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ETHICAL COMPLIANCE AND CORPORATE REPUTATION: A THEORETICAL REVIEW

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Abstract
Business organization represents human and technical system designed to produce goods or services in various capacity to satisfy the needs or wants of the people. The achievement of set goals depends on the attitudes and character of an organization which manifest through the character of those that work in such organizations. This paper basically reviewed extant literature on ethical compliance and how it affects corporate reputation. The outcome of the review reveals a great linkage between both variables to the effect that ethical compliance congruently associates with corporate reputation. Organizations now need to improve in their ethical compliance programs that will lead to achieving their desired corporate reputation. Failures in this direction simply lead to several business scandals. These scandals can cause the investors, amongst other stakeholders, significant monetary losses and erode market confidence.

Key Words: Ethical, Compliance, Corporate, Reputation

Introduction

Ethic is a set of moral principles, especially those relating to or asserting a specified group, field or form of conduct. While Compliance is the process which ensures that a set of people are following a given set of rules. Ethical compliance is the process within an organization that is done for the benefit of the organization and the employees. A well-documented ethical compliance policy will help the organization and the employees to make decisions that will advance the reputation and business goals of the organization without losing its stakeholders and customers. This will help to avoid the risks of workplace lawsuits and increase the chances of a positive work environment. Corporate reputation is the overall estimation in which an organization is held by its internal and external stakeholders based on its past actions and probability of its future behaviour.

Ethical compliance has become an identifiable issue in many organizations today. And in some cases, ethics and compliance that brings glory in the form of corporate reputation arise from an organization's voluntary investment in the strategic goal of conducting business with integrity. Regardless of why they were created, thus ethics and compliance by their very nature play an important role in the sustainability and ongoing success of any organization. The scope and structure of ensuring proper implementation of moral ethics vary with the nature of management of an organization. The package that succeeds in a large public organization maybe different from an effort in a small private business. Even more different are the ones in nonprofit and government entities.

However, the central purpose of the function is practically general. An organizational ethics and compliance should exist to ensure and sustain integrity in the organization's performance and its reputation as a responsible business; reduce the risk of misconduct by parties employed by or associated with the organization; increase the likelihood that, when such unethical acts occurs, such will be made known to management within the organization; and also increase the likelihood that the organization will responsibly handle assumed and verified misconduct; and improve on the penalties imposed by regulatory or management authorities for such violations if they occur.

Ethical Compliance

Ethical compliance programs are planned to achieve the purpose of ensuring and maintaining integrity, good reputation and increase awareness of doing the right thing in the organization by its employees and stakeholders. It is done in two-fold primary ways by continuously evaluating the organization's legal, ethics and other compliance threats; and to also establish and maintain an organizational culture that leads ethical decision making and the raising of concerns without fear of retribution which might cost the organization reputation. Ethics is a key component of good governance (Perry, James, Graaf, Gjalt, Wal, Zeger, & Montfort, 2014) and has significant potential to affect public trust in all forms of government (Joyce, 2014).

Earlier enquiry has acknowledged a number of factors that can form standards of conduct within an organization, among which the role of management has concerned significant attention (Grojean, Michael, Resick, Christian, Dickson, Marcus, & Brent Smith, .2004; Steinbauer, Robert, Renn, Robert, Taylor, Robertx, Njoroge, & Phil, 2014). Undeniably, the ethical behavior of leaders has come to assume global importance, with leaders being implicated in high-profile ethical scandals and integrity violations (Hassan, Wright, and Yukl 2014; Tonge, Greer & Lawton, 2003). The effective design and implementation of an ethical code of conduct, which is an important ingredient of any compliance or ethical program, requires clarity as to its content, namely, its values and rules of conduct.

Researchers have identified an array of beneficial outcomes arising from ethical behavior from good leadership including increased willingness of employees to use expression through comment to improve their organization, greater employee job satisfaction and sense of well-being, and increased trust in organization leaders, both from employees and the public (Bedi, Alpaslan & Green 2015; Hassan 2015; Wang & Van Wart 2007). Much effort has also been applied to describe the actions and behaviors that leaders can undertake to enhance ethics, including the aspects of leadership style that create a culture in which good conduct is maintained (Huberts 2014; Lasthuizen 2008). However, analysis of the impact of leadership and its role in fostering ethical behavior remains underdeveloped (Menzel 2015), especially in the public sector (Heres & Lasthuizen 2012; Van, 2003; Weinberg 2014), with insufficient testing of theory against empirical research compared with business ethics (Lawton & Doig 2005; Mayer *et al.* 2012; Perry 2015); notable exceptions are (Hassan 2015; Hassan, Wright, & Yukl 2014).

Furthermore, while it is widely recognized that leaders can exert influence through their character and personal conduct as well as by taking managerial actions to regulate the conduct of others through issuing guidance or processes of sanctions and rewards, there is relatively little investigation into that which considers the causal relationships between leaders, the systems of ethics regulation, and resulting standards of behaviour in the organization. Indeed, Six and Lawton (2013) suggest there is little theory about the best combination of value-based and compliance-based policies. The structure of any organization also makes it perceptive for understanding the background conditions in which ethical management develops. Much literature in this area assumes an undue consistency to the organization or the leader (Menzel 2015; Van Wart 2003). Management integrity enquiry has been relatively narrow in scope (Palanski&Yammarino, 2007), frequently focusing on managers in public agencies (Hassan, Wright, & Yukl 2014; Lasthuizen, 2008). Organization with ethical compliance combines managerial and stakeholders and thereby enables the understanding of multiple management roles and the stakeholders in promoting ethical conduct.

Additionally, regardless of the organization, the world in which organizations operate is changing fast, thus, compelling managers to ensure their operational integrity. Organizations today are faced with increasing complexity of ensuring ethical conduct are maintained in the organization in order to gain corporate reputation as to retain customers and stakeholders. Some of these complex challenges are:

a. The Growing forceful regulatory setting: Developments show an increase in both enforcement activity and enforcement of ethics, particularly with regard to criminal activities in organizations. Managers continue to emphasize the importance of effective ethical conduct to be maintained that are considerately designed, consistently implemented, not only in preventing misconduct but also in justifying penalties if misconduct occurs.
b. Growing universal ethics: In addition, a number of countries have recently passed laws that strongly bind organizations to adopt comprehensive compliance plans of actions to foster organizational integrity. For multinational organizations to be precise, Ethical practices must be concentrating to an ever-growing number of morals and rules.
c. Speedy expansion of public enquiry and reputation risk: from panel to dialogue places, organizations are under increased scrutiny. Expectations for organizational conduct are

rising, while access and reach of information is moving at an exceptional rate. A single piece of bad news about an organization, distributed through the internet, can do substantive harm to an organization's reputation in a matter of hours.

d. Increasing costs of misconduct: A single incident of misconduct is increasingly expensive for an organization. For example, the ordinary monetary resolutions in corporate enforcement actions rose to millions in a very short interval.

Although these and other costs of misconduct such as damages, settlements and fines are getting the most attention of managers in a view to cut the costs in litigations. Outside these costs, research shows huge unintended costs resulting from misconduct, including employee turnover, loss of productivity, external legal and consultancy fees, decreased share price and reputational harm.

Managerial responsibility on ethical values

Management of organization is controlled by people who are responsible for the day to day running of the organization. Therefore, Leadership can be defined as a process of social influence whereby a leader directs members of a group towards a goal (Bryman 1992), and much of the literature linking leadership to ethics falls into two broad sets. As Bedi, Alpaslan, and Green (2015) describe, consideration has been given to describing the ethical principles or qualities that leaders or managers ought to establish and observe to achieve their goals, but they also suggest a shift in research from issues of description toward identifying the contents and actions of those who exercise control over ethics and seizing the influence that they exercise. Researchers have sought to further specify the concept by identifying its key elements based on modes of promoting conduct, notably being amoral person with an exemplary life, a leader's traits, behaviors, and how he or she makes decisions and a being a moral manager by creating moral codes for others through guidance, clear communication, and systems of rewards and discipline (Treviño, Hartman, & Brown 2000). Similarly, De Hoogh and Den Hartog (2008) distinguish three elements of ethical management, consisting of morality and fairness, role clarification, and power sharing. For Hassan, Wright, and Yukl (2014), ethical management is made up of being an ethical role model, treating people fairly, and actively managing ethics in the organization. Generally, although grouped in different ways, the existing literature sorts the effects and actions of managers in relation to ethics into two groups: those emanating from the nature and behavior of the leader as a person, encouraging emulation, and those arising from the systems and practices that they set up to regulate conduct on their behalf.

Although research on ethical management has grown rapidly, analysis in this field faces a number of issues. The first is whether ethical management is conceptually distinct from other management models such as transactional management or transformational management. The latter entails providing individualized consideration, intellectual stimulation, inspirational motivation, and idealized influence (Bass, 1990). Thus, managers are in a position to set an example and influence the behavior of people around them as people learn by observing and emulating attractive and credible models (Bandura 1977). With transactional management, managers intervene only to set structures, reward good performance, and discipline when standards are not met. It is often characterized as a more passive style of management. The ethical behavior of managers also forms a key element of other management theories, including authentic leadership, spiritual leadership, and servant leadership (Eisenbeiss, 2012; Yukl *et al.*, 2013). For example, ethical managers use transactional forms of management and trustworthy leaders do not, (Kalshoven, Den Hartog, & De Hoogh 2011b). If the relationship between such leadership theories is biased and overlapping (Bedi, Alpaslan, & Green, 2015), this is predictable given that most of such theories obviously ethical or otherwise are essentially concerned with action, that is, how influence over others can be achieved. This leads to the issue of the criticism that ethical management constructs remain unclear because in focusing on influencing instruments, they do not specify the traditional reference points that ethical leaders can use in promoting followers to behave ethically (Bedi, Alpaslan, & Green, 2015; Eisenbeiss, 2012).

The management can also use the formal and informal methods to handle issues of misconduct to minimize its occurrence in the organization. A compliance program, the development of an ethical program is done to hindering criminal conduct; the ethical program also requires the organization to create an organizational culture that specifically supports ethical conduct. Cultures cannot be created solely only on paper streams. Creation of organizational cultures means the creation of social norms, which are also influenced by informal methods. Thus, formal methods and informal methods are required to meet the new law. The works of (Casell *et al*., 1997; Treviño, Adamand Rachman-Moore, 2004) suggests that the informal methods are able to impact on ethical culture are, for example, the social norms of the organizational members and the example set by the manager. Using of the personal method can equally help to mitigate the act of misconduct in the organization. Thus, in the ethical decision-making process, the individual can control to some extent, the impact of the formal and informal controls on the choices she/he makes and on his/her actual conduct. The individual who does so is said to invoke personal controls. Thus, the output of the ethical decision-making process is a function of the relationship between formal, informal and personal controls. At present, there are two statements. The first is that the output of the individual's decision-making process, given the presence of formal, informal and personal controls, may occur at two levels: (a.) the choice made and (b) the action taken by the individual manager or employee. These implies that character development, rational preconception, or the personal habits of an individual are crucial to the ability of that person both to make the right choice and to act on it in the ethical decision-making process. Moreover, personal methods, then, relate to the use of the personal values of organizational members, which may influence the behavior of other members and the organization as a whole, and vice versa. Imbedded in these methods is the assertion that an individual is able to effect a change in the organization (Greenberger & Strasser 1986) and, in the reverse manner, that the interface of each member of an organization with its processes strengthens individual behavior (Casell *et al.*, 1997). Similarly, scholars such as Murphy, (1988) and Treviño *et al*, (1990) hypothesized that personal controls, biases and personal differences may be reshaped in the organization by the organization. In practice for an organization to succeed, transformational managers can promote ethical behavior through the following principles duly implemented.

Ethics and Compliance as a Dominant Model to Business Strategy.

In organizations with high quality ethical compliance plans, the program is not an added feature of the organization; rather, it is designed to complement and support the organization's strategic objectives. While ethical compliance can be found as a function on the organizational plan, it is also considered to be an essential element within every other operation. As a result, the ethical compliance function assumes responsibility for the organization's compliance with law and regulation, but it does so by serving as a resource and advocate to help managers across the organization to understand their critical role in setting the standard for integrity. Managers across the organization are expected to drive ethics and compliance forward as a routine and essential part of daily operations. With this role in mind, in an organization, the ethical and compliance program will reflect the willingness to be bold in promoting integrity as a central theme to the organization's mission. At the same time, the ethical and compliance program is expected to provide an independent opinion in the organization, as a result, employees of the organization as headed by an ethics and compliance manager. Ethic resource center, (2007) are visible participants and contributors to high level deliberations on strategy; crisis management; high level deliberations about the day-to-day operations of the organization. In order to support the integration of ethical and compliance into all these operations, there is the need for commitment to innovation and continuous improvement when it comes to ethics and compliance.

Ethics and Compliance threats on Organization

Risk evaluations are the basis upon which ethical and compliance model are build. Every organization has an exclusive risk profile based on industry, history, maturity, marketplace and more. Ethical and compliance model is recognized as a key component of the enterprise risk management effort, providing management of the organization with critical information that can help to avoid severe business disruption and loss. This in collaboration with many other functions and operations is well integrated into the organization's risk assessment practices and procedures. This integration ensures that risk holders are clearly identified, resources are targeted to the most important risks and controls, and prevention activities support with changes in the risk profile of the organization. An important characteristic of ethical conduct is that responsibility for risk is shared across the organization, as managers assume possession for the ongoing identification and mitigation of risks that are relevant to their areas. Risk assessment is an ongoing process which serves as a critical early cautionary system for current and emerging issues. Moreover, both the ethics and compliance program and current state of the organization from an ethical and compliance model perspective are evaluated as risk areas. Accordingly, compliance performance, strength or weakness of organizational culture, employee willingness or fear to report and other key ethical and compliance model areas are evaluated as potential risks to the organization. Once risks are properly identified and classified, organizations with high ethical and compliance model provide targeted outreach to enable employees to prevent risks from materializing and to respond to them should they occur. Ethical and compliance model ensures that employees have easy access to the information they need to do their jobs and lessen risks. Policies, standards and guidance relevant to an employee's job category are easily accessible and systems for raising concerns are well understood and trusted. The ethical and compliance model serves as a supporter, facilitator and guardian for the organization, ensuring that early warning opportunities from employees at all levels are not neglected. Failures, breaches and near misses are also considered to be part of the organization's early warning system. In this fast-changing world, ethical and compliance model lead the way in engaging with practiced organizations inside and outside the organization's industry to bring back to the organization new insights about emerging risks and the strategies that can aid in their prevention.

Sustenance of Organizational Culture of Integrity

While the identification and reduction of risk provides a foundation for compliance, organizations with high ethical and compliance model also know that the minimization of risk does not, by itself, result in greater integrity.

According to Deal, and Kennedy (1992), Culture is assumed to be the largest influence of business conduct; therefore, developing and sustaining a strong ethical culture is essential for protecting and sustaining the organization. Managers are known to be the primary teamsters of culture. These managers are expected throughout the organization to share the responsibility for making ethical conduct and ethical decision a fundamental part of the organization's life wire. This means managers ensure that ethics and compliance is enforced in good faith for every employee, consistently and conscientiously. Organizational culture is best understood as the way we do things around or our way of life. Culture includes the values and behaviors that define any organization's activity in the public domain. As a whole, culture is built overtime the sum of behaviors that are initiated and reinforced on a daily basis. The ethics and compliance function provides support to senior managers so that they can in turn help build a culture of integrity by personally demonstrating an organization extensive commitment to ethics and compliance. From the highest levels to the business unit level and throughout in the organization, senior managers are accountable for ethics and compliance culture promotion as an element of business unit performance. These managers are personally evaluated for their efforts in this area as a part of their yearly performance appraisals. Employees who perceive that their managers act with integrity are more likely to express and act with integrity as well (Heineman, 2008). According to Ethics Resource Center (2012), therefore, organization with ethical and compliance model train managers and supervisors with a set of organizational core values and provide support to help them connect the values to priorities and decisions in daily operations, providing training and awareness programs and implementing and tailored same to employees by role and function, emphasizing the importance of acting in harmony with shared values, seeking guidance and providing peer support to act ethically and express how good the organization is in the eye of the stakeholders.

Encouragement of actions that can curb unethical vices

Perhaps the greatest ethical and compliance threat to an organization is an environment where employees are unwilling or unable to make management aware of their knowledge of or thoughts that misconduct is taking place. Fear or unwillingness to report wear away the culture of an organization, not only hindering the flow of information that leads to detecting misconduct; it reduces employees' motivation and confidence to take action in support of the organization's integrity, Ethics Resource Center, (2013). In order to mitigate this condition, managers create an atmosphere of honesty where employees are encouraged, organized and allowed to raise concern. Managers should also be prepared to react appropriately if and when employees do come forward to inform them of any form of misconduct. An appreciable culture of free expression requires both a favourable environment and managers who possess and use effective interactive abilities. Ethical and compliance programme focus on establishing an environment where issues can be raised extensively before the situations are raised to the level of misconduct. Consequently, managers need to recognize and courage the employees who can express themselves, particularly those who report or successfully inspire reporting misconduct even at meetings and through the series of communication channels and other forums available, speaking upon challenging issues should be recognized and encouraged by management at all levels. According to Ethics Resource Center, (2013), managers in organizations do also take very seriously any statements of revenge against employees who report misconduct.

Organizational culpability of Misconduct

The ethic and compliance program is responsible for continuous improvement by ensuring that the means and backing provided to managers and employees are a replication of the emerging priorities, activities and risks of the organization. However, despite these determined efforts, misconduct still befalls the organization. Whereas less misconduct is likely to happen in organizations ethics and compliance, it is irrational to assume that it can be eliminated completely (Ethics Resource Center, (2014). Nevertheless, since there are consequences for offenders, suitable time is given to ensure exact and fair results. As soon as a violation is established, the organization reacts with suitable penalties, irrespective of the closeness of the offender. Definitely no exclusions are made for an involved person's whether at senior level or some other distinctive status in the organization. The organization also holds itself accountable when misconduct occurs. The situation makes the most of learning from every verified case and it admits issues and conforming justification to employees in order to buttress the message that integrity matters in the organization. It is however, of importance that ethics and compliance managers are cautious that in this digital age, issues can speedily surface and rocket into the internet making it public matters, which in turn the reputations of the organization can be threatened immediately.

The Significance of ethical and Compliance in an organization

A common ploy for regulating the conduct of the activities of an organization is to draw up amoral code, which is a written framework used by the organizations to stipulate and then shape what is regarded as appropriate conduct. The use of ethical codes, with supportive management and instruments of reward or sanction, has thriven since the early 1980s. Such practices form a module of ethical management as examples of the practices required for being a moral manager (Huberts, 2014). The growth in the use of codes has not, however, been accompanied by sufficient analysis into their impact and whether ethical behavior has improved as a result (Beeri *et al.* 2013; Jensen, Sandström, & Helin, 2009), and there remains much debate about how ethical codes interconnect with other actions and regulatory institutions for ensuring compliance (Svara, 2014). In the private sector, it will fall to senior managers to decide whether to introduce ethics codes and what their form and content will be. Managers may be aware that the adoption of an ethics code can be effective in increasing awareness of ethical principles and a useful management tool in fostering an ethical climate within an organization (Beeri *et al*., 2013; Treviño *et al.*, 1999). However, how these managers effect the execution of ethics codes deserve as much thoughtfulness as implementation decisions (Svara, 2014). In their meta-analysis of ethical management outcomes, Bedi, Alpaslan, and Green (2015) practically discharge the transactional dimension of being a moral manager, embracing (1) active management (based on monitoring conduct, issuing rewards), (2) passive management (taking action after a problem), or (3) leaders adopting a more laissez-faire approach. They found negative correlations between ethical management and (3) but also (2) and some positive correlations with more proactive measures.

The sense emerging from ethical management study is that passive transactional approaches to influencing conduct, relying on regulation, are unlikely to be adequate (Eisenbeiss, 2012), a finding that rings with broader enquiry on ethics codes of conduct. Ethical codes have been condemned as being too theoretical, intimidating, and impracticable while producing clear and curbing practical alternatives. Ethics and compliance codes are also seen as inadequate to achieve change or administer conduct deprived of other social processes. Eventually, the accomplishment of ethical compliance codes is reliant on the culture of the organization (Ethics Resource Center, 2005), where people naturally do the right thing when faced with dilemmas (Back, 2006). Managers therefore, can play a substantial role in helping set this ethical culture (Hassan, Wright, & Yukl, 2014), as they have the opportunity formally to ignore or less formally to ignore ethics codes (Tonge, Greer, & Lawton, 2003). The consideration to the possible role of the managers shows that ethical codes do not work except it is read and interpreted into actions by managers.

Corporate reputation

Corporate reputation is the overall assessment in which an organization is held by its internal and external stakeholders based on its past actions and prospect of its future behaviour. Corporate reputation has emotional impact the way in which various stakeholders behave towards an organization, influencing, employee retention, customer satisfaction and customer faithfulness. Astonishingly, stakeholders perceive corporate reputation as a valuable intangible asset as the favourable reputation of the organization encourages shareholders to invest in a company; attracts worthy staff, retains customers (Markham, 1972) and correlates with superior over all returns (Robert & Dowling1997; Vergin & Qoronfleh, 1998). However, many of these assertions have been challenged as being subjective or based on actions of reputation that are faulty or conceptualizations of reputation that are unclear. There are a number of issues that are relevant to academics working in the emerging area of reputation studies. Corporate reputation is still comparatively new as an academic subject. It has become a model in its peculiar right, an intelligible way of looking at the organizations and business performance, but it is still determined by its pedigrees in a number of separate disciplines.

In the reputation model, there is arguably no one source as yet which captures the sum of the concept of reputation. The management of reputation will differ depending upon which theoretical perspective is invoked (Whetten1997). Fombrun and vanRiel (1997) have defined corporate reputation from the perspective of six distinct academic subject areas. The most marked difference exists in the definition of reputation from an economist's perspective: the perceived likelihood that it will defend its markets (Clark & Montgomery, 1998; Weigelt & Camerer, 1988), and those working from a marketing or strategic perspective who define it as the accumulated impression that stakeholders form of the organization, resulting from their interfaces with and communication received about the organization (Fombrun & Shanley, 1990). Reputation has been seen as a valuable intangible asset from an accounting perspective according to Robin Harrison, in (Financial Times 2002) counsel in the planned class action litigation, said that the people who worked for the organization for a lengthy period are the people most hurt once there is issues bothering on reputation. Hence, they have the least amount of time to recover their loss. Here, the business and organizational aspects of reputation cannot be seen in separation. The trend is consistent with marketing and organizational behavior perspectives too. Relating organizational culture to marketing issues has received broad attention (Deshpande & Webster, 1989). Within the organizational perspective, internal issues such as mission and vision are being related to external image (Hatch & Schultz, 1997). This may reflect the increasing awareness by practitioners and academics of the fact that the internal and external aspects of organization reputation cannot be treated separately (Abratt,1989; Fombrun,1996; Gray & Balmer,1998). The merit between the viewpoints of corporate reputation assumed by different academic subject areas is becoming unclear and less useful for understanding the reputation model. Such academic areas are: Accountancy which describes reputation as an intangible asset and one that can or should be given financial worth. While Economics viewed reputation as a traits or signals. A perception held of the organization by an organization's external stakeholders. Marketing viewed from the customer or end user's perspective and concentrating on the manner in which reputations are formed. The same goes with Organizational behavior that sees it as the sense making experiences of employees or the perception of the behaviour the organization held by an organization's internal stakeholders. While sociology looks at it as an aggregate assessment of a firm's performance relative to the expectation and norms in an institutional context. Summarily, organizational management through the eye of Strategy considers reputation as assets and measure problems since reputations are based on perception, they are difficult to manage. Reputation is assessed from its economic value or from the short-term financial performance of an organization. Rooted in the areas of strategy and economics, reputation research had been pre-occupied with performance (Rindova & Fombrun, 1998). The view became popular once reputation began to be recognized as a competitive advantage (Hall,1992) or an 'intangible asset (Grant,1995).

In comparison, several authors have considered several stakeholder approaches in defining reputation. For example, reputation is a fusion of the opinions, perception and attitudes of an organization's stakeholders including employees, customers, suppliers and investors and community (Post & Griffin, 1997). Corporate reputation is a perceptual image of an organization's past actions and future visions that describe the organization's appeal to all of its key constituents (Fombrun1996). Since such conceptualization represents multiple stakeholders' perceptions, corporate reputation here represents a collective and multidimensional construct which is an aggregated perception of many individuals (Fombrun*etal.*2000). Image is seen as the outsider's perception, whereas reputation includes both internal and external stakeholders' perception. Although, researchers in the expressional school lean towards seeing reputation as a reflection of the accrued perception of the single stakeholder, the relational school sees reputation as an equal reflection of the internal and external view of the organization (Davies & Miles,1998; Hatch & Schultz, 2001). Hatch & Schultz (1997) contributed to the theoretical background of the relational school by linking image, identity and culture. Davies and Miles (1998) saw reputation management as the configuration between three elements, how others (the customers) see ourselves, who ally are, and what we say we are. In a case where stakeholders have differing views of the same organization, an unfavourable reputation might taint a favourable reputation (Carter & Deephouse, 1999). Any relational differences (Hatch & Shultz, 2000) or gaps (Davies & Miles, 1998; Dowling, 1994; Hatch & Shultz 2001) between the external and internal views has been seen as critical in reputation management.

Corporate reputation and Organizational Performance

The links between reputation and financial performance may not be direct but maybe influenced by other variables, such as gaps between image and identity, customer and employee satisfaction and loyalty. These prevailing variables can be either experiences or consequences of an organization's reputation, which may lead to a good economic performance in the long-term. Thus, the following describe what reputation is to an organization.

Customer Contentment, Allegiance and Profitability

A good trade mark or reputation stimulates patronage by making things easier in decision procedures for customers. In the services promotion literature, the common link between reputation and satisfaction is perceived quality. A good reputation for high quality means more customers, fewer dissatisfied customers and profitability increases. Existing customers will provide positive word of mouth (Weigelt & Camerer, 1988). Anderson and Sullivan, (1993) claimed that high customer satisfaction develops positive reputation. Therefore, reputation is seen as microeconomic consequences of satisfaction (Anderson & Fornell,1994). Andreassen (1994) found that reputation is positively correlated with satisfaction and loyalty, but no relationship was found between satisfaction and loyalty. Corporate reputation of an organization can be rated by management using six items: such as offering good services, having long-run perspectives, adjusting to the needs of customers, being inventive, having competence, and overall reputation. Andreassen and Lindestad

(1998) also found a relationship between comparatively simple measures of satisfaction and reputation despite the popular view that satisfaction links an organization reputation to profitability, the association of reputation, satisfaction and economic performance has not been empirically studied within the reputation field. In particular, links between customer satisfaction and the image of an organization have been under-studied.

Employee Contentment and Retention

According to Winkleman (1999), most management respondents agreed that good reputation leads to lower employee turnover, while the role of customer contact employees and their interaction with customers are vital in a service business (Gremler & Gwinner,2000), and customer-contact employees treat customers in the way they are treated by management (Berkley & Gupta,1995), the frontline work- force, those with most customer contact, is the most pessimistic group among employees (Larkin & Larkin, 1996). Therefore, improving reputation can require changes to the very basic organizational activities such as the work practice of the frontline workforce (Dowling 1994). However, linking employee retention measures with their satisfaction and loyalty is contentious. Michaels & Spector (1982) suggest a possible fundamental association between job satisfaction and employee turnover. The length of employment can be regarded as a measure of employee loyalty (Loveman, 1998) however many other factors can influence employee turnover. Employees may leave an organization because they are not promoted, or for a rise in pay, job market opportunities or because their spouse encouraged for their movement. Though even as they leave the organization, they may have had a positive experience and as such recommend their former organization to friends as employers (Reichheld, 1996). Most organization does not keep their employees for long as they use early retirement systems or downsizings to decrease their staff which caused uncertainty and worry in the mind of employees replacing the feelings of loyalty and job security.

The interaction between customer and employees as part of the service on offer is likely to affect customer satisfaction, repeat business and enhance organization reputation (Sergeant & Frenkel, 2000). Motivated employees stay with the organization longer and get to know their customers better which lead to better service, build greater customer satisfaction, and further improve the relationship and the organization results (Reichheld, 1996). The service channel with the highest customer retention can have the best employee retention because happy employees give better service to the customer and create customer satisfaction and loyalty. The link between happy employees and happy customers is intuitively attractive and forms a key part of some models of organizational effectiveness (Heskett *et al.*, 1994).

UNETHICAL PRACTICES AND THE NIGERIAN REPUTATION EXPERIENCE

As noted by Gary Edward, President of the Ethics Resource Centre in the U.S, two-thirds of companies seeking ethical programmes came off the front page as a result of serious wrongdoing. This suggests that ethics are largely a tactical response to a serious problem, rather than a strategic commitment to a more enduring opportunity and obligation. From this perspective, most ethical initiatives aim to avoid repeating the mistakes that caused that particular crisis. The Federal Government of Nigeria established various agencies to reduce a series of unethical practices in our national life. These include ICPC and EFCC Acts and the rest of it. The aims of these agencies among other reasons include overhauling the national and international image of Nigerians both at home and abroad. But this ethical renewal is one situation where the processes, styles or methods of approach are clearly not enough but intimidating and witch-hunting of perceived enemies. Codes and procedures, targeted at any bad behavior may highlight the specific of the problem, and usually assign blame to one individual or a group of people, but without addressing the wider cultural competitive and personal factors that contribute to it. The Nigerian society is originally poverty-driven. Perhaps because of our low technology and agricultural nature or because of our management and leadership problem and or total dependence on oil, approximately about 80% of the national wealth is being controlled by less than 20% of our people. We operate crude monopoly or capitalism in which the rich are getting richer and the poor, getting poorer. There is high level of insecurity felt by both the private and public sector workers especially about what tomorrow has in stock for them. In such circumstance, individuals get desperate looking for the opportunity to grab and secure his tomorrow and that of his family at the expense of others in both private and government organizations. Therefore, a feel of patriotism or national consciousness is secondary in the minds of most Nigerians.

Unfortunately, or incidentally, we worship those who have become rich having been privileged to occupy the seat of power, not minding the fact that these people amassed their wealth by crooked means. We roll out chieftaincy titles and national honours for these celebrated pilfers. According to John Dalla Costa (2000) “ethics as a reflex action are never as comprehensive or as motivational as the thinking and commitment applied to ethics as a pre-eruption”. That so many companies and notable corporate bodies and individuals in Nigeria are repeat offenders is directly due to the narrowness of seeing ethics in relation to a one-time problem rather than in the context of the national spirit. Organizations employ sound people but do not allow them to use their intellects to manage the organizations, only expecting strategies to be planted, run analyses to pave the way for decisions, and measures, to be put in place and then monitor progress and results. Organizations that are learning organizations like Shell Petroleum, Mobil Producing to mention a few also invest consistently in training and skills development. An ethical orientation involves the same discipline. In addition to understanding the dynamics that contribute to an error of ethical judgement, organizations need to explore the deeper pressures and inconsistencies that may put ethics at risk in future in Nigeria.

Just as strategies require a situation analysis, ethics require an enticement analysis. In other words, any individual or groups of people who are put into positions of responsible accountability must have their clear ready to act edge tests conducted. Deterioration analysis test or other psycho-analytical tests could be administered on them. In other words, what moral and legal issues have raised ethical concerns in the past? How are these changing and testing the behaviour of the business organization and its individual employees benefit the government and organization? What are the new pressure points created by the changes in technology or competition or globalization? How do corporate behaviour and policies influence the perception of those ethical challenges? The process here is one of casting an eye over the horizon with an ethical perspective of expecting new confusions and temptations and of anticipating risk. Central to the exercise understands not only the scope and scale of temptation but also the moral strengths and weakness of the business organization for withstanding and overcoming them. This may involve an audit of past ethical performance, an analysis of transgressions or an evaluation of the ethical concerns of the employees. The internet, as an example provides much more intimate access to customers, but it also raises new issues of privacy and respect. So, in using this new medium, are the organization’s ethical skills maturing in concert with its technical competence? How well equipped is the organization and government ready to deal positively with new challenges afforded by the new technology? According to Dalla Costa, (2000) a strategic assessment sets the course for what must be done. An ethical assessment investigated the how. As we have learned from total quality and other programmes of corporate renewal, what and how can no longer be separated.

Current Perceptions about unethical conduct in Nigeria

If we rely on available published information, Nigeria appears to be a country that is punctured with corruption. In the Transparency International Corruption Perception index 1995-1997**,** Nigeria was named as the most corruption-ridden country in the world for two years running. For example, in the 1998 edition, Nigeria had lost its top position, and was then fourth, ranked with Tanzania. Naturally, this information has not been accepted without protest. Some countries with high ranking in the index have argued that corruption cannot be one-sided. If bribes are received, it must be because someone is offering them. If the advance fee fraudster, the '419' practitioner, internet fraudsters known as Yahoo-Yahoo boys are successful it is because someone is greedy enough to fall wanting to make quick money, or from so the called developed country seeking business opportunities in the developing country without due process. Any ranking of corruption perception that fails to recognize this cannot be valid. The comfort given by such arguments can only be transitory.

In any case, we really do not need to go searching on the internet for evidence of the state of corruption in Nigeria, when the nation itself has found it necessary to enact decrees purportedly designed to deal with widespread financial malpractice in our public and private sector systems. The real import of the information coming from Transparency International and similar sources, is that our nation's position in the Corruption Perception index make Nigeria a sort of persona non grata in the world business community. Many corporations wanting to do international businesses will not touch Nigeria at all even as criminality has gotten to the highest point in recent times. Those who visit Nigeria will come calling with the proverbial long spoon. Not only do our people miss many business opportunities in the international arena, those professionals who remain signs for excellence and integrity find it increasingly difficult to do any business at all. Our reputation stands solidly between us and the success that we should be enjoying with fellow-citizens of our global community. In the last few months, we have seen a bit of action aimed at restoring some sanity to the political and diplomatic personality of this nation. There is a feeling in the air that we may be on the brink of revival if truly done in sincerity. Well, we must work to get things right if we are not to produce again the kind of distorted and corrupt criminal from which the rest of the world retreats in bewildered aversion. It is suggested that we all, and professionals in particular, have a responsibility to add real value to the world as a direct consequence of our having passed through it. We are inheritors of the results of the efforts of our predecessors, and some of us can still remember the excellent values on which we were nurtured as we grew up. Similarly, we are the predecessors of some emerging inheritors and certainly, we ought to be striving, in our interest, to leave the world a better place than we found it. What are the prospects or way forward do we currently expect from the situation in our country today?

Business integrity and the Nigerian society

It looks very pleasant when seen and one will say all is well in Nigeria and the world today. But how does the business integrity takeroot and thrive in a economy that seem to be hostile, corrupt to the practice of the ethics of business. Business cannot thrive or survive in this kind of environment; all we need to do is to campaign and ensure ethical conducts are encouraged by the society for business to thrive and supported by all through actions and awareness towards a crime and corrupt free society. Nigeria has a national pledge that all citizens are expected to be committed to in order to preserve our image, values, loyalty and honesty. Certainly, it would be reasonable that the practice of ethical morals needs the strength that come from us to checkmate the performance of ethical values in our organizations and in doing business. Businesses with integrity promote the image and reputation of any country through genuine commitment by the managers and leaders that will again usher in a new dawn for Nigeria as a corrupt free country.

Conclusion

Morality and ethical behavior with particular reference to handling genuine or seeming conflicts of interest; and providing full, fair, accurate, timely and understandable revelation in the periodic reports required to be filed by management in compliance with all applicable organizational, government laws, rules and regulations on ethics and compliance that raise the reputation of an organization. At the most basic level, the design and implementation of an ethical and compliance programme is not easy. It requires substantial time, resources and attention by management to function well, and not an expression assessment which appear to directly impact the bottom line. Though, it is the managers in an organization that recognize and adopt a far reaching and deeper view of the effort and investment in ethical programme for effective and transformational results. As organizations work to align themselves with these principles, the outcomes are not limited to ensuring that misconduct is reduced, prevented and handled correctly. In focusing on ethics and compliance, the organization and its partners are eager and changed by the resulting trust, collaboration and pride that come daily even when no one is observing because organization stakeholders are doing the right thing.

From our investigation, it is confirming that the actions of managers are important in promoting good conduct and fostering an ethical culture, by acting in ways that emphasize and maintain high standards of conduct and tackling emerging problems. However, we also establish the importance of management through setting up ethical units and skilled personnel to deals with case of misconduct. When poor conduct persisted, managers are often directly implicated or failed to undertake the actions seen in the better performing cases of taking immediate action to mitigate such. It is important to note that, ethical management is more than simply complying with rules, such as the code of conduct; rather personal moral values are also important in setting an attitude, encouraging workers to emulate, and adding authority to the regulatory action. Besides, especially perhaps in an organization, with conflicting and political environments like the organization and in government, personal moral credibility can help managers to enact more formal regulatory action. In fact, a moral person will help to make the implementation of moral managers' work.

In such settings, our research shows that the relationship between management and the outcomes of ethical conducts reflects how various managers inter-relate around ethical issues. Partisan leaders as well as organizational managers can set an example through exhibiting an exemplary behaviour, condemning inappropriate conduct, using speeches to influence their political group. Management can provide the resources to show that they take the issue seriously by appointing seasoned managers to support training and process complaints.

Corporate reputation is distinctive with its key elements, image and identity. Our emphasis is on what we understand as the most useful approach to defining each of the concepts: corporate reputation is an authority concept, referring to the cumulative impressions of internal and external stakeholders. We would argue that it is useful to distinguish between the three in this way, as managing reputation can then be seen to refer to the overall activity in an organization, image as to the external view and identity as to the internal view, which may require different attention in terms of both academic discipline and economic function. It is useful to differentiate between what we have branded as reputation and image. The former is based upon wide experience. Image is more manageable, as people can have images of organizations, they have had little experience with. Identity, as it concerns employees with actual experience, is also less manageable. However, if image and identity work together, changing image may require a change in identity.

In summary we believe it is useful to see corporate reputation as the immediate view of the opinions held by all relevant stakeholders of an organization, that is, what customers, employees, suppliers, managers, creditors, mass media and communities believe the organization stands for, and the associations they make with it. Image and identity can be usefully seen as the main components of reputation. Gaps between them can be objectionable but, for reputation to become a new line function in organizations, methods have to be establishing on how to manage the both and to support them. Essentially, reputation management can be about managing what happens inside an organization to influence external perception.

Suggestions for the way forward

For ethical and compliance programme to thrive well in an organization, we are suggesting the following requirements for due thoroughness in developing an effective compliance programme:

I. Establishing compliance standards reasonably capable of preventing criminal conduct.

ii. Assigning a specific high-level individual with responsibility to oversee those compliance standards.

iii. Exercising due care to ensure that discretionary authority is not delegated to an individual with a propensity to engage with liability.

iv. Taking necessary steps to communicate compliance standards and procedures to all employees, with a special emphasis on training and the dissemination of manuals.

v. Taking reasonable steps to achieve compliance with written standards through monitoring, auditing, and other systems designed to detect criminal conduct, including a reporting system free of retribution to employees who report criminal conduct.

vi. Consistently enforcing the organization's written standards through an appropriate disciplinary mechanism, including an appropriate discipline of individuals responsible for failure to detect an offense.

vii. With the detection of an offense, reasonable steps should be taking to respond and to prevent future similar conduct.

Whereas to ensure it is practically implemented, this has to be translated into the following set of formal methods of

(a.) Designing an ethical code of conduct.
(b.) Appoint an ethical manager to manage the implementation process of the codes put in place.
(c.) Institute effective machinery in place to screen out candidates for high-ranking and important positions who have a criminal record.
(d.) And institute an avenue for communication, training and courses on the subject of ethics by developing and monitoring and auditing the machineries, and a secret source for reporting misconduct without reprisal.
(e.) And finally, design enforcement and disciplinary mechanisms for a variety of formal methods in the organization.

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