Application Of Ethics In Small Enterprises: An Empirical Study On Dhaka City In Bangladesh

* *Ahasanul Haque*
** *Sabbir Rahman*
*** *Ferdous Azam*

INTRODUCTION

Ethics is the conception of what is right and fair conduct or behavior (Carroll 1991; Freeman and Gilbert 1988). The word '*ethic*' comes from the Greek word '*ethos*', which means character or custom (Solomon 1984). Ethics can also be equated with the concept of morals, one's ability to choose between right and wrong, good and bad, acceptable and unacceptable. Empirical research on ethics and social responsibility in marketing has been extensive (Laczniak and Inderrieden, 1987; Thompson, 1995). Many ethicists assert there is always a right thing to do based on moral principle, and others believe the right thing to do depends on the situation, ultimately it is up to the individual. Many philosophers consider ethics to be the "*science of conduct*". **Garrett (1970)** defined ethics as *"the science of judging specifically human ends and the relationship of means to those ends"*. Ethics actually is a state of mind and heart that draws a clear line between right and wrong and that is essentially backed by the laws, culture, and human society as a whole.

DEFINITION OF ETHICS

Ethics is generally referred to as the set of moral principles or values that guide behavior **(Sherwin, 1983)**. However, what constitutes ethical and unethical behavior can differ depending on the set of moral principles used as the basis for judgment **(Creyer and Ross 1997)**. The code of ethics refers the rules and regulations of ethical practice. Many firms have initiated a number of actions that encourage employees to include ethics as a formal part of their decision making processes (Creyer and Ross 1997). For example, most companies have a written code of ethics. Ethics officers are also becoming more and more commonplace.

CONCEPT OF BUSINESS ETHICS

The concept of *'business ethics'* has come to mean various things to various people, but generally it is coming to know what is right or wrong in the workplace and doing what is right with respect to the effects of products/services, promotions, and relationships with stakeholders. **DeGeorge (1999)** defined business ethics *"as a field of "special" ethics, dealing specifically with ethical dilemmas arising in the context of doing business"* (DeGeorge 1999). **Velasquez (1999)** defines business ethics as *"a specialized study of moral right and wrong"* (Velasquez 1999). **Garrett (1970)** defined business ethics as, *"the relationship of business goals and techniques to specifically human ends. It studies the impacts of acts on the good of the individual, the firm, the business community, and the society as a whole. This means that business ethics studies the special obligations which a man and a citizen accept when he becomes a part of the world of commerce"* (Garrett 1970). As **Thompson (1995)** noted, knowledge about marketing ethics has increased substantially over the last several years. However, business ethics stress the concept of good and bad in all business activities. Business ethics are *"concerned with the day-to-day behavior standards of individuals and organizations connected with business."* **(Rue and Byars 1980)**. According to **Weihrich and Koontz (1994)**

* *Associate Professor,* Department of Business Admn., Faculty of Economics and Management Sciences, International Islamic University, Malaysia. Email : ahasanul@iiu.edu.my
** *Graduate Research Student,* Department of Business Admn., Faculty of Economics and Management Sciences, International Islamic University, Malaysia.
*** *Research Assistant,* Department of Business Admn., Faculty of Economics and Management Sciences, International Islamic University, Malaysia.

"*business ethics are concerned with truth and justice and have a variety of aspects such as the expectations of society, fair competition, advertising, public relations, social responsibilities, consumer autonomy, and corporate behavior in the home country as well as abroad"* **(Weihrich and Koontz 1994)**. As in the business organizations, managers are concerned with day-to-day operations so **Ivancevich and others (1996)** defined business ethics as, *"used by managers as guidelines in making decisions that affect employees, the organization, consumers, and other interested parties"* **(Ivancevich *et al* 1996). Again Glos and Baker (1972)** defined business ethics as, *"consisting of those principles and practices that are concerned with morals and good conduct as they are applicable to a business situation."* **(Glos and Baker 1972)**. Business ethics are the standards of conduct and moral values governing actions and decisions in the work environment **(Boone and Kurtz 2005)**. Clearly, business ethics is based on broad principles of integrity and fairness and focuses on stakeholders' issues such as product quality, customer satisfaction, employee wages and benefits and local community and environmental responsibilities. The impression of small enterprise is very critical. It covers a broad range of establishments in Bangladesh. According to the Shops and Establishments Act of 1965, *"A shop, a commercial establishment, or an industrial establishment in which five or more workers are employed"*. According to the same act, offices of or under the Bangladesh Railway Board, any local authority, a trust, and corporation or any other public statutory body is not treated as shops or establishments. The factories act of 1965 defines factory as *"any premises including the precincts thereof whereon ten or more workers are working or were working on any day of the preceding twelve months and in any part of which a manufacturing process is being subject to the operation of the Mines Act, 1923"*. For our research, the researchers have considered the commercial establishments that have number of employees ranging from five to hundred. The overall objective of this study is to find out the practice of ethical behavior in small business organizations. Moreover, this paper has the following specific objectives:
a) To establish the possible contents of a cryptogram of business ethics; **b)** To suggest ways how to put into practice their code of ethics in the business organizations.

LITERATURE REVIEW

The interest in business ethics, corporate governance, sustainable business practice, and integrity has grown markedly in the past decade **(Waddock *et al* 2002)**. It is not only the stakeholders who expect companies to pay greater attention to norms, values, and principles, but companies themselves are also acknowledging the importance of responsible business practice **(Waddock *et al* 2002)**. However, the interest in business ethics has been mounted due to the heinous ethical scandals in the past few years, especially in corporate America. It was not September 11, 2001; but the collapse of giant energy behemoth Enron in October 2001 that clearly plunged the confidence stakeholders had in large corporations **(Miller 2003)**. Enron was a global energy company. In October 2001, Enron reported a $618 million loss for the third quarter. In December 2001, Enron entered bankruptcy proceedings, laid off 4000 employees in its Houston headquarters, and saw its share price, once as high as $83, fall to less than $1**(Peterson 2003)**. This saga of rise and fall has been contributed to the accounting forgery of the top executives at Enron. Enron simply did atop the list. The accounting falsification also expedited the image crash of giant WorldCom, and Tyco. Lately, the Metro Transport authority (MTA) of New York also stretched the list of the forgers. If these organizations had the required degree of transparency in accounting practices, these misfortunes would not have happened. And business has the obligation to honestly report financial progress and potential to holders of company debt and equity **(Laczniak 1983)**. Other than companies accounting or financial malpractice, there are also unethical issues such as bad working conditions, lower wages, etc. Nike, for example, for many years, had been practicing unfair labor forces in the overseas shoe making factories. News came that in Indonesia, Vietnam, Thailand, and in all of its third world country plants, Nike paid laborers a wage as low as 40 cents a day. Additionally, the working condition was inhuman- such as 14 people living in one room **(Roberta 1998)**. Child laborers were also used in those factories. Child labor issues in Bangladeshi apparel industries also warmed up the giant apparel sellers and different humanitarian communities worldwide.

The wave of corporate scandal of business ethics did not shake America only; but did storm other parts of the world also. The scenario of the developing countries scenario is notably panicking. In one survey carried out by Transparency International (TI) in 2001 among the 91 countries, Bangladesh did atop the list of most corrupted

countries (Corruption in Bangladesh; TIB, 2002). Corruption and damage of ethical standards have been multiplied in this country in recent years. In such a tumultuous ethical state worldwide, all the business organizations are increasingly expressing their interest in developing ethical standards and corporate governance. They are not only interested in formulating instrumental approaches of ethics but also struggling to maintain a proactive approach among everyone and at all organizational levels.

Considerable number of research studies had been conducted in the field of ethics and business ethics. Researchers meticulously elucidated the theme of corporate business ethics, codes of ethics, and their instrumentality in their studies. **Velasquez (1999)** defined business ethics as a specialized moral study of right and wrong. It concentrates on moral standards as they apply particularly to business policies, institutions, and behaviors. Values, ethics, and corporate social responsibility are not mutually exclusive; rather, they are interrelated and somewhat interdependent **(Carroll 1979)**. If an organization does not nourish ethical responsibility among its peer groups, the sense of social responsibility of that organization is out of question. Both the researchers stressed on ethics-the moral judgment. But there are very few research work done on small organizations' ethical standard. Small entrepreneur organizations do not have active ethical considerations because they have fewer resources -entrepreneurs often assume they can do without a code of ethics **(Miller 2003)**.

ETHICS AND RESPONSIBILITIES OF A BUSINESS ENTERPRISE

A business code is a policy document that defines the responsibilities of the corporation towards its stakeholders and/or the conduct the corporation expects of employees (Kaptein and Wempe 2002). A large pool of companies uses code of ethics to guide their employees towards consumers, investors, society, and the natural environment. For instance, energy giant 'Exxon Mobil' has "*standards of business conduct*". Likewise, Nestle, Coca Cola, Shell, Hewlett Packard, Philips, BP, Fiat, Toshiba, UniLever, Beximco, and many more companies have business codes, stressing versatile areas namely, improved quality, and societal relationship, betterment of society, benefit to mankind, good corporate citizen, and environmentally conscientious **(Kaptein 2004)**. The large organizations have a code of ethics, but the problem is more mushrooming with the growing small organizations. They neither have any formal business code, nor do they have an informal atmosphere to follow and practice ethics. However, we have taken a very timely but brief approach to understand the status of ethics in small organizations of Bangladesh.

SEX DISCRIMINATION AT THE WORKPLACE

Sex discrimination is most commonly directed against women and is based on the fact that a person is male or female **(Ahmed *et al* 2001)**. Female employees are less privileged than their male colleagues with respect to wage and salary and promotion. Peek inside any corporate boardroom, or take a look at the senior managers of most top corporations, and it's hard to see women working at the top position **(Business week 1994)**. In Bangladesh, in any small firm you pick, you would find, irrespective of the firm's nature, that the employees are males and the seniors and bosses are all definitely male. So, the workplaces are still male dominated. Sexually charged jokes, lewd comments and innuendos, leering, touching of private body parts, gender-related insults, demands for sexual favors and many more permeates like a black cloud in workplaces across the organizations **(Laabs 1995)**. **Improper sexual conduct in the workplace-which includes lewd and suggestive comments, touching and fondling, persistent attention, and request for sexual favors has long been a problem for women, and occasionally men.** All too often, such sexual harassment has been regarded by employers as a personal matter beyond their control, or as an unavoidable part of male-female relations. In Bangladesh, women working late with their male bosses beyond office hours or women traveling with their male bosses to distant places for official purpose or business deal or the very fact that a woman's boss is a male is enough of a social harassment for her **(Ahmed *et all* 2001)**.

RACE AND COLOR DISCRIMINATION AT THE WORKPLACE

Another kind of discrimination that is more prevalent in the organizations is race and color. This basically is found when the organizations hire employees. In the United States, racial discrimination is generally directed against four groups: Blacks, Hispanics, American Indians, and Orientals (Ahmed et al 2001). However, in U.S.A., white

employees' now-a-days say that they are more cornered as the organizations are moving toward more diverse workforce. They believe that white men are slowly becoming a workforce minority and thus are worrying about their future opportunities (Business week 1994). **In Bangladesh, racial discrimination is directed against the people from the coastal areas, hill tracts and the border areas (Ahmed *et al* 2001)**. But this kind of discrimination is not so pervasive in Bangladesh. Discrimination has got its own way based on the cultures, nations and so on. Apparently, national origin discrimination may not be so widespread among many nations. But it is so powerful in some countries, irrespective of their economic conditions, that we had to dig through this issue. National origin discrimination overlaps discrimination based on race, color, and to some extent, religion. In higher corporate posts in Bangladesh, there are more Dhaka based managers or directors (unless they are family members or the company chairman or director) than those who have migrated from other districts like Rangamati, Bandarban, or Khagrachari and strive up the corporate ladder just on their own educational qualification and experience. Often, many NGOs in Bangladesh and corporations prefer to pay better salary or fringe benefits to foreigners than more eligible locals (Ahmed *et al* 2001). By far, small organizations are concerned; discrimination of such kind is not clearly evident in small organizations of Bangladesh.

In Bangladesh, the large organizations first embraced the idea of business ethics. But the idea is not enveloped in the large establishments only. Business ethics are now disseminating over the small developing organizations as well. However, the scenario pertaining with ethics is horrendous in Bangladesh, especially in the small organizations. The disgusting practices of the businessmen in Bangladesh imply that either they have totally forgotten the business ethics or they have buried the ethical aspect completely **(Bhattacharjee and Rahman 1998)**. In their article, they have revealed some facts (death of children caused by poisonous Paracetamol Syrup, adulteration in food, proliferation of quacks). Lately an article published in the *Daily Ittefaq* titled *"Amra ki khachchi?"* (What are we eating?) from June 20, 2005 to June 25, 2005 struck terror in the hearts of people to have seen the unseen and known the unknown. That article has portrayed in a factual way about what people are actually eating and drinking in fast food shops and restaurants. Dead chickens are served in almost all small restaurants and fast food shops. The bottled mineral water that people drink assuming it is fresh and germfree is accused by the daily of being filled from the public toilet water taps. Carbide is used for ripping mangoes and bananas, other chemicals including hormones for pineapples and black color is used for blackberries to make them look black so that they sell at a higher price in the markets. Other chemicals are also used to make other fruits fresh. In the cultivation of vegetables, toxins are used to kill the insecticides. Most of the food items that people eat and drink are full of chemicals and can cause cancer, liver diseases and heart diseases at one point or the other in future. Considering all these obnoxious facts, the researchers have, in this study, endeavored to explore the situation of business ethics in small organizations of Bangladesh.

METHODOLOGY

The original study used a structured questionnaire to get responses and insights about ethical consideration in the small organizations. The sample used in this study consisted of fifty organizations selected on the basis of simple random sampling procedure. **Samples were picked up from Dhaka city in three categories; Garments, fast-food stores, and clinics**. Fifty organizations responded accordingly. Authors used dichotomous questions where respondents responded either in YES or NO.

DATA ANALYSIS

When the researchers asked the respondents that whether or not there was sex discrimination in terms of wage and salary in organizations, 68.2% said that the organizations practiced wage discrimination between male and female employees. 70.7% of the employees responded that employees were sexually harassed at their workplaces. In the survey, 97% employees responded that employers do not discriminate while hiring in terms of race and color. They additionally revealed that color (fair complexion) is an issue, negligibly, in case of managerial or supervisor level hiring, but for the operational level hiring, it is not really an issue to be pondered on. In the survey, 56.8% employees responded that organizations do not discriminate by national origin. They also disclosed that in small organizations, employees are hired more on the basis of previous experience, ability to work hard, and willing to take low pay and less on the basis of national origin. This interesting finding has actually opened up the field for further research. In the survey, 75% of the respondents responded that the employers fire them unfairly. They further added that at times, they

Table 1: Percentage Of Organizations' Response On Different Factors Of Business Ethics

Items	Yes	No	No. of Respondents
Ethics	86.4	13.6	44
Race and color	2.3	97	44
Wage	68.2	31.8	44
Sexual Harassment	70.7	29.3	41
Deceptive Advertising	45.5	54.5	44
Different price for different buyers	38.6	61.4	44
Religion	79.5	20.5	44
Discrimination by national origin	43.2	56.8	44
Handicapped and older	63.4	36.6	41
Unfair termination	75	25	44
Brand duplication	0	100	39
VAT	79.5	20.5	44
Quality and safety	87.2	12.8	39

Table 2: Correlation Matrix On Different Factors Of Business Ethics

Description	Ethics in Business	RACE	WAGE	SEXHAR	DECADV	PRICE	RELIGS	DISCCMN	HANDICAP	UNJEMP	VAT	QLTYSAFE
Ethics in Business	1.000											
Race	-.378	1.000										
Wage	-.561	.212	1.000									
Sexual Harassment	.031	.344	-.248	1.000								
Deceptive Advertising	-.378	-.143	.482	.297	1.000							
Price	.258	-.098	.592	-.122	.163	1.000						
Religion	.258	-.098	.592	-.122	.161	.431	1.000					
National origin discrimination	-.297	.112	.529	.326	.561	.383	.383	1.000				
Older and handicapped	-.227	-.200	.212	-.439	.143	.098	.098	.173	1.000			
Unfair termination	-.800	-.076	.408	-.031	.378	-.086	-.086	.297	.378	1.000		
VAT	.775	-.293	-.724	.122	-.163	-.111	-.111	-.383	.033	-.602	1.000	
Quality & Safety	.036	-.421	-.339	-.209	.339	-.510	-.510	-.266	.312	-.036	.510	1.000

dismiss on very issues that are even wrong. Employees are terminated then and there if they talk against low payment. Absenteeism for sickness is another issue on which employees are easily fired. In the survey, the respondents also responded that ethics are indispensable for organizations (86.4%) [Table 1]. They revealed that small organizations do not charge different prices for different buyers (61.4%). 79.5% respondents did not agree that organizations discriminate on the basis of religion. Again respondents (54.5%) did not support our idea that small organizations use deceptive advertising. 79.5% respondents believed that organizations pay VAT accordingly. However, they agreed that small organizations do not employ and deploy handicapped and older people (63.4%).

Table 2 indicated correlation analysis and it tried to figure out the correlation of different variables with ethics. From the table, **it is evident that those who are ethical, practice less discrimination in terms of race, wage, deceptive advertising, national origin, old and handicapped, unfair termination**. Again, the table also gives some contentious

picture that ethical people are practicing unethical matters. The positive correlation gives the ironic scenario. Actually, the owners of the business said that they are ethical but when we asked about the employees, they said there are some sorts of sexual harassment in the organization in ways like touching on the pretext of checking the employees. Some other data are also controversial which gives us the understanding that respondents did not disclose the fact because of fear of losing the job . To have a better analysis, the researchers have also done a rank order statistics. They gave the owners of the organizations some factors associated with day-to-day business operations and asked them to order them from 1 to 10 on an organizational priority basis. The most prioritized factor would be given the number 1 and gradually, the least prioritized factor would get the number 10. As a result, the higher the number, the lower the rank and the lower the number, the higher the rank. Finally, the researchers came up with very interesting findings, which actually catch the tendencies of respondents to give wrong data.

Table 3: Rank Of The Factors On The Basis Of Organizational Priority

Description	Mean	Std. Deviation	Variance
Quality	2.74	1.50	2.248
Ethics	2.87	1.59	2.536
Profit	2.88	2.19	4.790
Safe Products	4.21	1.88	3.536
Customer Service	4.51	1.86	3.467
Satisfaction	5.51	2.00	3.993
Business Growth	6.13	1.42	2.009
Employee Safety & Motivation	8.38	1.31	1.717
Cost Reduction	8.69	1.70	2.903
Environment Protection Valid N (listwise)	8.92	1.44	2.073

From the table 3, it is evident that the organizations ranked ethics next to quality. **Profit motto, safe products, service, consumer satisfaction, business growth, employee safety & motivation, cost reduction, and environment protection are ranked gradually. So, we can see that they are giving business ethics a better ranking. This also extends our understanding that in the future, all organizations, irrespective of size, will adopt ethical policies in one way or the other.**

CONCLUSION AND MANAGERIAL IMPLICATIONS

The scenario is worst in the garments sector, where huge number of females, especially teenage girls work. They further responded that the harassment is not in the sense of extreme sexuality. In some factories, the checker is a male and he touches the female workers, which is absolutely disgraceful and obnoxious for them. They also revealed that, they are fired if anyone protests against the supervisor who is asking for a sexual favor. Organizations, especially the small ones, have no derth of employees due to the socio-economic condition of people. People are in need of work. The small organizations fire employees, too often, on meager grounds. Of course, the alternative is not necessarily a lifetime guarantee of employment but an assurance that they will be treated fairly. It is true that the larger organizations and multinationals are practicing business ethics proactively. This is because they may have realized that being ethical in business helps them develop better customer relationship and in a way, better citizens in the larger society. The small organizations should also have an ethical mindset at their workplace (Table 3). This represents that proper communication of business ethics in the entire organization, proper training for handling ethical dilemmas, and executive supporting would expedite the development of ethical climate in the small organizations as well. And all the organizations will consider business ethics not only instrumentally to get rid of legal pressures, but also inherently in their policies and decisions. Organizations' structures are getting more complex; companies are shifting from competition obsession to customer obsession. Consequently, there will be a clear strategic shift in ethical consideration across the business community .

LIMITATIONS OF THE STUDY AND SUGGESTIONS FOR FUTURE RESEARCH

Although challenge of ethical behavior is especially difficult because standards for what constitutes ethical behavior lie in a "*gray zone*", where clear-cut right versus wrong answers may not always exist. It can be said that the authors are not the futurists. No one can say what will be the exact future of business ethics in small organizations. But it is assumed from the findings that there would be a favorable trend in ethical consideration in the business community across all organizations, regardless of the size and nature of those. However, it is suggested that future research in this area must be celebrated because this proves to be a significant and clearly, an important field for continued research.

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