Ethics and Institutions: Taking a Closer Look at Rewards

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Abstract. The ethical culture of any organization is not simply a reflection of its mission statement or even its code of conduct. Rather, the real ethics of institutions are often embedded in their reward systems. We suggest how ethics professors can lead students to develop a greater understanding of rewards by providing a review of various forms of organizational rewards. We also offer insights into how professors can compare reward systems in their classes. We conclude by addressing a number of pedagogical approaches that are useful in equipping ethics students with awareness and understanding of reward systems’ power and influence on employee attitudes and behaviors surrounding ethical decision making.

Keywords: business ethics education, institutions, rewards.

1. Introduction

Since the early 1990s, academic institutions have made a determined effort to require business ethics education and, thus, reintroduce the discussion of values and individual judgment into business curricula. Indeed, expectations of ethical behavior have risen both in business environments and within society in general. Yet today, ethical lapses are still fairly commonplace, and they receive even more publicity when they occur. Despite all these efforts, a glance at the industry headlines reveals that little has changed in recent years, and unfortunately the proliferation of business ethics courses has not been successful in changing the actual practice of business.

One weakness of many business ethics courses is their focus only on individual actions and their tendency to present students with a range of philosophical systems by which actions may be rationalized. This common approach tends to ignore institutional features of organizations that frame the decision making of individual actors within firms. It is as if the authors have...
accepted implicitly the “methodological individualism” of Ludwig von Mises by which it is “the hangman, and not the state, that executes a criminal” (Von Mises 1949). Under Mises’ ethical system, the society is always reduced to individual actions, society itself is merely an epiphenomenon of the collection of these actions, and all of these actions are “methodologically” individualistic. That is to say, no analysis beyond the level of individual action is permitted. Unfortunately, the hangman’s actions are unintelligible without an understanding of the institutional context in which his actions are made. Indeed, executioners do not act “individually” in a vacuum (assuming a lawful execution). Rather, they perform their functions within a larger institutional system of justice.

In their efforts to comprehend the actions of employees and managers confronted with ethical dilemmas, business ethics students should not overlook the institutional features, and specifically the rewards structures, that frame their decision making and behavior. Decision making within institutional contexts, or that complex set of factors that appear when individuals are placed within organizational structures and asked to make difficult decisions, should be at the heart of business ethics education. Scholars warn that firms frequently struggle with ethical issues stemming from their reward systems (Trevino 1990). The corporate cultures and ethical climates of organizations are often established by reward and punishment systems, and these reward systems also function to reinforce the unethical conduct of employees (Baucus & Beck-Dudley 2005). Studies by Trevino et al. (1985) and Hegarty and Sims (1978) demonstrate that rewards and punishments can unintentionally increase unethical behavior when they affirm unethical conduct or penalize ethical behavior. Similarly, Tenbrunsel (1998) found that individuals were more likely to misrepresent their own positions and also expected their opponents to misrepresent their positions when operating in high-incentive negotiation environments. Evidence shows that ethical conduct is influenced by employees’ awareness of organizational rewards and punishments associated with ethical and unethical conduct (Ford & Richardson 1994). Even vicarious exposures to reward systems affect managers' ethical decision making by influencing their outcome expectancies (Trevino & Youngblood 1990).

We suggest that business ethics educators should, in their courses, help students both better understand the range of rewards available to employees, and discover how rewards can influence ethical decision making. As Kerr and Slocum (1987) point out, firms often have multiple reward systems, and this can add to complexity within which employees must make decisions. Moreover, reward systems are determinants of group norms, which also frame employee decision making (Jansen & Von Glinow 1985, Ford & Richardson 1994). In light of their importance, we describe the full range of tangible rewards as well as relational rewards in organizations, such as those associated with status and social rewards. When ethics students have a greater understanding of the full range of rewards, ethics professors can build a greater understanding of their power and influence on employee attitudes and behaviors surrounding ethical decision making.
In this paper, we detail how rewards influence ethical decision making. We articulate the importance of experiential and vicarious learning techniques for business ethics students. Ultimately, we propose a clear teaching strategy, blending various learning strategies, that provides students with a comprehensive and profound understanding of business ethics. Along with identifying the full range of rewards that influence ethical decision making, we highlight the usefulness of comparing reward systems in ethics courses. Specifically, we emphasize the importance of providing case examples of companies with both ineffective and effective reward systems for instructors to use when comparing such systems. These comparisons help to convey to students the methods firms use to build a corporate culture, provide employees with opportunities to contribute to the good of the firm, and to grow, both as human beings and as employees. Moreover, these comparisons enable instructors to lead students to understand the ramifications of ineffective rewards and the ethics-related benefits of effective reward systems. Finally, we highlight the ethical implications of poorly designed reward systems.

While textbooks and traditional case studies of organizational reward structures can support students’ learning about companies’ practices, the development of a deeper understanding requires a non-traditional pedagogical approach rooted in experiential and vicarious learning techniques. We offer an approach that blends multiple teaching methods, with a special focus on the complexities of modern business decision-making, especially with regard to the dynamics of individuals operating within diverse institutional contexts. This pedagogical method enables students to not only better recognize ethical dilemmas, but to also understand the ways in which an organization’s reward system frames the solutions that organizational actors perceive are available to them. Moreover, this pedagogical approach should have a longer-lasting impact on student learning and moral identity development than a more traditional approach, which is especially important given the nature of ethical decision-making and the consequences of moral failures.

2. Tangible and Relational Rewards

Reward systems are “the related set of processes through which behaviors are directed and motivated to achieve individual and collaborative performances; the set of processes comprise goal setting, assessing performance, distributing rewards, and communicating feedback” (Jansen & Von Glinow 1985, p. 816). Research has shown that a company’s reward system significantly influences ethical decision making (Metzger, Dalton, & Hill 1993, Trevino & Nelson 1995). They shape behavior and often yield immediate and long-term effects (Fernald & Fernald 1999, Lawler 2003, Hunt, & Jennings 1997).

Ethical conduct is influenced by employees’ awareness of organizational rewards and for punishments associated with ethical and unethical conduct (Ford
Research from a social learning perspective has shown that individuals are motivated to behave or not behave in a particular way based upon their beliefs about the likely future outcomes of such behavior (Ashkanasy, Windsor, & Trevino 2006). For example, employees are likely to act in an ethically questionable manner if they feel pressure from their supervisors, or perceive they will face punishment in the form of a denied promotion or lost salary increase (Jones & Ryan 1998). Others have shown employee perceptions of reward fairness influence effort and job performance (Steers & Porter 1979).

Leader behaviors also affect how employees interpret organizational rewards. Leaders provide cues about what is ethical by explicitly rewarding and punishing certain behaviors. Indeed “leaders may bring out or suppress the tendencies of organizational members to behave in an ethical or unethical fashion” (Dickson et al. 2001, p. 208). The Ethics Resource Center (ERC) reports that when top management behaves ethically, employees are 50% less likely to act unethically (Ethics Resource Center 2005). In their review, Simha and Cullen (2012) highlight numerous studies that have centered upon the effects of ethical climates and reward systems on the behavior of organizational actors (e.g., Deshpande & Joseph 2009, Fu & Deshpande 2012, Fritzscbe 2000, Rothwell & Baldwin 2007, Smith, Thompson, & Iacovou 2009).

Because employees often evaluate ethical dilemmas against the backdrop of multiple reward criteria, scholars argue that managers should consider how the elements of a firm’s reward system work together, or against, one another (Verbos et al. 2007). While compensation and reward systems are often terms that are used interchangeably, monetary compensation is only one form of tangible, or formal, reward in organizations today. Monetary compensation is usually considered to be wages or salary. However, performance bonuses and merit pay are also forms of monetary compensation (Kerr 1985). Researchers have shown that considerable thought should go into the design of these two forms. For example, rewards are more likely to reinforce the behaviors required if they're given as quickly as possible after the performance has been evaluated. Inappropriate behaviors that occur between the performance evaluation and the receipt of the reward may be reinforced if bonuses and merit pay are slow to be distributed (Podsakoff et al. 1988). In addition, many firms provide numerous benefits to employees as a means to make employment more attractive. Sick days, holidays, and paid vacation days are other forms of tangible reward. Insurance coverage, company vehicles, product discounts, moving expenses, employee assistance plans, as well as travel and entertainment expenses (including tickets to local events) are also forms of tangible employee benefits.

Along with tangible rewards, firms are increasingly providing employees with relational and informal rewards. Status rewards, for instance, are considerably less expensive than tangible rewards, yet they can be just as important to employees. Perquisites are the most frequently mentioned form of status rewards (Walker 1980). They represent important status or recognition symbols and can be linked to the perceived management hierarchy. Other forms
of status rewards can be nonverbal messages (Balkin 1988). Status rewards can also come in the form of an office with a window, the size of a desk, or even the number of employees who report to a manager. We see status rewards more frequently in established corporations than in smaller entrepreneurial ones simply because the former tend to have hierarchical organizational structures (Balkin & Gomez-Mejia, 1988). Relational rewards are aimed at satisfying employees’ needs for affiliation and providing firms an immediate way to show appreciation for activities that are conducive to the organization’s goals. Even though relational rewards are less concrete than monetary rewards, scholars argue they are not less effective, provided they are used in a timely and appropriate manner (Butler, Ferris, & Napier 1991).

3. Comparing Reward Systems

It is important that business ethics students understand how the full range of reward forms—not merely those associated with monetary compensation and incentive alignment mechanisms—influence employee attitudes and behaviors. To accomplish this we suggest that, rather than relying upon vague hypothetical situations, instructors leverage actual company examples in the classroom to refine students’ appreciation of the issues, while at the same time sharpening their analytical skills. Moreover, we suggest that a comparison of reward systems should focus on both positive and negative reward structures. This approach departs from the current trend in ethics literature in which scholars focus on identifying misconduct and unethical behavior stemming from a range of organizational factors, including reward systems (Verbos et al. 2007). Unfortunately, this emphasis on harmful effects creates a gap in students’ understanding of the positive ethical implications of reward systems. Indeed, rather than focusing solely on negative examples, ethics students should benefit from exemplary case studies of reward systems that produce positive organizational outcomes.

For example, consider the case of Jack Welch, the former Chief Executive Officer of General Electric, who made it a practice to fire the “bottom 10%” of managers and salesmen while giving outsized rewards to the “top 20%.” The term “bottom” is in quotation marks, since the very notion of such a precise ranking of managers—and even of salesmen—is suspect to begin with. Since such a ranking is suspect, the technique is likely to create an atmosphere of distrust, fear, and loathing. Students can be asked to evaluate such an approach in terms of, say, whether it is likely to build a team or tear it down. Will such threats encourage employees to sabotage each other’s work? Will such outsized rewards encourage risk-taking or sycophancy? What effects do such systems have on the ethical culture of an organization or team?

Cases addressing reward systems can illustrate rewards’ ability to influence decision making. For example, in 2001 Merck issued a report to regulators
demonstrating that 14% of patients experienced cardiovascular issues when taking Vioxx, including a significant percentage suffering heart attacks. Classroom discussion of this case could center on the question of why so many doctors chose to prescribe the drug after its risks had been published in 2000 and 2001. Dialogue could also address why Merck’s senior executives allowed the product to stay on the market for so long. Evidence points to intentional misrepresentation by the sales force, but it is quite possible that some members of Merck’s top management team did not fully understand how harmful the drug was. Much of the delay in pulling Vioxx out of distribution can be attributed to the tremendous rewards that Merck received through the development and distribution of the drug (Bazerman & Chugh 2006). To be sure, the Vioxx case helps to illustrate how most executives do not know how the rewards systems of their own firms can limit their awareness. Pain relief and profits may well have been within doctors’ and executives’ bounds of awareness, whereas the risks of Vioxx may have fallen outside these bounds (Bazerman & Chugh 2006). Further, the Vioxx case example helps to illustrate how reward systems can facilitate bounded awareness among organizational actors. This bounded awareness prevents individuals from seeing, seeking, using, or sharing highly relevant, easily accessible, and readily perceivable information during the decision-making process (Bazerman & Chugh 2006).

Another classroom discussion can center upon the trading desks at Enron or Goldman-Sachs. There, traders became millionaires by making “deals” involving dubious products, creative accounting, and outright criminality. The question here is whether outsized rewards encourage immoral behavior, while putting at a disadvantage those who take a more reasoned view of their work.

Positive teaching examples could include the techniques discussed in Jack Stack’s Great Game of Business, which recommend the continuous education and development of all employees, simultaneous to the creation of a culture of common goal setting and performance standards. Stack’s techniques involve everyone in the firm, providing all employees with actual ownership in the enterprise (Stack & Burlington 2003). Instructors could also consider Ricardo Semler’s Semco and its self-management approach (Semler 2004).

The reward and benefits system at Google provides another useful classroom example. Google’s 20-building headquarters complex provides employees with 19 cafes and 60 snack centers, heated swimming pools, community bicycles to travel between buildings, and even unlimited ice cream (Stewart 2013). The organization built the workplace to be an example of environmentally correct building design, and to provide its employees with a reward structure that is strongly tied into the mission of the firm (“Life at Google” n.d.).

Lincoln Electric, which is known for its piecework compensation system and incentive bonus plan, rewards individual productivity by compensating employees for each flawless item produced. At Lincoln Electric, employees must, on their own time, correct quality problems on the products they are known to
have produced. This reward system motivates employees to take greater care and self-monitor their quality and production. In addition, rather than use a single criterion, Lincoln Electric bases employee bonuses on four equal measures: ideas and cooperation, output, quality, and dependability. The higher an employee’s rating, the greater the incentive bonus earned (“What We Look For” n.d.).

Wegmans is a family-owned grocer with 75 stores on the East Coast of the United States. Similar to the Google example above, the company provides employees with numerous benefits, including onsite fitness centers and flexible schedules. Employees are also given considerable autonomy to make decisions that management considers to be appropriate for their particular jobs. As a result, the grocer has maintained annual turnover rates that are less than one-half of the average found across the supermarket industry (“Fortune 100 Best Companies” 2013). There are other examples of effective reward systems. Nordstrom is regarded for its superior in-house customer service. The company fosters this culture by compensating employees 65 percent more than what sales employees earn at competing stores. Moreover, rather than having a complex, codified rule structure, Nordstrom conveys just one rule to employees: “Use your good judgment in all situations. There will be no additional rules” (“Our Culture” 2013). At W.L. Gore (manufacturer of GORE-TEX), each team member’s compensation is based on other team members’ rankings of his or her contribution to the organization (“Compensation” 2013). The United Kingdom’s Financial Conduct Authority emphasizes rewards associated with the intrinsic interest and the importance of the work itself, along with opportunities for development (“Life at the FCA” 2013). Lands’ End has a comprehensive reward strategy that aims to help employees understand the value of their entire bundle of tangible and relational rewards (“Real Benefits” 2013).

The cases we have outlined illustrate that decision making of organizational actors is likely influenced by tangible and relational rewards embedded in the institutional framework of the firm. Without a doubt, how employees respond to ethical situations in organizations shouldn’t be evaluated separately from the organization itself (Alford & Naughton 2001, Stewart 2006). The aim of these cases is to allow the student to make an informed judgment about how reward systems affect ethical conduct (or misconduct) within institutional contexts.

4. Equipping Students for Long-Term Ethical Leadership

While there can be no doubt that personal ethics are critical in the operation of a business, personal ethics are not necessarily the content of business ethics. Rather, the content is the ethics that a particular business entity enables and encourages, especially through its reward systems. It is certainly true that we only see individual actions (a firm is not a human being, and cannot “act” in that same sense), but these actions are the result not only of individual will, but also of
institutional structures. To analyze individual actions apart from institutional imperatives commits the fallacy of composition. It is akin to determining the justice of an execution by examining the personal ethics of the executioner. Consequently, faculty members teaching business ethics face a unique challenge to develop courses that are highly impactful, that “stick” with their alumni long term, and that even may shun traditional models of university education so that long-term learning is maximized.

It is incumbent upon business schools to ensure that their alumni are ethical leaders who create sustainable value for their organizations’ stakeholders. In this way, shared value (Porter & Kramer 2006) is created that should yield a competitive advantage for the firm and benefits for stakeholders and society. However, creating such visionary, ethical leaders with future-focused orientations is challenging, especially given traditional models of business ethics education that primarily focus on textbooks and, for certain courses, case analyses. While these methods are instructive and help students better understand institutions and reward structures, we argue that ethical decision-making models themselves will not provide the most enduring value to our graduates. In fact, a singular focus on ethical decision-making models is unlikely to carry with it long-term memories for students, nor is it likely to substantively shift their perspectives in such a way that their leadership styles and moral identities are affected in the future. Most importantly, as we have noted, traditional models fail to recognize the substance and influence of the full range of rewards embedded within organizations in the ethical decision making of managers.

We suggest that professors consider combining both experiential and vicarious learning (see Gioia & Manz 1985) to accomplish two related goals. The first is to assist students with the development of their moral identities (e.g., Blasi, 1984), which should be a vital component of any business ethics course. According to recent research, individuals with higher levels of moral identity tend to behave more ethically and display characteristics of ethical leadership (see Mayer et al. 2012). Moreover, Mayer and colleagues (2012) suggest that individuals with higher levels of moral identity tend to view performance in terms of both results and how those results were accomplished. In addition, as noted by Aquino and Reed (2002), moral identity essentially acts as a governor over behavior, because those with higher levels of moral identity will attempt to make decisions that are consistent with their ethical views. They may therefore be less likely to find themselves making inferior decisions when operating in organizations with poorly designed (from an ethics perspective) reward systems. Experiential learning and vicarious learning should be the cornerstones of ethical leadership education in business schools, because these methods are most likely to assist with moral identity development and enhanced recognition of institutional context in shaping decisions. Recent research (see Williams & McClure 2010) suggests that, for leadership-related topics, non-traditional methods produce superior results, especially when compared to faculty lectures.
Experiential and vicarious techniques can be leveraged to develop students’ appreciation of contextual factors that affect ethical decision-making. Experiential learning has long been viewed as an important method for enhancing educational effectiveness (Kayes 2002). In a business ethics context, several options are available and are regularly used to supplement textbooks and written cases, especially role playing. Students respond well to such activities, and they have an opportunity to learn techniques for handling ethical dilemmas when they occur later (see Gentile 2010).

To enhance experiential learning and underscore the importance of organizational reward structures, we also recommend the use of ethics-related written consulting and research projects, especially with large corporations operating in dynamic and complex environments. In recent years in our own classes, we have provided opportunities for our students to consult with senior executives from a wide number of industries on ethics-related topics concerning the recent financial crisis, establishing a strategic philanthropy program, ensuring an ethical culture in acquired firms, providing employees with methods for speaking up about ethics concerns, and more. Students have consistently commented that their research and consulting enhanced their ethics educations. Perhaps as important, they have remarked that their interactions with the business leaders solidified their beliefs that ethical leadership makes a difference. Finally, we have used volunteer days and visits to philanthropies established by ethical business leaders (for example, a homeless shelter) to give students hands-on experience in dealing with critical social issues, as well as to help them better understand the power of ethical leadership to shape the world beyond business. These experiences can be tailored to fit students’ needs; in particular, emphasis of the critical importance of reward systems in ethical decision making.

In addition to such experiential learning opportunities, we believe that two methods of vicarious learning are critically important to the awareness of how rewards and institutional context affect decision making. First, we believe it is important to expose students to senior business leaders so that these executives can share their experiences and discuss the rewards structures at their organizations. This can be accomplished by hosting such leaders as guest speakers in class, as well as arranging for students to visit corporate sites to meet with multiple leaders from a single organization. Our past experience suggests that such vicarious learning opportunities are the most memorable highlight of the course for students, indicating that long-term retention of the information conveyed during such events is likely to be superior to more traditional pedagogical techniques.

We have found that it is those senior executives who not only explain their own values, but who also go into considerable detail about their firms’ structure and reward systems (and champion ethical decision making), who are the most effective. As a result, we recommend business ethics educators search for local industry experts, including CEOs who can speak about their firms’ ethical
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cultures and chief ethics officers who can share numerous “war stories” with students about the ethical challenges their organizational constituents have faced. We also recommend seeking out human resources leaders to discuss the design and implementation of their firms’ reward systems, as well as how they believe those systems impact ethical conduct. In addition, we recommend as class speakers mid-level managers who can discuss the challenges they face in encouraging their subordinates to follow codes of conduct and in championing ethical behavior. Leaders of ethics associations and think tanks such as the Ethics and Compliance Officer Association (http://www.theecoa.org) and the Ethics Resource Center (http://www.ethics.org) can provide students with the latest thinking around the world from a practitioners’ perspective. Together, this diversity of guest speakers will weave an educational tapestry that students will remember long after they have forgotten about the various theories faculty members have taught them. And, these speakers can help underscore the importance of establishing effective reward structures for ethical activities in organizations.

Second, students can learn vicariously from the experiences of others through many of the high quality video documentaries that exist about both ethical failures and successes in recent business history. We believe these videos to be superior to traditional written cases, because videos provide the students with an opportunity to experience cases realistically, oftentimes hearing directly from those involved and actually seeing (rather than reading about) the results of ethical and unethical behaviors. Importantly, we recommend that instructors focus not only on the individual decision makers in the video cases, but also the context within which the focal actors were making their decisions. In this way, students can enhance their knowledge of recent events, their appreciation for the effects of context and reward structures on ethical decision-making, and their own moral identities.

There is also ample opportunity for business ethics professors to take a hybrid approach to student learning by merging vicarious and experiential learning into a written project that is combined with an executive interview. For instance, students could be charged with conducting a research project on a single company’s reward systems, culture, and institutional environment using third-party information sources. Faculty could provide students with sources for positive examples of company reward systems and ask the students to select a company from that list. For each company chosen, the students could be asked to identify at least five incentives and work practices used by the company to enhance employee motivation and reward ethical conduct. Once they have done that, students could then be required to find and interview a senior leader at that organization who has direct oversight of, or involvement with, the company’s reward system. Faculty could help the students determine a “script” for the interview that teases out both the larger and more fine-grained issues affecting ethical decision making. Furthermore, faculty could design the projects such that
bonus points are awarded to students based upon their interviewees’ centrality to the issue.

In establishing a blended vicarious/experiential project, faculty will not only be encouraging their students’ deep learning about organizational reward systems and how they affect decision making, but they will also be encouraging their students to expand beyond their “comfort zones” by requiring them to pursue and interact with a senior business leader outside their current personal/professional network. Students could be required to write a research project that studies reward system best practices (from an ethical conduct-inducing perspective), as well as those systems that stakeholders consider unethical. Students could identify the common attributes of dysfunctional reward systems and the processes that lead to such reward systems. Environmental factors that support strong reward systems and those that inhibit their functioning could also be evaluated. Student teams could also brainstorm and design training programs that reinforce positive norms and prevent dysfunctional norms associated with reward systems. After conducting their research, students could be required to meet with a senior business leader in their community to discuss those presumed best practices and how the executive would recommend those practices be implemented in his or her organization. Students could document the meeting with the executive to ensure that the student both learned and retained the knowledge from the executive interview.

In summary, there are a number of innovative ways that university faculty can encourage long-term retention of, and appreciation for, the effects of reward systems on behavior. Many of these methods will be among the most memorable experiences the students have during their college careers. Moreover, they will inspire students to stretch and grow in ways that other courses will not be able to accomplish.

5. Conclusion

As Matthew Stewart has noted,

“[V]alues” aren’t something you bump into from time to time during the course of a business career. All of business is about values, all of the time. Notwithstanding the ostentatious use of stopwatches, Taylor's pig iron case was not a description of some aspect of physical reality—how many tons can a worker lift? It was a prescription—how many tons should a worker lift? The real issue at stake in Mayo's telephone factory was not factual—how can we best establish a sense of teamwork? It was moral—how much of a worker's sense of identity and well-being does a business have a right to harness for its purposes? (Stewart 2006).

Rewards and punishments are components of a firm’s overall design that can encourage ethical, or unethical, behavior. We suggest that business ethics
students need to understand the full range of both tangible and relational rewards in order to gain a complete picture of their importance in framing employee attitudes and behaviors. Ethics students need to determine how and why unethical behavior occurs if they are to address the root causes in the organizations they will lead.

We detailed how rewards influence the behavior of organizational actors specifically with respect to their influence upon ethical decision making. We have offered business ethics professors a teaching strategy that blends various learning strategies so that students can gain a comprehensive and profound understanding of the importance and influence of rewards. Specifically, we identify the full range of rewards that influence ethical decision making and discuss the benefits of comparing reward systems in ethics courses and emphasize the importance of providing case examples of companies with both ineffective and effective reward systems for instructors to use when comparing such systems.

In this paper we have pointed out that it is not in the mission statement or even in the code of ethics that you find a firm’s real attitude towards ethics, but rather in the kinds of behaviors that are rewarded and punished by the organization. This is something that can be recognized and diagnosed, so that reasonable judgments can be formed. Students should be taught how to look at these reward systems as essentially moral statements, and evaluate them accordingly.

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