

IMPORTANCE OF PROFESSIONAL ETHICS FOR LEARNING

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Submitted: 29-02-2024, Revised: 04-03-2024, Accepted: 06-04-2024

ABSTRACT

The study focuses on the perceptions of financial students regarding the significance of professional ethics for their education and employment. Data is collected through a questionnaire administered to undergraduate business management students, providing insights into their awareness, importance perception, and self-assessment of professional ethics. The findings indicate that while students recognize the importance of professional ethics, they do not believe it significantly contributes to their academic performance and future careers. Overall, the paper emphasizes the significance of professional ethics for commercial students and suggests strategies to improve ethical competence in education and employment settings.

Keywords: Professional ethics, Learning

1. INTRODUCTION

In today's complex and interconnected world, the importance of professional ethics cannot be overstated. These ethical standards help professionals act responsibly, honestly, and in the best interests of their clients and the public. They also provide a foundation for a well-functioning and trustworthy professional commercial environment, which benefits individuals, organizations, and society. Professional ethics remain critically important today for several reasons[1][2]:

(1)Trust and Credibility: Professional ethics help build and maintain trust between professionals and their clients, customers, patients, or the public. When people trust professionals to act with integrity and competence, they are more likely to engage in professional services or transactions.

(2)Protecting the Public Interest: Many professions directly impact the well-being and safety of individuals and society. Ethical standards in these professions help protect the public's interests. For example, medical professionals must adhere to ethical standards to safeguard patient health, and engineers must follow ethical guidelines to ensure infrastructure safety.

(3)Accountability: Professional ethics establish a framework for professionals to be accountable for their actions and decisions. This accountability helps ensure that professionals are held responsible for any misconduct or negligence, promoting a higher standard of conduct in their work.

(4)Avoiding Conflicts of Interest: Ethical principles guide professionals in managing and disclosing conflicts of interest. This is particularly important in professions where personal interests could compromise the professional's duty to act in the best interests of their clients, patients, or the public.

(5)Legal and Regulatory Compliance: Many professions are subject to laws and regulations governing their conduct. Adherence to professional ethics helps professionals comply with these legal requirements, reducing the risk of legal and disciplinary actions.

(6)Professional Reputation: Maintaining high ethical standards is vital for building and preserving a professional's reputation. A tarnished reputation can have long-lasting consequences, affecting career prospects, job opportunities, and the trust of colleagues and clients.

(7)Adaptation to Changing Circumstances: As society evolves and technology advances, new ethical dilemmas and challenges arise. Professional ethics provide a framework for addressing these issues and adapting to changing circumstances while maintaining core ethical principles.

(8)Social Responsibility: Many professions have a broader impact on society and the environment. Ethical considerations in these fields help professionals make decisions that consider the greater social and environmental good.

(9)Personal Fulfillment and Well-Being: Upholding professional ethics can lead to personal satisfaction and purpose. Many professionals find meaning and fulfillment in knowing they are making ethical choices and contributing positively to their fields and society.

Most employers are likely to hire, retain, and promote persons who have more professional ethics. The papers suggest that professional ethics are essential for business. Hoivik (2002)[3] argues that managers must navigate the dual loyalty of employees who see themselves as members of both a profession and an organization. Developing and sustaining an ethical platform is crucial for future business decisions. Sroka (2015)[4] found that companies in the pharmaceutical, tobacco, and alcohol industries in Poland and the Czech Republic utilize business ethics in their operations and that business ethics is regarded as a significant factor in the success and profits of modern companies. Vee (2003) [5]found that most project managers, architects, and building contractors in the construction industry subscribe to a professional code of ethics and consider good ethical practice a critical organizational goal. While Schwab (1996)[6] notes that being ethical may come at a cost, the need for widespread laws and regulations that restrict behavior suggests that pursuing good ethics is still worth it. Morahan (2015)[7] explores the concepts of ethics and provides some guidance for young professionals in developing habits of exemplary ethical behavior and dealing with unethical behavior should it be encountered in business. A thorough understanding of the concepts of ethics and the potential ramifications of unethical behavior in business is essential for young professionals in the modern workplace. Margherita & Braccini (2021) [8]indicated that organizations achieve an ethical business environment between capital and labor welfare benefits by deploying Industry 4.0 (I40) technologies with a worker-centric approach. The I40 assembly line operates with a sociotechnical interplay between technologies and workers.

2. RESEARCH METHOD

During the second term of 2022, a survey was conducted to gather information from undergraduate business management students in four departments at KSU Commercial College. The survey used a questionnaire with primarily multiple choice and rating scale matrix questions to collect responses. While most questions were closed-ended, participants could provide comments or additional information where necessary.

Participants were selected through convenience sampling, with oral requests made to business management undergraduate students in the four selected departments. Students who expressed interest were given a copy of the questionnaire to fill out. The survey ran for one month, and 98 students participated.

3. RESULTS AND DISCUSSIONS

The following sections provide data analysis and findings of the study. This survey collected responses from a diverse range of participants across four departments: Business Management (33), Information Management (27), Real Estate Management (20), and Finance Management (15). Despite four incomplete questionnaires, we analyzed 98 complete survey forms. Among these participants, 78.5% were Taiwanese, and 21.5% hailed from overseas, specifically Vietnam and Malaysia. Female respondents (64.4%) outnumbered their male counterparts (35.6%). In terms of academic year, most participants (58.2%) were in their second year, followed by 25.5% in their third year, 11.2% in their fourth year, and only 5.1% in their first year. It's worth noting that all participants were asked to indicate their year of study.

To evaluate students' comprehension of professional ethics, a study was conducted. Participants were tasked with identifying the ethics they believed were categorized as professional ethics. To achieve this, a compilation of 12 ethics was composed after completing a literature review. The survey garnered 98 responses, yet only 20.4% of students could identify all 12 ethics, which suggests a restricted understanding of professional ethics. The top three identified professional ethics were Honesty and Integrity(83.7%), Professional Development(80.6%), and Confidentiality(74.5%) (refer to Table 1).

Table 1 Ethics considered as professional ethics by the respondents (multiple responses)

Ranking	Professional Ethics	Frequency (n=98)
1	Honesty and Integrity	82
2	Professional Development	79
3	Confidentiality	73
4	Fairness and Equity	69
5	Compliance with Laws and Regulations	65
6	Accountability	55
7	Respect for Diversity	51
8	Conflict of Interest	50
9	Stakeholder Focus	46
10	Transparency	33
11	Social Responsibility	30
12	Ethical Decision-Making	21

Although not all students regarded transparency, social responsibility, and ethical decision-making as professional ethics, a few students recommended some further professional ethics that were not covered in the survey. These included "crisis management skills," "adhering to accounting standards, and avoiding conflicts of interest," and "protection of the environment and sustainable practices."

A set of statements regarding the importance of professional ethics was presented to the students. As shown in Table 2, the majority of students agreed or strongly agreed that professional ethics are crucial for "Trust and Credibility," "Protection of Interest," and "Accountability and Responsibility." Furthermore, 67 (68.4%) respondents acknowledged that professional ethics are more challenging than professional knowledge and skills.

On the contrary, most students disagreed or strongly disagreed that professional ethics cannot be honed through practice and are less significant than professional knowledge and skills. This indicates that the students clearly understand the value and significance of professional ethics.

Table 2. General Perceptions of Profession Ethics(n=98)

Statement	SD	D	N	A	SA
Trust and Credibility	1	2	25	46	24
Protection of Interests	2	2	31	33	30
Accountability and Responsibility	1	3	27	36	31
Public Safety	5	3	43	27	20
Legal and Regulatory Compliance	8	9	36	30	15
Reputation and Long-Term Success	6	7	41	20	14
Social and Environmental Impact	18	21	16	22	21
Globalization and Diversity	21	37	20	13	7

SD: strongly disagree, D: disagree, N: neutral, A: agree, SA: strongly agree

The survey gave the students a 7-point rating system to evaluate the significance of professional ethics in different contexts. According to

Table 3, the students recognized the paramount importance of professional ethics in "Career Advancement" (with a mean score of 5.11) and "Personal Growth" (with a mean score of 5.07). However, the students perceived these ethics as relatively less significant in the "Interpersonal Relationships."

Table 3. Importance of Professional Ethics

Purposes	Mean	SD	n
Career Advancement	5.11	0.77	98
Personal Growth	5.07	0.80	98
Getting a Job	4.99	0.83	98
Academic Performance	4.96	0.82	98
Interpersonal Relationships	4.95	0.79	98

To ascertain the value students place on professional ethics, they were asked to evaluate the importance of 10 abilities commonly sought after by business workers. These abilities were selected based on prior research, and the top five ethics identified were 'Identify Relevant Professional Ethics,' 'Evaluate Potential Impact,' 'Review Organizational Culture,' 'Adaptability and Flexibility,' 'Balance Short-Term and Long-Term Goals'. (see

Table 4).

Table 4. Importance of Professional Ethics for Career

Professional Ethics	Mean	SD	n
Identify Relevant Professional Ethics	4.44	2.02	98
Evaluate Potential Impact	4.15	1.93	98
Review Organizational Culture	4.14	2.07	98
Adaptability and Flexibility	4.10	2.05	98
Balance Short-Term and Long-Term Goals	3.99	1.97	98
Prioritize Based on Personal Values	3.90	2.09	98
Consult with Mentors and Professors	3.86	2.05	98
Consider Legal and Regulatory Requirements	3.85	2.10	98
Assess Industry Standards	3.79	2.19	98
Assess Contextual Importance	3.71	1.95	98

The observation that assessing potential impact was perceived as the least prioritized aspect in the workplace raised significant concern. This finding was reasonable, given that a substantial proportion (21 or 21.4%) of respondents had previously classified 'Ethical decision-making' as a minority facet of professional ethics. This suggests that respondents were unaware of ethical decision-making as an integral component of professional ethics; they may not accord commensurate importance to assessing contextual significance within the workplace despite its evident necessity.

The students assessed the significance of professional ethics across various business positions and related professions. The results indicated that students perceived professional ethics as being of greater importance in managerial responsibilities and financial management roles, such as 'executives and managers' and 'finance and accounting professionals' (see Table 5). Conversely, students opined that positions occupied by IT professionals and small business owners required a relatively lower degree of emphasis on professional ethics. However, it is imperative to note that even business professionals engaged in roles with less frequent interactions with internal customers still require a solid foundation in professional ethics to effectively fulfill their responsibilities within the organization and society at large.

Table 5. Importance of professional ethics for different positions (n=98)

Business Position	Mean	SD
executives and managers	4.18	2.03
Finance and Accounting Professionals	4.24	2.02
Consultants and Advisors	4.23	1.79
Marketing and Sales Professionals	4.08	2.02
Human Resources (HR) Professionals	4.05	1.92
Supply Chain and Operations	4.02	1.87
IT and Technology Professionals	4.02	1.92
Entrepreneurs and Small Business Owners	3.79	2.00

The students were surveyed regarding their self-assessment of their proficiency in professional ethics. According to the responses, the top five professional ethics competencies, as identified by the students, encompassed the following: 'Identifying Relevant Professional Ethics,' 'Taking into Account Legal and Regulatory Requirements,' 'Evaluating Organizational Culture,' 'Prioritizing Ethical Considerations Based on Personal Values,' and 'Assessing Adherence to Industry Standards' (see Table 6).

Table 6. Self-assessment of the level of professional ethics possessed by the students

Professional ethics	Mean	SD
Identify Relevant Professional Ethics	4.95	1.73
Consider Legal and Regulatory Requirements	4.93	1.72
Review Organizational Culture	4.91	1.58
Prioritize Based on Personal Values	4.78	1.69
Assess Industry Standards	4.76	1.64
Evaluate Potential Impact	4.73	1.55
Balance Short-Term and Long-Term Goals	4.70	1.57
Consult with Mentors and Professors	4.62	1.68
Adaptability and Flexibility	4.62	1.63
Assess Contextual Importance	4.37	1.56

The survey revealed that the least prioritized professional ethics competencies revolved around resilience. This suggests that students perceived themselves as lacking sufficient proficiency levels in communication and adaptability.

The correlation analysis indicated a robust relationship between the perceived importance of the majority of professional ethics and the student's proficiency levels in these ethics (see Table 7). Essentially, students tended to achieve higher scores in the competencies they deemed significant. This implies that students were likely dedicating efforts toward enhancing those skills they regarded as pivotal. Notably, as several communication-related competencies were rated lower in terms of their importance for career advancement, it underscores the necessity for educational institutions to raise awareness among students about the relevance of these ethics in the context of work performance and workplace responsibilities.

Table 7. Correlation between perceived importance and the level of ethics possessed

Professional ethics	Correlation
Identify Relevant Professional Ethics	0.336
Consider Legal and Regulatory Requirements	0.137 (*)
Review Organizational Culture	0.437 (*)
Prioritize Based on Personal Values	0.154 (*)
Assess Industry Standards	0.386 (*)
Evaluate Potential Impact	0.165 (*)
Balance Short-Term and Long-Term Goals	0.354 (*)
Consult with Mentors and Professors	0.348 (*)
Adaptability and Flexibility	0.311 (*)
Assess Contextual Importance	0.253 (*)

*Correlation is significant at the 0.05 level (2-tailed).

The survey participants were tasked with selecting the professional ethics they sought to enhance. The three most prominent professional ethics identified for improvement were 'Ethical Decision-Making,' 'Honesty and Integrity,' and 'Professional Development' (see Table 8). Notably, Ethical Decision-Making corresponds with the consensus on their significance, also identified as the most pivotal professional ethics in Table 1. This correlation underscores the recognition of the critical importance of ethical conduct in these areas among the student cohort.

Subsequently, the following two professional ethics students desired to enhance were 'Compliance with Laws and Regulations' and 'Conflict of Interest.' Interestingly, four professional ethics—namely, 'Confidentiality,' 'Social Responsibility,' 'Accountability,' and 'Transparency'—were chosen for improvement by only 30% or fewer students. While it is plausible that this limited selection could be attributed, in part, to a prior smaller cohort of students who initially recognized these competencies as integral to professional ethics (see Table 1), it is particularly noteworthy that 'accountability' and 'Transparency' were identified as an essential ethical dimension.

Table 8. Professional ethics needing improvement (multiple responses)(n=98)

Ranking	Professional Ethics to improve	Frequency
1	Ethical Decision-Making	95
2	Honesty and Integrity	86
3	Professional Development	85
4	Compliance with Laws and Regulations	80
5	Conflict of Interest	79
6	Stakeholder Focus	55
7	Fairness and Equity	41
8	Respect for Diversity	40
9	Confidentiality	31
10	Social Responsibility	31
11	Accountability	15

As previous studies have indicated that most students may lack sufficient ethical decision-making skills, it is essential to explore the potential barriers students may encounter in developing and practicing various ethical decision-making skills. Several factors can impede the development and application of ethical decision-making skills among students:

(1)Lack of Education and Awareness: Insufficient education and awareness about ethical principles and frameworks can hinder students from understanding the importance of ethical decision-making. Students may not be adequately informed about ethical concepts, making it challenging to apply them effectively.

(2)Cultural and Societal Norms: Cultural and societal norms can influence students' ethical perspectives. Certain behaviors may be considered ethical in some cultures or societies, while others may view them as unethical. These variations can create confusion and make developing a universal ethical framework complex.

(3)Peer Pressure: Peer pressure and the desire to conform to group norms can lead students to compromise their ethical values. Students may face situations where they must choose between ethical behavior and fitting in with their peer group, which can be challenging, especially in adolescence and young adulthood.

(4)Lack of Role models: The absence of ethical role models or mentors who exemplify ethical decision-making can hinder students from developing these skills. Role models provide guidance and practical examples of ethical behavior.

(5)Pressure to Succeed: The pressure to excel academically or professionally can sometimes lead students to prioritize success over ethical considerations. This pressure can create ethical dilemmas, making it difficult for students to make moral decisions.

(6)Moral Development Stage: Students may be at different stages of moral development, as proposed by theorists like Lawrence Kohlberg(1977)[9]. Those in the early stages may struggle with ethical decision-making, while those in more advanced stages may better understand ethical principles.

(7)Fear of Consequences: Fear of negative consequences, such as punishment or social repercussions, can deter students from making ethical decisions. This fear can be particularly pronounced when ethical choices conflict with personal interests.

(8)Lack of Ethical Frameworks: Students may be unaware of ethical frameworks or decision-making models that can guide them in navigating ethical dilemmas. The absence of structured guidance can make ethical decision-making more challenging.

(9)Time Constraints: Students often face time constraints in academic and professional settings. Quick decision-making may precede careful ethical deliberation, especially in high-pressure situations.

(10)Complexity of Ethical Dilemmas: Ethical dilemmas can be inherently complex, with no easy answers. Students may find it challenging to balance conflicting ethical principles or values, leading to uncertainty in decision-making.

(11)Ethical Relativism: The belief that ethics are relative and vary from person to person or culture to culture can hinder students from developing a firm ethical foundation. Ethical relativism may lead to moral ambiguity and inconsistency.

Addressing these barriers involves implementing comprehensive ethics education, fostering ethical leadership and role models, promoting a culture of ethical awareness, and providing support structures that empower students to navigate ethical challenges effectively. After introducing these potential barriers to students, all obstacles were ranked by the study (see

Table 9).

Table 9. Barriers to implementing ethical decision-making skills(n=98)

Rank	Barriers	Frequency
1	Lack of Role models	87
2	Time Constraints	83
3	Pressure to Succeed	80
4	Lack of Education and Awareness	56
5	Moral Development Stage	50
6	Complexity of Ethical Dilemmas	36
7	Fear of Consequences	31
8	Ethical Relativism	30
9	Lack of Ethical Frameworks	28
10	Cultural and Societal Norms	25
11	Peer Pressure	24

Despite approximately one-fifth of the respondents originating from overseas, it was notable that issues related to limited English language proficiency and cultural differences did not emerge as primary barriers to effective communication. Instead, the data suggests that providing appropriate training and ample opportunities for practical application is more likely to enhance the ethical decision-making skills of the students.

During a survey, students were asked about the opportunities provided by their departments to develop professional ethics. Of the respondents, 13% mentioned that professional ethics were included in their academic courses. Around 65% of the students had taken credit courses focused on developing specific professional ethics, such as Business Management Career Exploration, Financial Market, Introduction to Civil Law, Clean Education, Service Learning, Commercial Law, and Internships. The participating departments also provided various activities and programs to improve professional ethics. The questionnaire included a list of such activities, and Table 10 revealed that less than 30% of students often participated in all activities except for group discussion sessions. Most of the programs that could improve professional ethics were rarely experienced by most students. The students relied heavily on skilled and specialized courses to improve their professional ethics rather than other professional ethics development programs.

Table 10. Participation in Enhancing Professional Ethics Learning Activities

course activities	never	rarely	often
Ethics Workshops	43%	45%	11.3%
Guest Speakers	8%	63%	28.5%
Ethical Debates	54%	38%	8.6%
Group Discussions	13%	43%	44.7%
Community Service	27%	51%	21.7%

In addition, a set of statements was used to capture students' perceptions of the possible benefits of different learning activities in improving their professional ethics. These statements presented both positive and negative sides of these activities. More than 39% of the students either agreed or strongly agreed with the statement that professional ethics learning activities stimulated learning motivation, developed their abilities in this field, and showed the importance of professional ethics in their careers (see Table 11). However, negative responses suggest that these activities were inappropriate for learning professional ethics. More respondents agreed with the statement that these programs were only theoretical. In other words, they believed that the skills taught through these programs were limited.

Table 11. Perception of professional, ethical learning activities

Statements	SD	D	N	A	SA
stimulated learning motivation	3	12	39	27	17
developed my abilities in this field	5	17	43	22	11
appropriate for learning about professional ethics	18	33	25	18	4
showed the importance of professional ethics in career	13	18	40	21	6
showed the usefulness of professional ethics only in theory	5	12	31	37	13

The respondents were asked to suggest measures schools should undertake to improve their students' professional ethics. Most students recommended ethical decision-making simulations, peer feedback and assessment, more group discussions, and collaborative industry teacher implementation into the curriculum (see

Table 12). One measure that around 65% of the students suggested was arranging service learning. Compared with static learning activities, students prefer hands-on or interactive learning.

Table 12. Measures suggested to undertake

Suggested measures	Frequency
Utilize online simulations or gamified scenarios that challenge students to make ethical decisions in a virtual environment (Ethical Decision-Making Simulations)	83
Encourage students to provide constructive feedback on their peers' ethical decision-making processes (Peer Feedback and Assessment)	80
more group discussions	77
Assign scenarios where students role-play ethical dilemmas (Role-Playing)	70
arrange more service learning	65
Have students analyze news articles, documentaries, or films that depict ethical dilemmas and engage in discussions about the ethical implications (Media Analysis)	53
Ask students to develop ethical codes or guidelines for a specific profession or industry. (Ethical Code Creation)	42
Implementing Collaborative Industry Teacher	37
Conduct workshops that focus on specific ethical topics (Ethics Workshops)	36

Furthermore, the survey asked participants to propose actions students could take to enhance their professional, ethical aptitude. An overwhelming majority of 81% recommended that students seek ethical role models within their industry to develop their interpersonal skills (see

Table 13). Additionally, over 70% of respondents suggested that students engage in student organizations or clubs prioritizing ethics.

Table 13. Measures undertaken to improve professional ethics (multiple responses)

Suggested Measures	Frequency
Connect with professionals who can serve as ethical role models (Professional Networking)	81
Participate in student organizations or clubs focused on ethics (Join Ethical Organizations)	73
Seek mentorship from professionals known for their ethical behavior (Mentorship)	64
Participate in volunteer work or community service to apply ethical principles in real-life situations (Volunteer and Community Service)	61
Hold myself accountable for your ethical choices and actions (Accountability)	52
Enroll in ethics courses or programs offered by the school (Ethics Courses)	51
Cultivate empathy and consider the perspectives and feelings of others in ethical dilemmas (Practice Empathy)	49

4. CONCLUSIONS AND SUGGESTIONS

Based on the information in the document, it can be concluded that professional ethics are of utmost importance for commercial graduates. The paper highlights the significance of professional ethics in various aspects, such as building trust and credibility, protecting the public interest, complying with legal and regulatory requirements, and fulfilling social responsibilities. It emphasizes that employers are likelier to hire, retain, and promote individuals with strong professional ethics.

The study's findings among undergraduate business management students reveal that while most students recognize the importance of professional ethics, they do not believe these ethics significantly contribute to their academic performance. The top five professional ethics identified by the students are integrity, confidentiality, competence, objectivity, and accountability.

The paper suggests several recommendations for improving students' professional ethics and enhancing their employment perspectives, such as seeking ethical role models, participating in ethical organizations or clubs, seeking mentorship from professionals with ethical behavior, engaging in volunteer work or community service to apply ethical principles in real-life situations, and enrolling in ethics courses or programs offered by the school.

Overall, the study provides insights into the perceptions of financial students regarding the importance of professional ethics for their education and employment. It underscores the value of professional ethics as work readiness skills and offers suggestions for improving ethical competence in the education and employment contexts.

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