**ATTITUDES TOWARD BUSINESS ETHICS**

***Implications for Multinational Investors in European and Brazilian firms***

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**Introdução**

Using a cross-case study approach, we want to understand the attitudes toward business ethics and we provide data that reflect how European and Brazilian organization success or failures dealing with business ethics is perceived, interpreted, and legitimated by those involved. On an international analysis, the subject of Business ethics deals with people participating in economic transactions and at the same time serving their own as well as others’ interests. For business ethics, entrepreneurs and managers agree that even if you act according to the law, ethical and moral values are relevant to the success of their firms and not just for public relations. Competitive pressures can impact on sound ethical decisions. Improving the community’s quality of life also improve the long-run profitability of a firm and socially responsible behavior is in the best interest of all stakeholders.

**Estudos anteriores**

Hellriegel (2012) notes that business ethics involves how a company integrates core values such as honesty, trust, respect and fairness into its policies, practices, and decision making. Business ethics are the standards used to judge the rightness or wrongness of a business’ relations to others (Smit, 2007). Rossouw (2004) points out that business ethics is about identifying and implementing standards of conduct that will ensure that, at a minimal level, business does not detrimentally affect the interests of its stakeholders. We could identify the scope of Business Ethics on five basis :

* Behavior towards customers, suppliers, distributors, and competitors (marketing and selling, fair competition, intelligence gathering, inducements and incentives)
* Treatment of employees (recruitment, rewards, training, promotion, dismissal, employee and employer rights and duties)
* Treatment of the other stakeholder groups (local communities, governement, interest groups).
* Effect on the natural environment (pollution, recycling, sustainability)
* Conduct in international business (use of power, respect for human rights, delocalisation of operations to lower-cost environments).

**Metodologia de pesquisa**

We will select a qualitative methodology that could go beyond the surface of the management rhetoric (Dey, 1993; Eikeland and Brogger, 2008). In order to do that, we will first construct an initial diagnosis that will generate a broad description of the European and Brazilian firms based on semi-structured interviews and observations. Then, we identified and interviewed two top level managers, five current unit sales managers to gain a better understanding of the above-mentioned issues and the win-win agreements inside and outside the company. Trustworthiness in interpretative research will ensured by using four criteria: credibility, transferability, dependability and confirmability. We will have the opportunity to collect primary data using semi-structured, in-depth and group interviews of managers.

**Impacto**

**We will make research on four aspects of business ethics :**

* Tax evasion comparison between two SMEs in France and Brazil with cost-benefit analysis with unfair and inequitable outcomes (all employees regardless of level and type of contract do not receive benefits, profit sharing, retirement contributions and bonuses).
* Gifts to purchasing agents and ethical relativism : comparison of Export activities in India, China, Bangladesh, Venezuela, & Angola by one French and one Brazilian company. Goodness and badness are largerly determined by the prevailing values of the time and the culture in question and may thus change from one context to another.
* Favoritism by promoting a friend instead of a better qualified person = unfair competition, some deception and fraud in the past, now doing business effectively and well relies upon many transactions and co-operations every day of the year from an interpersonal connectedness.
* Rigged bidding & Environmental pollution / code of conduct : In host countries of business, Petrobras and Total educate and share with employees business principles and rules of individual behavior — which are based on the values of respect, responsibility, integrity and exemplary behavior — and requires employees to apply these principles.

We would like to point out that firms should establish measurable objectives and, where appropriate, targets for improved corporate social responsibility, including periodically reviewing the continuing relevance of these objectives.