

RESEARCH METHODOLOGY OF RELATIONSHIP BETWEEN ETHICAL WORK CLIMATE AND ORGANISATIONAL EFFECTIVENESS

TAPESH CHANDRA GUPTA¹ & MOHD HAMID KHAN²

¹Professor, GJY Chhattisgarh College, Raipur, Chhattisgarh, India

²Research Scholar, Singhanian University, Rajasthan, India

ABSTRACT

Cement companies in Chhattisgarh are studied to establish relationship between ethical work climate and organisational effectiveness. A sample size of 408 employees was finally taken against 600 responses. ANOVA & F-test was used.

KEYWORDS: Relationship between Ethical Work, Climate and Organisational Effectiveness

INTRODUCTION

About 600 employees, including Executives and Non-Executives working in both National and Multinational cement manufacturing companies of Chhattisgarh region were asked to respond on the given scales for measuring their perceptions on prevailing levels of 'Ethical Work Climates' in their company along with its 'Organizational Effectiveness' state. Finally, responses from 408 samples qualified to be a part of the final data.

RESEARCH DESIGN

The present research was conducted with a 3 x 2 x 2 factorial design. Levels of Ethical Work Climate, Types of Organisation and, Job Status were the three independent variables while Organisational Effectiveness was the sole dependent variable of this study using the three-way ANOVA (analysis of variance) technique. The first dimension 'Levels of Ethical Work Climates' were measured at three levels of analysis as low; moderate and high. The next independent variable 'Types of Organizations' were studied for National and Multinational cement manufacturing organizations of Chhattisgarh region. The final independent variable of Job Status pertained to the difference of Executives and the Non-Executives working in the National and Multinational cement manufacturing organizations of Chhattisgarh region.

The combined effect of these three independent variable [(effect of various levels of 'Ethical Work Climates' in both 'Types of Organisations' (National and Multinational) at both 'Job Status' (Executives and Non-Executives)] was studied on Organisational Effectiveness.

TOOLS

Two scales 'ECS' (Ethical Climate Scale) and 'OES' (Organizational Effectiveness Scale) were used for the purpose. The Ethical Work Climate was defined as "the shared perception of members of organisation of what is ethically correct behaviour and the proper process for handling ethical issues", (Victor and Cullen, 1988).

The first scale 'ECS', as developed by (Victor and Cullen, 1988) carried 36 items. These Items were outcomes of the nine theoretical ethical climate types that emerged from a cross tabulation of two dimensions namely ethical criteria (used for

organisational decision-making and locus of analysis (used as a referent in ethical decisions) as shown in Figure 1 below.

		Locus of analysis		
		Individual	Local	Cosmopolitan
Ethical criterion	Egoism	Self interest *	Company profit	Efficiency
	Benevolence	Friendship	Team interest	Social responsibility
	Principle	Personal morality	Company rules and procedure	Laws and professional codes

* Typical decision criterion.

Figure 1

These ethical criteria were a result of Kohlberg's (1969) study providing six stages of moral development of individuals which were further summarised in three major types: namely - Egoism, Benevolence and Principle by (Fritzsche & Becker, 1984). These theories were based on the criteria that people use for moral reasoning i.e. maximising self-interest, maximising joint interest and adherence to principles respectively. The dimension of Locus of analysis was based on sociological theories by Metron and others (1957) about roles in social system and types of reference groups that shape the behaviour and attitudes people. Later Kohlberg in (1981) described how each stage of moral development applied to different levels of social system. The Individual level revealed personal ethics or self-interested behaviour. The Local level specified ethical reasoning within the organisation. The Cosmopolitan level specified the social system external to the system in which the individual is embedded as professional association or government.

The items composing the instrument were written to capture the nine ethical climate types described above. Each of these types represented an a priori class of ethical reasoning in the organization. Victor and Cullen (1987) used the 3x3 matrix of nine the radically possible ethical to further develop an ethical climate assessment instrument "ECQ".

In the context of the egoism criterion, the loci of analysis identify the particular "self" (e.g. individual, company) in whose interests one is expected to act. At the individual locus of analysis, the egoism criterion is defined as consideration of the needs and preferences of one's own self (e.g., personal gain, self defense), At the local locus of analysis, it is defined as consider-actions of the organization's interest (e.g., corporate profit, strategic advantage), finally, at the cosmopolitan locus of analysis, it is defined as considerations of the larger social or economic "system's interest (e.g., efficiency). (Victor and Cullen, 1987)

In the benevolence criterion, the loci of analysis both identify for organizational members "who we are" and set the boundaries for "our concerns." This subject-object distinction, and the concomitant obligation for other-regarding, differentiates the benevolent from the egoistic (Gilligan, 1982, Haan, Aerts, and Cooper, 1985). At the individual locus of analysis, the benevolence criterion is defined as consideration of other people without reference to organizational membership (e.g., friendship, reciprocity). At the local locus of analysis, it becomes consideration of the organizational collective (e.g., esprit de corps, team play). This is in contrast to local egoism, in which a reified organizational construct is the locus of concern. At the cosmopolitan locus of analysis, benevolence is defined as consideration of other constituencies outside the organization (e.g., social responsibility)(Victor and Cullen, 1987)

In the context of the principle criterion, the loci of analysis defined sources of principles expected to be used in

the organization. At the individual locus of analysis, the principles are self-chosen. That is, one is expected in this climate to be guided by personal ethics. At the local locus of analysis, the source of principles lies within the organization (e.g. rules and procedures). At the cosmopolitan locus of analysis, the source of principles is extra organizational (e.g., the legal system, professional organizations). In the local and cosmopolitan climates one is guided by sources of principles apart from the individual and, thus, regardless of one's personal ethical preferences. To illustrate further the loci of analysis dimension, three climate types might be described along the diagonal of Figure 1. In the upper left corner is individual egoistic reasoning as it might be found among residential real estate brokers or in a telemarketing "boiler room" where each person's sales and commissions are relatively independent and organizational commitment is quite low. In this case, decision-making might be characterized as involving mostly considerations of each person's self-interest. In the centre is local benevolent reasoning. This climate might exist in a semi autonomous workgroup or in a research lab in which there is a high need for cooperation and the focus is on jointly produced outcomes. In this case, decision making involves the comparison of each alternative's impact on each member of the team. (Victor and Cullen, 1987)

The choice of criteria as the basis for operationalizing ethical climate raises the problem of distinguishing between the form and content of ethical reasoning (Kohlberg, 1984). Form and content are generally conceptualized as independent (Kohlberg, 1984): since the same values (content) can arise from different forms of ethical reasoning (ethical criteria). For example, organizational values supporting profitability may be derived from any of the three ethical criteria (i.e. profit is good for me, profit benefits my friends, making profit is what organizations are supposed to do). (Victor and Cullen, 1987)

To tap the form dimension of ethical reasoning, the ECQ was designed specifically to identify organizational decision making norms with direct links to supporting forms of ethical reasoning. Thus, although an organizational norm might be considered only the contents of ethical reasoning. Each question the ECQ contained a direct referent to one of the ethical reasoning criteria. This operationalization was based on the assumption that what one thinks about the subject matter of ethical thought. What one supposes it to be about must affect what test for acceptability or coherence is appropriate to it?" (Williams, 1985). The criteria in use (e.g. the best for each person, the rules, the interest of the organization), and then are observable artifacts of the organization ethical reasoning process. (Victor and Cullen, 1987)

Kohlberg (1981) argued that the form of structure of making decisions was independent of the content or the range of possible outcome values of the decision. The distinction between form and content is necessary since the same outcome (content) can be derived from different forms of ethical reasoning (and vice versa). To tap the form of ethical reasoning, the questionnaire was designed specifically to identify organisational decision making norms with direct links to supporting forms of ethical reasoning. Although an organisational norm might be considered only the content of ethical reasoning, each question contains a direct referent to one of the ethical reasoning criteria. This operationalisation was based on William's (1985) argument that "what one thinks about the subject matter of ethical thought, what one supposes it to be about, must affect what tests for acceptability or coherence (that) are appropriate to it."

Victor and Cullen (1988) then used the 3x3 matrix of nine theoretical climate types that provided shape to the present ethical climate assessment instrument "ECQ" carrying 36 items for six forms of Ethical Work Climates namely Caring, Rules, Law & Code, Instrumental, Independence and Professional. Caring climates looked for each-others well being. Rules based climate typified strictly following of organisational rules and policies. Law and Code based climates required following codes of profession

and government regulations. Climate of Independence provided following one's own personal moral beliefs. In the Instrumental climate, employees were guided by their own self-interests. Finally the Professional climate held characteristics of all above climates and provided the organizations to have optimal solutions for problems considering the uniqueness of situations.

In the factor analysis, the highest loadings of the individual, local, and cosmopolitan levels of the benevolence criteria descriptors were on factor Included here were descriptors such as "The most important concern here is the good of at the people in the company" and "In this company, people look out for each other's good., Items from the cosmopolitan level of the egoistic criteria also loaded on this factor. In Victor and Cullen's (1987) factor analysis, these items loaded on a unique factor, and the cosmopolitan level benevolence descriptors loaded on the law and code factor. To distinguish this empirically derived climate type from the theoretical type described above, this factor was labelled the caring type of corporate ethical climate, (Victor and Cullen, 1987).

High loading on local principle descriptors characterized factor3 and identified the rules climate. This factor included items such as "It is very important to follow strictly the company's procedures here, "Everyone is expected to stick by the company rules and procedures "and" Successful people in this company go by the book." (Victor and Cullen, 1987).

Factor 4 involved the local and individual egoism criteria descriptors. Descriptors with high loadings included "In this company, people protect their own interests above all else." "In this company, people are Mostly out for themselves." and "people are expected to do anything to further the company's interests, regardless of the consequences." This factor identified. The emergent the instrumental corporate ethical climate type, (Victor and Cullen, 1987)

High loadings on the Individual level of the principle descriptors described factor 5. This factor included items such as "In this company, people are expected to follow their own personal moral and ethical beliefs", and "The most important thing in this company is each person's own sense of right and wrong. Emergent factor 5 and the associated climate type were labelled independence, (Victor and Cullen, 1987). The latest inclusion was of 6th factor i.e. Professional form of work climate that carried the features of all the other types and provided the organizations to have optimal solutions for problems considering the uniqueness of situations.

Respondents were asked to describe their general work climate on a 6-point Liker-type scale ranging from Completely False (0), Mostly False (1) Some What False (2), Some What True (3) Mostly True (4) to Completely True (5).

The second scale that is OES was specifically constructed for the present study. Organisational Effectiveness was defined as "a state of Justice and/or Convenience to all stakeholders involved". The study measured Effectiveness in terms of Productivity, Employee Satisfaction, Flexibility and, Stake-holder's Interest. Productivity referred to the movement of organisation towards its goals ('locomotion'), usually measured on the basis of standards i.e. companywide records of performance viz a viz-established work standards. Flexibility was conceptualized as the extent to which the organisation adjusts to internally induced changes and to adapt to the externally induced changes. Employee Satisfaction was defined as a perceptual pleasure, or positive emotional state resulting from the appraisal of one's job, or job experiences. Stakeholder's interest pertained to securing interests of union, government, distributors, society, shareholders & investors and, customers.

The Productivity dimension had nine further sub-dimensions as Goal setting process, Participation, Quality control,

Problem skills, Employee support, Authority system, Information system, Direction, and Communication. The Flexibility dimension had twelve further sub-dimensions as Decision making, Change Management, Cooperation & Coordination, Training & Development, Trust, Resource- Utilization, Planning, Conflicts Management, Controlling, Adaptability, Standardisation, and Risk Management. The Employee Satisfaction dimension based on Herzberg's (1970) 'Two Factor Theory' had two major Satisfaction factors as Hygiene and Motivators. The Hygiene factor carried eight further sub-dimensions as Relations with Supervisor, Company Policy & Administration, Working Conditions, Salary, Security, Relations with Subordinates, Supervision, and Personal Life. The Motivator factor on the other hand carried six further sub-dimensions as Recognition, Advancement, Responsibility, Achievement, Work itself, and Growth. Finally the Stakeholder's Interest dimension had six sub dimensions as Union, Government, Distributors, Society, Shareholders & Investors, and Customers.

The respondents were asked to describe their perceptions about their Organisation's Effectiveness state on a 5-point Likert-type scale ranging from Strongly Agree, Agree, Can't Say, Disagree to Strongly Disagree.

For the making of this scale, initially about 800 items were prepared for the various dimensions of Organisational Effectiveness. After a series of content validity tests by five experts of the relevant field a 135-item scale was used for the pilot study in both types of organizations as mentioned in the study. The further item-analysis using 2-tailed Independent T-test could provide elimination of only 23 items despite stringent criterion of 0.01 i.e. ($p < 0.01$) for the highly significant results. The next stage was then to have factor analysis for the results of pilot test. Using the Principle Component Method the factor analysis provided the present 54-item scale with these items to be ones having highest factor loadings.

METHODOLOGY

The present study intended to investigate about Organisational Effectiveness by maintaining Ethical Work Climates in the cement manufacturing organisations of Chhattisgarh region. Using appropriate statistical tables, common reference of F-ratio was applied to test the significance of differences for verification of various hypotheses. On prima-facie the assumptions for applying F-test i.e. normalcy and homogeneity of data were tested.

The study further used a three-dimensional ($3 \times 2 \times 2$) ANOVA technique at SPSS to analyse the data whereby numerical values were assigned for various independent variables of the study. Levels of Ethical Work Climates (level) were assigned 1, 2, and 3 for low, moderate and high levels respectively. For the dimension of Types of Organisation (co), National Company and Multinational Company were assigned codes of 1 and 2 respectively. For the dimension of Job Status (emp), 1 represented Non-Executives, while 2 represented Executives. Finally, Organisational Effectiveness (oe) was observed as the dependent variable.

For the further analysis the three main effects of the three independent variables as Level of Ethical Work Climate, Type Of Company, and Job Status were studied on Organisational Effectiveness. Further, useful and important information was derived as joint effects of any two and more factors were studied. The greatest advantage of ANOVA (analysis of variance) technique is that it provides an opportunity to examine the interaction between two or more variables at a time.

It is possible for a treatment to affect one group differentially than it does to another. Also it is possible for the effect of one treatment to depend on the specific circumstances under which it is administered. When the effect of one treatment depends on a second treatment, an interaction is obtained. Here, in the three-way analysis of variance, we get three such first-order

interactions between any two factors, and one second-order interaction among all the three factors.

The three first-order interactions that the present study undertook were the interactions between (1) Level of Ethical Work Climate and Type of Company (Level X Co); (2) Level of Ethical Work Climate and Job Status (Level X Emp); and (3) Type of Company and Job Status (Co X Emp). Also the second-order interaction giving the combined the effect of all the three independent variable (Level of Ethical Work Climate, Type of Company and, Job Status) with the dependent variable Organisational Effectiveness was also studied.

Although the results of F-test confirmed that together all the independent variable influenced Organisational Effectiveness and that organisations having high Ethical Work Climate showed more Effectiveness, it was also to be seen that among the six different forms of Ethical Work Climates (Caring, Rules, Law & Code, Instrumental, Independence and, Professional) which one had maximum relative importance for Organisational Effectiveness. Therefore, Regression analysis was performed for the purpose.

PROCEDURE

Once the scales were constructed, total 600 Executives and Non-Executives working in both National and Multinaional cement organisations of Chhattisgarh region were asked to respond on the given scales. The two scales were given to employees (respondents) at the commencement of their working shift (cement manufacturing is a continuous process therefore the plants operate 24X7 in three shifts of eight hours each in addition to a general day shift for managing administrative affairs) and were asked to respond by the completion of their shift. However, Executives with their overtly busy schedules and responsibilities took longer time compared to the Non-Executives to submit their responses. The collection of responses was then followed by scoring and compilation of data. Finally the SPSS software was used for application of statistical tools and tables for the purpose of data analysis.

CONCLUSIONS

F-Test is used to establish the relationship.

REFERENCES

1. Abbey And Dickson, (1983). "Work Climate And Innovation In Semiconductors." *Academy Of Management Journal*, 26: 362-368. In Victor, B. And Cullen, J.B., (1988). *The Organizational Bases Of Ethical Work Climates. Administrative Science Quarterly*, 33: 101-125
2. Agarwal James And David C. Malloy (1999). "Ethical Work Climate Dimensions In A Not-For-Profit Organisation: An Emperical Study," *Journal Of Business Ethics*, 20: Pp 1-14.
3. Albert, Khedouri, & Mescon, (1985). In Walter Comish Daboval And Rader , *Ethical Values In The Small Business*. (Online) Available : [Http://Www.Sba.Muohio.Edu/ Ethical Values In The Small Business.\(2002\)](http://Www.Sba.Muohio.Edu/Ethical Values In The Small Business.(2002)).
4. Argyris, Chris (1962). *Integrating The Individual And Organisation*. In Kim S. Cameron And David A. Whetten (1981). *Conception Of Organisational Effectiveness Over Organisational Life Cycles; Administrative Sciences Quarterly*, December 1981, Vol. 26, No. 4, P. 525-544
5. Ashforth, A. (1985) "Climate Formation: Issues And Extensions". *Academy Of Management Journal*, 10:

- 837-847. In Victor, B. And Cullen, J.B., (1988). The Organizational Bases Of Ethical Work Climates. *Administrative Science Quarterly*, 33: 101-125
6. Bajpai, Naval., (2002). Dimensions Of Work Culture. Geeta Publications.
 7. Bass, B.M., (1952). Ultimate Criterion Of Organisational Work. In Georgopolous, Basil S. And Tannenbaum, Arnold S., (1957). A Study Of Organisational Effectiveness. *American Sociological Review*; 22; P. 534-540. Also In Cameron, K. (1978) Measuring Organisation Effectiveness In Institutions Of Higher Education. *Administrative Sciences Quarterly*, December 1978, Vol. 23, No. 4, P. 604-629.
 8. Bennis, Warren G. (1971) The Concept Of Organisational Health. In Kim S. Cameron And David A. Whetten (1981). Conception Of Organisational Effectiveness Over Organisational Life Cycles; *Administrative Sciences Quarterly*, December 1981, Vol. 26, No. 4, P. 525-544
 9. Bennis, Warren G., (1962). Toward A 'Truly' Scientific Management: The Concept Of Organisational Health. *General Systems Yearbook*, 7:269 – 282
 10. Bernard, C.A. (1938). The Functions Of Executive. Cambridge, Ma: Harvard University Press. In Victor, B. And Cullen, J.B., (1988). The Organizational Bases Of Ethical Work Climates. *Administrative Science Quarterly*, 33: 101-125
 11. Bidwell, Charles E., And John, D. Kasarda (1975). School District Organisation And Student Achievement. In Cameron, K. (1978) Measuring Organisation Effectiveness In Institutions Of Higher Education. *Administrative Sciences Quarterly*, December 1978, Vol. 23, No. 4, P. 604-629.
 12. Black And Sundaram, 2001). The International Business Environment, Phi, 2001
 13. Blau, Peter M., And Richard A. Schoenher, (1971). The Structure Of Organizations: New York: Basic Books
 14. Brown, Richard H., (1978). Bureaucracy As Praxis: Toward A Political Phenomenon Of Formal Organisations. In Kim S. Cameron And David A. Whetten (1981). Conception Of Organisational Effectiveness Over Organisational Life Cycles; *Administrative Sciences Quarterly*, December 1981, Vol. 26, No. 4, P. 525-544
 15. Cameron, K. (1978). Measuring Organisation Effectiveness In Institutions Of Higher Education. *Administrative Sciences Quarterly*, December 1978, Vol. 23, No. 4, P. 604-629
 16. Campbell Et Al. (1974). The Measurement Of Organisational Effectiveness, Final Report, Navy Personnel Research And Development Center Contract N00022-73-C-0023. Minnwapolis: Personnel Decisions. In Hall, Richard H., (1996). "Organisations", Structures, Processes And Outcomes. Prentice Hall India.
 17. Campbell, John P., (1977) On The Nature Of Organisational Effectiveness. In Cameron, K. (1978). Measuring Organisation Effectiveness In Institutions Of Higher Education. *Administrative Sciences Quarterly*, December 1978, Vol. 23, No. 4, P. 604-629.
 18. Caplow, Theodore (1964). An Assessment In Quality Of Graduate Education. In Cameron, K. (1978) Measuring Organisation Effectiveness In Institutions Of Higher Education. *Administrative Sciences Quarterly*, December 1978, Vol. 23, No. 4, P. 604-629.

19. Chakraborty, S K. (2002). Ethics For Business: Drawing On Indian Values. *Iimb Management Review*, December 2002.
20. Chhatterjee, Abha (2002). Exploring Ethical Dimensions Through Fiction. *Iimb Management Review*, December 2002.
21. Child, J., (1972) Organisational Structure, Environment And Performance: The Role Of Strategic Choice. In Nayak, Bandana And Mishra, B.B. (2005). Impact Of Leadership Style On Organisational Effectiveness. *Management And Labour Studies*. February 2005, Vol. 30; No. 1 P 90-103
22. Clinard, Marshall B., And Peter, C. Yeager, (1980) Corporate Crime. *New York : Free Press*
23. Coulter Philip B., (1979) Organizational Effectiveness In The Public Sector: The Example Of Municipal Fire Protection; *Administrative Sciences Quarterly*, March, Vol. 24, No. 1, P. 65 – 81
24. Cullen Francis T., William J. Maakestad, And Gary Cavender, (1987). Corporate Crime Under Attack: Cincinnati: Andersen. In Victor, B. And Cullen, J.B., (1988). The Organizational Bases Of Ethical Work Climates. *Administrative Science Quarterly*, 33: 101-125
25. Cummings, Larry. L. (1980). "Organisational Behaviour," *Annual Review Of Psychology*, 33, Pp:541-579.
26. Cyriac, K. (2002). Teaching Ethics: The Underpinnings. *Iimb Management Review*, December 2002.
27. Downey, H. Kirk, Don Hellriegel, And John W., Slocum (1975). Congruence Between Individual Needs, Job Satisfaction, Organizational Climate And Performance. *Academy Of Management Journal*. In Victor, B. And Cullen, J.B., (1988). The Organizational Bases Of Ethical Work Climates. *Administrative Science Quarterly*, 33: 101-125
28. Drexler, John A. (1977). Organisational Climate: Its Homogeneity Within Organizations. *Journal Of Applied Psychology*, 62: 38-42.
29. Dubin Robert, (1976). Organizational Effectiveness: Some Dilemmas Of Perspective. In Philip B. Coulter, (1979) Organizational Effectiveness In The Public Sector: The Example Of Municipal Fire Protection; *Administrative Sciences Quarterly*, March 1979, Vol. 24, No. 1, P. 65 – 81. Also In Cameron, K. (1978). Measuring Organisation Effectiveness In Institutions Of Higher Education. *Administrative Sciences Quarterly*, December 1978, Vol. 23, No. 4, P. 604-629.
30. Duncan, Robert B. (1973). Multiple Decision Making Structures In Adapting To The Environmental Uncertainty: The Impact On Organisational Effectiveness. In Cameron, K. (1978) Measuring Organisation Effectiveness In Institutions Of Higher Education. *Administrative Sciences Quarterly*, December 1978, Vol. 23, No. 4, P. 604-629.
31. Singh, J.B.P (1990). "Managerial Culture And Work-Related Values In India," *Organisation Studies*, Vol 11, No 1, Pp: 75-101.
32. Sinha J.B.P. & J. Verma, (1987). Structural of Collectivism. In Bajpai, Naval., (2002). Dimensions Of Work Culture. Geeta Publications.
33. Smircich, Linda (1983). Concepts Of Cultures And Organizations. *Administrative Sciences Quarterly*, 28:

- 339-358.
34. Steers, Richard M. (1977). Organisational Effectiveness: A Behavioural View. Santa Monica. In Kim S. Cameron And David A. Whetten (1981). Conception Of Organisational Effectiveness Over Organisational Life Cycles; Administrative Sciences Quarterly, December 1981, Vol. 26, No. 4, P. 525-544
 35. Steers, Richard M., (1975). Problems In Measurement Of Organisational Effectiveness. *Administrative Sciences Quarterly*, 10: 546-558
 36. Steers, Richard M., (1977). Antecedents And Outcomes Of Organisational Commitment. Angle, Harold L. And James, L. Perry (1981). An Empirical Assessment Of Organisational Commitment And Organisational Effectiveness. Administrative Sciences Quarterly, Vol. 26, No. 1, P. 1-14.
 37. Stevens, Beyer, And Trice, (1978). “ Assessing Personal, Role, And Organizational Predictors Of Managerial Commitment.” Academy Of Management Journal, 21: 380-396.
 38. Tayeb, M (1987). “Contingencytheory And Culture: A Study Of Matched English And Indian Manufacturing Firms,” Organisation Studies, Vol 8, No 3, Pp: 241-261.
 39. Thorndike, R.L., (1947). Personnel Selection: Test And Measurement Techniques. *New York: Wiley*
 40. Van De Ven, Andrew, And Diane L. Ferry (1980). Measuring And Assessing Organisations. Administrative Sciences Quarterly, December 1980, Vol. 26, No. 4, P. 525-544
 41. Victor, B., J.B. Cullen, And J. W. Bronson (1993). The Ethical Climate Questionnaire: An Assessment Of Its Development And Validity. Psychological Reports, 1993,73, Pp 667-674.
 42. Walter (Buddy) G., Comish R., Daboval J. And Rader C., (2002). Ethical Values In The Small Business: Perception Or Reality?
 43. Warner, W. Keith (1967). Problems In Measuring The Goal Attainment Of Voluntary Organisations. In Cameron, K. (1978) Measuring Organisation Effectiveness In Institutions Of Higher Education. Administrative Sciences Quarterly, December 1978, Vol. 23, No. 4, P. 604-629.
 44. Webb, Ronald J. (1974). Organisational Effectiveness And The Voluntary Organisation.”Academy Of Management Journal, 17: Pp 663-677.
 45. Weick, K.E., (1977). Repunctuating The Problem. In Chacko, Alexander And R.N. Anantharaman (1994). Organisational Effectiveness And Its Relationship To Organisational Climate. Journal Of Psychological Researches, Vol. 38, No. 1&2, P. 46-54.
 46. Weiss, William L., (1986). Minerva's owl: Building A Corporate Value System. Journal Of Business Ethics. 5: 243-247. In Victor, B. And Cullen, J.B., (1988). The Organizational Bases Of Ethical Work Climates. *Administrative Science Quarterly*, 33: 101-125
 47. Weitzel, William; Thomas A. Mahoney; And Norman F. Crandall (1971). A Supervisory View Of Unit Effectiveness. California Management Review, Vol.13, No. 4., P. 37-42.

48. Williams, Bernard (1985). *Ethics And The Limits Of Philosophy*. Cambridge Ma: Harvard University Press.
49. Woodman R. W. And King D. C, (1978). *Organisational Climate: Science Or Folklore?*