Exploring the Implementation of Codes of Ethics in the Iranian ICT Sector: A Grounded Theory Approach

Mohammad Reza Sadeghi[1]* | **Mohammad Hosein Soleimani[2]** | **Saeed Akhlaghpour[3]** | **Hadi Aref[4]**

Article Type:
Research Article

Mohammad Reza Sadeghi
Corresponding Author, Faculty of Management, University of Tehran, Tehran, Iran.
E-mail: rsadeqi@gmail.com

Mohammad Hosein Soleimani Sarvestani
Faculty of Management and Accounting, Farabi College, University of Tehran, Tehran, Iran.
E-mail: m.h.soleimani@ut.ac.ir

Saeed Akhlaghpour
Faculty of Economics, Management and Social Sciences, Shiraz University, Shiraz, Iran.
E-mail: s.akhlaghpoor@gmail.com

Hadi Aref
Human Resource Management, Faculty of Management, University of Tehran, Tehran, Iran.
E-mail: hadiaref@ut.ac.ir

ABSTRACT

Without effective mechanisms for implementation, a code of ethics would not impact employees' behavior. This study aims to inductively investigate implementing a code of ethics to improve the current understanding of this subject and make implementing a code of ethics in organizations more effective. To this end, the Grounded Theory (GT) approach is used. The research sample comprises managers and employees from 12 ICT companies in the Tehran Stock Exchange. Data were collected by conducting interviews and using the theoretical sampling method. On this basis, 23 HR managers/experts were interviewed. The collected data were analyzed using the approach proposed by Strauss and Corbin (1998). The findings indicate that organizations are driven to implement a code of ethics due to two main reasons: external pressure and internal needs. In implementing a code of ethics, they face challenges such as low top management support, improper financial situation, and unsupportive employee perceptions and attitudes. To implement a code of ethics, surveyed organizations take initiatives such as code of ethics definition and redefinition, communication, code of ethics training, punishing violations, and awarding obligations and social methods. Such initiatives can improve an organization's ethical climate and create a distinguished identity, whereas they can yield undesired consequences if proven unsuccessful.

KEYWORDS

Code of Ethics, Grounded Theory Approach, ICT Companies, Implementation of Codes of Ethics.

Spring & Summer (2024) 1(1): 157-178

Received 19 January 2024
Received in Revised from 18 February 2024
Accepted 25 February 2024
Available Online 27 March 2024

Cite this article: Sadeghi, M. R., Soleimani, M. H., Akhlaghpour, S., & Aref, H. (2024). Exploring the Implementation of Codes of Ethics in the Iranian ICT Sector: A Grounded Theory Approach. *Journal of Knowledge Economy Studies (JKES)*, 1(1), 157-178.
DOI: http//doi.org/10.22034/kes.2024.2045639.1028

Publisher: Hazrat-e Masoumeh University.
Online ISSN: 3060-7329

Introduction

Codes of ethics are essential organizational instruments that impact employees' ethical behaviors (Wood et al., 2004). Companies have been concerned about the ethical behavior of their employees for more than 100 years (Loughran et al., 2022). Potentially, codes of ethics can have multiple functions. Zolingen and Honders (2010) identified eight distinct functions of codes of ethics within the literature. Five of these functions are internal: the orientation function (raising awareness of workplace norms and values), the explanatory function (clarifying employee responsibilities), the steering function (defining expectations to guide employee actions), the corrective function (enabling mutual accountability regarding compliance with the code), and the enthusiasm function (fostering commitment and loyalty to the organization). The remaining three functions are external: the distinguishing function (enhancing organizational recognition and image), the legitimizing function (building public trust in the organization), and the external corrective function (allowing external parties, such as citizens, to address compliance with the code).

Over the past decade, implementing codes of ethics in Iran has become increasingly crucial due to significant socio-economic and cultural changes. The rapid development of the ICT industry and the evolving regulatory landscape have heightened the need for robust ethical frameworks to guide organizational behavior. In Iran, the unique cultural and religious context necessitates that codes of ethics be comprehensive and culturally sensitive to be effective. This period has seen a growing recognition of the importance of ethical conduct in fostering trust and integrity within organizations, particularly in sectors like healthcare and technology, where ethical lapses can have profound consequences (Sharifikia et al., 2024). The emphasis on ethical guidelines has been driven by both internal needs, such as improving organizational performance and employee morale, and external pressures, including regulatory requirements and public expectations. As a result, Iranian organizations have increasingly adopted and refined their codes of ethics to address these challenges, ensuring they are well-equipped to navigate the complexities of modern business practices while maintaining cultural relevance (Simbar et al., 2023).

Considering the many functions of codes of ethics, the increase in using them in organizations is comprehensible. According to a KPMG Report, among Fortune 200 Top Ranking companies, 86% have codes of ethics (KPMG, 2008). Based on official reports, over 60% of organizations considered top companies by the Iranian Industrial Management Organization have a code of ethics (Hedayati, 2011). Companies surveyed in this study have formulated a code of ethics to foster their ethical climate and their employees' ethical decision-making.

Despite keen interest in using a code of ethics in Iranian organizations, administrative corruption is too high. Iran ranked 136th out of 175 countries in the 2014 Administrative Corruption Report by Transparency International Organization (Transparency International, 2014).

Many ethics scholars have mentioned that although a code of ethics is necessary for today's organizations, which confront many complicated ethical problems, the mere formulation of a code of ethics without implementing it would not help to improve ethics in organizations (Nijhof et al., 2003; O'Dwyer & Madden, 2006; Webley & Werner, 2008). Some authors have even refused a positive relationship between a code of ethics and employee ethical behaviors (Farrell et al., 2002). The code of ethics has become a window-dressing method, showing managers that they are committed to ethical values and social capital development (Mostafazadeh & Sadeghi, 2014).

Hence, to realize the primary function of the code of ethics, which is influencing employees' behavior, it is necessary to implement it. Professional ethical standards would be meaningless if a code is prepared regardless of whether it is followed or not, (Svara, 2007). In the case of not transferring ethical values to employees and lacking mechanisms to foster and implement them, the code of ethics is ineffective document and would not affect employees' behavior. Many companies, such as Enron, introduced as unethical organizations in media had a code of ethics (Webley & Werner, 2008).

Notably, implementing a code of ethics is too complicated (Frostenson et al., 2012). Hence, to understand the process of implementing a code of ethics in a country where only a few studies are conducted in this regard, it is necessary to explore this issue inductively. To achieve this goal, we utilize the Grounded Theory approach. After a short review of the literature on implementing a code of ethics and research methodology, the results of this research are provided in four sectors by using Strauss and Corbin's paradigm (1998) as a heuristic tool:

- What factors drive organizations to look for a code of ethics implementation?
- Which challenges do organizations face in implementing a code of ethics?
- What initiatives are taken by organizations to implement a code of ethics?
- What are the consequences of such initiatives?

Literature review

Implementing code of ethics means internalizing current values among employees and making them part of the work culture, procedures, and activities (Nijhof et al., 2003). Studies conducted on the code of ethics can be divided broadly into descriptive and prescriptive groups. However, such categorization is more of an ideal type since most studies have both prescriptive and descriptive contents. In descriptive studies, organizations' code of ethics implementation is studied, described, and analyzed. In their research, Jose and Thibodeaux (1999) examined the perceptions of 86 marketing and HR managers from US firms operating outside the country on implementing the code of ethics. They concluded that managers believe in the positive impact of ethical values on profitability. For implementing a code of ethics, they prefer implicit techniques such as leadership, organizational culture, and top management support over explicit ones such as ethics committees, ethics officers, and ethics newsletters.

By studying 812 US employees, Adam and Rachman-Moore (2004) analyzed different ways of implementing a code of ethics and concluded that implicit methods, such as managers as ethical models and social ethics-supporting norms, create more ethical commitment among employees than explicit ones, like ethics official training courses.

Wood et al. (2004) surveyed the rate of using different tools to implement a code of ethics among organizations in Sweden, Australia, and Canada. An interesting finding of their study was that the rate of using such tools depends on the culture of the relevant country. In Sweden, for instance, where femininity culture dominates, lower official rules and regulations are used to implement a code of ethics, while in the same country, there are highly supportive initiatives for employees on issues related to the code of ethics.

O'Dwyer and Madden (2006) emphasized the necessity of implementing a code of ethics in Irish companies and concluded in their study that despite the increased use of codes of ethics in Irish organizations, they are not using explicit techniques well to transfer ethical values; therefore, they are not doing well in ethics implementation.

Svensson and Wood (2009) studied Swedish governmental organizations' use and implementation of a code of ethics. They concluded that these organizations do not use a code of ethics to solve ethical problems, which is a severe shortcoming in implementing a code of ethics. Another problem that hurts proper ethics implementation is the lack of employee contribution to the process of devising and implementing a code of ethics.

In their study on Sony Ericson, Zakaria, Garanca, and Sobeih (2012) investigated the cultural and legal challenges of implementing a code of ethics in Sony's supply chain. They concluded that behavioral codes are perceived differently in varied cultural and legal contexts. Hence, one should pay special attention to cultural and legal issues when devising and implementing a code of ethics.

Recommendations and guidelines are provided to implement a code of ethics in prescriptive studies. Some of these guidelines are the result of empirical and descriptive studies. For instance, Rezaee, Elmore, and Szendi (2001) surveyed 292 managers of US higher education centers and announced that adequate initiatives are not taken to implement a code of ethics in most centers. To improve the ethical environment and codes in such organizations, they recommended three actions:

- More emphasis on preventing financial, scientific, and academic cheating.
- More employee contribution to devising and implementing a code of ethics.
- Establishing a proper process for implementing a code of ethics.

In other research, the rate of prescriptive content is high. For instance, Stevens (2008) reviewed published studies on organizational code of ethics and concluded with five recommendations for implementing the code of ethics successfully:

- Make a code of ethics in a participative process.
- Discuss with employees the issues raised about the codes repeatedly.
- Use a code of ethics to resolve ethical problems.
- Inform all organizational members about ethical decisions and explain the logic of using the code of ethics in decision-making.
- Award rewards to those employees who act by the code of ethics.

By studying code of ethics implementation in universities, Remišová and Lašáková (2012) suggest that universities take the following steps to formulate and implement a code of ethics, especially in academic workplaces:

- Clarifying the aim planned to be met using a code of ethics.
- Analyzing organizational ethical environment.
- Determining a proper approach to formulating a code of ethics.
- Determining the method for implementing a code of ethics.
- Determining the required control mechanisms to guarantee the implementation of the code of ethics.

Webley and Werber (2008) believe that to implement a code of ethics, organizations should undertake two significant actions that each include several components:

1) Developing a well-designed business ethics policy that consists of five elements: a) agreeing on core ethical values, b) creating a stakeholder-based code, c) providing guidance for employees, d) establishing provisions for obtaining advice and speaking up, and e) raising awareness and offering training.

2) Promoting an ethical culture that consists of a) management behavior and communication and b) incorporating ethical considerations into corporate strategy.

In a country where we know little about the code of ethics implementation, we should initially conduct a study to explore, describe, and understand the current status of the code of ethics implementation.

Recent studies have continued to explore the complexities of implementing codes of ethics in various organizational contexts. For instance, Babri, Davidson, and Helin (2019) reviewed 100 empirical papers on corporate codes of ethics and found that while the content of these codes is predominantly self-defensive, they often encounter tensions when implemented across different national and organizational boundaries. This highlights the importance of considering cultural and contextual factors in the development and implementation of ethical guidelines. Similarly, Lartey (2021) emphasized the differences between integrity-based and compliance-based ethics programs, suggesting that a combination of both approaches might be necessary to promote ethical behavior in organizations effectively.

In the construction industry, a paradigm shift has been observed in implementing ethics codes. Ho and Oladinrin (2019) noted that ethics training programs significantly influence employees' ethical behavior, underscoring the need for continuous education and reinforcement of ethical standards. This aligns with the findings of Komić et al. (2015), who reported that adopting a code of ethics improves the integrity of financial reporting by reducing restatements, thereby enhancing overall organizational transparency and accountability.

Moreover, the role of research integrity and ethics in professional codes has been increasingly recognized. A study by Doung et al. (2020) examined the importance of ethical practices in business organizations and proposed mechanisms for their effective implementation. This includes establishing clear ethical guidelines, providing regular training, and fostering an organizational culture that supports ethical decision-making. These recent insights contribute to a deeper understanding of the multifaceted nature of ethics implementation and highlight the ongoing need for adaptive and context-sensitive approaches in promoting ethical behavior within organizations.

Methodolothy

The method used in this paper is grounded theory (GT). In this methodology, the author begins with general observations and, through an ongoing analytical process, creates conceptual categories that explain the topic under study (Marvasti, 2004). GT involves the progressive identification and integration of categories of meaning from data. GT provides us with guidelines on identifying categories, making links between categories, and establishing relationships between them (Wilig, 2008).

We employed a qualitative research design due to the strength of in-depth qualitative data in providing new insights into emerging research topics (Leidner et al., 2018; Yin, 2017; Sadeghi et al., 2013a). Unstructured and semi-structured interviews were used to collect data. This method is chosen after considering the purpose of the research and its methodology (Danaeefard et al., 2015; Danaeefard et al., 2014). As the Grounded method is inductive, open questions on the general subject of the study are more suitable than closed questions. In the case of closed and detailed questions, the way toward different possibilities of exploring the phenomena is closed, and the inductive nature of the research is undermined.

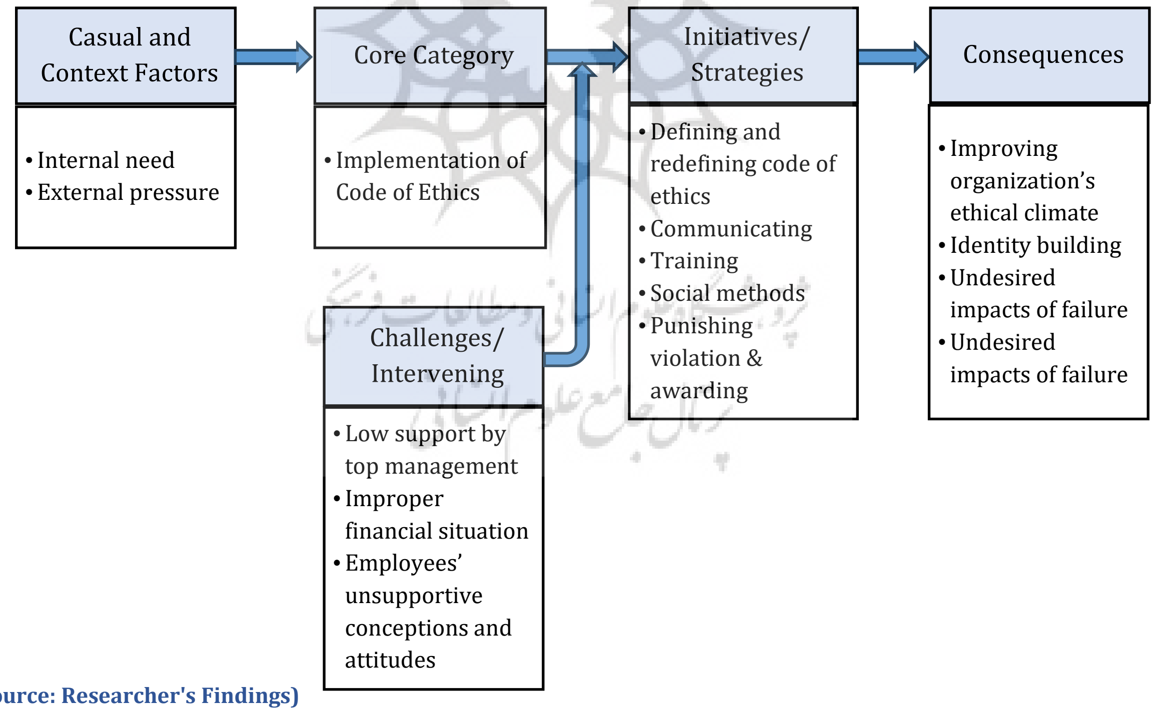
A theoretical sampling method determines the number and type of samples. In this approach, sample size is not predetermined; samples are selected, and data is collected based on the emerging theory (Strauss, 1987). Sampling and data collection were continued to achieve a saturation point. Categories arrive at saturation point when no new information emerges during the coding process (Strauss & Corbin, 1998). On this basis, 23 HR managers/experts in 12 companies of the Tehran Stock Exchange were interviewed. These companies operate in the ICT industry. The reason for selecting HR employees was that in these companies, HR departments were more involved in implementing the code of ethics, and theoretical sampling led authors toward these samples. To ensure the proper transfer of concepts from the interviewers' minds to the researcher, the authors reformed and revised extracted concepts and meanings from interviews in an interactive process. Data collection from different companies made it possible to realize one critical aspect of GT: comparative analysis (Locke, 2001). The following results were achieved using the paradigm of Strauss and Corbin (1998) as a heuristic tool.

The validity and reliability of this article, which employs grounded theory (GT) methodology, are ensured through several rigorous processes. Using unstructured and semi-structured interviews allows for in-depth qualitative data collection, providing rich insights into the research topic. Theoretical sampling, where the sample size is not predetermined but based on emerging theory, ensures that data collection continues until saturation is reached, enhancing the reliability of the findings. This approach, as outlined by Strauss and Corbin (1998), ensures that categories are well-developed and no new information emerges during the coding process. Additionally, the interactive process of reforming and revising extracted concepts from interviews helps maintain the accuracy and consistency of data interpretation. Comparative analysis across different companies further strengthens the validity by allowing for the identification of patterns and relationships within the data. These methodological rigor and systematic procedures contribute to the credibility and dependability of the research findings.

Findings

Data was analyzed using the principles of GT. First, open coding is used to identify words and ideas appearing in each interview transcript (Kountouridou & Domic, 2022). Second, during the selective coding process, the data was constantly re-evaluated, allowing the researchers to integrate the codes and categories into themes. At a subsequent stage, the theoretical codes are used to explain how the substantive codes relate to the later form of the theory (Glaser & Strauss, 1967).

Fig. 1.
Axial Coding



(Source: Researcher's Findings)

As shown in Figure 1, in this study, we did not distinguish between causal and contextual factors because such a division seems artificial and leads to unnecessary complexity of this model. In the rest of the article, the components of Figure 1 are discussed and presented along with the research questions.

What factors drive organizations to look for a code of ethics implementation?

Organizations implement ethics for different reasons. According to the present study's findings, ethics are implemented for two main reasons: internal need and external pressure.

1. Internal need: Some organizations implement ethics due to internal problems. After investigating their problems, such organizations conclude they can resolve them by implementing specific values. For instance, one surveyed organization had put "knowledge sharing" in its code of ethics and attempted to implement it since an essential problem in this organization was knowledge hiding and not sharing knowledge. Its HR manager asserts:

> "Our organization is individualistic, and there is no spirit of teamwork. Hence, there is too much knowledge hiding in our organization, and people do not even accept working as a team. When we ask them to share their knowledge, they object and say, 'Let us do our job.' They never make it possible to work as a team and to share knowledge. This culture of isolation hinders our progress and innovation. Employees focus solely on their tasks without considering the bigger picture or how their work impacts others. The lack of collaboration leads to repeated mistakes and missed opportunities for improvement."

Therefore, internal problems and the conceived capability of values to resolve them drive some organizations to implement such values. In such organizations, ethics implementation originates from the organization's needs; therefore, it is sought more rigorously, and managers usually show high commitment to ethics implementation.

2. External pressure: Sometimes, ethics implementation does not emanate from internal pressure; instead, factors aside from organizational problems drive an organization to implement ethics. For instance, some surveyed organizations formulated a code of ethics to acquire scores in excellence awards, or in some subsidiary organizations, the headquarters had forced them to implement a code of ethics. As a result of this coercive approach, these companies embarked on ethical implementation ceremonially. One of the interviewees contends:

> "Suddenly, the general manager of the holding company ordered all subsidiary firms to implement ethics in their organizations. They formulated the code of ethics and gave it to us, telling us that one of the tasks of HR managers in subsidiary organizations is implementing this code of ethics. In fact, implementing the code of ethics of the holding company was imposed on us, and as a subsidiary, we had to take measures in this regard. We were given strict deadlines to ensure that all employees were trained on the new code and that compliance was monitored rigorously. This sudden directive caused a stir among the staff, who were already resistant to change. The lack of initial involvement and consultation with our subsidiary teams resulted in skepticism and reluctance to embrace the new ethics code."

Ethical implementation is compulsory in such organizations, and they have no internal motivation. They have to accept external demands for ethics implementation to achieve their goals. When external pressure is removed, their motivation to implement ethics is usually decreased, and consequently, ethics institutionalization does not usually happen in these organizations.

Which challenges do organizations face in implementing a code of ethics?

Implementing codes of ethics is not an easy task. Due to the complex nature of ethics implementation, surveyed organizations face many serious challenges in implementing codes of ethics:

1. Low support by top management: Like any other cases of major organizational change, ethics implementation needs management support. The HR department or any other department that attempts to implement ethics is successful only when it can initially achieve top management support. One of the biggest challenges of surveyed organizations was the low commitment of top managers to implementing ethics. While many top executives pay lip service to the importance of ethics, they often prioritize other initiatives when it comes to allocating resources, leaving ethics implementation as a low priority.

Additionally, in many organizations, due to the process of managers and different models of strategic HR planning (Seyed Javadein et al., 2013; Molavi et al., 2013), top managers are not highly committed to respecting ethical values, and one cannot see such values in their behaviors, which can discourage employees and result in not taking ethical values seriously because of the constant contradictory messages received from top managers. An HR deputy in a surveyed company asserts:

> "Some of our top managers have appeared as big supporters of ethics in their speeches, while the same ethical values are violated in their daily interactions. For instance, our general manager is too aggressive and treats his employees authoritatively. Sometimes, his voice echos throughout the organization, while mutual respect is an important principle in our code of ethics. This blatant hypocrisy has not gone unnoticed by the employees, leading to widespread frustration and cynicism. Many feel disillusioned and question the sincerity of the organization's commitment to ethical behavior. The inconsistency between what is preached and what is practiced undermines trust and morale. Employees often feel demoralized and powerless, unable to voice their concerns without fear of retribution."

2. Improper financial situation: Implementing the code of ethics is challenging and requires broad activities and financial resources. When the organization's profitability is low, implementing a code of ethics will face problems, and organizational decision-makers will allot resources to the operations that directly impact the company's profitability. Under the circumstances in which the organization is facing a financial crisis, this challenge gets more intensive (Mohammadi et al., 2019), and initiatives to implement ethics are seen as a candidate victim for cost reductions.

> "Since we are in financial difficulties, such issues have been marginalized. Although our general manager has a positive attitude toward these issues, he cannot invest in them due to financial concerns. We would take more initiative to implement a code of ethics if we had an adequate budget. The inconsistency between stated ethical commitments and actual practices undermines trust, morale, and

> productivity, exacerbating existing organizational challenges. Without addressing these financial and ethical issues, improving the organizational culture remains a significant challenge."

3. Employees' unsupportive conceptions and attitudes: A subjective image dominating an organization's code of ethics can either facilitate or impede its implementation. In some surveyed organizations, a code of ethics is seen as a symbolic document whose primary function is to promote the organization's image for external stakeholders. Naturally, the HR department faces a serious challenge when such a view about a code of ethics dominates among managers and employees.

Another attitude that is an essential challenge in ethics implementation in organizations is the short-term vision of its managers. Implementing codes of ethics and the emergence of its results is not possible in the short term, and such an attitude is seen as a radical barrier to ethics implementation:

> "One of our main difficulties in implementing a code of ethics was that everyone asked what the impact of such an initiative would be on our loss and benefit. In our organization, in fact, managers were looking for the immediate impact of ethics implementation on profitability, and did not welcome the idea that ethics can influence profitability indirectly in the future."

Employees' attitudes toward the organization' human aspect are also essential (Safari et al., 2013). In an organization where the core of organizational activities is seen as essential, and other staff functions like HR are marginal, ethics implementation will also face problems. In such organizations, it is believed that the task of staff units like HR is to pave the way for performing main activities more efficiently. Hence, developmental activities are not seen as serious and implementing code of ethics is limited to governmental laws and regulations. In this regard, an HR manager asserts:

> "In our organization, engineering culture dominates; that is, the human aspect of the organization is not remarkably concerned, and managers do not cooperate with us since they are more focused on technical and the 'hard' aspects of the business."

What initiatives are taken by organizations to implement a code of ethics?

1. Defining and redefining code of ethics: It is too common for organizations to revisit and revise their content or development process when implementing a code of ethics. Some of these reforms include lowering the number of ethical values and principles and simplifying the language. Some principles and values in the code of ethics may not be related to employees' tasks, making their implementation impractical. An interviewee asserts:

> "An important value in our code of ethics is respecting the customer. However, some white-collar staff questioned how they could practice customer orientation when they have no direct relationship with customers. This feedback prompted us to reassess and revise the content of the code of ethics, as well as its operational definitions. We recognized that customer orientation is a holistic approach that extends beyond direct interactions. It encompasses creating policies, processes,

and services that ultimately benefit the customer, even if the impact is indirect."

Therefore, organizations may have to revise values and principles in the code of ethics to implement them.

Sometimes, formulating a code of ethics may create problems in implementing it, making it necessary to revise the formulation process. In some surveyed organizations, an up-down and non-contributive process in formulating a code of ethics was employees' main reason for not utilizing them. One interviewee contends:

> "The implementation of some of these values initially faced resistance. For instance, some operational employees expressed disagreement with the health and safety values imposed on them. They felt that an administrative department should not make decisions about their specialized work without fully understanding its intricacies. To address these concerns, we recognized the importance of involving operational employees in the decision-making process. By incorporating their insights and expertise, we aimed to bridge the gap between administrative directives and on-the-ground realities. This collaborative approach enhances the relevance and effectiveness of our health and safety measures and fosters a sense of ownership and acceptance among employees."

2. Communicating: Familiarity with the codes of ethics in different organizations has various levels. Some employees are not even aware of the existence of a code of ethics in their organizations. Some other employees are aware of it, but do not know about its contents. Others are familiar with the outlines of the code of ethics but do not know their definitions and meanings correctly. Likewise, some employees are familiar with the contents and meanings of values and principles in the code of ethics but do not know how to employ them in their job activities.

One of the initiatives of the studied organizations for implementing the codes of ethics was to communicate them through different media. Employees' familiarity with codes is a function of the depth and scope of the used media. An administrative manager asserts:

> "If you ask anyone now, you'll find that they are well-versed in the ethical values outlined in our code of ethics. This is because we have strategically displayed our values throughout the organization—in corridors, restaurants, glass partitions, rooms, and other prominent places. We also reinforce these values in meetings and presentations, ensuring they are always present in our daily operations. As a result, almost everyone has memorized them."

An HR manager says:

> "We have uploaded our organization's code of ethics on our website. However, we found that most employees have neither read nor recalled its contents. Additionally, we have not yet utilized other available media to disseminate this important information. To address this, we recognize the need for a more comprehensive and engaging approach to ensure that all employees are aware of and understand our code of ethics. This includes leveraging various communication channels such as email newsletters, internal social media platforms, and interactive training sessions."

3. Code of ethics training: In addition to the mentioned activities and due to the importance of training plans in organizations (Mostafazadeh et al., 2016), some studied organizations used official ethics training courses to improve their managers and employees' awareness of ethical values and principles. In some studied organizations, such training is provided at the outset of entering the organization through socialization processes, while in some of them, periodical trainings are held for employees. Basically, one of the indicators of organizational commitment to ethics implementation is the amount of resources dedicated to ethics training in official courses. Hence, in organizations where internal needs have driven the organization to ethics implementation, more detailed training courses are organized for employees. An interviewed manager emphasizes:

> "Recently, we identified a significant issue: our employees were consistently demonstrating ineffective customer service skills. To address this, we required all employees to attend a comprehensive training course and taught them how to interact with customers warmly and professionally. This course covered essential customer service principles, including active listening, empathy, and effective communication. Employees learned how to create positive customer experiences by addressing customers' concerns promptly and courteously. The feedback of this training was overwhelmingly positive, with employees feeling more confident and equipped to handle customer interactions."

4. Social methods: By social methods, we mean a set of initiatives based on interpersonal relationships that are considered voluntary and unofficial. Pressure from peer groups, unofficial relations, and, more importantly, considering top management as a role model are, among other things, the methods used by the surveyed organization at a very low level. Interviewees indicate that such kinds of unofficial methods are more effective than official and compulsory ones and are more admired by employees:

> "In our company, compulsory techniques have proven ineffective, often leading to negative reactions from employees. As a result, we have shifted our focus towards implementing social and informal methods, which have yielded much better results. By fostering a more relaxed and inclusive environment, we encourage voluntary participation and genuine engagement among our employees."

5. Punishing violation and awarding compliance: Another initiative observed in the studied organizations for implementing codes of ethics was to raise the salary of employees adhering to ethical values and decrease the salary of those who do not. Ethical values and principles can also be incorporated into performance appraisal criteria and organizational justice frameworks (Sadeghi et al., 2013b). Additionally, ethics-related criteria are used in selecting distinguished employees, which is considered as an award. Another initiative conducted limitedly is to admonish those employees who have not respected ethical values well. More intensive punishments include firing the violator, even though it is rarely conducted. In most of the studied organizations, efforts to punish violations and reward compliance remain limited.

> "One of our weaknesses in implementing a code of ethics is that it is not performed seriously. Those who breach the code of ethics are not much different from those

> who respect it. Consequently, employees lose their motivation. However, in my previous organization, outstanding awards were given to those who acted based on the code of ethics, and at the same time, the violators were treated seriously; some employees were even fired for breaching the code."

What are the consequences of such initiatives?

1. Improving organization's ethical climate: As expected, the most important outcome of implementing a code of ethics is the improved ethical climate of the organization. However, only a minority of the studied organizations reported achieving such results. Many surveyed organizations continue to encounter significant challenges in implementing their codes of ethics and their initiatives often fail to yield the desired results.

In organizations that have successfully implemented a code of ethics, the improvement in the organization's ethical climate can be observed. In such organizations, ethical violations are mitigated, and employees' behavior is integrated. It means that all employees have common conceptions of ethical values and principles and express similar behaviors in similar situations due to such common understanding. Likewise, the problems the organization had addressed in implementing a code of ethics would be resolved. At best, ethical values become a part of organizational life, and employees unconsciously behave based on ethical values.

2. Identity building: If organizational efforts to implement a code of ethics are successful, one of their fruits is achieving a distinguished identity that distinguishes the organization and its employees from other organizations. This is an interesting finding since it indicates that organizations can impact their employees' personalities and demeanor even outside the organization. One interviewee asserts:

> "A taxi driver shared with us that your employees are truly distinguished, and there is a noticeable difference between them and others. One can observe genuine humility in their behavior. For instance, they choose to sit in the front seat and converse with us, unlike others who often behave differently. This behavior reflects your organization's strong ethical culture and values."

As this evidence indicates, organizational members are recognized and distinguished by their institutionalized values from others. The organizational image of customers and other external stakeholders can be improved in this manner.

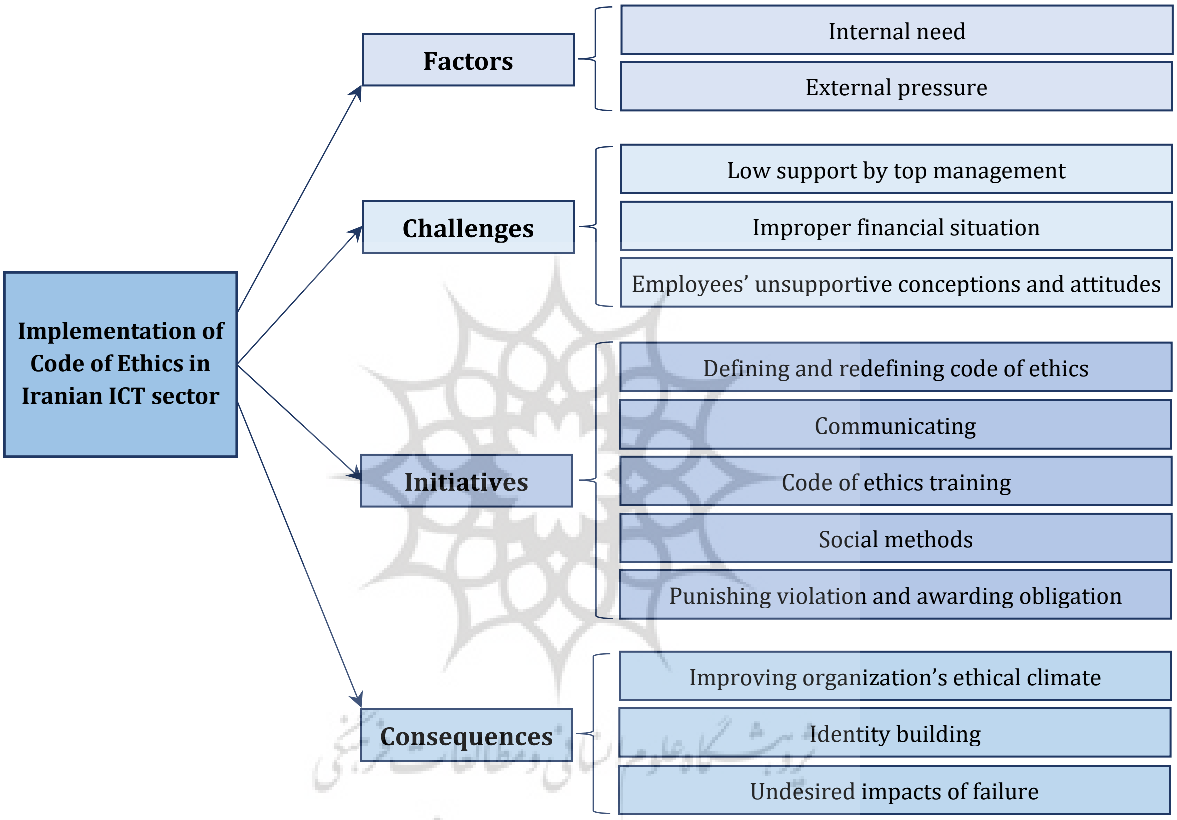
3. Undesired impacts of failure: The data also revealed that efforts to implement ethical values can sometimes result in negative outcomes. One of these outcomes is the loss of financial resources in the case of project failure. Implementing a code of ethics is costly and huge, and financial resources would be wasted if it fails.

As mentioned before, the employees' conceptions and attitudes toward the code of ethics are essential to implement it. If a company fails in the implementation of a code of ethics, a vicious cycle is created in which the negative attitude toward ethics implementation further impedes implementation efforts:

> "Our past experiences with implementing codes of ethics have led to a pervasive sense of pessimism about such initiatives. In the past, we invested significant

amounts of money without seeing any tangible results. This negative experience has become a significant barrier to implementing codes of ethics effectively. However, learning from these experiences can guide us in creating a more effective ethics program. By analyzing our mistakes, we can identify key areas for improvement and develop strategies that ensure better outcomes. This might include establishing clear goals, enhancing communication and training, and fostering a culture of accountability and transparency."

Fig. 2.
View of code of ethics Tree



(Source: Researcher's Findings)

Discussion and Conclusion

The present paper explores the implementation of the code of ethics in 12 ICT companies through GT. On this basis, it was clarified that organizations implement codes of ethics for two significant reasons: internal need and external pressure. Such organizations face many challenges, including low top management support, improper financial situations, and employees' unsupportive conceptions and attitudes. To implement a code of ethics, surveyed organizations take initiatives such as defining and redefining the code of ethics, communicating, training code of ethics, punishing violations, and awarding obligations and social methods. Also, the outcomes of implementing the code of ethics were identified in these 12 companies.

By improving the understanding of this phenomenon, one can implement codes of ethics more effectively. The findings of this paper are comparable with previous research and theories in the field. On this basis, the role of external pressure in driving organizations to implement codes of ethics is consistent with Stohl, Stohl, and Popova (2009), who emphasized the marketing and legitimizing function of a code of ethics, as well as with the business ethics legitimacy theory which focuses on the legitimizing role of organizational ethical initiatives (Dominguez et al., 2009).

Likewise, the effects of internal needs and the capability of a code of ethics to resolve operational difficulties are consistent with the instrumental theory of business ethics (Dominguez et al., 2009), which emphasizes the impact of business ethics on organizational performance and profitability.

Other findings of this paper have also been addressed in the literature. Significant among these is the critical role of top management support (Rezaee et al., 2001), the influence of an organization's financial status on developmental activities (Cohen et al., 1992), and attitudes toward code of ethics (Schwartz, 2001). Other significant elements are the necessity of employee participation (Wood & Rimmer, 2009; Svensson & Wood, 2009), clearly defining expected behaviors (Trevino & Brown, 2004; Lere & Gaumnitz, 2007), and effectively communicating principles and values to stakeholders (Kaptein & Dalen, 2000; Chonko et al., 2003). Social methods and norms (Adam & Rachman-Moore, 2004; Zakaria et al., 2012), the impact of code of ethics on organizational ethical climate (Somers, 2001; McKinney et al., 2010) and their role in identity building and distinction (Zolingen & Honders, 2010) are also highlighted. The study emphasizes that implementing a code of ethics is complicated and challenging, influenced by numerous factors. This paper attempted to provide a better understanding of this phenomenon and serves as a guide to implementing codes of ethics.

Several practical measures can be taken to address the ethical challenges in implementing a code of ethics in ICT companies. First, enhancing top management support is crucial; this can be achieved through regular communication, involvement in ethics training, and leading by example. Improving financial stability is also essential, as financial constraints can hinder ethical practices; this involves better financial planning and integrating ethical considerations into financial decisions. Fostering positive employee attitudes towards the code of ethics is important and can be facilitated through workshops, feedback sessions, and creating a culture of openness and trust. Clearly defining and effectively communicating the code of ethics to all stakeholders, using various channels such as meetings, emails, and internal portals is necessary. Regular training and education on ethical standards should be implemented to keep employees informed and address emerging issues. Enforcing and rewarding ethical behavior through monitoring compliance, audits, and recognition programs can reinforce positive actions. Social methods and norms, such as peer influence and accountability, can promote ethical behavior. Finally, adapting to external pressures by staying responsive to regulatory requirements and market expectations and regularly updating the code of ethics ensures its relevance and effectiveness. By implementing these measures, ICT companies can create a more robust and effective ethical framework.

Future Research Direction and Limitations

Based on the insights from the study's findings, limitations, and methodological approach, here are some well-aligned suggestions for future research:

- In contrast to the hypothetic-deductive approach in which existing theories and hypotheses are tested, in GT, theories and hypotheses are generated. In other words, we focused on the context of discovery in this research. Hence, in future studies, researchers can test the findings of this study empirically. Conducting similar studies in different organizations in different sectors and industries can also improve current knowledge on implementing a code of ethics and can pave the way for developing a formal theory.

- Another recommendation is to study the effectiveness of various code implementation methods so that organizations can implement a code of ethics more effectively and rigorously. Studying more about the leading attitudes or obstacles to implementing a code of ethics and the methods of creating a positive attitude in managers and employees are also areas that need more research. The present paper indicates that attempts to implement a code of ethics may have negative outcomes for the organization. Future studies can investigate possible negative outcomes, their causes, and how to prevent them.

- Empirical Testing of Generated Hypotheses: Since this study used GT to generate new insights, future research could adopt a hypothetic-deductive approach to empirically test these findings. This could involve examining how the proposed drivers, challenges, and outcomes of implementing a code of ethics hold in various organizational contexts and through quantitative or mixed methods.

- Sectoral and Cross-Industry Comparisons: Expanding research beyond ICT companies in the Tehran Stock Exchange to other sectors (e.g., healthcare, finance, or manufacturing) could help explore how industry-specific factors impact the adoption and effectiveness of a code of ethics. Such comparative studies could reveal industry variations in ethical climate and the role of regulatory pressures.

- Evaluation of Code Implementation Methods: To enhance the rigor and effectiveness of ethical codes, future studies could compare various code implementation methods, such as mandatory training, ethical committees, digital monitoring tools, or reward and punishment systems. Examining the effectiveness of these approaches across different contexts could provide a more prescriptive understanding of best practices.

- Investigation of Attitudes and Obstacles: Given that management and employee attitudes can significantly influence ethical compliance, more research is needed to identify key obstacles to positive ethical attitudes and strategies to shift them. Studies could explore interventions like leadership modeling, change management programs, and communication techniques to foster supportive attitudes.

- In-depth Exploration of Negative Outcomes: Since unsuccessful code implementations may lead to negative consequences, future research could investigate specific adverse effects, such as employee distrust, demotivation, or ethical blind spots. These studies could identify common causes and strategies to mitigate these outcomes.

- Enhancing Access to Sensitive Data in Qualitative Research: The study highlights a major limitation in accessing sensitive organizational data. Research exploring methods to address these access challenges—such as building trust with participants, using anonymization techniques, or developing confidential data-sharing agreements—could benefit other GT and qualitative studies.

- Improving Familiarity with Qualitative Research: Given participants' unfamiliarity with qualitative methods, further research could focus on training programs or participatory research approaches to engage stakeholders in the qualitative research process. This could enhance data richness and improve understanding of qualitative findings among stakeholders.

- Developing Analytical Generalizability: Since GT emphasizes analytical rather than statistical generalizability, future studies could focus on transferring insights from this study to diverse organizational contexts through case studies or comparative qualitative analyses. This approach would refine the study's generated concepts and categories, broadening our understanding of ethical code implementation across various environments.

Qualitative research, despite its invaluable contribution to understanding the depth and richness of human experiences and social phenomena, has several limitations. One of the main drawbacks is its time-consuming nature; collecting and analyzing qualitative data often requires significant time and effort, making it less efficient than quantitative methods. Additionally, the researcher's subjectivity and interpretations can influence the data collection and analysis processes, leading to questions about the reliability and validity of the findings. Another limitation is the difficulty in generalizing results; qualitative research typically involves small, non-random samples that may not be representative of the larger population. Furthermore, the lack of statistical significance poses challenges in quantifying findings or establishing causality. Despite these limitations, qualitative research remains a powerful tool for exploring complex issues and generating rich, detailed insights that quantitative methods might overlook .We have also faced limitations in this study. According to Lock (2001), the most crucial limitation for organization and management scholars in using GT is to access data collection units. In GT, emerging concepts and categories should determine which data and where it should be gathered. Accessibility limitation means that researchers usually do not have free access to needed data. We faced the same limitation in this study. Some secondary data on the code of ethics were not provided to the author due to their sensitivity and confidentiality. Also, unlike many quantitative researches that have been conducted on Tehran Stock Exchange companies (Nourahmadi et al., 2023; Nourahmadi et al., 2022; Rasti & Sadeqi, 2021), this article has a qualitative approach that was somewhat strange to the participants. For this reason, although they have sufficient historical quantitative data in their companies, they were not familiar enough with qualitative research, and it was very difficult to conduct interviews.

Another point is the generalizability of the present findings. Since the present study is conducted in ICT organizations, the generalizability of the achieved findings is limited. However, one should note that in GT, statistical generalization of findings is not so important, but a more important criterion is analytical generalizability (Lock, 2001). This means that in GT, it is not necessary to generalize findings to a greater population; instead, it should provide concepts, categories, and relations that help us better understand similar phenomena in different contexts.

REFERENCE

Adam, M. A, & Rachman-Moore, D. (2004). The Methods Used to Implement an Ethical Code of Conduct and Employee Attitudes. *Journal of Business Ethics, 54*(3), 225–244. https://doi.org/10.1007/s10551-004-1774-4.

Babri, M., Davidson, B., & Helin, S. (2021). An Updated Inquiry into the Study of Corporate Codes of Ethics: 2005–2016. *Journal of Business Ethics,* 168, 71–108. https://doi.org/10.1007/s10551-019-04192-x.

Chonko, L. B, Wotruba, T. R., & Loe, T. (2003). Ethics Codes Familiarity and Usefulness: Views on Idealist and Relativist Managers under Conditions of Turbulence, *Journal of Business Ethics 42*(3), 237–252. https://doi.org/10.1023/A:1022261006692.

Cohen, J. R., Pant, L. W., & Sharp, D. J. (1992). Cultural and Socioeconomic Constraints on International Codes of Ethics: Lessons from Accounting, *Journal of Business Ethics, 11*(9), 687-700. https://doi.org/10.1007/BF01686349.

Danaeefard, H., Mostafazadeh M., & Sadeghi, M. R. (2014). Exploring and Analyzing the Consequences of National Silence in Political Systems. *Journal of Public Administration Perspective, 5*(18), 15-45.

Danaeefard, H., Sadeghi, M. R., & Mostafazadeh, M. (2015). Exploring and Analyzing the Consequences of Politicization of the Bureaucracy in Political Systems. *Strategic Management Thought, 9*(2), 57-86. https://doi.org/10.30497/smt.2015.1863.

Dominguez, L.R, Alvarez, I.G, & Sanchez, I. M. G. (2009). Corporate Governance and Codes of Ethics. *Journal of Business Ethics, 90*(2), 187–202. http://dx.doi.org/10.1007/s10551-009-0035-y.

Duong, H. K., Fasan, M., & Gotti, G. (2022). Living up to your codes? Corporate codes of ethics and the cost of equity capital. *Management Decision, 60*(13), 1-24. https://doi.org/10.1108/MD-11-2020-1486.

Farrell, B. J., Cobbin, D. M., & Farrell, H. M. (2002). Can Codes of Ethics Really Produce Consistent Behaviors? *Journal of Managerial Psychology, 17*(6), 468–490. http://dx.doi.org/10.1108/02683940210439397.

Frostenson, M., Helin, S., & Sandström, J. (2012). The internal significance of codes of conduct in retail companies, *Business Ethics: A European Review, 21*(3), 263-275. https://doi.org/10.1111/j.1467-8608.2012.01657.x.

Glaser, B. G., & Strauss, A. L. (1967). *The discovery of grounded theory: Strategies for qualitative research*. Routledge

Hedayati, A. M. (2011). *A comparative analysis of the contents of Codes of ethics in Iranian and Turkish top organizations,* Master's thesis, University of Tehran, Tehran, Iran.

Ho, C. MF., & Oladinrin, O. T. (2019). A paradigm shift in the implementation of ethics codes in construction organizations in Hong Kong: Towards an ethical behaviour. *Science and Engineering Ethics,* 25, 559-581. https://doi.org/10.1007/s11948-018-0026-4.

Jose, A., & Thibodeaux, M.S. (1999). Institutionalization of Ethics: The Perspective of Managers. *Journal of Business Ethics, 22*(2), 133–143. https://doi.org/10.1023/A:1006027423495.

Kaptein, M., & Dalen, J.V. (2000). The Empirical assessment of Corporate Ethics: A Case Study. *Journal of Business Ethics, 24*(2), 95-114. http://dx.doi.org/10.1023/A:1006360210646.

Komić. D., Marušić. S. L., & Marušić, A. (2015). Research Integrity and Research Ethics in Professional Codes of Ethics: Survey of Terminology Used by Professional Organizations across Research Disciplines. *PLOS one, 10*(7), e0133662. https://doi.org/10.1371/journal.pone.0133662.

Kountouridou, M., & Domic, D. (2022). The Impact of a Positive Visualisation Course in Brand Identity on Freshmen Students' Perceptions of University Brand Image. *Interdisciplinary Journal of Management Studies (Formerly known as Iranian*

Journal of Management Studies), 15(4), 945-962. https://doi.org/10.22059/ijms.2022.326021.674612.

KPMG (2008). Business Codes of the Global 200: Their Prevalence, Content and Embedding (KPMG, The Netherlands).

Lartey, F. M. (2021). Integrity-based and Compliance-based Ethics Programs: A Critical Analysis of Key Differences. Int*ernational Journal of Economics, Business and Management Research, 5*(5), 43-53.

Leidner, D. E., Gonzalez, E., & Koch, H. (2018). An affordance perspective of enterprise social media and organizational socialization. *Journal of Strategic Information Systems, 27*(2), 117–138. https://doi.org/10.1016/j.jsis.2018.03.003.

Lere, J. C., & Gaumnitz, R. B. (2007). Changing Behavior by Improving Codes of Ethics, *American Journal of Business, 22*(2), 7-18. https://doi.org/10.1108/19355181200700006.

Lock, D. K. (2001). *Grounded Theory in Management Research*. London: Sage Publications.

Loughran, T., McDonald, B., & Otteson, J. R. (2022). How Have Corporate Codes of Ethics Responded to an Era of Increased Scrutiny? *Journal of Business Ethics*, *183*(4). https://doi.org/10.1007/s10551-022-05104-2.

Marvasti, A. B. (2004). *Qualitative Research in Sociology*. London: Sage Publications.

McKinney, J. A., Emerson, T. L., & Neubert, M. J. (2010). The Effects of Ethical Codes on Ethical Perceptions of Actions Toward Stakeholders. *Journal of Business Ethics, 97*(4), 505-516. http://dx.doi.org/10.1007/s10551-010-0521-2.

Mohammadi, A., Mosleh Shirazi, A., Abbasi, A., & Akhlaghpour, S. (2019). Simulating the Linguistic Variables Interactions in Capital Market Development Process Using Fuzzy Inference System in a System Dynamic Context. *Financial Management Strategy, 7*(2), 229-261. https://doi.org/10.22051/jfm.2019.21647.1755.

Molavi, M., Sadeghi, M. R., & Moradi Shirazi, S. A. (2013). Surveying on Different Models of Strategic Human Resource Planning and ranking of them Based on VIKOR and AHP Methodology. *International Journal of Economy, Management and Social Sciences*, *2*(6), 310-317.

Mostafazadeh, M., & Sadeghi, M. R. (2014). Designing the Model of Social Capital Development in Universities and Higher Education Centers. *Social Capital Management*, *1*(2), 161-182. https://doi.org/10.22059/jscm.2014.53460.

Mostafazadeh, M., Sadeghi, M. R., & Tahmasebi, R. (2016). Typology of Employees' Subjectivities in Public Organizations about Training: Research Based on Q Method. *Organizational Culture Management*, *14*(3), 721-744. https://doi.org/10.22059/jomc.2016.58899.

Nijhof, A., Cludts, S., Fisscher, O., & Laan, A. (2003). Measuring the Implementation of Codes of Conduct. An Assessment Method Based on a Process Approach of the Responsible Organisation. *Journal of Business Ethics, 45*(1-2), 65-78. http://dx.doi.org/10.1023/A:1024172412561.

Nourahmadi, M., Rasti, F., & Sadeqi, H. (2022). A Comparative Approach to Financial Clustering Models: (A Study of the Companies Listed on Tehran Stock Exchange). *Iranian Journal of Finance, 6*(4), 31-55. https://doi.org/10.30699/ijf.2022.303980.1267.

Nourahmadi, M., Rasti, F., & Sadeqi, H. (2023). The Art of Investment Portfolio Curation through Centrality Metrics (An Enchanting Network Analysis of Tehran Stock Exchange's Top 50 Companies). *Budget and Finance Strategic Research, 4*(4), 35-61. https://dorl.net/dor/20.1001.1.27171809.1402.4.4.2.8.

O'Dwyer, B., & Madden, G. (2006). Ethical Codes of Conduct in Irish Companies: A Survey of Code Content and Enforcement Procedures. *Journal of Business Ethics, 63*(3), 217–236. http://dx.doi.org/10.1007/s10551-005-3967-x.

Rasti, F., & Sadeqi, H. (2021). Development of Financial Networks Based on Cointegration

Concept (A Study on Tehran Stock Exchange). *Financial Engineering and Portfolio Management, 12*(46), 235-254. https://dorl.net/dor/20.1001.1.22519165.1400.12.46.10.6.

Remišová, A., & Lašáková, A. (2012). On the Risk of Implementation of Codes of Ethics in Academic Environment. *Societal Studies, 4*(1), 61–74. http://dx.doi.org/10.1007/s10551-005-3967-x.

Rezaee, Z., Elmore, R.C., & Szendi, J.Z. (2001). Ethical Behavior in Higher Educational Institutions: The Role of the Code of Conduct. *Journal of Business Ethics, 30*(2), 171–183. http://dx.doi.org/10.1023/A:1006423220775.

Sadeghi, M. R., Moghimi, M. S., & Ramezan, R. (2013a). Identifying and prioritizing effective constructs in readiness of knowledge management implementation by using fuzzy analytic hierarchy process (AHP). *Journal of Knowledge-based Innovation in China, 5*(1), 16-31. https://doi.org/10.1108/17561411311320941.

Sadeghi, M. R., Musavi, S. M., Samiie, S., & Behrooz, A. (2013b). Developing Human Resource Productivity through Organizational Justice. *Journal of Public Administration and Governance, 3*(2), 173-190. https://doi.org/10.5296/jpag.v3i2.3575.

Safari, H., Moradi–Moghadam, M., Soleimani Sarvestani, M. H., & Fathi, M. R. (2013). Assessing process maturity by EFQM and maturity models and ranking by similarity-based approach. *Journal of Applied Sciences Research, 9*(3), 1875-1883.

Seyed Javadein, S. R., Fathi, M. R., Behrooz, A., & Sadeghi, M. R. (2013). Human Resource Manager Selection Based on Logarithmic Fuzzy Preference Programming and TOPSIS Methods. *International Journal of Human Resource Studies, 3*(2), 14-27. https://doi.org/10.5296/ijhrs.v3i2.3591.

Schwartz, M. (2001). The Nature of the Relationship between Corporate Codes of Ethics and Behaviour. *Journal of Business Ethics, 32*(3), 247–262. http://dx.doi.org/10.1023/A:1010787607771.

Sharifikia, I., Khoshnood, Z., Hosseinnejad, A., Farokhzadian, J., & Rohani, C. (2024). Exploring a guide for codes of ethics for the development of ethical competence in Iranian nursing students: a systematic review and meta-synthesis. *BMC Nursing,* 23, 519. https://doi.org/10.1186/s12912-024-02208-0.

Simbar, M., Kiani, Z., Nazarpour, S. (2023). Development and validation of the code of ethics for midwives in Iran. *BMC Medical Ethics,* 24, 76. https://doi.org/10.1186/s12910-023-00963-4.

Somers, M. J. (2001). Ethical Codes and Organizational Context: A Study of the Relationship between Codes of Conduct, Employee Behavior and Organizational Values. *Journal of Business Ethics, 30*(2), 185–195. https://doi.org/10.1023/A:1006457810654.

Stevens, B. (2008). Corporate Ethical Codes: Effective Instruments for Influencing Behavior. Journal *of Business Ethics, 78*(4), 601-609. https://doi.org/10.1007/s10551-007-9370-z.

Stohl, C., Stohl, M., & Popova, L. (2009). A New Generation of Corporate Codes of Ethics. *Journal of Business Ethics, 90*(4), 607–622. https://doi.org/10.1007/s10551-009-0064-6.

Strauss, A. L. (1987). *Qualitative Analysis for Social Scientists*. New York: Cambridge University Press.

Strauss, A. L., & Corbin, J. M. (1998). *Basics of Qualitative Research: Techniques and Procedures for Developing Grounded Theory*, Sage Publications: London.

Svara, J. (2007). *Ethics Primer for Public Administrators and Nonprofit Organizations*. Sudbury, Massachusetts: Jones and Bartlett publishers.

Svensson, G., & Wood, G. (2009). Implementation, Communication and Benefits of Public Sector Codes of Ethics: A Longitudinal Study of Sweden. *International Journal of Public Sector Management, 22*(4), 364-379. https://doi.org/10.1108/09513550910961637.

Transparency International. (2014). *Corruption Perception Index*. Berlin: Germany.

Trevino, L. K., & Brown, M. E. (2004). Managing to Be Ethical: Debunking Five Business Ethics Myths. *Academy of Management Executive, 18*(2), 69–81. http://dx.doi.org/10.5465/AME.2004.13837400.

Webley S., & Werner, A. (2008). Corporate Codes of ethics: necessary but not sufficient, *Business Ethics: A European Review, 17*(4), 405-415. http://dx.doi.org/10.1111/j.1467-8608.2008.00543.x.

Willig, C. (2008). *Introducing Qualitative Research Methods in Psychology (Second Edition).* Maidenhead: McGraw Hill/Open University Press.

Wood, G., & Rimmer, M. (2003). Codes of ethics: What Are They Really and What Should They Be? *International Journal of Value-Based Management, 16*(2), 181-195. https://doi.org/10.1023/A:1024089509424.

Wood, G., Svensson, G., Singh, J., Carasco, E., & Callaghan, M. (2004). Implementing the ethos of corporate Codes of ethics: Australia, Canada, and Sweden, *Business Ethics: A European Review, 13*(4), 389-403. https://doi.org/10.1111/j.1467-8608.2004.00378.x.

Yin, R. K. (2017). *Case study research: Design and methods*, CA: Sage Publications.

Zakaria, M., Garanca, Z., & Sobeih, A. (2012). Cultural and Legal Challenges in Implementing Code of Conduct in Supply Chain Management of Mobile Phone Industries: Sony Ericsson Case Study. *Social Responsibility Journal, 8*(2), 227- 241. http://dx.doi.org/10.1108/17471111211234851.

Zolingen, S. J., & Honders, H. (2010). Metaphors and the Application of a Corporate Code of Ethics*. Journal of Business Ethics, 92*(3), 385–400. https://doi.org/10.1007/s10551-009-0163-4.