



AN ANALYSIS OF GLOBE'S ORGANIZATION CULTURE ON WORK ETHICS: A CASE STUDY

Syed Reza Jalili¹, Ahmad Sharbatoghile², Alireza Miremadi³

¹ Sharif University of Technology- Iran.

² Sharif University of Technology, Iran.

³ Sharif university of Technology, Iran. ar.miremadi@sharif.edu

Keywords

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Globe, nobel Quran,
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ABSTRACT

The purpose of this research is to express the importance of ethics in business and also the expression of organizational culture dimensions (GLOBE) and the power of organizational culture in institutionalizing ethics in business as an efficient competitive advantage. This study seeks to find a relationship between organizational culture dimensions and implementation of business ethics and also the most important organizational culture dimension in improving ethics in business. The research methodology is descriptive based on data collection method. For this purpose, the correlation method was used to describe the research variables and explain relationships. The research questionnaire was done in the temporal domain until winter 2014 in the spatial domain of Social Security Organization of Golpayegan (as the mother organization, Khansar and Daran, all of which located in Isfahan Province). The Study reveals that the significance probability value of each regression independent variable shows that only variables "Power Distance, Gender Egalitarianism, Future Orientation, and Human Orientation", due to P – value $< \alpha = 0.05$, are significant in regression whereas other variables are not. In addition, regression coefficient of determination level ($R^2=0.749$) and its slight difference with adjusted R ($R^2_{adj} = 0.723$) indicates significant variables highly effectively existing in regression. Considering the results of the research, it's suggested that a senior manager intending to revive the business ethics in his organization by means of the powerful leverage of organizational culture, should invest on power distance, gender equality, foresight and altruism more.

JEL Classification

M12,M31,M40

1. INTRODUCTION

In today's advanced world it was only in 1970s that business ethics emerged. However, some of the dimensions of business are dated back to the medieval times. Business ethics has also part of its roots in Greek civilization BC and the orient civilization. Jews living at the time of Moses blamed bribery because they believed it keeps blessing away from their aliment. In addition, they also considered interest loan as an unlawful act. Ancient Persians considered mediating and non-productive markets to be deceit. In ancient China it was necessary to respect the Rules of Confucius in market interactions. Socrates and Plato believed that actual blessing does not lie in wealth and they considered economy to be a part of morality (Dadgar 2008). The explaining religion of Islam and verses of Quran contain a great deal of codes of conduct on honesty, loyalty, prohibition of treason, bribery and use of short weights, respect for justice, honesty, etc. Therefore, we, as

Iranians and heirs of the ancient Iranian and Islamic civilizations, shall put more effort into revitalization of moral codes.

Unfortunately, morality was forgotten and ignored for a long time but in 1980s it once again was recognized by institutionalization of business code of conduct. Therefore, religious and scientific communities once again put interest in revitalization of necessary codes of conduct. At the time, organizations were encouraged to meet moral requirements and do not wait for legal codes. After a while business ethics were formulated as rules and official plans that could be officially pursued. Morality is the fruit of religion, culture, normative systems, social learning, faith, experiences and attitudes of people. Moral responsibilities of each organization are the collection of rights and commitments of the organization to the society. Code of conduct is the collection of formal policies and informal conventions. The code of conduct of an organization determines criteria that are used to assess behavior and decisions of the organization.

Ethics Management

Since human is innately profit-seeking and is ready to violate collective rights to protect his interests. It is necessary to formulate a set of meta-formal rules to protect him against his passion and release him from doubt and dilemmas in facing ethical problems. Numerous problems that are currently challenging organizations can be resolved by code of ethics. Hence, organizations have shifted toward ethics management and have realized its undeniable necessity.

Ethics management in an organization refers to formulation of code of ethics to cope with the ethical problems of managers and employees and institutionalize the rules in corporate culture over time (Soltani 2003).

Code of ethics plays a determining role in organizations and influences the performance and decisions of managers and employees. The existing corporate culture is the platform for development of moral obligations. The more the platform is ready the more it is possible for code of ethics to emerge.

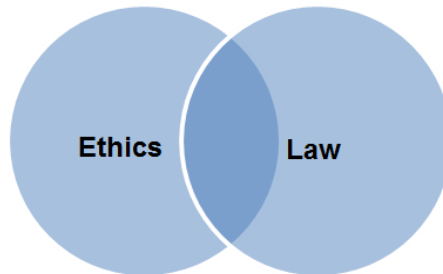
One of the main objectives of business ethics is to create balance between economic performance and social performance, increase economic efficiency, prevent economic corruption and infamy, and reduce bribery.

Public service requires public trust, which is only obtained through organizations whose managers and employees commit to the constitution, codes of ethics and collective interests (Mitchel and Charles 1999).

The Relationship between Code of Ethics and Legal Terms

Differentiating between ethics and rules at work is not easy because of the following schematic diagram. In spite of the common area (commons) between the two fields, in some areas they are not related.

Fig.1: The Relationship between Code of Ethics and Legal Terms(Tone 1995)



Code of ethics and legal terms have some points in common, but they are different in many aspects. For example, in the past slavery was considered immoral but no law on its prohibition ruled. Moreover, ethics is neutral toward some issues. For example, there is no moral code for keeping right on road because it is an issue that cannot be called wrong or right. It has a rule which dictates the opposite and morality only affects the result and not formulation of rules. In general, the differences between these two fields are as follows(Tone 1995).

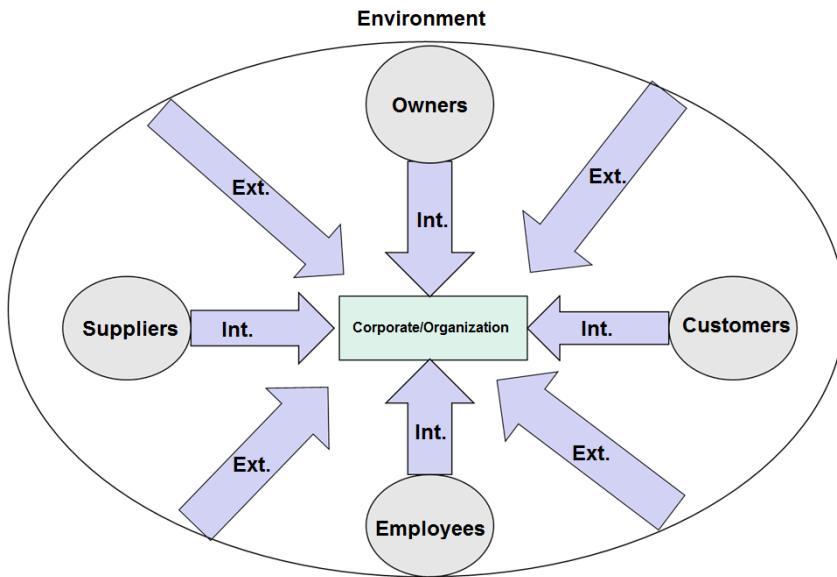
- 1- The objective of code of ethics is to lead human toward perfection and bliss while legal terms are only aimed at handling material affairs such as order and relative justice.
- 2- A major difference between these two codes is their implementation. Basically, the implementation of code of ethics is not guaranteed and its consequences are in the form of feeling of guilt. However, the implementation of legal terms is guaranteed and violation of the rules leads to prosecution and sentencing.
- 3- Punishments for violation of code of ethics are executed by God but the punishments for violation of legal terms are executed by the government. Hence, in legal issues the punishment does not exactly suit the offense.
- 4- In the case of moral obligations the violator who, is responsible for the violation, is punished directly but in the case of legal terms if the violator is not adult his/her guardians or parents must pay for the crime.
- 5- The scope of moral obligations is very wide but the scope of legal requirements is determined by rules that are set.
- 6- Legal requirements are privative while moral obligations are positive. There is no legal requirement for helping others. Rather, there are rules that necessarily prohibit an act or ask it. On the other hand, moral rules are generally recommended and encouraged.

The Necessity and Significance of Organization Ethics

Today, organizations respect for corporate ethics is considered a competitive advantage because play a substantial role in reducing stresses, addressing ethical problems and achieving organization goals. The role is so critical that it is called the alchemy of happiness of organizations(Gharamaleki 2013).

The necessity of ethics is so high that ethics-based organizations of today have replaced the term stockholders with stakeholders (including a wide range of owners, employees, customers and suppliers). Stakeholders are divided into two categories: internal and external. Internal stakeholders include owners, employees, customers and suppliers while external stakeholders are the government, competitors, customers and consumers' agents, environmentalists, and the media(Freeman 1984).

Fig.2: Stakeholders Categories (Freeman 1984)



Factors of Formation of Organization Ethics

Three factors play the major role in the formation of organization ethics: personal factors, organizational factors, meta-organizational factors. The essence of management of corporate ethics is the personal behavior of employees and their self-awareness. The second factor is the entire organization which tries to institutionalized ethics by setting rules and code of ethics. The last key factor is meta-organizational entities such as the government, economic conditions, workplace and society. These factors play a substantial role in directing ethics management. In fact, managers try to create corporate ethics by understanding these factors(Gharamaleki 2013).

Ethical Theories

Ethical theories are subcategories of normative ethics. These theories are as follows:

- **Consequentialism:** In result-oriented theories the consequence or outcome of an action matters not the path to it. Therefore, the act owes its credit to a good or bad result. Consequentialism is based on two principles: 1) the result of an action

determines whether it is right or wrong; 2) only the act that is eventually more efficient is considered to be superior. Examples of consequentialism include utilitarianism and egoism (Scheffler 1988).

- **Egoism:** The bases of all acts and deeds are only personal interests and not collective interests. Ethical egoism is a normative approach assuming that humans are constantly trying to satisfy their desires by nature and they only value benefits of others if they are in line with their own goals (Baier 1990).
- **Utilitarian Theory:** This is a theory of originality of interest. It is based on the research carried out by Hume and Bentham the Scottish philosophers. It holds that attempts shall be made to benefit as more people as possible to the possible extent with minimum losses. This theory values the result of deeds and behavior. It is similar to calculation of costs and returns in economics, which is based on collective interests not personal ones(Adams 1976).
- **Deontology:** This theory focuses on the intention and characteristics of the act regardless of its possible outcome. Hence, in this theory only the nature and essence of the act matters, which shall be ethical, not the outcomes. In other words, it holds that the more an act is in accordance with ethical rules and codes the more it is valuable.

Immanuel Kant, the famous philosopher, also had belief in this theory. According to Kant, only an action deserves appreciation that it is not taken to achieve personal benefits (with benevolent motives) or it is not taken as a natural response. Such an act is only taken as a result of the sense of duty. He believed that even a right moral action taken for personal purposes cannot be admired (Beauchamp 1991).

- **Virtuism:** It holds that ethics is something more than ethical rules and arguments. According to this theory, what is called ethics is not the common or conventional morals. It is rather the code that gives a person a pleasant personality.

It was for the first time raised by Aristotle, according to whom practice of moral virtues leads to the growth and perfection of human. Virtues influence the personality of people and are beyond obedience to moral codes. A moral act is considered a virtue only when it is institutionalized in human because this way it accompanies him at all times and places.

Faith, belief, honesty, trust and integrity are listed among the components of virtue and bliss. On the other hand, lie, deceit, robbery, and crime are considered to be component of vice and atrocity. The components of virtue and vice are accepted by most cultures. The problem with virtues is their practice and identification in different cultures(Gharamaleki 2013) .

- In the **Ethical Relativism** theory it is not possible to dub an act or behavior as absolutely right or wrong because the belief in whether something is wrong or right varies from one society to another.

Relativists believe that judging the right or wrong action depends on time and place. Therefore, it is not possible to issue a general law on this. This theory holds that there are no universal principles of ethics. Members of this group basically use the experiences of people and groups to define the required and pleasant principles (Gharamaleki 2013).

Table 1: Ethical Theories

Consequentialism
In result-oriented theories the consequence or outcome of an action matters not the path to it.
Egoism
The bases of all acts and deeds are only personal interests and not collective interests.
Utilitarian Theory
It holds that attempts shall be made to benefit as more people as possible to the possible extent with minimum losses.
Deontology
This theory focuses on the intention and characteristics of the act regardless of its possible outcome.
Virtuism
According to this theory practice of moral virtues leads to the growth and perfection of human. Virtues influence the personality of people and are beyond obedience to moral codes.
Ethical Relativism
Relativists believe that judging the right or wrong action depends on time and place.

Importance of Knowledge of Culture for Organizations

Culture is important because it is a system composed of common beliefs, attitudes, assumptions, and expectations that can guide the behavior of society members in case no specific law or explicit code is available (MamaeZade 1994).

The effect of corporate culture on members is so much that its detailed assessment reveals the thoughts, expressions, and deeds of its followers. It also provides for predictions and possible reactions of the members (Alvani 2000).

Corporate culture is a strong driving force that makes change and evolution possible. It also helps senior managers easily direct and accelerate the behavior of members (Alvani 2000).

Characteristics of Culture

A brief look at all of the definitions provided in the recent decades by scientists and experts at science of management the following common points are discovered:

- It is the dominant behavioral pattern
- It is systematic
- It is a collection of values and beliefs
- The norms are supported by members of the organization
- Corporate culture makes the distinction between organizations (French 2004).

Organization Culture

- The start of research on the notion of corporate culture dates back to 1980s. Reasons of the stress on studies of corporate culture originate from various factors including the following factors: 1) the 1980s was the start of globalization of organizations and businesses. Hence, coordination between employees of such organizations was a hot topic; 2) in the 1980s it was found out that different levels of organizational performance can be attributed to corporate culture; 3) corporate culture can act as a source of inducing sustainable competitive advantage because some culture cannot be easily adopted. Other factors include the emergence of the economic and industrial power, Japan, which acts as an important rival for America. According to the researchers, one of the main causes of the competition between the two countries is their vast cultural differences. Schein believes that in order to extend culture to organizations culture works as a model for internal coherence and external adaptability of members(Schein 2004). The objective of introduction of culture is to give identity to the members of an organization and make them committed to their beliefs and values(Hall 1980).

Levels of Ethical Culture in Organizations

Commitment to morals is manifested through the decisions and actions of organizations. If an organization wants to demonstrate its commitment to the society, it shall act so because decisions and actions of an organization reflect its beliefs and total values(Stephen 2007).

The Kohlberg's theory of cognitive moral development presents three levels of moral reasoning:

- Pre-conventional level of moral reasoning
- Conventional level of moral reasoning
- Post-conventional level of moral reasoning

The distinction between these three levels is their quality. This theory holds that progress in the course of these hierarchies leads to growth in the cognitive moral development model.

First level: In this stage, the organization is motivated only by its own interests. In such organizations, moral issues are considered external elements that narrow or limit activities. The attitude of organization exhibiting this level of reasoning is similar to the "carrot and stick theory". Organizations with such an attitude are after their own interests.

Second level: Organizations exhibiting a higher level of reasoning consider what is beyond their personal interests. Organizations operating at this level accept code of ethics and try to adhere to it. They not only consider the interests of stakeholders but also value expectations of the society.

Third level: The highest level of commitment to moral principles is demonstrated by organizations that recognize ethics as an important organizational notion. Such

organizations believe on moral judgments in all occasions. They obey universal values, principles and rules. The connection between ethics and business is evidently clear in these organizations. According to Falkenberg (2004) only organization can operate at this level that take long-term useful and stable decisions (Stephen 2007).

(House et al) GLOBE MODEL

House et al. carried out the GLOBE study to define culture as follows: The collection of common values, beliefs, identities and meanings in common situations, which is resulted from experiences of all members and is transferred from one generation to another.

A total of 150 researches in the field of management and social sciences from 61 countries participated in this study. GLOBE enumerated the following 9 dimensions of culture: uncertainty avoidance, power distance, in-group collectivism, institutional collectivism, gender egalitarianism, assertiveness, future orientation, performance orientation, and human orientation. Among the aforementioned 9 dimensions the first dimension is derived from Hofstede’s model with slight changes. In GLOBE, collectivism (vs. individualism) is divided into two parts while masculinity is classified into gender egalitarianism and assertiveness. The future orientation dimension is derived from the past, present and future orientation dimension introduced by Klckhohn and Strodbeck. The performance orientation is derived from the need-to-success dimension of McKelland. Moreover, the human orientation dimension is derived from the human nature dimension of Klckhohn and Strodbeck (House, Hanges et al. 2002).Globe: “Global Leadership and Organizational Behavior Effectiveness” is a research program focusing on culture and leadership in 61 nations ¹⁰,shown in table-2.

Table 2: Project GLOBE Cultural Dimensions ¹⁰

Uncertainty Avoidance
The extent to which members of an organization or society strive to avoid uncertainty by relying on established social norms, rituals, and bureaucratic practices.
Power Distance
The degree to which members of an organization or society expect and agree that power should be stratified and concentrated at higher levels of an organization or government.
Institutional Collectivism
The degree to which organizational and societal institutional practices encourage and reward collective distribution of resources and collective action.
In-group Collectivism
The degree to which individuals express pride, loyalty, and cohesiveness in their organizations or families.
Gender Egalitarianism
The degree to which an organization or a society minimizes gender role differences while promoting gender equality.
Assertiveness
The degree to which individuals in organizations or societies are assertive, confrontational, and aggressive in social relationships.
Future Orientation
The degree to which individuals in organizations or societies engage in future-oriented behaviors such as planning, investing in the future, and delaying individual or collective gratification.

Performance Orientation
The degree to which an organization or society encourages and rewards group members for performance improvement and excellence.
Humane Orientation
The degree to which individuals in organizations or societies encourage and reward individuals for being fair, altruistic, friendly, generous, caring, and kind to others.

Business Ethics and Organizational Culture

The late 2000s was the beginning of the establishment of a connection between business and ethics by scholars of the field of management. Ethics and culture are both integrated into the character of human and reflect their being. One of the major problems of organizations is ethical issues as the results of the interaction between economic and social functions. Societies have always condemned businesses that only focus on their own interests regardless of public interest. The reason is that organizations considerably affect the environment. In order to avoid pressures imposed by public opinions and similar entities, organizations have to go beyond their own interests. If all organizations value the importance of public interest ethical goals are attained in the society and all members of it will benefit from it. In this regard, Peter Drucker, the prominent scholar of the field of management, writes: “The legitimacy and life of private organizations depends on their acceptance of their social roles and tasks. Social responsibility is the fruit of a golden rule which says: whatever you like for yourself also like for others” (Kanter 2009).The significant success of the last decades of organizations with limited financial resources on one hand, and failure of organizations with maximum financial resources on the other hand, reflect the significant role of non-material and spiritual factors in the success of organizations. The significant success of the last decades of organizations with limited financial resources on one hand, and failure of organizations with maximum financial resources on the other hand, reflect the significant role of non-material and spiritual factors in the success of organizations.

An organization is something more than the combination of horizontal and vertical levels, units and hierarchies. An organization has personality similar to a person. It has a personality that is flexible, conservative, innovative, etc. Employees working in an organization reach agreement on a special behavioral pattern which forms the culture of that organization. Hence, since every organization has its own unique corporate culture that shows the employees how to understand and give meaning to each other. Organizational culture is a powerful driving force that leads and reinforces organizational behavior.

Anyhow, organizational development, as a planned process, brings about changes to the corporate culture. Therefore, any change in the organizations which is made regardless of corporate culture will not be effective. In the end it shall be said that attainment of organizational goals depends on factors such as the corporate culture governing the human force. Hence, in order to attain organizational goals and satisfy members managers have to gain knowledge of corporate culture and the way it influences the organization.

Viewpoint of Noble Quran on Business

The fundamentals, basics and rich culture of the school of Islam are based on God’s words sent down through Quran. Since Islamic values have their roots in human nature, they are highly dignified and respected at all times. According to Islam, moral values are necessarily meant to protect public and individual interests along with whatever that brings about real peace and perfection. The value system of Islam is neither absolute and everlasting nor time and place dependent. In other words, the Islamic code of conduct is permanent but changeable at some occasions. A brief examination of Noble Quran leads us to verses that give notice of universality of God’s words. The universality that includes perfect programs for growth and evolution of human based on his wide range of natural needs. In surah “Nahl”, verse 89 of Noble Quran God introduces this book as an explanation for everything . In addition, in surah verse 38 of “Al-Anaam” God explicitly states: “We have not neglected anything in this book”. Hence, we referred to Quran to find commands on business. Our findings reflected business ethics. Ethical criteria defined by Quran for business are shown in Table 3:

Table 3: Surah - Verses

<p>Justice O you, who believe, you shall be absolutely equitable, and observe God, when you serve as witnesses, even against yourselves, or your parents, or your relatives. Whether the accused is rich or poor, God takes care of both...</p>
<p>Honesty O you, who believe, reverence God and utter only the correct utterances.</p>
<p>Unlawful Business O you, who believe, do not consume each others' properties illicitly - only mutually acceptable transactions are permitted. You shall not kill yourselves. God is Merciful towards you.</p>
<p>Qualifying Conditions for Occupation One of the two women said, "O my father, hire him. He is the best one to hire, for he is strong and knowledgeable.</p>
<p>Meritocratic God commands you to give back anything the people have entrusted to you...</p>
<p>Bribery You shall not take each others' money illicitly, nor shall you bribe the officials to deprive others of some of their rights illicitly, while you know.</p>
<p>Consultation It was mercy from God that you became compassionate towards them. Had you been harsh and mean-hearted, they would have abandoned you. Therefore, you shall pardon them and ask forgiveness for them, and consult them. Once you make a decision, carry out your plan, and trust in God. God loves those who trust in Him.</p>

The aforementioned verses, which were exactly quoted from Quran, indicate that it is not impossible to create a utopia and never lands by following God’s orders. If managers and staff follow the rules mentioned in these verses they will be able to easily address moral issues with confidence.

Hypotheses:

1. There is a significant relationship between Uncertainty Avoidance and Business ethics.
2. There is a significant relationship between Power Distance and Business ethics.
3. There is a significant relationship between Institutional Collectivism and business ethics.
4. There is a significant relationship between In-group Collectivism and business ethics.
5. There is a significant relationship between Gender Egalitarianism and business ethics
6. There is a significant relationship between Assertiveness and business ethics.
7. There is a significant relationship between Future Orientation and business ethics.
8. There is a significant relationship between Performance Orientation and business ethics.
9. There is a significant relationship between Humane Orientation and business ethics.

2. LITERATURE SURVEY

According to Mike Martin in his book called "Ethics in Engineering", technology has deep and penetrating impact on the contemporary world and engineers play a pivotal role in technological development. In order to maintain the premium level of security, health and society welfare, engineers must have moral commitment to be capable of struggling with the difficult ethical issues coming to their way(M.W. Martin 2005). Based on the 4th chapter of the book discussing the role of ethics in IT. Ethics in technology is an interdisciplinary subject. Discussing the issue requires knowledge and expertise in two areas of ethics and IT .Today, ethics in IT, which is one of the applied ethics attitudes, have taken into a great consideration. Such as the Medical Ethics, Journalism Ethics, Environmental Ethics, and etc (khani 2006).According to Hare's book called "The Language of Ethics ", language of ethics is the language of recommendation and this is the point that makes the philosophy of ethics worth reading because the question " what shall we do? " is the one with which we cannot get away for a long time. Although conduct and behavior problems sometimes are less bugling than crossword puzzles and riddles, these problems must be overcome in a way through which these riddles are not solved. To discover this solution, we cannot expect the existence of another discussion due to the fact that what is discussed there depends on solving these problems. So, in a world in which the behavior problems are getting complex and irritating more and more, we are in real need of understanding a language by which these problems are introduced and answered. That's because of the fact that language of ethics resulted in both theoretical ambiguities and unnecessary practical dilemmas(Hare 1952).

With the expansion of business ethics issue, researches have considered the relationship between business ethics and other organizational factors. Some of them are as following : The relationship between business ethics and brand was surveyed by a researcher and his conclusion reveals that ethics have noticeable impact on enhancing reputation of the organization(Brunk 2009).

Other researcher surveyed ethics in the field of marketing , particularly the relationship between buyer and seller. The research suggests the necessity of ethics in achieving long run relationships between buyer and seller(Fisher 2007). In other research, a model of social performance of organization has surveyed the social satisfaction and ethical

covenant between society and institution(Teraji 2009). The impact of business ethics on social responsibility of organizations has been studied by another researcher.

The study reveals that social personality is highly influenced by work ethics. Therefore, to improve the social personality, it's suggested that there should be an upturn in work ethics(Taqizade and Soltani 2010).

Banerjee (1992) in one of his researches with the title of personnel ethics which is carried out by using a behavioral model in 21 information system companies in west of America, states that personnel ethics is influenced by ethical intentions which predicts moral and immoral behaviors. Furthermore, it influenced on ethical intention, ethical judgment and normative beliefs of employees. Considering this, normative beliefs of people are related to their ethical intentions significantly. He also states that intention-behavior consistency of employees and related primary effects are under the influence of ego strength, locus of control and ethical climate which are counted as three moderating variables. According to the results of this research, the employees' ethics are affected by normative beliefs, different locus of control and the especial climate which the employees are in(Banerjee 1992).

3. DATA AND METHODOLOGY

Sampling method and sample size

– **Population Universe**

A set of units that have at least one common trait is called a statistical population. Page 220

The statistical population of this thesis is composed of all managers, employees and customers of the Social Security Organization in these three cities.

– **Sampling process**

This formula was used to determine the sample size:

$$n = N \cdot Z^2 \cdot \sigma^2 / e^2(N - 1) + Z^2 \cdot \sigma^2$$

This formula is applicable when the goal is to estimate the success ratio. Considering that this study aims to estimate the organizational ethics rate. Therefore, the mentioned formula was used to determine the sample size. In this formula, N is the sample size (150) and Z is the standard distribution statistic at the 95% confidence level which is equal to 1.96. σ is standard deviation and e is standard error equal to 0.1.

The research questions have multiple values with distance scale. The score ranges from 1 to 5,

$$\sigma = \frac{\max(x_i) - \min(x_i)}{6} = \frac{5 - 1}{6} = 0.667$$

$$n = N \cdot Z^2 \cdot \sigma^2 / e^2(N - 1) + Z^2 \cdot \sigma^2$$

$$n = \frac{150 * 1.96^2 * 0.667^2}{0.1^2 * 149 + 1.96^2 * 0.667^2} \cong 81$$

so according to the above formula, the required sample size is 81 questionnaires. Considering the possibility of a complete lack of responsiveness, 100 questionnaires were distributed among the three agencies.

Research Variables

- **Independent variable**

The independent variable is the stimulus which is the probable cause for the dependent variable. In this study, the independent variable is organizational culture.

- **Dependent variable**

In this study, the dependent variable is business ethics. We try to assess the effects of changes in business ethics with changes in organizational culture as the independent variable.

- **Moderator Variable**

In this study, gender, age, educational level, and the degree of adherence to religion are moderator variables. For examining these variables, some questions are included at the beginning of the questionnaire.

4. EMPIRICAL FINDINGS

Data analysis is a multistage process in which the data obtained by the data collection, summarizing, coding, and classification and finally processed to establish the types of analysis and communication of these data to test the hypotheses obtained. This section presents tables and using inferential statistical tests by SPSS-19 research hypotheses.

The regression model related to the research hypotheses

In this section, we study the simultaneous effect of nine independent variables on the dependent variable (business ethics)-5 so that the results are used to test the hypotheses as shown in table-4. Therefore, the multiple regressions are used. To measure the simultaneous relationship among all 9 variables Uncertainty Avoidance, Power Distance, Institutional Collectivism, In-Group Collectivism, Gender Egalitarianism, Assertiveness, Performance Orientation, Future Orientation, and Human Orientation, a multiple regression model with 9 independent variables is fit on data. The above was done using statistical software and the results are shown in Table-5. However, before analyzing the results, it is worth noting that before fitting the regression model, the assumption of a linear relationship between 9 independent variables and a dependent variable was conducted by F-test. The results and p-value showed that the expected linear relationship exists. On the other hand, a multiple regression model fit on assumed variables is available (F=28.214, P-value=0.000).

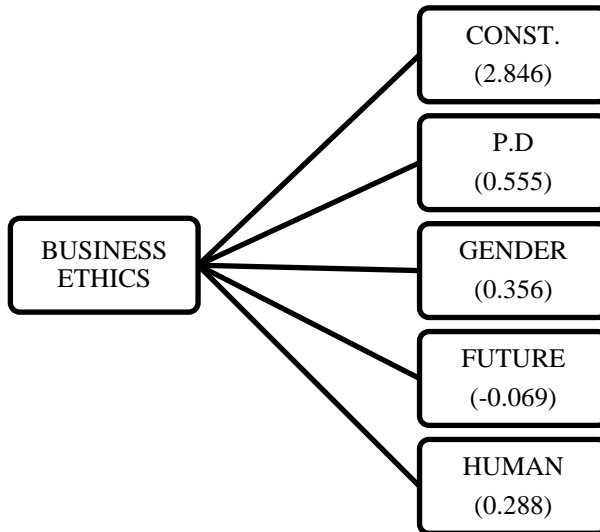
Table 4: Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.866 ^a	0.749	0.723	0.15503	2.147

Table 5: The results of regression model

	β	Std.e	t	Sig.	Result
Const.	2.846	0.300	9.486	0.000	
Uncertainty.	0.016	0.048	0.168	0.867	H0: ACCEPT
Power Dis.	+0.555	0.035	0.695	0.000	H0: REJECT
In-Group	0.174	0.031	1.441	0.153	H0: ACCEPT
Collect.	-0.197	0.044	-1.437	0.155	H0: ACCEPT
Gender	0.356	0.023	4.350	0.000	H0: REJECT
Assert	0.102	0.050	1.075	0.285	H0: ACCEPT
Future	-0.069	0.050	-7.057	0.000	H0: REJECT
Perform	0.070	0.040	0.438	0.665	H0: ACCEPT
Human	0.288	0.176	2.689	0.009	H0: REJECT

Figure 2: Business Ethics



Business ethics that shown in figure-2 are:

$$\text{Business ethics} = 2.846 + 0.555(\text{P.D}) + 0.356(\text{Gender}) + 0.288(\text{Human}) - 0.069(\text{Future})$$

The significance probability value of each regression independent variable shows that only variables “Power Distance, Gender Egalitarianism, Future Orientation, and Human Orientation”, due to P – value < $\alpha = 0.05$, are significant in regression whereas other variables are not. In addition, regression coefficient of determination level ($R^2=0.749$) and its slight difference with adjusted R ($R^2_{\text{adj}} = 0.723$) indicates significant variables highly effectively existing in regression.

5. CONCLUSION & SUGGESTION

“There is a significant direct relationship between Power Distance and business ethics.”

“There is a significant direct relationship between Gender Egalitarianism and business ethics.”

“There is a significant inverse relationship between Future Orientation and business ethics.”

“There is a significant direct relationship between Human Orientation and business ethics.”

Considering the results of the research, it's suggested that a senior manager intending to revive the business ethics in his organization by means of the powerful leverage of organizational culture, should invest on power distance, gender equality, foresight and altruism more.

With regard to the verses in the second chapter, managers and employees are suggested to facilitate solving an ethical dilemma of social work by following Quran. According to verses that recommend consultation, a manager who is willing to implement God's decrees had better avoid solitary work and egoism. Such a manager asks for the opinions of a group of experts and staff. This method encourages the staff to put more effort into their job and be responsible for their tasks. In addition, a good manager fights any deficit and shortage in his/her field of operation according to the rule on prohibition of cheating in trading. A manager who is bound with the decrees of Quran uses the criteria mentioned in Quran to recruit its staff. Hence, an employee recruited by such a manager shall be necessarily honest and efficient. According to verses on disapproval of bribery, an employee who follows the behavior models of Quran never accepts bribes. He/she only accepts a position only if he/she deserves it. Such an employee works on the basis of honesty and justice. He/she does not work to meet his/her material needs because he/she works to obey God and His decrees.

Research limitations: Every research, apart from what it is about, faces some limitations in practice. Stating these limitations can help conducting further research. Major limitations of this research are:

Despite the fact the researcher assured respondents (employees and division managers) of questioners' confidentiality, the questioners were overstated.

Since this research was conducted on business ethics, organizations refrained being named in the research. Their reasoning was that if their organization was introduced as unethical, they would face some problems. However, this research was to investigate the relationship between dimensions of organizational culture and business ethics.

Lack of similar research confined the researcher reaching internal authentic literature and drawing comparison.

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