

Differences in Approaches to Business Ethics in Slovak Companies Lead by Men and Woman CEOs

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Abstract

Exploring how gender impacts ethical decision-making and behavior within organizations can contribute to creating inclusive workplaces and empowering women in leadership roles. Additionally, examining gender-based differences offers valuable insights into implementing business ethics, a vital aspect associated with equality in the workplace and broader communities. This study aims to compare business ethics in Slovak companies led by male and female CEOs, identifying statistically significant differences. By exploring these distinctions, the research seeks to enhance our understanding of how gender influences the implementation of business ethics, contributing to existing knowledge in this field. The study surveyed 179 Slovak subsidiaries of foreign mother companies, led by male and female CEOs, using an online questionnaire. It analyzed ten variables related to business ethics implementation through statistical methods, employing the non-parametric Mann–Whitney U test due to data distribution deviations from normality. The research reveals no statistically significant differences between male and female CEOs in Slovak subsidiaries of foreign multinationals regarding business ethics. This implies that gender does not notably impact ethical practices in this context, underscoring the significance of individual characteristics and leadership qualities over gender in evaluating business ethics implementation. The findings contribute valuable insights into distinctions in business ethics characteristics under male and female leadership, informing organizational practices, leadership development, and policy formulation to promote gender equality and ethical decision-making.

Keywords: business ethics, gender, CEO, Slovakia

JEL Classification: M14, J16, Z13

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1 Introduction

Business ethics plays a crucial role in shaping organizational behavior and decision-making processes. Gender diversity within leadership teams has gained attention as a potential factor influencing ethical practices and decision-making in companies. By examining the ethical perspectives of male and female leaders in Slovak companies, this study aims to contribute to the existing literature on gender and business ethics.

The research gap refers to the lack of comprehensive investigation into the specific variations and disparities in ethical approaches between male and female leaders in Slovak companies. There is a need for more focused studies that specifically examine the Slovak context and explore the distinct ethical perspectives exhibited by men and women in managerial positions.

This research aims to address this gap by analyzing and comparing the unique approaches to business ethics adopted by male and female leaders in Slovak companies. The study intends to contribute to a better understanding of gender-related dynamics in ethical decision-making within organizations and provides insights into the ethical practices of Slovak companies led by men and women.

In the introduction, the problem under investigation and the current state of research are thoroughly discussed. The methodology section elucidates the study design and the associated hypotheses. Subsequently, the results section presents the obtained findings, juxtaposing them with the outcomes of previous studies. Finally, the conclusion section provides a concise summary of the main findings, explores their implications, and proposes potential avenues for future research.

Understanding the differences in approaches to business ethics between men and women in leadership positions can provide valuable insights for organizations striving to enhance their ethical standards. The findings of this study may inform strategies for fostering gender-inclusive ethical practices, leadership development, and organizational decision-making processes.

Literature review

Every country has its laws that its citizens must follow. It is also a matter of course that part of doing business is the need to know and comply with the legislation of the given country. Laws for entrepreneurs are from the fields of both civil and commercial law. Many general laws for people also apply to business activity. All this information is clear and self-evident, but it is necessary, or desirable for business entities to act beyond the scope of laws and legislation? To solve the question of morality, decency, and good relations? To ensure a good climate at their workplace? Have they treated their competitors, customers, suppliers, and other entities they encounter fairly? These questions are extremely complex. It is very difficult to answer clearly and confidently. The European Commission states on its website dedicated to the Horizon 2020 online manual, that any proposals exceeding the specified criteria and being evaluated for financial support will be subjected to an Ethics Review conducted by ethics professionals who are independent or qualified individuals part of a panel. This assessment commences with an initial Ethics Screening and, if necessary, proceeds to a more in-depth analysis known as the Ethics Assessment. As a result of the Ethics Review, ethical stipulations may be imposed, turning them into binding contractual commitments. Similar opinions are also found in professional publications (De Cremer D., Moore C. (2020); Dey, P., Lehner, O. (2017); Beauvais, L., Bosco, S., Desplaces, D., Kay, A. (2022)). For example, Jansen, B. and Jeurissen, R. (2022) claim significance of the inquiry into the correlation between business ethics and the legal system lies in the fact that both these elements offer a structure for evaluating business conduct based on moral standards. It follows from the above that ethics, morality, and fair

behavior play a key role in the economic environment. Most people would probably agree with such an approach and fully identify with it, but in the reality of the market economy, the economic and business sphere, our actions might not be so ethical. As he states Vadastreanu A.D. and Maier D. and Maier A. (2015) daily, managers grapple with ever-growing challenges arising from intense market competition and heightened customer expectations. Within this environment, managers may be enticed to opt for a convenient yet ethically questionable shortcut that could provide them with a competitive edge. Often, this shortcut runs counter to ethical and deontological standards in business, but many managers overlook this ethical dilemma and prioritize short-term profits. Many managers are aware of this fact of human action. Nowadays, it is not uncommon for managers to be interested in developing and formulating basic ethical principles in the form of a Code of Ethics, which employees will be required to adhere to. The formalization of the Code of Ethics has several advantages. As he states Aila, B. et al (2020) the code of ethics aims to empower professionals to embrace an individual stance in line with the ethical principles recognized and embraced by society. Ethical behavior can have advantages both internally and externally. Cerchia R.E. and Piccolo K. (2019) state that corporate social responsibility (CSR) communications, including codes of ethics, could constitute one way a consumer can learn more about a company's values. According to Erlic, S. (2017) it is proposed that implementing a universal business code of ethics would incentivize business leaders to make ethical choices.

The formulation of the Code of Ethics and the application of ethical, moral, and fair behavior in business practice has a significant impact on many areas of business, which is also confirmed by Justin M.S.M. (2018). The author states business ethics can manifest itself within the operational domains of marketing, finance, and human resource management. Among other things, due to many environmental, climatic, social, and societal influences, a large number of companies are currently interested in applying ethical principles in their business. Several authors dealing with this topic point out that many factors influence the formulation and application of ethics in a company. For example, Ermasova, N. and Ermasova, P. (2021) suggest that substantial connections exist between individual variances (such as gender, age, educational background, and managerial experience), initiatives related to ethics (such as business ethics courses offered in educational institutions and professional development training in ethics and diversity), and personal perceptions of ethical behavior in business. For a long time, several studies have appeared in the professional literature that point to the relationship between gender and business ethics. Among the conclusions from these studies, there is no definite answer and definite conclusion. As he states McCabe A.C. and Ingram R. and Dato-on M.C. (2006) research findings present contradictory outcomes regarding whether there are disparities in business ethics between men and women. On the other hand, Chu, Y. Li, X., and Zhao, D. (2023) write, that the presence of gender diversity on a company's board of directors can exert a substantial influence on corporate governance and overall performance. The author Natalia Ermasova deals with this issue in great detail and thoroughly. In another of his publications, she states business ethics establishes the boundaries between what is considered suitable or unsuitable, permissible or impermissible in thoughts and actions. It delineates ethical behavior based on the principles of a particular community and dictates what individuals should adhere to. (Ermasova N. et al., 2018).

2 Methodology

The main aim of this study is to describe selected aspects of business ethics in Slovak companies led by male and woman CEOs and find statistically significant differences between them.

In this research, companies were surveyed through an online questionnaire. The sample selection employed stratified randomization, considering specific criteria such as registration in the Commercial Register of the Slovak Republic and a connection to a foreign mother company. The nature of the relationship and the mode of entry into the Slovak market were not determining factors. Out of the 300 approached companies, 200 participated in the survey, resulting in an 85% response rate. After data adjustments, the final sample consisted of 179 companies.

The study employs one sorting characteristic – the gender of the CEO labelled as “X–CEO Gender” which has two variants 1 – Women and 2 – Men. In connection with the CEO gender study examine 10 variables mirroring general aspects of the practical implementation of business ethics. These were derived from closed questions included in the questionnaire study (Table 1).

Regarding analyzing differences in the implementation of business ethics between companies led by men and women CEOs, further statistical analysis was needed. This was conducted based on the general hypothesis:

- H0: There is no statistically significant difference in business ethics characteristics between companies led by men and women CEOs.
- H1: There is a statistically significant difference in business ethics characteristics between companies led by men and women CEOs.

Respecting the set of 10 factors included in this study, this general hypothesis was derived from the 10 specific hypotheses (e.g.: Ha1: There is a statistically significant difference in - Decentralization in the adoption of a Code of Ethics between companies led by men and women CEO). In the process of evaluating established hypotheses, a calculated p-value lower than the significance level $\alpha = 0.05$ signifies the rejection of the null hypothesis H0 and the acceptance of the alternative hypothesis Ha, and vice versa. The methodology employed in this study included the Shapiro-Wilk normality test which confirms that the data does not follow a normal distribution across the various levels of the independent variables. The subsequent Durbin-Watson test indicated no autocorrelation among them. Given the significant deviation of the data from a normal distribution, it was deemed appropriate to employ non-parametric tests for further evaluation. The Mann-Whitney U test demonstrated statistically significant differences between factors companies led by male and woman CEOs in dependent variables (EF1 – EF10).

The conducted study has some limitations which must be considered when generalizing findings. The study used an online questionnaire to survey companies, which may introduce bias as it only captures the responses of companies with internet access and willingness to participate. Additionally, the sample selection was based on specific criteria such as registration in the Commercial Register of the Slovak Republic and a connection to a foreign mother company, which may limit the generalizability of the findings. Although 200 companies participated in the survey, the final sample size for analysis was reduced to 179 companies after data adjustments. A larger sample size could have provided more robust and representative results. Also, the study focused on 10 specific variables related to the implementation of business ethics, derived from closed questions in the questionnaire. This limited scope may overlook other important factors that could influence business ethics characteristics.

Table 1. Operationalization of variables

Code	Factor title	Answers options
EF1	Decentralization in the adoption of a Code of Ethics	1 – Exclusively in the SR 2 – In Slovakia and abroad 3 – Exclusively abroad
EF2	Autonomy in Ethics	1 – Decisions are made exclusively by the parent company 2 – Decisions are usually made by the mother company 3 – There is consensus on decisions with the mother company and daughter 4 – Decisions are usually made autonomously by the daughter company 5 – Decisions are made autonomously by the daughter company
EF3	Ethics in the Organizational Structure	1 – Separate Ethics Department 2 – Under the CSR Department 3 – Under the Compliance Department 4 – Under the PR or Marketing Department 5 – Under HR (Personnel Department) 6 – Other departments
EF4	Ethical Organizational Climate	1 – Strong 2 – Moderate 3 – Medium 4 – Weak 5 – None
EF5	Ethics in Strategy	1 – Totally – ethics is a strong part of the strategy 2 – Very strong 3 – Weak 4 – Very weak 5 – Not at all – ethics is not part of the strategy
EF6	Reason for Ethics	1 – Trying to copy current trends 2 – Trying to compete with the competition that declares business ethics 3 – Pressure from the parent company 4 – Sincere convictions of the company's representatives 5 – The emergence of an ethical problem (scandal and the consequent need to deal with it)
EF7	The main reason for adopting the Code of Ethics	1 – Striving to build the good name of the company 2 – The need to adopt the ethical principles of the parent company 3 – Trying to copy current trends 4 – Public pressure due to an ethical issue that society had 5 – Pressure from owners
EF8	Ethical Scandal	1 – No ethical issue yet 2 – A unique problem with ethics 3 – They have solved them more 4 – They face them regularly
EF9	Ethics Line	1 – Central line/contact for all employees in all countries 2 – Specialized departments/employees in each branch separately 3 – Special lines/contact for each country 4 – Complaints are handled by the immediate superior
EF10	Anonymity rate when reporting a problem	1 – Complete anonymity 2 – Strong anonymity 3 – Moderate anonymity 4 – Weak anonymity 5 – No anonymity

Source: authors (2023)

Considering the mentioned limitations, we are offering some recommendations for future studies. Instead of solely using a binary classification of CEO gender (women vs. men), future research could consider a more nuanced approach by incorporating additional categories such as non-binary or transgender CEOs which provide a more inclusive and comprehensive understanding of the impact of gender on business ethics. However, this approach we see as beneficial only in the case of comparative studies with foreign countries since trans-gender

identification is not common in Slovakia yet. Therefore, future studies could aim for larger and more diverse samples and companies from different industries, regions, and cultural contexts would help capture a broader range of perspectives and enhance the validity of the results.

3 Results and discussion

Out of the total number of 179 enterprises, there were 5 enterprises managed by women and 174 were managed by men. This fact reflects the situation in Slovakia. In the majority of companies in Slovakia, there are men in the position of CEO. In 3 companies led by women, the adoption of the Code of Ethics (question EF1) is in Slovakia and abroad, and in 2 companies exclusively abroad. Interestingly, the adaptation of the Code of Ethics only in Slovakia does not occur in companies led by women. A similar situation exists in companies led by men. At least, i.e. in 22 companies, the Code of Ethics has been adopted only in Slovakia, in 42 companies, it has been adopted only abroad, and the most, i.e., in 110 companies, the Code of Ethics has been adopted both in Slovakia and abroad. Out of the total number of 179 enterprises, 5 enterprises were managed by women and 174 were managed by men. This fact reflects the situation in Slovakia. In the majority of companies in Slovakia, there are men in the position of CEO. In three enterprises led by women, the adoption of the code of ethics (question EF1) is in Slovakia and abroad, and in two enterprises exclusively abroad. Interestingly, the adaptation of the code of ethics only in Slovakia does not occur in enterprises led by women. A similar situation exists in businesses led by men. At least, i.e. in 22 companies, the code of ethics has been adopted only in Slovakia, in 42 companies, it has been adopted only abroad, and the most, i.e., in 110 companies, the code of ethics has been adopted both in Slovakia and abroad. In almost 33% of companies (i.e. 59 companies) there is a consensus on the decisions regarding the autonomy of the code of ethics and ethics with the parent and subsidiary companies (question EF2). In the fewest (just over 5%) companies, only the subsidiary company makes decisions about ethics autonomously. In the largest number of women-led businesses (3 businesses), ethics decisions are usually made by the parent company. Only about 8% of companies (15 companies) have a separate department that deals with ethics in the company. Less than 45% of companies (79 companies) deal with ethics within the personnel department. The question of ethics in the organizational structure (question EF3) was answered very similarly by companies with female and male management. Most companies (approx. 48%) stated that complaints of an ethical nature (question EF9) are handled directly by a superior. Approximately 17% of enterprises have a central line or contact for all employees in all countries. In approximately 20% of enterprises, there are special lines, or contacts for each country separately, when solving questions related to ethics in the company. At least 12% of companies have a special department that an employee can turn to when solving an ethical issue. In less than 50% of companies, it is possible to report the emergence of an ethical problem (question 10) completely anonymously. It has its understandable reasons, which we do not need to emphasize. As part of business practice, this is a delicate issue in most cases, and in this case, anonymity plays an important approach. Not even 4% of companies require non-anonymous access or very weak anonymity. An important question is about Ethical Organizational Climate (question EF4). Out of the total number of respondents, 50 companies stated that there is a moderate ethical climate in the company. Nevertheless, many (49 companies) of the respondents stated that there is a very strong ethical climate in their company. One company states that it has no ethical climate, i.e. the company does not deal with ethical issues at all. In almost 38% of companies, ethics is a very strong part of the company's strategy (question EF5). Of these, 66 enterprises are managed by men and 2 enterprises are managed by women. Only 4 companies stated that ethics is not part of the company's strategy at all. We can therefore conclude that ethics is a resolved issue in businesses in Slovakia, and businesses deal with it to a considerable extent. The previous statement is also confirmed by the companies' answers to

the question regarding the reason for dealing with ethics (question EF6). More than 53% of companies cite the sincere conviction of company representatives as the reason for dealing with ethics. Businesses led by men, as well as businesses led by women, chose this answer most often. Only in the case of 6 companies, the reason for solving ethics in the company was the emergence of an ethical problem that needed to be solved. The previous question is followed by the question of whether the company has experienced any ethical problems in the past, or how often the company comes into contact with ethical problems (question EF8). The majority of companies (almost 52%) did not encounter any ethical problems. On the contrary, at least (only 2 companies) encounter ethical problems regularly. More than 85% of the respondents did not solve an ethical problem at all, or only one rare, exceptional case of an ethical problem arose in the past. The good name of the company is one of the basic areas that companies deal with and strive for. There are several reasons, which probably do not need to be explained, why this is so. Our research confirms this claim. At most, 101 companies mention the effort to build the company's reputation as the main reason for adopting the Code of Ethics (question EF7). The second most common answer is the need to adopt the ethical principles of the parent company.

Table 2. Comparison of Business Ethics Variables between Companies Led by Gender CEOs (Test statistics)

Factor	Mann-Whitney U	Wilcoxon W	Z	Asymp. Sig. (2-tailed)
EF1	333	15558	-1,044	0,297
EF2	272	287	-1,476	0,14
EF3	276	15501	-1,463	0,144
EF4	429	15654	-0,055	0,956
EF5	432	447	-0,027	0,978
EF6	395,5	15620,5	-0,379	0,704
EF7	316	15541	-1,172	0,241
EF8	420	435	-0,146	0,884
EF9	306,5	321,5	-1,207	0,227
EF10	309	324	-1,189	0,235

Source: author (2023)

Table 2 presents the results of the Mann-Whitney U test and Wilcoxon W test for ten variables related to business ethics (EF1 – EF10). For each variable (EF1 to EF10), the Mann-Whitney U test compares the ranks of responses between companies led by male and female CEOs.

Considering the p-values of observed factors (0.297 for EF1, 0.140 for EF2, 0.144 for EF3, 0.956 for EF4, 0.978 for EF5, 0.704 for EF6, 0.241 for EF7, 0.884 for EF8, 0.227 for EF9, and 0.235 for EF10). In the context of the null hypothesis (H_0) that states there is no statistically significant difference in business ethics characteristics between companies led by men and women CEOs, these p-values suggest that for EF1, EF2, EF3, EF6, and EF7, the observed differences in ranks between the two groups are not statistically significant ($p > 0.05$). This means that there is no sufficient evidence to reject the null hypothesis for these variables. However, for EF4, EF5, EF8, EF9, and EF10, the p-values are greater than 0.05, indicating that there is no statistically significant difference between the two groups for these variables as well. Overall, based on these outcomes, there is no significant evidence to support the alternative hypothesis (H_1) that there are statistically significant differences in business ethics characteristics between companies led by male and female CEOs.

The lack of statistically significant differences between companies led by men and women CEOs in the characteristics of business ethics for variables EF1 to EF10 could be attributed to several reasons. EF1 (Decentralization in the adoption of a Code of Ethics), suggests that both male and female CEOs exhibit similar tendencies in decentralizing the adoption of a code of ethics within their companies. Similarly, EF2 (Autonomy in Ethics), EF3 (Ethics in the Organizational Structure), EF6 (Reason for Ethics), and EF7 (Main reason for adopting the Code of Ethics), indicate that the decision-making and reasoning processes related to ethics are

not significantly influenced by the gender of the CEO. Regarding EF4 (Ethical Organizational Climate), EF5 (Ethics in Strategy), EF8 (Ethical Scandal), EF9 (Ethics Line), and EF10 (Anonymity rate when reporting a problem), the absence of significant differences suggests that both male and female CEOs create similar ethical climates, strategies, handle ethical scandals, establish ethics reporting channels, and ensure anonymity when reporting problems within their respective companies. Overall, these findings imply that the gender of the CEO does not play a substantial role in determining the characteristics of business ethics in the examined variables. It indicates that both male and female CEOs demonstrate similar approaches and practices when it comes to business ethics in the surveyed Slovak companies.

4 Conclusion

This study aimed to explore and compare selected aspects of business ethics in Slovak companies led by male and female CEOs. A stratified randomization technique was used to select 200 out of 300 approached companies, resulting in an 85% response rate and a final sample size of 179 companies. The study focused on ten variables related to business ethics, derived from closed questions in an online questionnaire. Statistical analysis, including the Mann-Whitney U test, was conducted to examine differences between companies led by men and women CEOs.

The research findings revealed statistically significant differences in business ethics characteristics between companies led by male and female CEOs. The hypotheses testing indicated that there is a significant disparity in the practical implementation of business ethics based on the gender of the CEO.

The results of the research indicate that there are no statistically significant differences between Slovak daughter subsidiaries of foreign multinationals led by male and female CEOs in monitored aspects of business ethics. This suggests that the gender of the CEO does not play a significant role in determining the ethical practices and approaches within this type of organization in Slovakia. Both male and female CEOs in the surveyed Slovak companies demonstrated similar tendencies in terms of decentralization, decision-making processes, ethical climate creation, handling of ethical scandals, establishment of ethics reporting channels, and ensuring anonymity when reporting problems. These findings highlight the importance of focusing on individual characteristics, values, and leadership qualities rather than gender when evaluating the implementation of business ethics. It indicates that both male and female CEOs in Slovakia exhibit comparable approaches and practices in promoting and maintaining ethical standards within their respective organizations.

This research contributes to the existing knowledge in the field of business ethics by providing empirical evidence from the Slovak context. It emphasizes the need to view gender diversity in leadership through a lens of equality and recognize that ethical practices can be effectively carried out by leaders irrespective of their gender.

The findings of this research have practical implications for organizations, leadership development, cultural change, policy development, and future research. Organizations can use these insights to enhance ethical practices and promote gender equality in decision-making processes. Leadership development programs can incorporate the research outcomes to address gender-specific ethical challenges and foster inclusive decision-making. The findings can also drive cultural change by raising awareness of gender-related biases and stereotypes in ethical behaviors. Policymakers can use the findings to develop policies that promote equitable ethical practices in the business sector. Additionally, the research serves as a foundation for future studies to explore underlying factors, additional variables, and the long-term effects of gender diversity on organizational performance and stakeholder trust.

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