in accountancy in Ireland	Hunt et al. (1989) 5-item scale used to measure ethical culture along with additional questions on perceived lack of ethical culture	Female (+), audit firm size (+), post graduate education (+)				Gender, audit firm size, and postgraduate education was found to be significantly related to perceived ethical culture in their organizations.to perceived ethical culture to perceived

58	Pucetaite, Novelskaitė & Markūnaitė (2015)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	757 employees from the public sector and 313 from the private sector in Lithuania	58-item Corporate Ethical Virtues scale (Kaptein, 2008)		Leader/member exchange relationships (+)		Organisational trust (+)	Leader member exchange mediated the link between ethical culture and organizational trust.
59	Pucetaite, Novelskaitė, Lamsa & Riivari (2016)		Quantitative, cross-sectional, single source, single level, multiple organizations, two countries	757 employees from the public sector in Lithuania and 477 employees from the public sector in Finland.	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Organisational Innovativeness (+)	Ethical culture was positively linked to organizational innovativeness across two countries.
60	Riivari & Lamsa (2014)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	719 employees in 3 Finnish organizations	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Organizational innovativeness (+)	A positive link was found between organisational ethical culture and organisational innovativeness. Different dimensions of ethical culture are associated with different dimensions of organisational innovativeness. Congruency of management had the largest effect on organisational innovativeness overall and specifically on process and behavioural innovativeness.
61	Riivari & Lamsa (2019)		Qualitative, semi-structured interviews.	39 interviews with employees from three Finnish organizations						The organizational ethical virtues of feasibility, discussability, supportability, and congruency of management support

										organizational innovativeness.
62	Riivari, Lämsä, Kujala, & Heiskanen (2012)		Quantitative, cross-sectional, single source, single level, single organization, single country.	147 employees from a Finnish public sector organisation	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Organisational innovativeness (+)	A positive link was found between organizational ethical culture and behavioural, strategic and process innovativeness. Congruency of management in particular had an important role in organisational innovativeness.
63	Ruiz Palomino et al. (2013)	Person-organization fit theory	Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	436 employees from Spanish banks	Multiple measures used to capture sub dimensions of ethical culture		Person-organization fit (PO-fit)		Job satisfaction (+), affective commitment (+), intention to stay (+), willingness to recommend the organization	Ethical culture was positively related to employees' job satisfaction, affective commitment, intention to stay and willingness to recommend the organization to others. Ethical culture was also related to overall P-O fit, which in turn, partially mediated the relationship between ethical culture and employee outcomes.
64	Ruiz-Palomino & Martinez-Canas (2014)	Person-organization fit theory	Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	525 employees from the financial sector in Spain	Multiple measures used to capture sub dimensions of ethical culture		P-O fit mediated ethical culture and organizational citizenship behavior relationship	P-O fit positively moderated ethical culture and ethical intent relationship	Ethical intentions (+), organizational citizenship behavior (+)	Ethical culture positively related to ethical intent and organizational citizenship behavior. P-O fit moderated the positive relationship between ethical culture and ethical intentions but mediated the ethical

										culture – organizational citizenship behavior relationship.
65	Sagnak (2017)	Social learning theory	Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	342 teachers from 25 schools in Turkey	14-items from the Ethical Culture Questionnaire (Trevino et al., 1998)	Ethical leadership (+)			Voice behavior (+)	The relationship between ethical leadership and voice behavior was mediated by ethical culture.
66	Salamon, Milfelner & Belak (2016)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	272 employees in accounting and finance function from various industries in Slovenia	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Late payments (+ link to sanctionability and feasibility, - link to transparency)	A positive link between the sanctionability and feasibility dimensions of ethical culture and firm payment discipline and a negative link between transparency and payment discipline.
67	Schaubroeck et al. (2012)		Quantitative, cross-sectional, single source, multi-level, single organization, single country.	2572 US Army personnel deployed in combat roles	10 items from the Ethical Culture Questionnaire (Trevino et al., 1998)	Ethical Leadership (+)			Ethical cognitions and behavior (+)	Found that leaders influence the ethical culture of units which in turn influence followers' cognitions and ethical behavior
68	Shafer & Simmons (2011)		Quantitative, cross-sectional, experimental vignette, single source, single level, multiple organizations, single country.	144 accountants in China	15 items from Ethical Culture Questionnaire (Trevino et al., 1998)				Tax minimization strategies (-)	Employees working in organizational ethical cultures characterized by strong ethical norms and incentives less likely to engage in tax minimisation strategies in a high moral intensity case. In a low moral intensity case, employees working in organizational ethical cultures where managers were

										unethical and rewarded unethical behavior, were more likely to engage in tax minimization strategies.
69	Singhapakdi (1993)		Quantitative, experimental vignette, cross-sectional, single source, single level, multiple organizations, single country.	367 marketing employees in the USA	Manipulated culture as more ethical and less ethical.			Machiavellian orientation (+)	Perceptions of an ethical problem (+), Remedial alternatives (+ for high Machiavellian groups).	Although ethical culture of an organization has a positive effect on the perceptions of an ethical problem for both high and low Machiavellian groups, it has a greater effect on the high Machiavellian groups. It also has a positive influence on perceptions of remedial alternatives for high Machiavellian groups.
70	Stober, Kotzian & Weizenberger (2019)		Quantitative, experimental vignette, cross-sectional, single source, single level, one organization, single country	143 students and academic staff from one university in Germany	Developed own items to measure perceptions of peer compliance and top management's commitment to compliance (denoted as perceived ethical culture).	Code of ethics presented in a positive tone (+)				The findings indicate that a positive tone increases likelihood that participants believe that their peers would comply with the code, and a code signed by top managers sends a strong signal of their commitment to the code.
71	Stuart, Bedard & Clark (2020)		Quantitative, experimental, single source	459 non-professional investors sourced from MTurk	Investors asked whether the CSR disclosure provides a signal of the corporate ethical culture.				Investor evaluations of a firm's CSR (+)	The positive association of investor judgments with disclosure indicating management's intent in undertaking CSR without (versus

										with a negative event) the expectation of increasing future financial performance, is mediated by perceptions of the company's ethical culture.
72	Suh, Shim and Button (2018)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	392 employees from the Korean financial sector	Ethical culture' was measured by 3 items adapted from Schwartz's study (2013)	Perceived investment in anti-occupational fraud (+)			Perceived frequency of occupational fraud (-)	Perception of increased investment in anti-occupational fraud reduced perceived frequency of occupational fraud through enhancing ethical culture.
73	Suh & Shim (2020)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	376 employees from the Korean financial sector	Ethical culture was measured through three variables: tone at the top, workplace integrity and ethics training		Development of whistleblowing policy		Anti-fraud strategies (+) anti-fraud strategies	The study finds ethical culture supports the development of a whistleblowing policy in an organization, which in turn, positively influences employees' perceived corporate anti-fraud strategies.
74	Svanberg & Ohman (2013)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	368 accountants in Sweden	15 items from the Ethical Culture Questionnaire (Trevino et al., 1998)	Time budget pressure (-)			Audit quality (+)	Three ethical culture factors linked to reduced audit quality. Ethical environment and use of penalties to enforce ethical norms are negatively related to reduced audit quality, and the demand for obedience to authorities is positively related to reduced audit quality acts. Two ethical

										culture factors linked to time budget pressure.
75	Sweeney, Arnold and Pierce (2010)	Rest's ethical reasoning model	Quantitative, cross-sectional, single source, single level, multiple organizations, two countries	463 auditors from Ireland and 117 from the USA	Developed own measure based on Hunt et al.'s (1989) 5-item measure and Trevino et al.'s (1998) measure				Evaluation of unethical behaviors (+) and intention to engage in unethical behaviors (-, but only for one dimension of ethical culture)	Perceived unethical pressure to engage in dysfunctional behaviours and unethical tone at the top were significant in forming an ethical evaluation, only perceived unethical pressure influenced intention to engage in the behaviours.
76	Thoms (2008)		Discussion- looks at a number of cases							Link between ethical leadership and moral culture in organizations.
77	Toro- Arias, Ruiz- Palomino & Rodriguez- Cordoba (2021)		Quantitative, cross-sectional, single source, single level, two organizations, single country	307 employees from two Columbian companies	58-item Corporate Ethical Virtues scale (Kaptein, 2008) and CEV-32 (DeBode et al., 2013)					Both the 58-item Corporate Ethical Virtues scale (Kaptein, 2008) and the shorter scale from Bode et al. (2013) were found to be valid tools to measure organizational culture in Spanish.
78	Trevino, Butterfield & McCabe (1998)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country	318 employees from the USA	Ethical Culture Questionnaire (Trevino, 1990)			Presence of an ethics code	Organizational commitment (+), observed unethical conduct (-)	Ethical culture was more strongly associated with observed unethical conduct in organizations with an ethics code than ethical climate which was more strongly associated with observed unethical conduct in

										organizations without an ethics code. Ethical culture and ethical climate influenced organizational commitment similarly in both types of organizations.
79	Tsai & Shih (2005)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country	121 marketing managers from Taiwan	Ethical culture questionnaire-modified (Key, 1989)				Idealism (+), relativism (n.s.), role conflict (-)	Found positive link between ethical culture and employee idealism but not relativism. Also found that ethical culture reduced role conflict.
80	Ullah, Hamid, Kayani & Fazal (2019)	Upper echelons theory	Quantitative, cross-sectional, single source, single level, multiple organizations, single country	250 employees in Pakistani	9-item ethical culture questionnaire-modified (Key, 1999)	CEO ethical leadership (+)			Corporate social responsibility practices (+)	Found a positive link between CEO ethical leadership and CSR practices mediated by ethical culture.
81	Valentine, Nam, Hollingworth and Hall (2014)	Rest's theory of moral development	Quantitative cross-sectional, single level, single source, single organization, single country	187 employees from a financial services firm in the USA	10-items from the Ethical Culture Questionnaire (Trevino et al., 1998) and Hunt et al. (1989) 5-item scale				Ethical decision-making (+)	Found a positive link between ethical culture and various components of ethical decision-making
82	Van der Wal & Demircioglu (2020)		Quantitative, cross-sectional, single source, single level, single organization, single country	84,222 public sector employees in Australia	Ethical culture at both the workgroup and agency level measured using 1 item each				Innovation in workgroups (+)	Ethical culture at the working group-level and agency-level was positively related to innovation in working groups of a public sector organization.
83	Van Wyk & Badenhorst-Weiss (2019)		Quantitative, cross-sectional, single source,	203 employees from South Africa	58-item Corporate Ethical Virtues scale (Kaptein,					Validated the 58-item Corporate Ethical Virtues scale (Kaptein,

			single level, single organization, single country		2008)					2008) in the South African context
84	Vitell, Rallapalli & Singhapakdi (1993)		Quantitative, cross-sectional, single source, single level, multiple organizations, single country.	542 marketing professionals in the USA	Existence of a code of ethics.				Marketing related norms (n.s.)	Ethical culture not linked to marketing-related norms of marketing practitioners.
85	Waheed & Zhang (2020)	Stakeholder theory	Quantitative, cross-sectional, single source, single level, multiple organization, two countries.	510 SME employees from China and 480 from Pakistan.	9 items from the Ethical Culture Questionnaire (Trevino et al., 1998)	Corporate social responsibly practices (+)			Sustainable competitive performance (+)	Found that ethical culture mediated the link between CSR practices and sustainable competitive performance.
86	Webb (2012)		Quantitative, cross-sectional, single source, single level, single organization, single country	818 employees from the Department of Corrections in South Africa	58-item Corporate Ethical Virtues scale (Kaptein, 2008)				Malfeasance (- for certain dimensions of ethical culture)	The promotion of some dimensions of ethical culture is linked to reduced levels of malfeasance.
87	Wu, Kwan, Yim, Chiu & He (2015)	Upper echelons theory	Quantitative, longitudinal, multi-source, single level, multiple organizations, single country	CEOs, CFOs and HR managers from 242 firms in China	9-item ethical culture questionnaire-modified (Key, 1999)	CEO ethical leadership (+)		CEO founder status (+), firm size (-)	Corporate social responsibility (+)	CEO ethical leadership positively influences corporate social responsibility via organizational ethical culture. In addition, CEO founder status strengthens while firm size weakens the direct link between CEO ethical leadership and organizational ethical culture and the indirect link between CEO ethical leadership and corporate social responsibility through ethical culture.

88	Zaal, Jeurissen and Groenland (2019)	Number of different theories	Quantitative, cross-sectional, single source, single level, single organization, single country	652 employees from a bank in the Netherlands	Corporate Ethical Virtues scale (Kaptein, 2008)- unclear how many items				Perceived frequency of unethical behavior (-), moral acceptability of unethical behavior (-)	Ethical culture was related to the perceived frequency of unethical behavior towards customers and to the moral acceptability judgment of this type of unethical behavior.
89	Zhang, Chiu & Wei (2009)		Quantitative cross-sectional, single source, single level, multiple organizations, single country	364 financial sector employees in China	21-items from Ethical Culture Questionnaire (Trevino et al., 1998)			Ethical culture (+)		Ethical culture positively moderates the link between whistleblowing judgement and whistleblowing intentions, especially for those with high positive mood.

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Appendix B: Measures and Scales

Scale	Dimensions	Questions
Corporate Ethical Values (CEV) Scale (Hunt, 1989 & Douglas et al., 2001)	Extent to which employees perceive that managers are acting ethically in their organization	1. Managers in my company often engage in behaviors that I consider to be unethical
	Extent to which employees perceive that managers are concerned about the issues of ethics in their organization	3. Top management in my company has let it be known in no uncertain terms that unethical behaviors will not be tolerated
	Extent to which employees perceive that ethical (unethical) behavior is rewarded (punished) in their organization	2. In order to succeed in my company, it is often necessary to compromise one's ethics
		4. If a manager in my company is discovered to have engaged in unethical behavior that results primarily in personal gain (rather than corporate gain), he or she will be promptly reprimanded
		5. If a manager in my company is discovered to have engaged in unethical behavior that results primarily in corporate gain (rather than personal gain), he or she will be promptly reprimanded
Ethical Culture Questionnaire (Trevino et al., 1998)	Ethical Environment	Management in this organization disciplines unethical behavior when it occurs
		Employees in this organization perceive that people who violate the ethics code still get formal organizational rewards
		Penalties for unethical behavior are strictly enforced in this organization

	Unethical behavior is punished in this organization
	The top managers of this organization represent high ethical standards
	People of integrity are rewarded in this organization
	The ethics code serves as "window dressing" only in this organization
	Top managers of this organization regularly show that they care about ethics
	Top managers of this organization are models of unethical behavior
	Ethical behavior is the norm in this organization
	Top managers of this organization guide decision making in an ethical direction
	The ethics code serves only to maintain the organization's public image
	Ethical behavior is rewarded in this organization
	Ethics code requirements are consistent with informal organizational norms
Code Implementation	Employees are required to acknowledge that they have read and understood the ethics code
	The organisation has established procedures for employees to ask questions about ethics code requirements
	The code of conduct is widely distributed throughout the organization
	Employees are regularly required to assert that their actions are in compliance with the ethics code.

	Obedience to Authority	This organization demands obedience to authority figures without question.
Modified ECQ (ECQ-M) (Key, 1999)	Individual perceptions of ethical culture	People in this organization are expected to do as they're told
		The boss is always right in this organization.
		In this organization, people are encouraged to take full responsibility for their actions.
		The top managers of this organization represent high ethical standards.
		My coworkers commonly engage in unethical behavior.
		The average employee in this organization reports unethical behavior he or she observes.
		Ethical behavior is the norm in this organization.
		Penalties for unethical behavior are strictly enforced in this organization.
		Top managers of this organization regularly show that they really care about ethics.
		In this organization, unethical behavior is commonplace.
		Unethical behavior is punished in this organization.
People of integrity are rewarded in this organization.		
Top managers of this organization guide decision making in an ethical direction.		
My coworkers in this organization are highly ethical.		

		Management in this organization disciplines unethical behavior when it occurs.
		Ethical behavior is rewarded in this organization.
		Top managers of this organization are models of ethical behavior.
		The average employee in this organization accepts organizational rules and procedures regarding ethical behavior.
		Organizational rules and procedures regarding ethical behavior serve only to maintain the organization's public image.
		Employees perceive that people who violate organizational rules and procedures regarding ethical behavior still get formal organizational rewards.
Fritz et al 1999	Awareness of ethical values	[The organization] has a formal Integrity and Ethics compliance program
		I am aware that [the organization] has a hotline for reporting potential Code of Business Conduct or violations of law
		I would recognize violations of the company's Code of Business Conduct if I saw them
	Enforces compliance with standard	When a problem in compliance is recognized, [the organization] does everything in its power to resolve the problem.
		[The organization's] efforts to increase compliance with the company's Code of Business Conduct have led to an improvement in compliance.
	Authorities maintain standards	Senior [organizational] corporate and business unit management serve as good models of ethical conduct.

		Through his/her behavior, my manager/supervisor sets a good example of following the Code of Business Conduct.
		My manager/supervisor expects me to follow the Code of Business Conduct.
		Compliance with [the organization's] Code of Business Conduct is a "blue chip" in my department.
	Communication with co-workers	I talk with my co-workers about the company's Code of Business Conduct.
Corporate Ethical Virtues Model (Kaptein, 2008)	Clarity	1.1. The organization makes it sufficiently clear to me how I should conduct myself appropriately toward others within the organization
		1.2. The organization makes it sufficiently clear to me how I should obtain proper authorizations
		1.3. The organization makes it sufficiently clear to me how I should use company equipment responsibly
		1.4. The organization makes it sufficiently clear to me how I should use my working hours responsibly
		1.5. The organization makes it sufficiently clear to me how I should handle money and other financial assets responsibly
		1.6. The organization makes it sufficiently clear to me how I should deal with conflicts of interests and sideline activities responsibly
		1.7. The organization makes it sufficiently clear to me how I should deal with confidential information responsibly
		1.8. The organization makes it sufficiently clear to me how I should deal with

	external persons and organizations responsibly
	1.9. The organization makes it sufficiently clear to me how I should deal with environmental issues in a responsible way
	1.10. In my immediate working environment, it is sufficiently clear how we are expected to conduct ourselves in a responsible way
Congruency of supervisors	2.1. My supervisor sets a good example in terms of ethical behavior 2.2. My supervisor communicates
	2.2. My supervisor communicates the importance of ethics and integrity clearly and convincingly
	2.3. My supervisor would never authorize unethical or illegal conduct to meet business goals 2.4. My supervisor does as he says
	2.4. My supervisor does as he says
	2.5. My supervisor fulfills his responsibilities
	2.6. My supervisor is honest and reliable
Congruency of management	3.1. The conduct of the Board and (senior) management reflects a shared set of norms and values
	3.2. The Board and (senior) management sets a good example in terms of ethical behavior
	3.3. The Board and (senior) management communicates the importance of ethics and integrity clearly and convincingly

	3.4. The Board and (senior)management would never authorize unethical or illegal conduct to meet business goals
Feasibility	4.1. In my immediate working environment, I am sometimes asked to do things that conflict with my conscience
	4.2. In order to be successful in my organization, I sometimes have to sacrifice my personal norms and values
	4.3. I have insufficient time at my disposal to carry out my tasks responsibly
	4.4. I have insufficient information at my disposal to carry out my tasks responsibly
	4.5. I have inadequate resource sat my disposal to carry out my tasks responsibly
	4.6. In my job, I am sometimes put under pressure to break the rules
Supportability	5.1. In my immediate working environment, everyone is totally committed to the (stipulated)norms and values of the organization
	5.2. In my immediate working environment, an atmosphere of mutual trust prevails
	5.3. In my immediate working environment, everyone has the best interests of the organization at heart
	5.4. In my immediate working environment, a mutual relationship of trust prevails between employees and management
	5.5. In my immediate working environment, everyone takes the existing norms and standards seriously

	5.6. In my immediate working environment, everyone treats one another with respect
Transparency	6.1. If a colleague does something which is not permitted, my manager will find out about it responsibly
	6.2. If a colleague does something which is not permitted, I or another colleague will find out about it
	6.3. If my manager does something which is not permitted, someone in the organization will find out about it
	6.4. If I criticize other people's behavior, I will receive feedback on any action taken as a result of my criticism
	6.5. In my immediate working environment, there is adequate awareness of potential violations and incidents in the organization
	6.6. In my immediate working environment, adequate checks are carried out to detect violations and unethical conduct
	6.7. Management is aware of the type of incidents and unethical conduct that occur in my immediate working environment
Discussability	7.1. In my immediate working environment, reports of unethical conduct are handled with caution
	7.10. If reported unethical conduct in my immediate working environment does not receive adequate attention, there is sufficient opportunity to raise the matter elsewhere in the organization
	7.2. In my immediate working environment, I have the opportunity to express my

	opinion
	7.3. In my immediate working environment, there is adequate scope to discuss unethical conduct
	7.4. In my immediate working environment, reports of unethical conduct are taken seriously
	7.5. In my immediate working environment, there is adequate scope to discuss personal moral dilemmas
	7.6. In my immediate working environment, there is adequate scope to report unethical conduct
	7.7. In my immediate working environment, there is ample opportunity for discussing moral dilemmas
	7.8. If someone is called to account for his/her conduct, it is done in a respectful manner
	7.9. In my immediate working environment, there is adequate scope to correct unethical conduct
Sanctionability	8.1. In my immediate working environment, people are accountable for their actions
	8.2. In my immediate working environment, ethical conduct is valued highly
	8.3. In my immediate working environment, only people with integrity are considered for promotion
	8.4. If necessary, my manager will be disciplined if s/he behaves unethically

		8.5. The people that are successful in my immediate working environment stick to the norms and standards of the organization
		8.6. In my immediate working environment, ethical conduct is rewarded
		8.7. In my immediate working environment, employees will be disciplined if they behave unethically
		8.8. If I reported unethical conduct to management, I believe those involved would be disciplined fairly regardless of their position
		8.9. In my immediate working environment, employees who conduct themselves with integrity stand a greater chance to receive a positive performance appraisal than employees who conduct themselves without integrity
Corporate Ethical Virtues Model Scale Short Form (CEVMS-SF) (DeBode et al., 2013)	Clarity	The organization makes it sufficiently clear to me how I should conduct myself appropriately toward others within the organization.
		The organization makes it sufficiently clear to me how I should deal with confidential information responsibly.
		The organization makes it sufficiently clear to me how I should deal with external persons and organizations responsibly.
		In my immediate working environment, it is sufficiently clear how we are expected to conduct ourselves in a responsible way.
	Congruency of supervisors	My supervisor sets a good example in terms of ethical behavior.
		My supervisor communicates the importance of ethics and integrity clearly and convincingly.

	My supervisor does as he/she says.
	My supervisor is honest and reliable.
Congruency of management	The conduct of the Board and (senior) management reflects a shared set of norms and values.
	The Board and (senior) management set a good example in terms of ethical behavior.
	The Board and (senior) management communicate the importance of ethics and integrity clearly and convincingly.
	The Board and (senior) management would never authorize unethical or illegal conduct to meet business goals.
Feasibility	I am not asked to do things that conflict with my conscience in my immediate working environment.
	I do not have to sacrifice my personal norms and values in order to be successful in my organization.
	I have adequate resources at my disposal to carry out my tasks responsibly.
	I am not put under pressure to break the rules in my job.
Supportability	In my immediate working environment, everyone has the best interests of the organization at heart.
	In my immediate working environment, a mutual relationship of trust prevails between employees and management.
	In my immediate working environment, everyone takes the existing norms and

	standards seriously.
	In my immediate working environment, everyone treats one another with respect.
Transparency	If a colleague does something which is not permitted, my manager will find out about it.
	If my manager does something which is not permitted, someone in the organization will find out about it.
	In my immediate working environment, adequate checks are carried out to detect violations and unethical conduct.
	Management is aware of the type of incidents and unethical conduct that occur in my immediate working environment.
Discussability	In my immediate working environment, there is adequate opportunity to discuss unethical conduct.
	In my immediate working environment, reports of unethical conduct are taken seriously.
	In my immediate working environment, there is ample opportunity for discussing moral dilemmas.
	In my immediate working environment, there is adequate opportunity to correct unethical conduct.
Sanctionability	In my immediate working environment, ethical conduct is valued highly.
	In my immediate working environment, ethical conduct is rewarded.

		In my immediate working environment, employees will be disciplined if they behave unethically.
		If I reported unethical conduct to management, I believe those involved would be disciplined fairly regardless of their position.
Ethical Business Culture Construct (CEBC) (Ardihvili et al., 2009 & Jondle et al., 2014)	Values-Driven	The organization strives to build relationships of trust and respect with its stakeholders (e.g., customers, suppliers, employees, owners and community).
		The organization's values form the basis for all aspects of how the organization conducts its business.
	Stakeholder Balance	The organization balances the drive for profit with the need for delivering customer value.
	Leadership Effectiveness	Senior leaders lead by example of personal integrity.
		Senior leaders expect ethical conduct at every level of the company.
	Process Integrity	There is a dedication to the quality process that leads to quality products and services.
		The every-day execution of business processes and functions reflect the organization's values.
	Longterm Perspective	Business decisions are based on the organization's values, not just profit.
		The long-term perspective is favored over the short-term perspective.
		Senior leaders emphasize that they are building/sustaining a company that will be around for the long-term.