

# Business Ethics and Performance in Covid 19 Era: Evidence from Innoson Technical Ltd Enugu State, Nigeria

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**Abstract-** *The study focuses on business ethics and performance in Covid 19 Era: Evidence from Innoson Technical Ltd Enugu State, Nigeria. Specifically the study aimed to pursue the following objectives: to determine the effect of business integrity on customers' satisfaction, determine the nature of the relationship between moral standards and product quality and ascertain the effect of ethical climate on employee output in Innoson Technical Ltd Enugu State, Nigeria. The study has a population size of (1342). A simple size of 308 was realized using Taro Yamene. Instruments used for data collection were primary questionnaire and observation. The total number of 308 copies of the questionnaire were distributed while 289 copies were properly filled/returned & used while 19 copies were not properly filled. Survey research design was adopted for the study. Three hypotheses were tested using Pearson Product Moment Correlation Coefficient and Simple Linear Regression tool. The findings indicated Business integrity positively affected customers' satisfaction ( $r = 0.802, t = 22.779; p < 0.05$ ). There was a positive relationship between moral standards and product quality ( $r = 0.718, p < 0.05$ ). Ethical climate positively affected employee output in Innoson Technical Ltd Enugu State, Nigeria ( $r = 0.750, t = 19.213; p < 0.05$ ). The study recommended that Innoson Technical Ltd should make integrity their vista that will market the organization to the general public which will encourage customer patronage and at the same time enhance customer satisfaction.*

**Keywords:** *Business Ethics; Business Integrity; Moral Standard; Ethical Climate and Performance*

## 1. INTRODUCTION

In order to survive and thrive in today's turbulent and dynamic business environment, the manufacturing firms are required to maintain and improve the quality of its service-oriented processes and performance, in accordance with the standards of excellent service that accommodate the wishes of its customers. Business ethics provides a potential analytical framework through which management practices in general, and sustainability in particular, are evaluated (Lashley, 2016)[11].

Unethical behavior or inability to demonstrate corporate social responsibility can damage a firm's reputation and make it less appealing to relevant stakeholders (Daft, 2001)[6]. The concepts of business ethics and social responsibility are often used interchangeably, although each has a distinct meaning (Daft, 2001[6]; Shaw & Barry, 1995)[20]. Whereas business ethics includes the moral principles and standards that guide behavior in the

world of business; corporate social responsibility (CSR) is an integrative management concept, which establishes responsible behavior within a company, its objectives, values and competencies, and the interests of stakeholders (Meffert & Münstermann, 2005)[14].

Bigger corporates have the wherewithal to invest in the local communities they are engaged in and hence, can initiate and support the development of these communities who are increasingly being recognized as stakeholders in the corporates activities. (Russo & Perrini 2010)[17]. The Small and Medium Enterprise sector (SME) however, have a more direct connection with the local community. The accessibility of SMEs to the local community possibly makes it difficult for them to violate ethical expectations. They benefit from being recognised as an embedded part of the community in which they do business, and therefore they have to work to improve their reputation, trust, legitimacy, and consensus within and

among citizens (Vyakarnam et al., 1997[23], Russo & Perrini 2010)[17]

Corporate ethical values help establish and maintain the standards that delineate the "right" things to do and the things "worth doing" (Jansen and Von Glinow, 2006). Such ethical values require the organization or individual to behave in accordance with carefully thought-out rules of moral philosophy. These include honesty and full disclosure, and engaging in practices that do not break or bend the rules for the sake of profit maximization. These values are considered to be a composite of individual ethical values of managers and both the formal and informal policies on ethics of the organization (Hunt et al., 1989). In turn, such ethical standards can influence individuals' choices and lead to actions that benefit their organizations in promoting organisational performance (Conner and Becker, 2000).

## 2. STATEMENT OF THE PROBLEM

Business ethics is considered to be a very important subject in today's business world and can enhance the way a certain brand or corporation is being perceived by the consumer. Thus, contributing to a superior overall symbolic value, towards a more carrying and reliable image, business ethics is usually associated with the ethical perception of their different brands. Thus, if a brand is performing ethically it could result to strategic differentiation by providing the customers a whole set of interacting intangible values having to do with business integrity and social responsibility. Manufacturing firms that promote ethical behaviour is bound to increase productivity Thus, modern firms are increasingly coming to realize that ethical behaviour and performance is also a "good business" in the long run, since trust, loyalty and word of mouth of customers, are translated into market share and profitability.

In today's fast paced business world, many managers face tough decisions when walking the thin line between what's legal and what's socially unacceptable. In recent years we have seen many cases of unethical business acts committed by large and powerful corporations, from environmental endangerment, bribery scandals, slavery, child labour to unqualified products, employee mistreatments, etc. However when organisations fail in keeping to ethical standards they bound to experience, low profit , low patronage , loss of public confident, loss of competitive advantage, low patronage and low profit and these may lead to liquidation of the companies. However, the study focuses on business ethics and performance in Covid 19 Era: Evidence from Innoson Technical Ltd Enugu State, Nigeria

## 3. OBJECTIVES OF THE STUDY

The main objective of this study focuses on business ethics and performance in Covid 19 Era: Evidence from

Innoson Technical Ltd Enugu State. The study has the following specific objectives:

- i. To determine the effect of business integrity on customers' satisfaction
- ii. To determine the nature of the relationship between moral standards and product quality
- iii. To ascertain the effect of ethical climate on employee output in Innoson Technical Ltd Enugu State, Nigeria

### 3.1 Research Hypotheses

The following hypotheses were formulated for this study.

- i. Business integrity affects customers' satisfaction
- ii. There is a relationship between moral standards and product quality
- iii. Ethical climate affects employee performance in Innoson Technical Ltd Enugu State, Nigeria

### 3.2 Business Ethics

Ethics are codes of values and principles that govern the action of a person, or a group of people regarding what is right versus what is wrong (Levine, 2011; Sexty, 2011)[19]. Therefore, ethics set standards as to what is good or bad in organizational conduct and decision making (Sexty, 2011)[19] In the business setting, being ethical means applying principles of honesty and fairness to relationships with coworkers and customers (Daft, 2001)[6]. Business or corporate ethics is a form of applied ethics or professional ethics that examines ethical principles, and moral or ethical problems that arise in a business environment (Stanwick & Stanwick, 2009)[21]

### 3.3 Business Integrity and Customer Satisfaction

Integrity as an attribute has been found to be the most influential and distinguishing quality with regard to the success of businesses. Integrity is a concept of consistency of actions, values, methods, measures, principles, expectations, and outcomes. At its core, integrity must start at the helm, beginning with the company's leader who understands the qualities of integrity, which then filters and percolate down through the deepest layers of the organization and every member's approach and attitude to work and conduct. In fact, when business integrity is present throughout the deepest layers of a company and not just at its surface, it becomes the heart and soul (its "DNA") of the company's culture and can mean the difference between a company that succeeds and a company that falters. Integrity should thus be embedded in the very foundation and heart of a business, so that it does not falter.

Boshoff and Gray (2004)[4] are of the opinion that satisfaction is not just inherent in the product or service itself but, primarily consists in the consumer's perception of the attributes of the product or service as they relate to that individual. . Customer satisfaction is now a key indicator and an important element with

respect to business strategies. It determines how the delivered products or services meet or exceed customer expectation (Kotler and Armstrong, 2010[10]; Lovelock, 1991)[13].

### **3.4 Moral Standard and Product Quality**

Moral standards are bases for moral behaviour and bases for determining whether a certain act is moral or immoral and for someone to be responsible or not. These are the guides of human behavior and decision making. These standards are not only applied to individual persons but also to a group or corporation. Something is unethical if it does not conform to a particular standard of morality. They may not be written but observed and they are assumed norms of moral conduct (Articulo, 2005) [1]Product quality can also be defined as an extent to which a product succeeds to meet the needs of the customer (Lemmink &Kasper, 1994)[12]. According to product based approach, the quality is the root of economics and the variation in quality of product are the reflection for differentiation in quality (Garvin, 1984)[8]. Product quality is one of the important tools to maintain the competitive advantage in market which is designed to undergo the product development process to achieve the consumer satisfaction and upgrade the quality in performance (Benson et al., 1991[2];Flynn et al., 1994).

### **3.5 Ethical Climate and Employee output**

Ethical climate refers to the shared perceptions of organizational members regarding what is considered correct behaviour in the organization and how the organization deals with ethical issues (Cullen, Victor & Stephens, 1987). A two-dimensional model is then devised to describe possible various ethical climate types in organizations.

The first dimension called ethical criterion. This dimension refers to the considerations that individuals take into account when making ethical decisions. The basis of this dimension is the three basic ethical theories, namely, (1) egoism, (2) benevolence or utilitarian, and (3) principled or deontology. That is, whether the decisions associated with their own self interest (egoism), the interests of as many people as possible (utilitarian), or the adherence to certain principles of right or wrong (deontology) respectively. The second dimension called locus of analysis. It concerns the referent from which individuals receive their cues regarding what is considered ethically appropriate in decision making (Peterson, 2002a) Bhatti (2007) and Qureshi (2007)[3] were of the perspective that productivity can be seen as a measure of performance that encompasses both efficiency and effectiveness. It can also be referred to as the ratio of output or production capacity of the workers in an organization. It is the correlation that exists between the quantity of inputs and outputs from a clearly defined process. The performance of a business which determines

its continued existence and development is largely dependent on the degree of productivity of its workers

### **3.6 Performance**

Performance is the competency of an organization to transform the resources within the firm in an efficient and effective manner to achieve firm goals. Firm goals vary depending on the purpose for which they are established. Firm organizations have profit, growth and survival as the main goals. Sohal (2007)[22] asserts that firm performance consists of financial outcomes (return on invested capital or return on set and stock value or shareholder return).

## **4. THEORETICAL REVIEW**

### **4.1 Theory of Justice**

A Theory of Justice is a 1971 work of political philosophy and ethics by the philosopher John Rawls, in which the author addresses the problem of distributive justice (the socially just distribution of goods in a society)Theory of Justice John Rawls in his celebrated work A Theory of Justice asserted that a good society is characterized by a number of virtues. Justice is the first virtue of a good society. In other words, justice is necessary but not a sufficient condition of a good society. Those who argue that justice should not be allowed to come into the way of social advancement and progress run the risk of causing the moral degradation of society. In a just society, justice is established as the foundation of the social structure. Hence all political and legislative decisions should be designed to fulfill the requirements of justice.

### **4.2 Empirical Review**

Sergio (2003) conducted a study on the impact of Ethical Sales Behaviour on Customer Satisfaction, Trust and Loyalty to the Company: An Empirical Study of the Financial Services Industry in Nigeria. The specific objective was to determine the effect of ethical sales behaviour, on perceived bank customer's satisfaction. The finding revealed that ethical sales behaviour positively leads to higher customer satisfaction. The study recommended that deposit money banks should ensure that their staff possesses good ethical behavior in order to satisfy their customer and retain them.

Rachel and Zubari (2015)[16] carried out a study on Employees ethical behaviour and its effect on customer Satisfaction and Retention: An Empirical Study on Multinational Fast Food Restaurants in Malaysia. The specific objective for the study was to determine the effect of employees' ethical behaviour on customer satisfaction and retention. Data were collected from two fast food facilities namely Kentucky Fried Chicken (KFC) and Burger King. Finding revealed that there was a positive effect of employees' ethical behaviour on customer satisfaction and customer retention. This study recommended that fast food restaurants should introduce

ethical behaviour in their employees so as to-promotes-customer satisfaction and patronage.

Ishak, La and Sri (2016)[9] carried out a study on the effect of Job satisfaction, Integrity and Motivation on Performance of government Hospital in the City of Kendari. The objective of this study was to analyze the effect of job satisfaction, integrity and motivation on performance. The population of this study was all health workers in the government hospital in the City of Kendari. The population was 84health workers in the government Hospital. The sampling method used was census method that is the population becomes the sample. The finding revealed that; job satisfaction, integrity and motivation of health workers have significant effect on performance of health workers. The study recommended that government should motivate their employees and ensure that they have job satisfaction which will attract integrity that will promote performance.

Kevin (2018) conducted a study on effect of ethical climate on performance of selected firms in Spain. The specific objective is to determine the relationship between ethical climate and productivity. The study adopted the survey research design. The result revealed that there was a positive relationship between ethical climate and productivity. The study concluded that firms should ensure that their working environment shows ethical climate consideration.

Velasquez (2008) did a study on business integrity and customers satisfaction. The objective of the study was: to determine the effect of business integrity on customer patronage. The study adopted cross selection research design. The result revealed that business integrity positively affected customers’ patronage. The study concluded that business integrity is the blood life for organizational success. The study recommended that business integrity should be the core value that drives business activities.

Michele and David (2008) conducted a study on effect of moral standards on organizational performance in Enugu State. The objective of the study is to determine the effect of moral standards on product development. Cross sectional research design was adopted. The result revealed that moral standards positively affected product development. The study concluded that moral standards remold employees’ behaviour.

## 5. METHODOLOGY

The study adopted survey research design. Primary and Secondary sources of data were used. The population of the study consists of 1342 of employees of the Innoson Technical Ltd Enugu State Nigeria. A sample size of 308 was realized using Taro Yamane’s formula at 5% error to tolerance and 95% level of confidence. The total number of 308 copies of the questionnaire were distributed while 289 copies were returned and 19 copies were not returned. The instrument used for data collection was questionnaire structured in 5-point Likert scale and validated with the content validity of face to face approach. The reliability test was done using test-retest method. The result gave a reliability coefficient of 0.78, indicating a high degree of consistency. The three hypotheses formulated were tested at 0.05 level of significance. Simple linear regression was used to test hypotheses one and three while hypothesis two was tested using Pearson product moment correlation coefficient.

## 6. DATA ANALYSIS AND DISCUSSION

The data obtained from the field were presented and analysed with descriptive statistics to provide answers to the research questions while the corresponding hypotheses were tried out with Simple linear regression and Pearson’s Correlation at 0.05 alpha level

Table 1: Effect of business integrity on customer’s satisfaction

Statement	SA	A	U	D	SD
When customers see transparency in the conduct of a firm’s business they will be loyal to the organisation	175 (60.55%)	100 (34.60%)	3 (1.04%)	5 (1.73%)	6 (2.08)
Being honest in the relationship a firm has with the customers enables the customers to trust the organisation	95 (32.87%)	188 (65.05%)	1 (0.35%)	2 (0.69%)	3 (1.04)
Customers are satisfied with an organisation when the firm has good ethical conduct	170 (58.82%)	102 (35.29%)	5 (1.73%)	8 (2.77%)	4 (1.38%)
Business morality ensures customers’ patronage	204 (70.59%)	70 (24.22%)	4 (1.38%)	5 (1.73%)	6 (2.08)

Source: Field Survey, 2021

**Hypothesis One**

Ho: Business integrity does not affect customers' satisfaction

Hi: Business integrity affects customers' satisfaction

Table 1a Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.802 <sup>a</sup>	.644	.643	.46467	.180

a. Predictors: (Constant), business integrity

b. Dependent Variable: Customer satisfaction

Table 1b ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	112.031	1	112.031	518.861	.000 <sup>b</sup>
	Residual	61.969	287	.216		
	Total	174.000	288			

a. Dependent Variable: Customer satisfaction

b. Predictors: (Constant), business integrity

Table 1c Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.484	.056		8.691	.000
	business integrity	.626	.027	.802	22.779	.000

a. Dependent Variable: Customer satisfaction

R = 0.802

R<sup>2</sup> = 0.644

F = 518.861

T = 22.779

DW = 0.180

**Interpretation**

The regression sum of squares (112.031) is greater than the residual sum of squares (61.969), which indicates that more of the variation in the dependent variable is not explained by the model. The significance value of the F statistics (0.000) is less than 0.05, which means that the variation explained by the model is not due to chance.

R, the correlation coefficient which has a value of 0.802, indicates that there is a positive relationship between ethical climate and employee output. R square, the coefficient of determination, shows that 64.4% of the

variation in customer satisfaction is explained by the model.

With the linear regression model, the error of estimate is low, with a value of about .51146. The Durbin Watson statistics of 0.180, which is not more than 2, indicates there is no autocorrelation. The internet coefficient of 0.750 indicates a positive significance between ethical climate and employee output, which is statistically significant (with t = 19.213). Therefore, the null hypothesis should be rejected and the alternative hypothesis accordingly accepted. Thus Business integrity significantly affects customers' satisfaction

Table 2 : Nature of the relationship between moral standards and product quality

Statement	SA	A	U	D	SD
Companies maintain their product quality when they have high moral standard	109 (37.72%)	166 (57.44%)	4 (1.38%)	6 (2.08%)	4 (1.38%)
Companies product quality is sustained by high moral value	116 (40.14%)	160 (55.36%)	3 (1.04%)	5 (1.73%)	5 (1.73%)
Moral standard produces quality product	200 (69.20%)	75 (25.95%)	4 (1.38)	4 (1.38%)	6 (2.08)
Sustained moral standard enhances product quality	198 (68.51%)	80 (27.68%)	3 (1.04%)	4 (1.38%)	4 (1.38%)

**Hypothesis Two**

Ho: There is no relationship between moral standards and product quality

Hi: There is a relationship between moral standards and product quality

Table 2a Descriptive Statistics

	Mean	Std. Deviation	N
Moral Standards	1.5675	1.02898	289
Product Quality	1.2907	.75366	289

Table 2b Correlations

		Moral Standards	Product Quality
Moral Standards	Pearson Correlation	1	.718**
	Sig. (2-tailed)		.000
	N	289	289
Product Quality	Pearson Correlation	.718**	1
	Sig. (2-tailed)	.000	
	N	289	289

\*\* . Correlation is significant at the 0.01 level (2-tailed).

Table (2a) shows the descriptive statistics of the moral standard and product quality with a mean response of 1.5675 and std. deviation of 1.02898 for moral standard and a mean response of 1.2907 and std. deviation of .75366 for product quality and number of respondents (289). By careful observation of standard deviation values, there is not much difference in terms of the standard deviation scores. This implies that there is about the same variability of data points between the dependent and independent variables.

Table (2b) is the Pearson correlation coefficient for moral standard and product quality. The correlation coefficient

shows 0.718. This value indicates that correlation is significant at 0.05 level (2tailed) and implies that there is a significant positive relationship between moral standard and product quality ( $r = .718$ ). The computed correlations coefficient is greater than the table value of  $r = .195$  with 287 degrees of freedom ( $df = n-2$ ) at alpha level for a two-tailed test ( $r = .718, p < .05$ ). However, since the computed  $r = .718$ , is greater than the table value of .195 we reject the null hypothesis and conclude that there is a significant relationship between moral standard and product quality ( $r = .718, P < .05$ ).

Table 3 The effect of ethical climate on employee output

Statement	SA	A	U	D	SD
Ethical climate encourages employees best input to the organisation	118 (40.83%)	153 (52.94%)	5 (1.73%)	7 (2.42%)	6 (2.08%)
Ethical climate promotes employee productivity	133 (46.02%)	144 (49.82%)	3 (1.04%)	5 (1.73%)	4 (1.38%)
Employees output enhanced when their ethical climate is maintained	170 (58.82%)	101 (34.95%)	4 (1.38%)	7 (2.42%)	7 (2.42%)
Higher productivity is sustained where ethical climate exists	120 (41.52%)	154 (53.29%)	5 (2.08%)	6 (2.08%)	4 (1.38%)

**Hypothesis Three**

Ho: Ethical climate does not affect employee performance in Innoson Technical Ltd Enugu State, Nigeria

Hi: Ethical climate affects employee performance in Innoson Technical Ltd Enugu State, Nigeria

Table 3a Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.750 <sup>a</sup>	.563	.561	.51146	.143

a. Predictors: (Constant), Ethical climate

b. Dependent Variable: Employee output

Table 3b ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	96.565	1	96.565	369.150	.000 <sup>b</sup>
	Residual	75.075	287	.262		

Total	171.640	288		
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- a. Dependent Variable: Employee output  
b. Predictors: (Constant), Ethical climate

Table 3c Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.378	.060		6.313	.000
	Ethical climate	.585	.030	.750	19.213	.000

- a. Dependent Variable: Employee output

R = 0.750  
R<sup>2</sup> = 0.563  
F = 1070.640  
T = 19.213  
DW = 0.143

### Interpretation

The regression sum of squares (96.565) is greater than the residual sum of squares (75.075), which indicates that more of the variation in the dependent variable is not explained by the model. The significance value of the F statistics (0.000) is less than 0.05, which means that the variation explained by the model is not due to chance.

R, the correlation coefficient which has a value of 0.750, indicates that there is a positive relationship between ethical climate and employee output. R square, the coefficient of determination, shows that 78.9% of the variation in employee output is explained by the model.

With the linear regression model, the error of estimate is low, with a value of about .51146. The Durbin Watson statistics of 0.143, which is not more than 2, indicates there is no autocorrelation. The Ethical climate coefficient of 0.750 indicates a positive significance between Ethical climate and employee output, which is statistically significant (with  $t = 19.213$ ). Therefore, the null hypothesis should be rejected and the alternative hypothesis accordingly accepted. Thus Ethical climate positively affected employee output in Innosen Technical Ltd Enugu State, Nigeria

## 7. SUMMARY OF FINDINGS

The findings at the end of this study include the following

- Business integrity positively affected customers' satisfaction ( $r = 0.802$ ,  $t = 22.779$ ;  $p < 0.05$ ).
- There was a positive relationship between moral standards and product quality ( $r = 0.718$ ,  $p < 0.05$ ).
- Ethical climate positively affected employee output in Innosen Technical Ltd Enugu State, Nigeria ( $r = 0.750$ ,  $t = 19.213$ ;  $p < 0.05$ ).

## 8. CONCLUSION

The study concluded that business ethics is considered a multidimensional phenomenon but it seems as an opportunity for companies to invest in it and gain insights in order to invoke positive brand images and consumer

perceptions. Conducting oneself ethically is understood to be increasingly important in modern business organizations. This applies to the individual member of the organization as well as the organizational entity.

## 9. RECOMMENDATIONS

Based on the findings, the following recommendations were made:

- Manufacturing firms should make integrity their vista that will market the organisation to the general public, which will encourage customer patronage and at the same time enhance customer satisfaction.
- Manufacturing firms should have a moral standard in their production line, so as to produce high quality product that may stand the test of time.
- Manufacturing firms should create moral atmosphere in the work environment and the level of ethics that is practiced within the company can drive employee to put in their best in discharging their duties.

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