

CODE OF ETHICS IN COMPANIES A QUALITATIVE STUDY FROM A HUMAN RESOURCES ASSOCIATION IN BRAZIL

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ABSTRACT

This study was developed along with companies which received the Human Resources Distinction Awards for their achievements in strategic management of people from 2010 to 2014, awarded by the Human Resources Association of Serra Gaúcha (ARH Serrana). It aimed to understand how these companies awarded by ARH Serrana establish their ethics committees, and develop, communicate and implement their codes of ethical conduct. Data collection was performed with Qualtrics, and content analysis technique was used to analyze a script of open questions based on a qualitative approach. Data collection revealed that participants are aware of the importance of a code of ethics. However, based on the participants' answers, it is noticeable that the establishment of a committee and the methodology employed to develop a code of ethics are not given the importance they deserve. ARH Serrana not only can convene management professionals but also could serve as a resource for developing the committees as well as the methodologies for establishing the code of ethics thus facilitating the organization's ethical behavior.

Keywords: Ethics; Ethics Committee; Code of Conduct; ARH Serrana.

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RESUMO

O artigo desenvolveu-se junto às empresas que receberam no período de 2010 a 2014, o mérito na área de gestão estratégica de pessoas, no Prêmio Destaques em Recursos Humanos, concedido pela Associação Serrana de Recursos Humanos (ARH SERRANA). Objetivou entender como as empresas agraciadas pela ARH Serrana, com o mérito em gestão estratégica de pessoas, constituem seus comitês de ética, elaboram, comunicam e implementam o código de conduta ética. A coleta dos dados foi realizada por meio da ferramenta qualtrics onde foi utilizado um roteiro com perguntas abertas, analisadas por meio da técnica de análise de conteúdo de abordagem qualitativa. Identificou-se, a partir da coleta dos dados, que há uma consciência quanto à importância do código de ética. Porém, percebe-se, nas respostas obtidas que a constituição do comitê e a metodologia empregada na construção do referido código não são tratados com a importância que requerem. A ARH Serrana, além de agregar os profissionais que atuam na gestão de pessoas, poderia desencadear um processo formativo quanto à formação dos comitês bem como na metodologia de construção do código que orientará a postura ética da organização.

Palavras-chaves: Ética; Comitê de Ética; Código de Conduta; ARH Serrana;

1 INTRODUCTION

The number of hours people spend working on a daily basis expends a significant part of the day of those who have a job or perform a particular activity. This fact shows how working is pivotal in people's lives when the time devoted to work is considered. Therefore, the absence of employment can directly affect an individual's emotional health. From this perspective, it can be said that working could be acknowledged as personal fulfillment and being employed is more than just guaranteeing someone's subsistence.

In this context, harmony in the workplace can be enhanced by the presence of an ethics committee able to establish a code of conduct, in which behavior patterns are stipulated and described along with the attitudes required for adequately performing a professional role. Besides listing prohibitions, the code of ethical conduct also designates the expectations concerning people behavior and social integration (INSTITUTO ETHOS, 2015).

In broad terms, the code of ethics is a written formal document encompassing values with the purpose of ensuring ethical behavior within organizations as well as to communicating the behavior expected from its employees (KAPTEIN; WEMPE, 2002). Additionally, the code of ethics develops communication between a company's internal and external parties thus enabling a positive influence on the culture and reputation of an organization (GILLEY et al., 2010). Nonetheless, each company has unique characteristics, therefore making it impossible to standardize ethical procedures (HARO-DE-ROSARIO et al., 2017).

This study uses a qualitative approach relying on an instrument of semi-structured questions comprised by fifteen open and closed questions while giving the participant the option to elaborate the proposed topic. This type of interview is widely used when its favorable to delimit the amount of information in order to guide the study so that the objectives are reached (SELLTIZ et al., 1987).

In this regard, the general objective of this study is to understand how the companies which received the strategic management of people award given by ARH Serrana assemble their ethics committee as well as how they elaborate, communicate and implement their code of conduct. To facilitate comprehension, this study is divided into sections, which include: an introduction; a theoretical framework outlining the key concepts regarding ethics and principles as well as the code of ethics; followed by the methodology which describes the data collection techniques employed, and the interpretive qualitative approach; analysis and results that display the main findings and, finally, the conclusion and references (ARH SERRANA, 2015).

2 THEORETICAL FRAMEWORK

2.1 CONCEPTS OF ETHICS AND MORAL

Ethics, or moral philosophy, is one of those topics that has been debated since early civilizations. Ethics is derived from religions such as Christianity, Hinduism or Islam. Christian ethics is based on the commandments revealed to Moses, which at first are considered negative commandments. In brief, they consist of eight prohibitions and two positive commandments which are classified as obligations (TEIXEIRA, 1991). Generally speaking, the Western world has developed its moral and ethical values from Christianity. In essence, ethics is the branch of philosophy that seeks to address questions about values, freedom, conscience and responsibility. On the other hand, morality, according to Cenci (2011), is associated to habits, customs or lifestyle. The moral principles expect from the participants of a discussion both mutual acceptance and equality during an argument. Ultimately, this balance should promote a discursive resolution by reaching to a consensus based on the valid claims of the parties involved on such argument.

In Socratic philosophy, science and virtue go hand in hand. The former, which encompasses good customs, must contain sensitive incentives and only then it would be considered a science. Plato, however, went beyond that. He postulated that both virtue and science constitute ethics though he deems philosophy as the preeminence. Plato believed in limit and limitlessness, terms which could be reconciled through mathematics or metaphysics, according to him. Mathematics is associated to knowledge, namely, science which is of infinite nature in view of its continuous evolution. Metaphysics is guided by ethics and promotes limit, while rendering itself as the science of righteousness and boundaries.

When looking at the organizational world and interpersonal relations, Srour (2012) emphasizes that morality corresponds to the imaginary representations dictating to social agents what is expected of them by disclosing a set of behavioral rules or codes of conduct that then are adopted by society. According to Srour (2012), ethics operates on a reflective and inquiry level while studying collective customs and morals which confer consistency within a society, thus making morality one of the tools used by ethics.

However, it is through philosophy, that is, through theoretical reason, that limits are established. Indeed, there is plenty of debate among academics about values, culture and ethics though a consensus has yet to be fully articulated. In operational terms, organizations develop proceedings to promote ethics and social responsibility, however, few of them build a code of ethics (ASHLEY, 2003).

2.1.1 Ethics of Organizations

Ethical principles can have a Kantian, utilitarian or dialogical origin. Notwithstanding, it is important to recognize that each branch contains its own moral demands and specific values (CORTINA; MARTÍNEZ, 2010). Attention must be paid to the internal benefits to society which are generated by such actions and what values are necessary for achieving them.

Business ethics involves the guiding directives of the business world. Social responsibility establishes the obligations that an organization aspires to accomplish within a society. One of the elements that promotes this debate is the relationship between ethics and the corporate world. Furthermore, this contradiction arises with economic liberalism, as depicted by Adam Smith's work, where he describes an invisible hand from which a subject seeks his own satisfaction without considering the collectivity. Therefore, this demonstrates the challenges encountered by organizations for the development of social responsibility practices or activities along with the other activities during and after the Industrial Revolution (CORTINA; MARTÍNEZ, 2010).

The scope of business ethics is composed of four elements: the social, the stakeholders, the clients and representatives, and, finally, the internal politics and the individual. Organizations are classified into one of the following moral development stages: pre-conventional, conventional and social responsibility. The pre-conventional stage refers to individualism while the conventional represents respecting the law and duties. Lastly, social responsibility illustrates the morality containing principles and guidelines. Duty is derived from the *Sollen*, which includes the categorical and hypothetical imperatives classifying the actions of human reason within a moral context (KANT, 2009).

According to Arruda (2002), ethical behavior in organizations benefits their employees by improving their quality of life in the workplace, and the presence of these ethical principles in the affairs concerning the stakeholders leads to the maximization of results. Bertolazzi (2004) explains that the evolution of organizations was oriented towards structures that supported moral action.

2.1.2 Codes of Ethics in Organizations

According to Teixeira (1991), the codes of ethical conduct emerged in the 1970s in the United States of America, and are comparable with the ten Judeo-Christian commandments since they aim to restrain the employee's behaviors particularly emphasizing punishment. Previously, these codes of conduct prominently used the word prohibition while not inspiring appropriate behavior and were used for conducting audits. Magazines from the United States, such as *Fortune*, have published a list of organizations that stand out in their codes of ethics. In Brazil, magazines like *Você S/A* have also divulged a list of high-profile organizations in the context of social responsibility (BERTOLAZZI, 2004).

However, codes of ethics should display the organization's traditions and experience in terms of culture and values. In Brazil, the introduction of the Consumer Protection Code in the 1990s was one of the factors that led organizations to create their codes of ethics. After the Consumer Protection Code, organizations started to worry about their customers. Some time later, their concerns shifted towards their employees and society as a whole (BERTOLAZZI, 2004). According to the author, the code of ethics is a formal set of rules of conduct detailing the creeds and rules which align with the society around them. The code of ethics is no longer just a trend, and it has become an integral part of social structure, organizations and individual attitude of people. Certainly, this could be attributed to the fact that people all over the world are not tolerating corruption, malice and intentional error anymore. The code of ethics, according to Ahner (2009), must set the expectations of an ethical culture that promotes a set of organizational values. Therefore, it should depict the common interests among the people pertaining to a particular company in order to guide the decision-making process of organization's leaders to promote moral behavior. In addition, the code can be used as a platform to debate other ethical factors.

2.2 THE ELABORATION PROCESS OF THE CODE OF BUSINESS ETHICS

The structuring process of a code of business ethics must be started by the organization's decision makers. Besides, the moral stipulations of the code of ethics must be first formatted at the management level, so that the ethical questions of the whole organization are incorporated into the company's strategic and operational routines (ETHOS INSTITUTE, 2015). Considering that a company embodies a hierarchical community, its behavior from a managerial perspective promotes a culture stemming from these subjects. The effective implementation of a code of ethics is greatly dependent on people's behavior, specifically behaviors arising from the quality of their multiple relationships.

According to Sanches (2003), the development of the code of ethics in an organization is dependent on defining the rules that dictate the methods employed for business management in addition to the relationship norms expected from individuals, of which the organizational collectivity participates on the elaboration of the ethical limits proposed. Nevertheless, the quality of the code of ethics may interfere with the effectiveness and capacity to transform the organizational culture (ERWIN, 2010).

Arruda, Whitaker and Ramos (2003) emphasize that the code of ethics should be formatted based on the relationship guidelines among employees and other stakeholders. Some examples to be considered in the code of ethics include illegal conduct, conflicts of interest, responsibility of each stakeholder, government contracts, bribery, travel and entertainment.

Alves et al. (2007) assert that the code of ethics is enforceable and must contain moral standards that should be checked and followed by its members in order to comply with the code's delimitations. It aims to regulate the attitudes between its professional members and their relations with other people. Even though it is prescriptive, it should be collectively elaborated.

According to the methodological guide made available by the Federation of Industries of the State of Minas Gerais (FIEMG, 2007), the elaboration of a code of ethics in a company requires the following phases:

- a. the development of a code of ethics must be a judicious decision made by the organization's shareholders and leaders;
- b. the initial guidelines of the code must be built by people at different levels within the organization in order to represent the desired organizational culture;
- c. after being carefully assessed by general management, then the version should be sent to the other managers, for the purpose of improving and adapting it to accommodate the demands and specifics of the various sectors within the organization;
- d. initial disclosure and an introductory training of its daily use should be administered by the leaders and heads of each sector, who will act as organizational educators;
- e. the questions identified in this stage should be sent to the Development Committee, so that they decide whether or not to add them to the final version;
- f. once the participatory drafting phase of the code of ethics is completed, its final version should be printed, preferably as a pocket booklet, so that everyone can have it with them on a daily basis;
- g. the delivery of the code of ethics to employees must be formal, and they must sign a formal term of commitment to uphold the standards and principles depicted in the code.

2.3 CONTENT ADDRESSED IN CODES OF ETHICS

The subject matter addressed in codes of ethics is rather broad. It becomes relevant to organizations in conjunction to the examples, activities and attitudes of people holding higher positions, via their morality. These factors have a positive impact on the ethical climate (ARRUDA, 2002). For the author, a code of ethics needs evaluation and reexamination through the constant interaction of the stakeholders who are involved. The compliance program makes the use of a code of ethics in an organization quite natural. According to Arruda (2002), the compliance program was developed by university professors in the Netherlands.

The model of analysis of the code of conduct engages specificity and compliance mechanisms, in other words, it acts to a rule of the code. Within the contents of compliance are the monitoring processes, which occur in internal and external environments, in sanctions, such as

the exclusion of members, third parties' sanctions, for example, end of business, financial commitment and development relationships. Among the analysis criteria of the code of ethics there are some factors associated to social, environmental and generic issues (ARRUDA, 2002).

The social issues refer to promotions and equality, the attitudes adopted by companies in terms of working conditions, the industrial relations including collective agreements and the workforce. The environmental issues, in turn, cover sustainability and development, finances and relationships with shareholders. Finally, the generic issues include consumer interests, fundamental ethical values, compliance with laws and free and fair trade (ARRUDA, 2002).

On the other hand, the content pervading the code of ethics incorporates the forms governing the behaviors emanating from a culture which is based on the beliefs of its leaders, "[...] which links every activity and emulates itself under the scrutiny of several social controls" (SROUR, 2012, p. 128, authors' translation). In other words, an organizational culture is not limited to the sum of individual opinions "[...] of the parties who share it, since it has a life of its own and is one of the organizational dimensions" (SROUR, 2012, authors' translation).

Therefore, an organizational culture is composed of a set of basic premises shared by its values, its innerworkings, its structure and organization and its internal and external relationships. These premises give a particular organization its identity, making it different from others by developing itself through shared experiences and common learning which are influenced by its founder and active collaborators (SROUR, 2012).

Thus, the code of ethics is viewed as a plan of the organization and its internal groups that is based on a culture created by interactions and "[...] shaped by leadership behavior, and a set of structures, routines, rules, and norms that guide and constrain behavior" (SCHEIN, 2009, p. 1). Developing and maintaining a culture within an organization are derived from a complex sphere since knowledge, beliefs, moral values, norms and customs as well as any other capacity or habit acquired by a person, as a member of a society must be considered. Hence, developing a code of ethics for organizations or businesses requires paying close attention and consideration to several factors and elements within the organizational world in addition to the ethics of the professions legitimized by Professional Councils (SCHEIN, 2009).

2.4 CODE OF ETHICS FOR PROFESSIONS

Initially it is necessary and fundamental to define the term "profession" based an ethical perspective. According to Jacomino (2000), all institutional activities that aim to offer a service to society are professions. He believed that the importance of offering an ethical service goes far beyond the basic duties of a service provider, emphasizing the importance of the existence of a direct relationship between being an ethical professional and achieving professional growth. Therefore, ethics is also associated to the adoption of moral values that then should be implemented into the professional precepts of the councils where they belong. Moral values are universal precepts that are adopted by professionals.

In terms of rights and duties of a profession, the Code of Ethics for Business Management Professionals in accordance with the Normative Resolution no. 393 (December 6, 2010), from the Brazilian National Business Management Council (CFA): "it is a guide that directs and encourages new behaviors and it is based on a concept of ethics directed towards development" (CFA'S NORMATIVE RESOLUTION, 2010, authors' translation).

Based on its initial definition, company managers can use the code to expand their perspective by visualizing their role as being an effective resource for the society they belong to. Thereby, one of the aims of the business manager's code of ethics is social welfare. Some of

the elements of the code of ethics are diligence, honesty and straightforwardness. These concepts are meant to defend the rights and interests of clients and institutions, without, however, quelling the prerogatives of professional independence (CFA'S NORMATIVE RESOLUTION, 2010).

Another element that stands out in the business manager's code of ethics is the need to keep confidential all the professional activities performed. It also prohibits certain actions, such as announcing oneself as having superior qualifications, however, allowing the disclosure of titles, positions and specializations. Additionally, to "publish texts for personal gain by usage of name, merits or activities, with the exception of using them or mission, in the name of class, profession or public entities or bodies" are strictly prohibited (CFA'S NORMATIVE RESOLUTION, 2010, authors' translation).

Respect towards the law is also found in the business manager's code of ethics, therefore the participation in a professional society that is not authorized by the law is prohibited. The business manager's code of ethics also specifies civil rights, such as the right to hold a profession regardless of sex, religion, race, nationality, color, age, social status or any other discriminatory factor. Further, the right to report deficiencies is included within the regulations and norms of institutions, when they are considered to be either unworthy for professional practice or detrimental to the client. Given such situation, the professional should "contact the competent bodies, in particular the Regional Ethics Court of Business Management Professionals and the Regional Business Management Council" (CFA NORMATIVE RESOLUTION, 2010, authors' translation).

In addition, business managers have the right to demand adequate compensation for the service provided, with freedom to formalize and agree on proposals on salaries, while ensuring a fair value for the service provided.

The ethics of professions, as well as that of the business manager, is related to the professional that responds high-level answers not only to market demands, but also to society's demands (CENCI, 2010). Thus, professionals must be virtuous and only comply with legal precepts. Therefore, ethics of professions requires a commitment to its beneficiaries by providing good-quality service to society. Hence, moral excellence is imperative (CENCI, 2010).

Morality, according to Cortina and Martínez (2010), represents the adjustment to strictly human norms and answers to universal principles which lead to the critical assessment of the morality of other subjects and the community itself. Thus, the code of professional ethics requires both technical and ethical excellence, of which the vocation of the professional is a differentiating factor. Vocation, as stated by Cenci (2010), represents that a job is developed for the profession itself and is directly linked to the subject's personal life.

3 METHOD

Qualitative research in Social Sciences deals with meanings, values and beliefs which cannot be simply reduced to a quantitative approach since the responses requires the inclusion of the surveyees. However, quantitative and qualitative data complement each other in research (MINAYO, 2013).

The research instrument used for the development of this article is comprised of open questions, which worked as a script which subsequently characterizes it as an exploratory study. A study has an exploratory nature when it integrates a bibliographical investigation along with interviewing people who had or have practical experiences on the researched topics in addition to examples for achieving understanding of the issue in question (GIL, 2008). Consequently, this type of study provides a comprehensive background of the particular topic being addressed which allows the researcher to accurately formulate the problem (GIL, 2008).

On that account, preparing the instrument that guided the interview was an essential stage of this study since it demanded time and careful attention to some specific elements such as planning the interviews, selection of the surveyees, catering to the interviewee's time availability for answering the survey as well as to their willingness to provide relevant data, and, finally, preparing certain specifics, particularly organizing the script or formulating questions (MARCONI; LAKATOS, 2008).

A script adapted from Vertamatti's research (2002) was used for preparing the questions of our research instrument. Qualtrics was used for data collection, a software available online which allows its users to create their own tools. Content analysis was the technique employed to analyze the data collected, without proposing the analysis of categories for the purpose of having a script with questions that are focused and directed to the objectives of this article. According to Bardin (2011), qualitative research which employs the content analysis technique does not necessarily adopt the analysis of categories (BARDIN, 2011).

The companies chosen to participate in this research are listed in ARH Serrana's records (2016) as those who have received the Merit Award in Strategic Management of People from 2010 to 2014 in the category Strategic Management of People. Organizations are focused on people; therefore, the code of ethics stands out within companies since it is a guiding element of conduct which strengthens the organizational image. Hence, as part of our criteria it was important to select companies that assume a strategic role that concentrates on people management practices which include the lack of prepared labor, talent attraction and retention, generational gap, struggling to prepare successors, among others.

Thus, the instrument containing fifteen questions was sent to ten companies that were featured during the mentioned period, and only seven of them managed to respond.

4 DATA PRESENTATION AND ANALYSIS

The data collected and presented below derived from a study aiming to understand the meaning, relevance and importance of the establishment of an ethics committee and the elaboration of a code of conduct. The research participants were managers who work in companies which received an award given by the Human Resources Association of Serra Gaúcha, in the category Strategic Management of People (ARH SERRANA, 2016).

The Brazilian companies have national revenue and represent three business segments: services, industry and professional education. Further, the interviewees work as coordinators, managers, directors and consultants. In regard to the number of employees per company, the following distribution was observed: 43% of them hold up to a hundred employees, 43% of them employ more than a thousand workers and 14% of them have up to a thousand employees (ARH SERRANA, 2016).

All participating companies possess a code of ethical conduct, and its establishment aims to fulfill the need for an instrument that would reconcile the behaviors present within the organization as well as to elaborate a document that is crucial for upholding their strategic mission.

As for achieving business transparency, the respondents believe that their companies need the code of ethics to define the expectations of an ethical culture, which is, according to Ahner (2009), based on the organization's set of values. Also, with reference to the procedures adopted, the responses indicate that the code is seen as an instrument which clarifies the attitudes to be held when conducting business, thus guaranteeing ethics in work relations.

The codes of ethics are different in importance, purpose and content (TEIXEIRA, 1991). Based on that, the following question intended to expose the degree of importance and purpose of each code. The answers varied, but most of them indicated that if the company does not have

both vision and mission set, the code of ethics is not able to completely achieve its objectives. Another significant issue, according to the respondents, is that the code accommodates the collective interests while also serving as an instrument that helps employees become more aware of the work to be performed.

As stated by the respondents, the responsibility for ensuring and updating the ethical procedure norms corresponds primarily to the ethics committee, followed by the Board and, finally, the Human Resources department. Cortina and Martínez (2010) affirm that the conception and dissemination of codes of ethics engage several sectors, nevertheless, each branch hold their own specific moral demands and values.

The interviewees also declared that the ethics committee within their company is in charge of making decisions concerning possible violations to the code and answering questions that could arise. Cortina and Martinez (2010) claim that having a group of people or a committee which can discuss ethical procedures aims to rationally build methods of analysis and explanations that are specific to philosophy.

The companies interviewed endorse the existence of an ethics committee, and the participants say that in most cases its members were indicated by the company's management and the different sectors were considered. In reference to content elaboration, the answers provided show that employees and management are certainly involved.

When questioned about content, the respondents stated that practical guidelines stand out followed by sanctions for noncompliance with the code. For Arruda (2002), codes of ethics' content should be broad, but not restricted to the manual, because the presence of ruling body has an impact on employees' behavior.

As to the phase of code implementation, it is provided during the integration of new employees. When evaluating the instrument and its impact on employees, Arruda (2002) says that the code of ethics needs to be assessed and monitored through constant interaction among the people involved. However, the respondents mention that there is no tool that allows the proper assessment of the acceptance and effectiveness of the code among the members of a company.

According to the interviewees, working without a code of ethics is not possible, but they also claim that the code is not always dependent on the values of the company. For these managers the company's transparency with its employees does not depend on its code of ethics, but it does depend on other factors and sectors of the organization. In regard to being conscientious about the work to be performed, the code can help maintain norms and guidelines that aid in the discernment of what should or should not be done.

5 FINAL REMARKS

The importance of a code of ethical conduct is unquestionable. In the study carried out by Haro-De-Rosario et al. (2017) their results indicate that Latin American companies elaborate codes of conduct with ethical values that seek to improve the relationships with their stakeholders by defending the encouragement of values such as transparency, integrity, trust and responsibility.

Thus, facts stemming from a political and economic context legitimizes the urgency of code implementation by organizations. Ethics is no longer an option, since it has become a condition in the business world. The moral values of an organization define what it is to be ethical internally, and from that point on, rigid ethical codes are developed and must be followed in order to not harm pre-established moral values (ASLEY, 2003). The interviewees' statements emphasize

what the author alludes to, since they have stated that the code is meant for creating awareness about the work to be performed by members of a particular company. In other words, the code of ethics is an instrument that regulates activities.

Asley (2003) also suggests that each culture establishes a type of behavior that could change through time and that changes could lead to new behaviors, which would eventually require to conceive new morals and code of ethics suitable for each stage the society or company finds itself in. It can also be observed, based on the answers, that the company's management is concerned with the content of the code since they emphasized that noncompliance may lead to sanctions. Thus, the behavior to be followed is predetermined, formalized and disseminated at the moment when the employee joins the company during the integration stage.

If a company wants to remain in the market, it must establish an ethics committee and should pay close attention to the methodology employed at the time of its conception. According to Ashley (2003), ethics could affect the profitability of a company due to the effect on its credibility at the time of making a purchasing decision, thus influencing the company's survival. In other words, companies need to pay attention to the way they treat their employees and suppliers in addition to being aware of their attitudes in the market in order to reach a synchronism that benefits them over their competitors. This idea is confirmed through the interviewees' words, as they state that their companies have an ethics committee and that the criteria used for selecting the members is usually the managers' choices. Therefore, managers are concerned about what is contained within the code since it becomes a legitimate instrument that guides conduct and, for that reason, the committee member selection by the board or the decision-making bodies is justified.

A code of ethics needs periodic assessment and adjustment in order to follow the organizational changes as it directly interferes both in the internal and external environment of companies. As reported by Ashley (2003), ethical responsibilities, whether positive or negative, are not codified in laws, but they influence the moment of purchase of a specific good. Thus, based on the author, it is justified that the instrument that dictates the conduct of a company's employees is not perennial and requires to be constantly updated in addition to adopting indicators that can measure the established norms. However, the seven companies that participated in this survey affirm that there is no instrument or indicator for evaluating their code. In view of these issues, reviewing the role of the existing ethics committee in the companies interviewed is considered critical since reviewing the code itself and assessing it with the social groups belonging to the companies was considered imperative.

The study performed has contributed to the understanding of the role of the ethics committee in companies. The comments of the interviewees gathered throughout the extent of this research show that the performance of qualified professionals is affected by the elaboration of a code that enables employees to promote good relations in the workplace as well as the existence of clear moral and ethical rules. It was noticed that there is a path that organizations should cross with regard to being aware towards the importance of an ethics committee and the way codes are constructed.

As to caveats on our research, the lack of understanding and clarity for the companies and/or interviewees in respect of the subject in question could have led to problems during the interpretation and elaboration of answers. In future studies, comparative research could be divided performed by regions within a state or even within the country in order to expose if certain regions understand the subject or theme in a different way.

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Contribution	[Author 1]	[Author 2]	[Author 3]	[Author 4]	[Author 5]	[Author 6]
1. Definition of research problem	√	√				√
2. Development of hypotheses or research questions (empirical studies)		√				
3. Development of theoretical propositions (theoretical work)	√		√	√	√	
4. Theoretical foundation / Literature review	√	√	√	√	√	
5. Definition of methodological procedures			√			√
6. Data collection	√	√				
7. Statistical analysis						
8. Analysis and interpretation of data			√	√	√	
9. Critical revision of the manuscript						√
10. Manuscript writing	√	√	√	√	√	√