Promoting Professional Ethics and Values in Workplace through an Effective Implementation of a Code of Conduct

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Abstract— As an organization expands the frontiers of its business, it is constantly facing complex realities and challenges and it is important that the organization responds effectively and in accordance with its fundamental management values. A code encourages discussions of ethics and compliance, empowering employees to handle ethical dilemmas they encounter in everyday work. It can also serve as a valuable reference, helping employees locate relevant documents, services and other resources related to ethics within the organization. Regardless of size, businesses count on their management staff to set a standard of ethical conduct, which must be applied by employees, managers and directors. Although codes of conduct or ethics are being increasingly adopted in organizations worldwide, their effects on employee perceptions and behavior have not been meticulously addressed. This study used a sample of twenty (20) management staff drawn from two (2) multinationals oil-servicing companies located in Revers State, Nigeria to find out how effective implementation of code and conduct in a workplace can enhance the promotion of professional ethics and values in the organizations. From the findings of this study, it was discovered that the effectiveness of an organization's code of conduct depends heavily on whether management supports and follows the code and how employees who break the code of ethics are treated.

Index Terms— Code of Conduct, Compliance, Ethics, Ethical Decision-Making, Sustainability, Transparency, Values.

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1. INTRODUCTION

1.1 Background of the Study

Ethics is the discipline dealing with what is good and bad and with moral duties and obligations. Therefore, business ethics is centered on truth and justice, has a variety of aspect such as the expectation of society, social responsibility, consumer's autonomy, and cooperate behaviors.

Ethics can be institutionalized in three ways, which are:
1. By establishing an appropriate company policy or code of conduct or ethics.
2. By teaching ethics in management development programs
3. By using a formally appointed ethics committee.

The most common way in the institutionalizing ethics is by establishing company policy or code of conduct, much less common is the use of ethic committees.

A code is a statement of policies, principles or rules that guild the area. Certainly, code of conduct does not only apply to business organizations, it should guild the behavior of persons in everyday life. In an organization, a code of conduct is a written collection of the rules, principles, values, and employee expectations, behavior, and relationships that an organization considers significant and believes are fundamental to their successful operation. It provides a framework and a standard for ethical decision-making within the organization. In addition to its importance within the organization, the code of conduct or ethics may inform customers, vendors, and other external stakeholders, of what is valued by the organization, its management, and employees. The effectiveness of an organization's code of conduct depends heavily on whether management supports and follows the code, and how employees who break the code of ethics are treated.

It is important to note that the publication of code is not enough in an organization, some company require the personnel to sign the document and include performance appraisal. Managers should also take any opportunities to encourage ethical behaviors. Most importantly, managers must set good ethical examples.

In code of conduct, unethical behaviors are seriously intolerable and not welcome in the organization. Such unethical behaviors include but not limited to all forms of

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sabotage, stealing, working against corporate aims and objectives, being in alliance with competitors to work against the company. Unethical behaviors are seen as enemy of progress.

1.2 Statement of the problem

In today's business world, most business organization (workplace) has appropriate company policy or code of conduct in place, which they took time and energy to compile mainly to fulfill statutory requirement. However, in many cases, this is only serving as an existing document but are not being implemented or even known by the workforce. As a result, several organizations are faced with issues of litigation, due to noncompliance arising from various unethical behaviors by the employees. .

1.3 Research Objectives

The aim of the study is to investigate if the existence and implementation of code of conduct in an organization has any effect in promoting professional ethics and values in workplace.

The specific objectives of the study are:
1. To find out if the case organizations have an existing code of conduct policy document.
2. To determine the effect of the code of conduct on the employees behavior at work.
3. To interview and interact with employees of the case organizations of their views and knowledge on code of conduct.
4. To proffer solutions on ways in which professional ethics and values can be promoted by a well-implemented code of conduct in the organizations.

1.4 Research Question

In order to achieve the purpose of the study, there are several research questions presented. By conducting interviews at the companies, which resulted in answering many different sub-questions, and research theory. This paper will addressed all of these questions:
1. What is code of conduct, and how useful it is in promoting ethical behavior?
2. Why is it important for a professional to have a code of conduct?
3. How do you promote professional ethics and values?
4. How does a code of conduct affects professionals?
5. What issues are covered in a code?
6. Does the code make a distinction in the company's expectation of behavior between senior management, white, and blue-collar employees?
7. Are employees required to individually consent to the code?
8. Are there employees, such as compliance officers, that play a special role in enforcement of code?

1.5 Significance of the Study

The significant of the study are:
1. Compliance: to promote compliance to legislation
2. Marketing: enlightening organizations to the fact that a code serves as a public statement of what the company stands for and its commitment to high standards and right conduct. This itself serves as a marketing strategy to client of the organization
3. Risk Mitigation: Organizations that effectively implement code of conduct can reduce the financial risks associated with government fines for ethical misconduct by demonstrating they have made a good effort to prevent illegal acts.
4. The study of ethics should also lead one to develop skills in articulating your own values, to provide others with reasons for your actions and give you the means of questioning the values of others.

2. LITERATURE REVIEW

2.1 Overview

This research centers on Promoting professional ethics and values in workplace through an effective implementation of code of conduct. The study is focused on the availability and implementation of ethical code of conduct as practice by two multinational oil servings companies located at Onne in Eleme Local Government area of Rivers State Nigeria and how implementing the code of conduct in their respective organization has helped in promoting ethical values. The Literature review will however be global in coverage.

The secondary literature of this work consists of published papers in English language in international journals. The researcher used search engine to search for articles. In searching, corporate codes of ethics have also been referred to as codes of conduct, business codes of ethics, and in a few instances codes of practice and integrity codes (see Schwartz 2001; Kaptein 2004).

The degree to which an organization can be held to be ethical is dependent on its ability to create an ethical environment internally in its member's relationships with each other and with the organization itself, as well as externally in organizational member's relationships with others. Codes of ethics or conduct are widely understood to act as a mechanism facilitating and ensuring ethical behaviors within organizations.

Many studies have focused on the importance of business ethics in the activities of organizations, with the aim of understanding the actual tendencies in business and organizational environments of acting and behaving in accordance with particular norms and standards that would generate an ethical business environment, good relational interaction between actors involved, and good outcomes for the stakeholders involved. The whole realm of ethics and,

within this realm, of what constitutes an ethical business environment, is one in which there is differing opinion.

There are many theoretical and empirical studies, which explain the factors and variables influencing the ethical behavior of individual in the organization, and hence their ethical decision making, ethical behavior is evidenced since human civilization had been evolved. Surplus of theoretical and empirical studies is available on ethical behavior by many professional executives. These have been drawn attention to the ethical approach of business. Moreover, today it is seen as a distinct feature of any business.

There are number of theoretical and conceptual studies available that identified the nature of ethical behavior the process and steps involving to reach to the ethical decision making. Some published literatures on the factors on ethical behavior were reviewed, and evaluated practicality. This paper provides information about related factors, constructs on ethical behavior, discussion of the gaps and findings that have been provided.

There are a some theories based on which most of empirical studies have been evaluated, Cavanagh et al. (1981) have given utilitarian, theory of right and theory of justice, all these theories and philosophies is different. Hunt and Vitell (1986) have given a descriptive decision-making process. According to Gresham, Ferrel and Mclaves N. (2013), both organizational and individual factors are drivers of ethical behavior. Fritzche and Becke, (1984) link ethical behavior with normative theories of ethics, most of the empirical studies are based on the Rest model of ethical decision. From 1970 to 2013 there are four literature review on ethical decision making available, given by Ford and Richardson (1978), Terry W. Loe, Linda Ferrell, and Phylis Mansfield 1992-1996, Fallen and Butterfield, 1996- 2003, Jana.L.Craft 2004-2011, Kevin Lennert-Yung-Hwal Park, Nitish Singh (2013). To date so far researcher's knowledge of all this literature review moves around Trevino, Rest, and Jones model.

2.2 Theoretical Framework

Theoretical framework in a study is based on an existing theory or theories, therefor for this study, the researcher's focused is on existing theory that is based on Promoting professional ethics and values in workplace through an effective implementation of code of conduct. Ethical behavior has been a cause of concern since very ancient time. Ethical behavior in business practice has been developed continuously. In modern time, ethical behavior has been looked as important aspect of the business success.

A review of existing theories and models evidenced that there are plethora of models and theories available on ethical behavior. Ferrell and Gresham (1985) included individual and organizational factors as contingency and argued that ethical dilemma emerges from the social, cultural

environment. He related his model to existence of professional codes, corporate policy, reward and punishment in his contingency frame. In general, theory of marketing ethics showed that perceptions of ethical problems and consequences gone through the deontological and teleological evaluation lead to ethical judgment and then intention tend situational constraint affect the ethical behavior.

The four component of ethical behavior, Rest (1986) of behavioral process in which each component is distinct to each other, the basis of four-component model, Trevino (1986) introduced person situation interactionist model, he introduced individual and situational factor as moderated which impact moral judgment to reach to the behavioral stage. As an individual factor, he included ego strength field and locus of control. As situational factors, he included elements of immediate job context, organizational culture and character of work.

Dubinsky and Loken (1989) ethical decision-making on marketing was based on theory of reasoned action. Similar findings by (Aizen and Fishbein 1980; Fishbein and Ajzen 1975; Fishbein, 1979). Dubinsky proposed a few factors, which influence ethical decision-making in marketing i.e. behavioral and normative believes about the evaluations of those outcomes and motivation to comply with reference, at the same time in (1989).

Ferrell, Gresham, and Fraedrich synthesis other model and developed a more comprehensive five-stage model of ethical decision. The Ethical decision-making process passes from five stages, Awareness (of ethical issue), Cognition (stage of cognitive moral development), Moral evaluation (Deontological evaluation and teleological judgment), Determination and Action (ethical or unethical behavior and behavioral evaluation, feedback loop which may be influenced by organization action opportunity, individual moderator, which affected every stage of the process. He integrated the component of Kohlberg, Ferrell and Greshan and Hunt and Vitell and provides more informative view in which ethical decision making is affected by the external (environment, peers, situation) as well as internal (moral value structure construct) factors.

After that most comprehensive Jones model (1991) was introduced. He introduced moral intensity as in his issue contingent model. Furthermore, he argues that moral intensity which is the degree that people see an issue as an ethical one, influence every component of moral decision-making and behavior, element of moral intensity which impact the behavior is magnitude of the consequence, probability of effect, temporal immediacy, concentration of effects, this important element was ignored by all previous existing models.

Woceshym (2011) proposed a model of ethical decision-making, he argued that both conscious and subconscious, intuitive processes operate when decisions are being made. Further, it is argued that the decision maker twists back and even forth between the two, processing when identifying moral dilemmas and applying moral principles and accessing and using the subconscious, information about them, and argue that rational egoism is the moral code that long term success of companies when integrated with essentials. This model was based on reasoning, intuition and moral principles.

From the review of all these existing models and theories, the researcher can ensure that every model has played an important role in the development of the more comprehensive model and many researchers empirically test it. This can be concluded that to reach ethical decision behavior it passes from one stage to other and is influenced by intervening determinants, which can be categorized as individual, organizational and external factors and their constructs.

2.3 Conceptual Framework

Base on the above, this literature review regarding this topic will be discussed under the understated Conceptual Framework.

1. Ethics
2. Business Ethics
3. Ethics Management

2.3.1 Ethics

Ethics is a philosophical branch of science and its subject is people's behavior and actions. A moral philosophy that studies right or wrong behavioral conduct. Ethics examines the current habits and behavioral mores (norms, virtues, or values), so it is descriptive.

Ethics is the study of what contributes good and bad conduct, including related actions and values (Barry, 1979). Similarly, Thompson (2005) defines ethics as the study of right and wrong; of the moral choices people make and the way in which they seek to justify them. Ethics is concerned with the nature of specific decisions made and the goodness or badness of those decisions in terms of the consequences of those decisions (Chonko, 1995).

Our behavior is regulated by such ethical values as respect, honesty, responsibility and fairness and these values appear in ethical principles applied in different areas of life.

Some Ethical Values or Principles includes:

1. **Integrity**: It is expected that all personnel's of organizations and Public officials shall conduct their public, professional and private lives in a manner that will maintain and strengthen the public's trust and confidence in the corporation and government. Both private and public officials are required to exhibit the highest standards of professional competence and private conduct, carrying out their duties with energy and goodwill, with efficiency and effectiveness.

2. **Loyalty**: All personnel of organizations and Public officials are required to dedicate themselves to upholding the constitution and the laws, and trusted to discharge their duties professionally.

3. **Transparency**: All personnel of organizations and Public officials exercise powers and distribute resources entrusted to them by their organizations government. They should be as open as possible about the decisions they make, taking care to justify their actions. Information should be restricted only when the wider public interest clearly demands it.

4. **Confidentiality**: Personnel of organizations and Public officials may use and disclose information that is a matter of public knowledge or which the public have the right to access. However, in the course of their official duties, they will have access to information of a confidential or private nature, which is not authorized for disclosure.

5. **Honesty**: In private sectors (Private Industries), employees are expected by their employers to be sincere and be free from deceit, fraud or corruption. Public service is a public trust; the public entrusts public officials to act on their behalf. The confidence and trust in, and respect for, the government by the governed depends upon public officials being honest and being seen, to be honest. Public officials must keep the promises that they have made, be sincere and be free from deceit, fraud or corruption.

6. **Accountability**: the management of their organization and government respectively holds all personnel of organizations and Public officials responsible for their decisions and actions, ultimately. They must be prepared to give an account of their decisions and actions and submit themselves to whatever scrutiny is appropriate for their office.

7. **Serving the Company's/Public Interest**: In private sectors (Private Industries), employees are expected by their employers to make decisions and act solely in the company's interest. Public officials should make decisions and act solely in the public interest and not in their private interests including the interests of family, or friends or any other outside body or group. Public office should not be used for private gain.

8. **Exercising Legitimate Authority**: Every employee in the private sector are entrusted with some level of power and authority related to his/her responsibility in the organization, this is expected to be exercised legitimately within the authority of the office. Public officials are entrusted with power and authority. That power and authority should be

exercised legitimately within the authority of the office. Public officials must not abuse their power and authority.

9. **Impartiality**: All personnel of organizations and Public officials should make decisions and act in a fair and equitable manner. Choices should be made based on merit, and advice offered should be without "fear or favor." Preferential treatment should not be given based on colour, race, nation, nationality, sex, language, religion, political opinion or other status or any other irrelevant consideration.

10. **Respecting the Law**: All personnel of organizations and Public officials should obey the law and should comply with any enactments, regulations or directives appropriate to the performance of their duties and as instructed to do so by the relevant authority.

11. **Responsiveness**: All personnel of organizations and Public officials should listen and respond to the needs of their stakeholders, in a timely manner, treating them with respect and courtesy.

12. **Exercising Leadership**: All personnel of organizations and Public officials should promote and support these principles by taking the lead and setting examples, demonstrating the highest standards expected of role models

2.3.2 Business Ethics

Business ethics exists as a subfield of ethics. Business ethics also exists within the context of a variety of business disciplines, most notably management as the base business discipline that most business ethics scholars associate with. There has been an increasing public concern around business ethics (Brenkert, 2008; Chryssides, Kaler, 1996; Sligo and Stirton, 1998) and an increasing prevalence of codes of ethics (Murphy, 1995; Ziegenfuss and Martinson, 2002) (variously described as codes of conduct, ethical codes, corporate ethical codes, codes of practice).

Internationally, there have been several cases of unethical behavior by organizations and business professionals. Cases relating to bribery, forgery, gross insubordination non-compliances etc.

According to De George, and R.T (1987), within the scope of business ethics topics such as the role of conflicts in economics, corporate offences and discrimination in business were examined. The end of the 1990s brought about the internationalization of the business world and business ethics became international. It integrated issues such as the ethical problems of globalization and ethical responsibilities of multinational companies. After the first steps, the scope of business ethics has been increasing considerably for the past few decades. In the views of Griseri and Seppala. (2010), it encompasses several topic areas and such fundamental ethical concepts applied in business life as morality and

responsibility, a company's legitimacy and corporate governance.

The distinctive feature of business ethics lies in its approach to the issue of stakeholders. Under this approach, a company must strive to provide optimal results to everybody concerned instead of being concerned with maximizing the profits of a single stakeholder group, namely the stockholders. Practice based on the stakeholder theory can be considered a new and more efficient methodology of strategic management. It is important to note that it is not only legal responsibility and social pressure that play a major role in considering the interests of actors concerned, since social legitimacy to operate a company is ensured only if companies take into consideration internal values held by the groups concerned. In this respect the stakeholder approach is not only an efficient instrument of strategic management, but rather a moral responsibility of corporate managers.

One of the challenges the evolution of business ethics has had to respond to in the past few years is how to apply the philosophical theory of ethics in practice, how to integrate ethical principles into everyday business life and achieve real and favorable effects. An instrument called ethical institutionalization has emerged to promote this process. Applying this instrument, companies show their intentions to provide a proper framework for ethics development, establish different ethics institutions and, in addition, introduce them and operate them. Introduction of an institution often constitutes a part of an ethics program. Experience show that implementing a program is often not enough. Appropriate measures should also be introduced regularly to promote corporate culture in a favorable direction. On the other hand, apart from concentrating on cultural, so called soft elements, appropriate changes in organizational structures and processes should be initiated also, especially in the hiring practices of employees, selection of suppliers or in reward systems.

2.3.3 Ethics Management

The need for a comprehensive approach is embodied in the concept of ethics management, which mean, not only the mechanical introduction of ethics institutions, but which also provides a well-reasoned and complex approach. In the view of Kaptein, M. (1998), Ethics management is about imbuing an organization with ethical responsibility as an indispensable element of the corporate existence. This means the systematic and coherent development of actions and the introduction of measures to meet fundamental and reasonable expectations of the actors concerned and to bring into equilibrium stakeholders' expectations that are in conflict with each other. Kaptein, M. (1998) further stated that Ethics management encompasses establishing ethical diagnoses of the current situation of the corporation, setting future objectives and determining and applying methods

and instruments that contribute to the ethical development of a corporation.

According to Watson S. & Weaver G.R. (2003), Institutional ethics systems still play an essential role in ethics management, which is a complex mix of formal politics, structures and activities and consists of the following main elements

1. Code of Ethics

Codes of ethics are norms, principles and behavioral rules of ethics set in a written form that contribute to clarifying what is considered legitimate and highly responsible in an everyday corporate business. Also referred to as code of conduct, it is a set of regulations and rules that give employees a definitive guide as to how they are expected to behave within the workplace. A common code of ethics or conduct is written for employees of a company with a view to protecting the business and communicating the company's expectations to employees. Most multinationals do have a code of conduct. The first codes appeared in 1920s (Krumm, J.R. & Greenhill, R. H.), and became more and more widespread.

Functions of a code of Ethics or conduct: A well-written code of conduct clarifies an organization's mission, values and principles, linking them with standards of professional conduct. The code articulates the values the organization wishes to foster in leaders and employees and, in doing so, defines desired behavior. As a result, written codes of conduct or ethics can become benchmarks against which individual and organizational performance can be measured.

In summary the functions of a code of conduct are:
a. Offer a clear statement of values, roles and duties, rights and responsibilities
b. Clarify the ethical behavior expected of officials of an organization
c. Act as guidelines in developing ethical conduct
d. Form an independent, consistent and predetermined set of criteria for ethical conduct
e. Help resolve possible ethical dilemmas
f. Clarify procedures and sanctions to deal with misconduct
g. Minimize ambiguity and reduce uncertainty
h. Offer a coherent statement of ethical conduct, drawing together ethical statements which may be scattered throughout different pieces of legislation
i. Promote civic trust and confidence in the ethical performance of organizations officials
j. Generate pride amongst staff

2. Content in a code of conduct

There is no generic code that can be apply in all type of business activity or organization, this is why it is expected that each organization is responsible in drafting its own code

of conduct and that codes are often review and updated in an organization to meet current state of the business. The sections in Code of conduct can be customize, the most common sections to include in a code of conduct are:
a. ethical principles - includes workplace behavior and respect for all people
b. values - includes an honest, unbiased and unprejudiced work environment
c. accountability - includes taking responsibility for your own actions, ensuring appropriate use of information, exercising diligence and duty of care obligations and avoiding conflicts of interest
d. standard of conduct - includes complying with the job description, commitment to the organization and proper computer, internet and email usage
e. standard of practice - includes current policies and procedures and business operational manual
f. Disciplinary actions - includes complaints handling and specific penalties for any violation of the code.

3. Process of Drafting a code of conduct:
a. **Determine who will be included in the creation of the company's code of conduct**: Many codes of conduct are created by upper management and then reviewed by a team of trusted employees as well as any stakeholders that may be affected by the code of conduct. It is important to consult the staff and stakeholders for their input when writing a company code of conduct, consider how to include their input in the document.
b. **Consider any ethical issues that have occurred in the past**: Before creating a code of conduct be sure to consider and include mention of any past ethical issues that had occurred in the organization and how these will be avoided in the code of conduct. Furthermore, take into account ethical issues that similar businesses have faced and address these as a way to prevent them from occurring within your organization.
c. **Create an outline**: The components to be included in the code of conduct should be determine. Some elements to consider include:
a. Conflicts of interest
b. Asset protection
c. Company policies
d. Company culture
e. Attendance expectations
f. Sexual and general harassment and discrimination
g. Cell phone and technology use while in the office
h. Substance use
i. Dress code
j. Disciplinary actions that may be taken
k. Privacy policy
l. Equal opportunity

After the elements to be included has been chosen, outline each section with the information that is most appropriate to the organization.

d. **Discuss the draft with stakeholders:** give everyone involved the opportunity to review and discuss its contents.

e. **Compose the final draft**: After all stakeholders have had the chance to contribute input, then the final draft of the code of conduct can be compose for review and publication.

4. Compliance:

Adherence to the provision of code is what makes it effective, at such it is important to make it a condition for employment in an organization. Compliance with existing code of conduct should be made the exclusive and personal responsibility of every employee. In the event of any violation, employees may not plead ignorance or obedience to higher-ranking officials. It is expected that all employees must adopt a proactive attitude, that prevents a passive tolerance of possible deviations and report whenever they have knowledge of any incidents of non-compliance. Each organization is encouraged to have a compliance line that is made know to every employee where cases of questions, request for guidance or reports of conduct contrary to the code can be report.

5. Implementing Codes of Conduct:

Issues of implementation is a key factor in ensuring the promotion of professional ethics and values through codes of conduct in a workplace. How successful the implementation of code and conduct will be, depend upon a number of factors including:

1. Those in leadership positions, such as Directors, Managers, senior officers, the internal audit Department or audit committee, must demonstrate the commitment to ethical values by adopting the code of conduct in a workplace. Without that commitment, the proposals will not be taken seriously.

2. The extent to which ethical principles become embedded in organizational culture will be important in determining the success of implementation. Doing this will take time and resources but can be achieved in a number of ways including:

a. consulting with key stakeholders in the development of the codes of ethics,

b. disseminating and publicizing the codes through workshops or trainings and briefings to those who will fall under their sphere of activity,

c. ensuring that the ethical values form part of the induction program for all categories of the workforce,

d. demonstrating the benefits of an ethical organization to employees and to the public interest as a whole.

3. There will certainly be resistance to the improvements, for instance some staff may, see the codes as just another control mechanism imposed by management. It is important, therefore, that the aspirational and guiding characteristics of the codes are stressed as much as the regulatory requirements.

4. As with the implementation of any policy, there will certainly be problems thrown-up that are not identified in advance, there will be distractions and the environment will often be turbulent. Under such conditions ethical frameworks are often casualties of wider political agendas. To succeed in implementation high-level support, persistence, early results, and communication are all crucial.

6. Ethics Council, ethics officer and ombudsman

In the view Wittmann et al. (1995), the main functions of the Ethics Council in practice are as follows: to elaborate corporate ethics guidelines, to observe their enforcement and to provide support to help employees comply with the guidelines in particular cases. An ethics officer acts as a coordinator and a monitor and his responsibility, among others, is to resolve any conflicts that arise. There is an international organization, the Ethics and Compliance Officer Association, which has 1,200 members in over 30 countries and has been operating for about 20 years. It provides valuable assistance to its members. Ombudsmen can have the same functions as ethics officers, but the difference is that ombudspersons are independent.

7. Ethics training courses and communication

According to LeClair D.T. & Ferrell L. (2000), the purpose of ethics training events and communication is to make ethics norms known and promoted, to discuss ethical dilemmas and to provide their solutions. According to research conducted in this area by LeClair D.T. & Ferrell L. (2000), ethics training events play an essential role in building the ethics culture of organizations. Over 80% of 200 high-profile companies have launched ethics e-learning courses and two-thirds of the employee's in 56% of companies have taken part in oral ethics trainings in the past few years. According to KPMG, Amsterdam (2008), there are several forms of ethics communication, starting from the information sent via e-mail on the intranet through articles published in the corporate newsletters to communicate corporate events. Choosing the most innovative form is worthwhile.

8. Hotline

Hotline services can be provided within the company or out of company and offer notification opportunities for the actors concerned. According to Kaptein & Schwartz (2008), Under the US Federal Sentencing Guidelines internal

reporting mechanisms have to allow employees anonymity or confidentiality without fear of retaliation.

9. Ethical monitoring

Ethical monitoring is as crucial as an annual financial control since this allows assessment of how fundamental principles and behavioral rules laid out in the Code of Ethics are applied in everyday practice. Ulrich, P., Lunau Y. & Weber T. (1996), are of the view that the evaluation of ethical performance provides a basis for future planning and management. According to KPMG, Amsterdam (2008), Eighty-eight percent of 200 major companies that have adopted the Code of Ethics monitor compliance with the code and 66% prepare reports.

10. Ethical audit

Hoffman, W.M. (1995), states that an ethical audit is a process that analyses and measures corporate activities in ethically sensitive areas. External ethical auditing strengthens the efficiency and trustworthiness of efforts made by a company in the field of ethics. An ethical audit can be one of the tools for introducing ethics standards. The criteria set in the Social Accountability 8000 (SA 8000) standard established in 1997 by Social Accountability International applies to employers in such issues as bans on child labor, provision of safe and healthy work environments, facilitation of freedom of association and the right to bargaining, prohibition of discrimination based on race, gender, religion or political affiliation, limitations on working hours and regulation of minimum wages.

There is another standard, the Accountability's AA1000, which helps organizations become more accountable, responsible and sustainable. The standards encompassing all values are the outcomes of multi-stakeholder consultation in 2008 (http://www.accountability.org/standards/ index.html). The next standard is the German Values Management System, a standard specifically adapted to German and European culture, whose objective is to provide overall safeguard for a firm and its development in all dimensions (http://www.dnwe.de/wertemanagement. html).

According to Weaver G.R., Treviño L.K. & Cochran P.L. (1999), any of the above listed ethical institutions can be introduced or can be a part of an extensive corporate ethical program. These elements can be supplemented by punishing unethical and rewarding ethical behavior. According to empirical research, by Kaptein M. & Schwartz M.S. (2008), all ethical institutions have a favorable impact on ethical corporate culture.

3. METHODOLOGY

In gathering the information that makes up the primary literature of this study, the researcher used a qualitative methodology for this study. Patton (2015) stated that using the qualitative methodology enables a researcher to obtain information regarding the research problem through an inductive process that involves the use of interviews. According to Marshall and Rossman (2014), qualitative research is realistic, interpretive, and grounded in people's experiences.

3.1 Research Design

Two (2) multinational oil-servicing companies were used in this study, The Top Management staffs were interviewed on the topic of study by asking some questions which helps in achieving the aim of the study and by sighting their existing Code of Ethics or Conduct documents to have an understanding on our the operate.

3.2 Population of the Study

The population of this study is two (2) multinational oil-servicing companies located in Revers State, Nigeria.

3.3 Sample Size and Sampling Technique

This study used a sample of twenty (20) management staff drawn from two (2) multinationals, oil servicing companies located in Revers State, Nigeria. Ten (10) respondents from each of the company, to find out how effective implementation of code and conduct in a workplace can enhance the promotion of professional ethics and values in their organizations.

The Management staffs from the two (2) companies that were used in this study, were interviewed on the topic of study by asking some structured questions which helps in achieving the aim of the study. The questions were structured to encourage respondents to provide detailed responses of their experiences and insights into codes of conduct working in practice.

3.4 Method of Data Collection

The researcher used a qualitative methodology for this study. According to Creamer and Tendhar (2016), Park and Park (2016), Sarma (2015), qualitative research methods are especially suitable where there is little, or nothing, known about the research problem or the important variables to identify and explore. Furthermore, Khan (2014), Patton (2015), Sotiriadou, Brouwers, and Le (2014) stated that using the qualitative methodology enables a researcher to obtain information regarding the research problem through an inductive process that involves the use of interviews.

According to Marshall and Rossman (2014), qualitative research is realistic, interpretive, and grounded in people's experiences.

Because of the above reasons, the following methods of data collection will be used in the study:

  a.   Questionnaire
  b.   Personal Interviews.

The research questionnaire was a structured one and was administered to the top ten management staff from each of the two multinational oil-servicing companies that were surveyed. It was intended to limit the respondents to the top management staff because it is believed that they are in a unique position to know what is actually obtainable in their organization.

4. DISCUSSION OF FINDINGS

This chapter will present the findings from the two companies that were survey in the course of the research, findings from the interview and observations will be presented to show the current state in the companies. The chapter begins by interpreting the primary literature, followed by the current state in the surveyed companies and finally the researcher's view point.

4.1 Discussion

The Management staffs from the two (2) companies that were used in this study, were interviewed on the topic of study by asking some structured questions which helps in achieving the aim of the study. The questions were structured to encourage respondents to provide detailed responses of their experiences and insights into codes of conduct working in practice.

The essential questions asked during the interview in relation to the companies own codes of conduct were as follows:

1. Does your company have a code of conduct?
2. When did your company implement a code of conduct?
3. What were the reasons for implementing this code?
4. What issues are covered in the code?
5. Does the code make a distinction in the company's expectation of behavior between senior management, white-collar, and blue-collar employees?
6. Is the code applicable to all of the countries in which the company operates?
7. Which regions are excluded and why?
8. Are employees required to individually consent to the code?
9. Is the code part of the employment contract?
10. Is the code meant to be legally binding on all employees or is it a set of guidelines?
11. Did your company make use of consultant in the drafting process (HR/Legal/Governance experts)?
12. Did your company include employees, or union's executives in the drafting process?
13. Was there a draft code or example on which your code is based?
14. Are there employees, such as compliance officers, that play a special role in enforcement?

15. Does your company provide employees with training on the most important topics found in your company's code of conduct? If so, do employees have to sit an exam after such training?
16. Does your company regularly refresh employees' knowledge on the code of conduct?
17. Has your company experienced any problems in enforcing the code?
18. Were these problems regionally based (e.g. more issues in, for example, Nigeria or Ghana)?
    – If so, please specify in which countries/regions;
19. Has your company's code ever played a role in litigation?
20. Have you received positive or negative feedback from your employee's in relation to the code?
21. Do you think the code influences the behavior of employees?
22. Do you think there are measures that could be taken to enhance the influence of the code?

4.2 Findings

This section will give brief explanation of the current happenings in the companies that were surveyed by giving answers to the questions asked during the interview with management of the two companies.

1. Existence of codes of conduct
All the twenty (20) respondents from the two multinational company affirm that their company has a code of conduct.

2. When the code of conduct was implemented
Majority of the respondent from the two multinational company stated that their codes had been in effect for a long period of time, with some responding that they had been in existence since the inception of the company in Nigeria. One of the company code has been in existence for the past 20years while the other has been in existence for the past 18years.

3. The reasons for implementing code of conduct
The general reasons given by the respondent for creating the code of conduct is to build a corporate culture of transparency and integrity based on ethical behavior and compliance with law. They also emphasized that code calls for personal commitment to laws, honesty, company loyalty and transparency. Some of the respondents observed that legal compliance was a contributing factor, with some jurisdictions requiring certain organizations to prepare codes of conduct addressing ethical matters.

Furthermore, they are of the view that, code is a documented guidelines and standard for moral or ethical behavior in a workplace that is binding to all employee of the organization.

4. Content of codes of conduct

After interviewing all twenty (20) respondents from the two companies, the following are summary of issues covered in their code of conduct or the code of conduct they have seen in their previous place of work:

a. **Transparent management**: their code pointed out that information is transparent when it accurately reflects reality. Furthermore, a decision is defined as transparent when it meets all of the following conditions:

- It has approval at the appropriate level as set forth in the applicable policy or procedure.
- It is based on a reasonable analysis of the risks involved
- It leaves records of its rationale
- It places the best interests of the company ahead of personal interests.

b. **Duty of Loyalty; Conflict of Interest:** a real or potential conflicts of interest exists when a relationship between an employee and a third party might affect the interests of the company

c. **Gift and Entertainment**: this aspect deals with how issues pertaining gift and entertainment should be handle by any employee, nor any person who performs services for or on behalf of the company, placing certain prohibitions.

d. **Use of Assets**: reflect how the company assets should be used for the intended purposes and by duly authorized persons, pointing out that every employee has a responsibility to protect the company's property and other tangible and intangible assets against an unauthorized use, breach of trust, damage or loss through negligence or criminal intentions.

e. **Security of Company's Information**: established that Information must only be accessed by authorized personnel and protected from undue disclosure.

f. **Confidentiality of Company's Information**: Information that must not be legally disclosed should be kept confidential.

g. **Data Privacy**: the need to obtain and use personal information only to the extent necessary for effective management of the company business operations and in strict compliance with applicable data privacy laws and regulations.

h. **Insider Trading**: Strictly forbidding insider trading and information tipping.

i. **Use of Technological Resources**: highlighted that hardware and software must be used only for corporate purposes or other expressly authorized uses. Strictly prohibiting the use of non-licensed software.

j. **Intellectual Property Rights**: Copyright on any know-how developed in the workplace environment is reserved to the company

k. **Internal Control Environment**: highlight on the need of abiding by and ensuring the proper functioning of internal controls.

l. **Accurate Records and Reporting**: highlight on the need to create and maintain accurate records

m. **Fair, Honest and Transparent Competition**: commitment to the values of fair, honest and transparent competition.

n. **Commercial Incentives and Bribery Prohibition**: Commercial incentives must be consistent with applicable laws and market practice and must be in accordance with the company procedures. Bribery is strictly prohibited.

o. **Workplace environment**: This promotes a healthy and safe workplace environment. Prohibits unlawful discrimination and harassment in employment relationships.

p. **Relations with the Community**: This restricted political dealings on behalf of the company and regulate the relations with government officials.

q. **Environment**: This aspect promotes the protection of the environment

The most prevalent issues seen in these codes are those that are link to the companies' business interests and activities. Six particular content were consistently present in the code of the two companies:

- Accurate Records and Reporting;
- Confidentiality off company's Information;
- Use of Assets;
- Duty of Loyalty; Conflict of Interest;
- Commercial Incentives and Bribery Prohibition
- Relations with the Community.

5. Distinction In Company's Expectation

In response to the question that centered on any distinction in the company's expectation of behavior between senior management, white-collar, and blue-collar employees, from all those interviewed and the two codes available for viewing, there is no distinction in their expectations of behavior between senior management, white-collar and blue-collar employees. By going through the available code of conduct in the companies, it was observed that although their codes made no distinction between expectations of individual levels, senior employees are expected to demonstrate a stronger example than is expected from junior staff.

6. Applicability of the code to the Company's Branches

The existing code from the two multinational company surveyed are applicable in all of the countries in which the

company operates, 100 per cent of respondents indicated that the code is applied globally. The codes were drafted directly from the company home office and approved by the group president and Chief executive officer (CEO) making it applicable to all of the countries in which the company operates.

7. Exemption of Region

From the finding, no region of the company is exempted from adopting the code of conduct.

8. Individual Employee consent

Findings from both companies practice shows that individual employee consent to the code is required.

9. Code being part of Employment Contract

From the first multinational company surveyed, it was gathered that whenever there is a review of the code which is done periodically every three years (3years), the entire employees of the organization will be require to sign an employee consent form, with a copy of the reviewed code. This is after undergoing a day code of conduct training organized by the company.

Survey from the second multinational company shows that it is at the point of being employed that a copy of the current code of conduct will be given alongside the employment later for acceptance and signing making it legally binding to the newly employed. Furthermore, findings shows that whenever there is a reviewed or updated copy of the code of conduct, a copy will be posted on the company's Notice board for all to be aware and take note of the modifications. In addition, it will be sent through mails to those who have access to the company emails.

With the two process of employee consent adopted by the two multinationals, automatically this makes the code to be part of every employment contract.

10. Code being part of Employment Contract

With the two process of employee consent adopted by the two multinationals, automatically this makes the code to be legally binding to all employee of the company and not just a set of guidelines.

11. Use of consultant in the drafting process

The surveyed multinational companies are high-level company with branches in several countries and have been in existence for several decades, with Nigeria as one of their most recent branch. They have specialist in all field of careers internally, require in drafting the code of conduct so there was no need for them to use consultant in the drafting process. Team of Legal advisers from their corporate head office were the most common source of advice, this was to ensure the code was enforceable in their relevant jurisdictions.

12. Inclusion of employees, or unions executives in the drafting process

The trends made evident from the survey show that companies are less inclined to include different stakeholders especially the employee or union executives in the drafting process.

From the response gathered from those interviewed it was evident that in the two multinational, since the code was drafted from the cooperate head office and made applicable in all the branches, employees or union executive are not included in the drafting process. Employees are of the view that for the code to be more effectively implemented, the input from the employee or union executives is considered.

13. Was there a draft codes or on any pre-existing draft documents on which the code is based?

Respondents from the First multinational company states that the very first approve code of conduct of the company was introduce in 2003 and it was drafted by analyzing codes of similar companies as benchmarks for the appropriate issues and standards to apply to their employees but after the first code was introduce the next review till date were done by reviewing the already existing code, adding new input based on current happenings in the industry and modifying some items of existing code.

Respondents from the second multinational company states that the code was drafted by their internal specialist by first researching on happenings of similar industry as a benchmark and adding other areas that are peculiar to their various activity in different country of their operations.

14. Enforcing compliance

On the issue of enforcing compliance, respondents from the first multinational company surveyed says that there is an internal audit department, in each branches of the company, under the supervision of the corporate Audit committee meant to resolve any question relating to the implementation or interpretation of the code which cannot be satisfactorily resolved at the usual supervisory levels. Their code also stated that the company Human Resources department should implement the procedures in order to ensure full acknowledgement of the code.

Furthermore, there is a compliance line to report, on a confidential basis, any conduct contrary to the principles and provisions of the code. The compliance line is managed by the internal audit department which is under the company's audit committee responsible in preventing any punitive or retaliation against persons who report possible violations.

Respondents from the second multinational company stated that the company allocate responsibility for compliance and auditing to their local Human Resources teams in all of their branches. Furthermore, the company set up ethics or conduct committees to manage and rule on code of conduct matters and report to senior management on compliance and effectiveness.

15. Code of Conduct Training
All respondents from both organizations affirm that there is a form of code of conduct training organized by their company for all employees.

Respondents from the first company further state that, at the end of the training, an examination is taken by the trainees to ascertain their level of comprehension of the code of conduct training. Furthermore, the code in this company indicated that the company's management in consultation and with the assistance of the Internal Audit Department, the company's Legal Services and the Business Conduct Compliance officer will ensure that training on the code and on the company's policies and procedures are provided to all its employees.

Respondents from the second multinational company says no examination is taken after the training in their company, that the training session ends with questions and answers to ensure every participant understood the content of the training.

16. Refresher of Employees' Knowledge of Code of Conduct
On the question that centered on regularly refreshing of employees' knowledge on the code of conduct, all respondent affirm that refresher training is periodically carried out especially when there is a new revision of the code of conduct.

The respondents from the first company further stated that their company code is periodically reviewed every three years (3years) and that is when the refresher training is done.

Respondents from the second company also pointed out that whenever there is less business activity in the company, a refresher training in various business aspect of the company is organize for all employee at this time the code of conduct refresher training can as well be done.

17. Difficulties with enforcement
All respondents from the first company says they have not had any issues in enforcement of the code here in the Nigeria branch, this they believe is a result of the fact that it is a condition for employment and every employee already have

a copy of the code and have been trained on it, so no one can claim ignorance of the penalty to defaulters.

Respondents from the second company stated that there are few cases that they had difficulties in the enforcement in the past years, which involve some employee union members on issues of Commercial Incentives and Bribery Prohibition. The union body tries to defend their member's innocence on the matter; it was later resolve amicably by both the union executives, Human Resources teams and the ethics committees with proper interpretation on the issue at hand.

On the question of if, the problems were regionally base; the most frequently cited obstacle to enforcement of codes was difficulty with ensuring legal enforceability in certain jurisdictions. Respondents noted that different jurisdictions have varying requirements in relation to privacy considerations, and in some regions, a violation of the code may not be a justifiable reason for dismissing an employee.

18. Codes of conduct in litigation
All respondent from both surveyed company stated that since the inception of their company, the company has not been involved in any lawsuit. They are of the view that the effective implementation of the code of conduct in their respective company had play a major role in preventing issues that bothers on litigation.

19. Feedback on codes
Respondents reported receiving generally mixed feedback about their codes of conduct.
Positive feedback was given about the accessibility of the code to employees and the code of conduct training. Employees were also said to better engage with the code where it is seen to demonstrate a commitment to ethical behavior beyond the minimum legal requirement, and develops a sense of unity and equality among the workforce. Another positive feedback that was given is the provision of compliance line to report, on a confidential basis, any conduct contrary to the principles and provisions of the code.

Negative feedback with codes was that union members and union executives generally adopt a negative view of these codes, arguing they are supposed to be drafted on subsidiary bases by each branch of the company and not by the corporate head office. This they believe will give room for worker's representative's involvement and avoid broad drafting, with worries that its application in varied jurisdictions with differing legal standards could result in situations where an employee performing their role in a different jurisdiction might unknowingly breach the code.

20. Influence of the code on employee behavior

Respondents to the survey generally belief that their code of conduct influences the behavior of employees.

Paramount to this influence was the understanding that the code sets out the company's expectation framework to the employees in a clear and accessible way. By making the code accessible, employees are actively exposed to and reminded of these expectations and common values.

Respondents also observed that the code by extension influenced employees to practice those conduct expectations in their dealings with clients and suppliers.

Several respondents indicated that it was of critical importance to the influence of their codes that they have effective reporting mechanisms, so that when any uncertainty or breaches do arise they may be addressed appropriately.

Respondents observed that the code encourages employees to self-assess regularly their behavior against the expectations of the code, those employees develop a deeper insight into appropriate standards and internalize the code's values in a way that sporadic short-term training often cannot achieve. The strategy helps ensure that, when faced with an ethical dilemma, employees are more likely to make good decisions by reference to the code's values.

21. Improving the code's influence

All respondents believe that there are measures that could be taken to enhance the influence of the code.

The first measure most respondent emphasis on is the need to allow every subsidiary (Branch) of the company to draft their own code which they believe will be more welcome by the employee than the current way it is drafted from the corporate head office and applicable to all the subsidiary globally.

Furthermore, majority of the respondent suggested the inclusion of worker's representative and other key stakeholders in the code drafting committee, this they believe will bring a sense of belonging.

One fundamental suggestion by the respondents was to simplify the language used in the code, which would facilitate easier understanding of the code and help all employees relate to the values being ascribed.

Another measure for improvement suggested by some respondent is to introduce a periodic reward system where best ethical behaved employee can be rewarded; this they believe will encourage everyone to work harder in achieving professional excellence in their workplace.

Providing further training on the code was a common thread, with many respondents emphasizing that this training must be done with increased regularity to keep the message in the forefront of employees' minds.

5. CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

In today's business world most business organization (workplace) has appropriate company policy or code of conduct in place which they took time and energy to compile mainly to fulfill statutory requirement. However, in many cases, this is only serving as an existing document but are not being implemented or even known by the workforce, as a result several organizations are faced with issues of litigation due to noncompliance arising from various unethical behaviors by the employees.

Applying a code of conduct not only results in a more productive and healthy business, but also creates an environment in which employees are encouraged to develop and grow as individuals.

Codes of conduct are equally applicable to companies of any size, and the benefits increase exponentially with the number of employees. Small- and medium-sized companies seeking to create a strong foundation for growth and employee satisfaction will benefit from having the foresight to create a strong code of conduct.

The results of this research shows that multinational companies are highly motivated to implement codes of conduct as part of their corporate responsibility strategies. The feedback given by respondents reveals long-term trends in how these companies look to develop and refine their codes.

All companies surveyed had taken steps to set ethical standards and benchmarks for their employees.

The survey demonstrates that many companies see implementation of codes of conduct as a 'top-down' exercise. Senior employees and managers are expected to present strong examples of the values enshrined in the code to strengthen its credibility to more junior employees and serve as reminders of the company's ongoing commitment to excellence.

Multinationals have structured clear pathways of responsibility for enforcement of codes. These pathways include the following levels:
- self-reporting and employee responsibility;
- internal compliance officers;

- integrating compliance into HR departments; and
- Ethics or code of conduct committees or focus groups.

The strength of this research lies in the fact that it is real case scenario, the result from field work observations, at such it has the potential of being able to enhance or promote professionalism in workplace if the findings and recommendations are effectively implemented.

5.2 Recommendation

1. The researcher is of the view that it is practically impossible to foresee and cover all that could amount to misconduct, unethical and unprofessional behavior in a single code of conduct. Code of conduct should therefore be review periodically as the company deem fit and should be seen as a guidance.

2. The Researcher recommends that a balanced approach to developing codes of conduct that can inspire an organization workforce, offer guidance and regulate behavior is required. In so doing any code will need to include a set of ethical values or principles that are operationalized for different category of employees and different functional departments. There will thus be a balance between the general and the specific, comprehensive and selective, national and local. A code of ethics will also need to be in harmony with existing disciplinary procedures and legislation.

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