
ETHICS CODES USE IN TURKISH SUPPLY CHAINS: DRIVERS, COMPANY PERFORMANCE AND SUSTAINABILITY

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Abstract: *New understandings and methods in supply chains bring new research issues to the literature. Research identifies that pros and cons of ethics in supply chains and in their sustainability is one of the most argued and researched topics. Despite the large amount of work around the world, ethics literature requires some fundamental evidence from Turkish supply chain components. This research aims to explore the drivers and outcomes of ethics codes use of Turkish companies regarding their supply chain sustainability by providing a holistic view. We collect data through a structured interview in order to see Turkish companies' critics on the generally accepted points as a result of the literature review. The target companies are a part of supply chains located in Turkey from different industries. According to the findings, (1) internally corporate culture and externally customers are most agreed drivers to employ ethics codes; (2) enhancing customer and supplier relationships; and achieving better prices, quality and efficiency are the agreed benefits of ethics codes use; and (3) Turkish firms reach economic sustainability and social sustainability, but, low level of environmental sustainability after the use of ethics codes in their supply chains. The work is important in that it is one of the few studies in Turkey settings.*

Keywords: *ethics codes; drivers; benefits; supply chains; sustainability*

1. Introduction

According to the eighteenth-century German philosopher Immanuel Kant, humans have the moral duty to obtain right behavior and to avoid wrong behavior (Darwall, 2018). Ethical behaviour is established by practices and activities which are right and achieved through generally accepted moral principles (De George, 1987; Treviño et al., 2006) and contributes to the well-being of the society (Guillén et al., 2002). On the other hand, unethical behaviour violates the moral principles and is harmful for the organisation and the well-being of the society (Andreoli and Lefkowitz, 2009).

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In today's era of Industry 4.0., organizations become "open systems" since they need to be more dynamic, constantly changing and dependent on wider external environments because of their interdependence, competitiveness, and interactions (Soni and Soni, 2019). Thus, companies should respond and adapt themselves to the external environment.

Victor and Cullen (1988) develop the idea of ethical climate as the established normative systems of an organization (Martin et al, 2006). Ethical climate is about the organizational procedures, policies, and practices with moral consequences. Business ethics related to employees and society has been present in some form since the first industrial revolution in the late eighteen and early nineteenth centuries (Soni and Soni, 2019). Many companies around the world aware of the benefits of ethical behavior and have well-established set of protocols to create an ethical corporate culture (Roberts-Lombard et al, 2020).

With the progress in the production systems and human behavior, the understandings are becoming different. Society and people behavior, expectations, and idea are changing. The notions which were not important or missing in the past are appearing in today's people/business life. One of the most argued and researched issue is pros and cons of ethics in supply chains and in their sustainability. According to Marmat et al's (2020) review of relevant literature produced during 2008-2017 about previous theories on ethical behaviour, they are related to ethical issues, organisational factors, environmental factors and stakeholders. While drivers and outcomes of ethical codes have been extensively studied by earlier works, Turkish literature is weak in providing details of ethics in supply chains. In this study, we have a holistic approach regarding the points provided in the literature review. We explore the drivers and outcomes of ethics codes use of Turkish companies regarding their supply chain sustainability. The results are important in that they will reflect the most current response of Turkish supply chains.

The literature reports that employees in developing economies are expected to be involved in unethical practices more compared to the other regions of the world (Kashif et al., 2018; McCarthy et al., 2012). Since the adoption rate is weak in developing economies, it is highly important to determine their thoughts. In this study, we explore the ethical understanding of companies regarding their supply chains in Turkey as a developing economy. The scarcity of research, especially in Turkey, takes our attention to run this research. We expect that the findings and implications of the study will be beneficial to the regional economy and research.

In the rest of the paper, the ethics literature regarding Sustainable Supply Chains, methodology of the work, the results and conclusion sections are presented.

2. Literature Review

If companies target economic profitability as their primary factor, ultimately ethics and business have a conflict (Duska, 2000). Staying ethical in the process is the right thing to do but it may not be the "right" thing for the business (Wood, 2002). Employing ethical codes through the business is costly too (Pärli and Vöggtli, 2020). New trends,

methods and understandings may provide both opportunities and risks for companies (Kozáková et al, 2021). In fact, ethics and ethical considerations can help to reduce risk and improve the outcome (Kooskora and Meel, 2003) through right implemented ethical codes. If the ethics is not developed, implemented and managed truly, the result may be a disaster. Therefore, companies should develop, implement and manage some codes both to protect the organizations for possible risks and to behave ethically. Collins (2012) suggests some practices to decrease the ethical risk and improve performance by establishing and empowering an ethical environment (ethical people, codes of ethics, ethics training, ethical leadership, and environmental management).

Code of ethics is not only a set of rules about good and bad behavior; it is a plan of expected professional performance, core values, and standards in order to ensure public safety (Russell 2019). Corporate code of ethics, as a platform for evaluation, provides guidelines for rigorous ethical business practices (Roberts-Lombard et al, 2020). A code of ethics is a critical step to develop corporate ethical standards (Hasnas, 2013). A clearly defined code of conduct improves employee commitment to take responsibility for their actions (Price and Van der Walt, 2013).

Ethical codes may be different in different settings. Kozáková et al (2021) examine the extent of ethical codes in 225 subsidiaries of multinational companies in Slovakia and identify that (1) companies with lower extent of ethical code use general phrases (2) companies with a lower number of employees do not need extensive ethical code due to clear rules set by owners; since the direct way is not possible for multinational companies, they realize the communication of ethical rules via ethical codes with specific purposes; and (3) companies with foreign ownership use different managerial approaches.

While a code of ethics is a broader set of principles that influence an employee's moral judgment, a code of conduct, published publicly to present the way the company does business, is a specific set of guidelines addressing employee's actions to conduct business honestly and with integrity (Pärli and Vöggtli, 2020). Despite the distinction, they are often merged into one document and named as codes of conduct (Pärli and Vöggtli, 2020).

According to Berenbeim (2000), there are three phases regarding corporate codes of ethics. (1) Integration of global markets requires globally extended values; (2) Embracing codes of ethics as a part of evolving company governance processes to develop corporate governance practices; and (3) Increased awareness and understanding of codes of ethics by senior managers.

The UN global compact triggers establishing guidelines on human rights, labour, corruption, and the environment (Williams, 2004). This is followed by the use of ethical standards across global supply chains (Krueger, 2008). Formal codes of ethics cannot preserve corporate reputations (Sinkovics and Archie-acheampong, 2019), but in combination with good and honest relationships with suppliers, they will have the desired effect (Bendixen and Abratt, 2007).

The ethical relationship among supply chain members has of great importance for effective supply chain management (Sharma and Sharma, 2013) since ethical

relationship enhances accountability and responsiveness and therefore trust, commitment and long-term relations with each other (Fynes and Voss, 2002; Humphreys et al., 2001). In order to strengthen the ethical relationships among chain members (Sharma and Sharma, 2013, Whysall, 1998), every member should be fair, honest and sincere to achieve trust, loyalty and reputation (Kujala, 2001; Whysall, 2000; Mallen, 1996).

The costs of unethical behaviors also have impact on the stakeholders (Yin et al, 2021). Considering Stakeholder Theory (Freeman et al. 2004), supply-chain partners should not be ignored in terms of the effects of unethical behavior (Yin et al, 2021).

Suppliers arrange their investments or marketing strategies based on the prospects of their supply-chain network (Subramani, 2004). For example, customers' inaccurate order information can misguide suppliers in their inventory and production decisions (Lee et al, 2004). Customers' unethical behaviors negatively affect suppliers (Yin et al, 2021).

Fraudulent financial information of customers might falsify suppliers' investment decisions (Yin et al, 2021). If customers present false pictures by engaging in financial misconduct, their suppliers more likely invest more to preserve their customers' false prosperities (Kumar and Langberg, 2009).

Beside the issue of establishing and setting up codes of conduct in the organization, some countries are arguing the phases beyond this stage. However, some countries suffer from human rights.

Ethics Codes and Drivers

Ethics code is more necessary especially for multinational companies (Kaptein, 2004). According to extent, there are several types of ethics codes: (1) regulatory documents for specific behaviors (small companies); (2) clearly explained broad principles (mid-sized companies); (3) elegant codes including social responsibility (big companies) (Langlois and Schlegelmilch, 1990).

Organisational culture and intensity of the ethical issue are the most influencing factor in enhancing ethical conduct (Ferrell et al, 2007; Lybecker, 2008; Liu et al, 2019) in supply chains. A strengthened corporate culture where executives understand the need for a code of ethics easily develops and implements code of ethics through the chain (Roberts-Lombard et al, 2020). From an organisational culture perspective, having an ethical orientation improves firm profitability (Myer et al., 2016). Suitable organizational culture influences values of employees (Cambra-Fierro et al., 2008; Verhezen, 2010).

Companies should guide employees on operating honestly and sincerely (Alzola, 2015). Company management should understand employee behaviour and its consequences in specific context (Roberts-Lombard et al, 2020). Leadership is a critical element in the development of an ethical corporate culture (DeConinck, 2015). Role model managers can enhance employee ethical behaviour commitment (Nygaard et al., 2017).

According to Banik and Lin (2019), both international and domestic elements have increased the growing interest in ethics research in China. They include the global demand for Chinese products, China's entry into the World Trade Organization in 2001 (and therefore the force of foreign partners and competitors) (Yin and Zhang, 2012), the effect political leaders (and therefore the force of laws and administrative regulations) (Banik and Lin, 2019).

Therefore, we suggest that *organisational culture, suppliers, government (or regulatory bodies), suppliers, laws, market, customers, shareholders, competitors and global influencers affect the adoption of ethics codes in supply chains.*

Benefits of Ethics Codes

Literature report the positive impact of ethics on firm performance (Margolis and Walsh, 2003; Saeidi et al., 2015; Kang et al., 2016; Wang et al., 2015). In line with our results, a supply chain, with joint ethical beliefs and practices, should consider the company, its suppliers and its customers through developed relationship marketing with stakeholders (Roberts-Lombard et al, 2020).

Successfully implemented ethics increases the welfare and safety of community members, employees, and firm image and attracts loyal customers and employees (Gunasekaran and Spalanzani, 2012; Agyabeng-Mensah et al, 2020). Loyal employees decrease labor turnover and recruitment cost (Longoni et al., 2018).

In order to successfully develop and implement ethics along the supply chain, firms need the co-operation of their customers and suppliers which inturn facilitate the achievement of expected supply chain goals (Agyabeng-Mensah et al, 2020).

The partners' capability to adapt their products to the changes in demand/supply is a flexibility indicator (Kumar and Rahman, 2016; Miemczyk and Luzzini, 2016). While flexibility, in general, increases sales significantly, process flexibility enhances controlling output levels and therefore the performance of SCs (Banik and Lin, 2019).

Product quality, a criterion of performance in different industries, influences customer satisfaction, health and safety (Wang et al., 2012; Akdeniz et al., 2014; Banik and Lin, 2019). Responsiveness is a central indicator in the performance of SCs (Mao and Jin, 2014; Meckenstock et al., 2016). Responsiveness increases the producers to meet customer expectations and therefore is fundamental in meeting organized leading times and reaching the expected quality as the indicators of sustainable performance (Banik and Lin, 2019).

Effective implementation of ethics requires the collaboration of supply chain partners in improving performance benefits (Zhu et al., 2005; Shang et al., 2010). Similarly, collaboration among supply chain partners is essential for effective implementation of sustainable supply chain practices to achieve expected performance results (Zhu et al, 2005; Sarkis et al, 2011).

Therefore, we assert that *after implementing ethics codes in their respective supply chains, companies acquire some benefits including reduction in costs, enhanced customer and supplier*

relationships, efficiency, effectiveness, assets, quality, innovativeness, price competitiveness, flexibility, market share and collaborations.

Supply Chain Sustainability

Sustainability is useful for both the future ability of the firms and the present company needs (United Nations General Assembly, 1987). Sustainability have three dimensions including the activities about the social and environmental impacts of a company and supports its financial infrastructure (Brockhaus et al. 2013; Chardine-Bauman and Botta-Genoulaz 2014; Morali and Searcy 2013; Laurin and Fantazy, 2017). Sustainability is the long-term stability of the economy and environment through the integration of its three facets (Emas, 2015). However, sustainability cannot get the necessary attention in competitive business settings (Becker, 2014) because it takes long-term attention.

Sustainable Supply Chain Management (SSCM) considers social, environmental and economic aspects of sustainable development (Carter and Rogers, 2008; Seuring and Müller, 2008; Pagell and Shevchenko, 2014; Touboulic and Walker, 2015) by targeting a perfect stability among them (Sikdar, 2003). Therefore, SSCM aims long-term performance of the value chain (Carter and Rogers, 2008).

Sustainability aspects of supply chain management have not been reviewed adequately in literature (Subramanian and Gunasekaran, 2015). Mani et al. (2018) suggest integrating social sustainability dimensions into the management of supply chains especially in emerging economies.

Beside the sustainability of supply chains, Eriksson et al. (2015) suggest studying the role of social values and ethics and moral responsibility in supply chain sustainability. Larger components of supply chains expect the adoption of socially, ethically and environmentally sound practices to achieve sustainable development goals from the smaller components (Gonzalez et al, 2004).

In order to successfully develop and implement social value and ethics along the supply chain, firms need the co-operation of their customers and suppliers which in turn facilitate the achievement of expected supply chain sustainability goals (Agyabeng-Mensah et al, 2020). There is a growing interest on the relationships between business, ethics, and economic development and business responsibilities for both their shareholders and wider society (Banik and Lin, 2019; Jora et al., 2020).

Research suggests insignificant influence of social values and ethics on economic performance while supply chain sustainability significantly improves economic performance (Feng et al., 2018; Afum et al., 2020; Agyabeng-Mensah et al., 2020; Yu et al., 2020; Agyabeng-Mensah et al, 2020).

Therefore, we assume that after implementing ethics codes in their respective supply chains, companies become sustainable in three aspects of sustainability (economic, environmental and social).

3. Methodology

A structured interview is preferred as the data collection method. Derived points as a result of the literature review are used to develop the interview questions. Since the interviewees are comfortable with Turkish, we chose Turkish as the language of communication. The interview questions ask (1) whether they have used ethics codes in their companies, (2) which of the asserted forces are influential for using ethics codes, (3) which of the listed benefits are observed, and (4) what sustainability dimensions are improved as a result of adopting ethics codes.

Convenient sampling method is the selected sampling method while determining the target companies from different industries. The companies, as a part of supply chains, are located in Turkey. The study does not differentiate subject companies regarding the type of their supply chains (global, regional, or local supply chains) or their industries.

The interview does not aim to identify the nature of applied ethics codes. We target to reach the companies with more than 10 employees. We reach company managers who are probably aware of business ethics, ethics use, and their supply chains.

Interviewing process is performed by face-to-face conversations. Interview questions are not explained to the interviewees in order to prevent biasing. Anonymity of the interviewees and the companies are guaranteed to enhance their willingness and contribution. Interviewing process took around two months. Mobile phones are used to record the interviews. Recorded interviews are then put into a written form. Each interview is planned to be completed in no more than half an hour.

We prefer using percentage frequency distribution of the responses to visualize the findings. Percentage frequency distribution is advantageous to simply display the data (Sharma, 2007) and provides timely and reliable information about the situation of the market (D'Elia, 2005).

4. Results and Discussions

Demographics

We have performed 79 interviews from 79 different Turkish manufacturing companies from various industries in 23 different cities. Regarding the demographic information of the interviewees, we identify that (1) the average age of interviewees is 39.26; (2) there are 68 males; (3) the degrees of interviewees are: 1 PhD; 14 master; 50 undergraduates; and 14 others; and (4) the average of their work experience is 14.51 years.

The sample space includes 24 limited companies, 53 stock joint companies, one governmental organization and one half-governmental organization (Table 1). Despite there is a state-owned organization and a half state-owned organization, all organizations are manufacturers.

Table 1: Interviewed companies

Company Type	Number
Government	1
Half-Government	1
Limited	24
Stock Joint	53
Total	79

Source: Own representation

As observed from the results, almost all the companies have more than 10 employees (Table 2) except four of them. The companies are mainly SMEs (77%). However, there are also some large companies (23%).

Table 2: Interviewed companies' size (in number of employees)

Company Size	Number	Percentage
1--10	4	5
11--50	24	30
51--100	8	10
101--500	26	33
500+	17	22
Total	79	100

Source: Own representation

Existence of Ethics Codes

All the companies, except one, use ethics codes in their organizations (Table 3). The majority of the companies have ethics codes in written form. According to Langlois and Schlegelmilch's (1990) categorisation, the interviewed Turkish companies, in general, seem to be in the first category regarding the codes. The manager of the company, which does not apply ethics codes, says that "*we cannot apply ethics codes since our behavior changes with respect to customer expectations.*" Another company representative says that "*we apply the codes but it is an absolute cost for us.*" Contrarily, one other interviewee says that "*if we apply ethics codes truly and manage the process well, it is not costly.*" One of the interviewees supports this argument and says that "*the use of ethics codes is a cost for the company at the beginning. But later on, it will decrease the costs.*" Some of the interviewees assert that their companies have SEDEX, one of the worldwide ethic codes certificate providers, certificates.

Table 3: Existence of Ethics Codes

Ethics Codes	Number
exist (written)	45
exist (not written)	28
does not exist	1

Source: Own representation

Drivers of Ethics Codes

As suggested by the literature, corporate culture and customers are the two agreed drivers to employ ethics codes for the majority of Turkish companies (Table 4). The interviewees consider the push of their suppliers, competitors, market and laws to adopt ethics codes. However, they almost do not count the effect of their shareholders, government and global influencers.

One of the interviewees says that *“corporate culture is the most important factor since we determine the codes by considering its characteristics. We also choose our employees with respect our culture.”* Another manager says that *“corporate culture is important and it secures the application of ethics codes.”* An interviewee confirms the role of executives in ethics codes by *“while developing and applying ethics codes, the role of top management is extremely important.”* Contrary to the literature, we do not identify that the government, global influencers, and laws drive the use of ethics codes in Turkish companies. Despite the force of laws are not felt, one manager states that *“the laws should be considered while determining the ethics codes.”*

Table 4: Drivers of Ethics Codes

Drivers of Ethics Code Use	Number
Corporate Culture	61
Suppliers	33
Government	13
Laws	27
Market	29
Customers	57
Shareholders	15
Global Influencers	12
Competitors	30

Source: Own representation

Benefits of Ethics Codes

Regarding the benefits of ethics codes use, the interviewees mostly agree that they enhance customer relationships and supplier relationships; achieve better prices, quality and efficiency (Table 5). They fairly count increased flexibility, innovativeness, market share and effectiveness. Moreover, they almost do not consider increased assets. The representative of a hospital says that *“since we apply ethics codes, we have an improved market share.”* In line with our results, a supply chain, with joint ethical beliefs and practices, should consider the company, its suppliers and its customers through developed relationship marketing with stakeholders (Roberts-Lombard et al, 2020).

One of the managers inserts that *“ethical behavior absolutely has a positive impact on company image. Unethical behavior has a negative impact through increased negative posts in the media and therefore increases costs for the company.”* Regarding the co-operation of customers and suppliers, an interviewee commented that *“the results of ethics use especially appear in the eye of customers. If customers choose your products, you are in the right way. If you can apply ethic codes on your staff and supply chain members, you are doing it properly.”*

One other interviewee says that “*the use of ethics codes decreases the problems among chain members and the trade becomes fun.*” Another interviewee asserts that “*it’s not proper to relate the responsibility of ethics code use to a chain member. All members should be careful in the use of ethics codes.*” In addition to these comments, one interviewee considers the issue more holistically and says that “*beside company-wide use of ethics codes, we need to be careful regarding the other chain members’ ethics codes.*” One other interviewee asserts that “*we can check whether our suppliers’ SEDEX certificates, if they have, and adapt ourselves to their codes.*” Regarding the relationship with suppliers, one interviewee asserts that “*the ethical relationship with suppliers should be according to the determined procedures, not thorough other channels.*” In terms of flexibility, we observe that Turkish companies in general do not consider flexibility as an outcome of using ethics codes. However, one interviewee says that “*after implementing ethics codes, our suppliers’ satisfaction levels increases. This leads to fast interaction among us which in turn facilitates our responsiveness and flexibility.*” Turkish companies consider the quality as an outcome of ethics codes. Coherent with the literature, Turkish companies also evaluate increased supplier relationships as a benefit of ethics codes.

Table 5: Outcomes of Ethics Code Use

Outcomes of Ethics Code Use	Number
Costs	17
Customer Relationships	42
Efficiency	36
Effectiveness	22
Assets	8
Quality	31
Time	14
Innovativeness	14
Prices	36
Flexibility	12
Supplier Relationships	37
Market Share	21
Collaborations	25

Source: Own representation

Trust is another benefit which appears in the results of the interviews. Many interviewees agree the importance of trust in supply chains regarding their corporate image. One of the interviewees says that “*since we are continuously interacted with supply chain members, ethics codes are important to enhance trust among us.*”

Supply Chain Sustainability

One of the interviewees confirms the role of ethics in achieving sustainability: “*the application of ethics codes is very useful for our sustainability and long-term stability in the market.*” Another company manager says that “*use of ethics codes is among our most important principles especially in terms of economic sustainability.*”

Despite the literature provides some insignificant impacts of social values and ethics on economic performance, Turkish firms agree that they have economic sustainability after using ethics codes; interviewed companies agree that they have, to some extent, social sustainability, but, low level of environmental sustainability (Table 6).

Table 6: Sustainability after Using Ethics Codes

Sustainability Dimensions	Number
Economic Sustainability	47
Environmental Sustainability	24
Social Sustainability	33

Source: Own representation

5. Conclusions

This study has been planned to explore the drivers and outcomes of ethics codes use of Turkish companies regarding their supply chain sustainability. We mainly explore that (1) internally corporate culture and externally customers are most agreed drivers to employ ethics codes; (2) enhancing customer and supplier relationships; and achieving better prices, quality and efficiency are the agreed benefits of ethics codes use; and (3) Turkish firms agree that they reach economic sustainability and social sustainability, but, low level of environmental sustainability after the use of ethics codes in their supply chains.

Based on the results, we may conclude that companies recognize the demand of their customers in applying ethics codes in their supply chains. They also believe that they can apply ethics codes with the help of their organizational culture as their internal driver. They also observe that they can increase their relationships with the customers after adopting ethics codes. These relationships may help them reach economic and social responsibility but not environmental responsibility.

According to one interviewee's comments, "*forming up the ethics codes should be company-specific. These codes' efficiency and effectiveness should be enhanced through trainings.*"

We confirm him and suggest that companies should develop their ethics codes based on mainly their corporate culture. They should hire future employees in order to support the expected climate. They should also consider their suppliers and customers while developing their ethics codes. Therefore, it is expected that they will enhance company benefits and achieve sustainability in their supply chains.

The results imply that companies better improve their relationships with the customers to recognize their vulnerability while developing ethics codes. Moreover, they should organize training programs for their staff to overcome the barriers for developing and running ethics codes. Also, they should hire qualified employers capable of behaving in line with the established ethical climate.

Given that the literature explores drivers and outcomes of ethical codes in developed countries. However, there is weak evidence in Turkish literature about ethics in supply chains. This study holistically explores the drivers and outcomes of ethics codes use of Turkish companies regarding their supply chain sustainability.

Since the adoption rate of ethics codes is weak in developing economies, it is crucial to understand their considerations. Turkish literature weak in providing details about ethics codes in supply chains. This study is among the few studies regarding the use of ethics codes in supply chain sustainability in Turkey. Therefore, we expect that this research will be beneficial especially for Turkish research and economic entities.

Although the work may confirm the generally accepted principles related to ethics use in supply chains, it is among the few works accomplished in Turkey. Since the literature needs some fundamental research from Turkish supply chain components, we aim to provide a holistic view of this developing economy.

This study is limited in that it has a generic picture of ethics codes use in Turkish supply chains. It evaluates the supply chain as a whole. Therefore, it does not consider specific industries or specific members (e.g. suppliers, producers, etc.) of supply chains. We expect that future studies may use the findings of this study to further examine different aspects of Turkish supply chains.

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