



A Bibliometric Overview of Business Ethics

Benina Veledar

School of Economics and Business Sarajevo, University of Sarajevo
benina.veledar@efsa.unsa.ba

Meliha Bašić

School of Economics and Business Sarajevo, University of Sarajevo
melih.basic@efsa.unsa.ba

Abstract

The field of business ethics has received considerable attention from the corporate, academic, and public sectors over the past several decades. A key purpose of this paper is to examine existing research and knowledge creation in the field of business ethics. The paper includes systematic literature review using bibliometric analysis which covers 50 articles, published in 11 peer-reviewed journals from 1994 to 2019, examining the methodological and theoretical approaches, as well as the main research focus areas. We found significant amount of studies concerning business ethics appeared mostly in business ethics journals. We identified seven areas of research covered by numerous authors in the observed period, of which three predominate: corporate culture; education; and national (cultural) approach to business ethics.

Keywords: Business Ethics, Bibliometric Analysis, Business Ethics Journals, Web of Science

Paper type: Research article

Received: April 30, 2021

Accepted: May 30, 2021

Citation: Veledar, B., Bašić, M. (2021), "A Bibliometric Overview of Business Ethics", Journal of Forensic Accounting Profession, Vol. 1, No. 1, pp. 1-20.

DOI: <https://doi.org/10.2478/jfap-2021-0001>

1. Introduction

Ethics is defined as the conception of what is right and fair conduct or behavior (Carroll, 1991; Freeman and Gilbert, 1988). Ethics is a system of value principles or practices and a definition of right and wrong (Raiborn and Payne, 1990). More specifically with regard to business, De George (1999) defined business ethics as the interaction of ethics and business. The field of business ethics has received considerable attention from the corporate, academic, and public sectors over the past several decades.

A key purpose of this paper is to examine existing research and knowledge creation in the field of business ethics, focusing on methodological and theoretical approaches, as well as the main research focus areas. The paper contributes to the literature in two key ways. First, we have offered a key bibliometric indicators when it comes to business ethics publishing trends and the most cited authors from the field. Second, the paper illuminates seven research areas identified through article content analysis obtained from the most cited papers within the field, which fill the existing gap in prior literature.

The paper is structured as follows. In the next section, we describe the research methodology and outline the theoretical background of the research area. In the following section, we present the results of the content analysis and main focus areas of selected research. Last, we propose areas for future research and discuss conclusions of our study.

2. Methodology

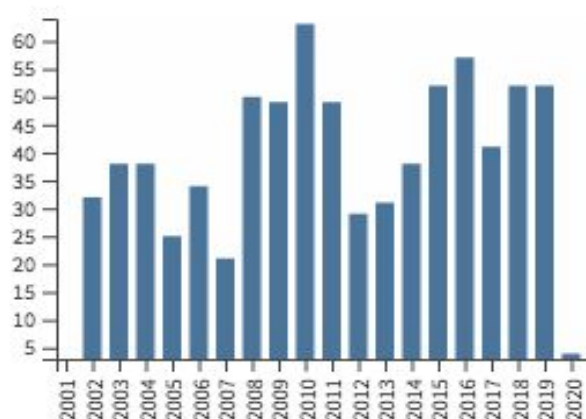
Bibliometric analysis is often used for the purpose of illuminating intellectual condition of a specific field (Zupic and Cater, 2015). Since the analysis itself presents a powerful tool, previously used in different research disciplines, we decided to employ it to examine scientific output in the field of business ethics. We choose Web of Science database as it is considered to be one of the most influential source for bibliometric investigations (Van Leeuwen, 2006). Our search criteria included a strict term “business ethics” in the titles of the documents that are published during 1994-2019. Our search resulted in 1016 available articles excluding books and book chapters. In order to select the most significant articles for our research, we ranked them in descending citation. We decided to focus on the first 50 most cited articles, so we screened their content by looking at title, abstract, key words and accepted 43 of them as relevant for our

research objective. Then we manually searched for potentially relevant articles, focusing mainly on those covering religious approach to business ethics, and we chose additional 7 articles.

3. Results

Figure 1 presents the trend of publishing in the field of business ethics. Despite several periods of rapid decline in number of total publications, we can notice overall trend of growth in publishing in the observed field. It should be noticed that 2005, 2007, 2012 and 2017 offered a significant decrease in number of published articles, while 2006, 2008, 2013 and 2018 registered the trend of growing. In 2010 the highest number of publications was recorded.

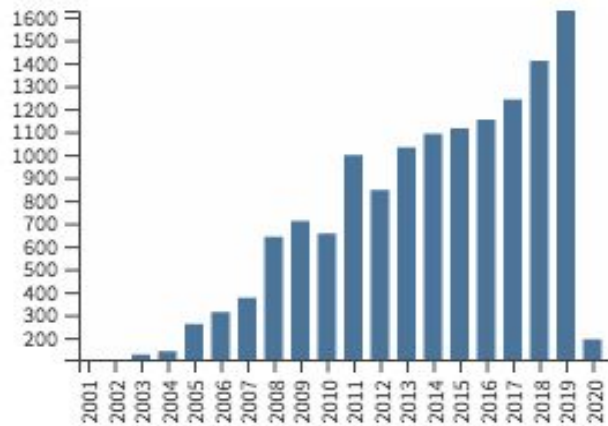
Figure 1: Total publications by year



Source: Author's calculation

In Figure 2 we can see that there is a trend of exponential growth in the number of citations during the observed period, and that in 2019 the highest number of total citations was recorded in the observed articles. Table 1 contains a list of the 5 most cited authors in the field of business ethics, whose articles have been cited over 150 times in the observed period.

Figure 2: Sum of times cited by year



Source: Author's calculation

Table 1: The most cited authors from the field

Author	Year	Journal	Citations WoS
Donaldson, T; Dunfee, TW	1994	Academy of Management Review	649
Joyner, BE; Payne, D	2002	Journal of Business Ethics	250
Trevino, LK; Brown, ME	2004	Academy of Management Executive	229
Giacalone, Robert A.; Thompson, Kenneth R.	2006	Academy of Management Learning & Education	189
Conroy, SJ; Emerson, TLN	2004	Journal of Business Ethics	171

Source: Author's calculation

In Table 2 we present distribution of selected 50 articles by journals. As the most prolific journal appears Journal of Business Ethics, which starting from 1994 onward published more than 300 articles in the field of bussines ethics. We can notice that 76% of selected articles are published in this Journal.

Table 2: Distribution of articles from data set

Journal	No of articles
Journal of Business Ethics	38
California Management Review	2
Business Ethics Quarterly	2
Journal of International Business	1
Journal of Purchasing and Supply Management	1
Journal of World of Business	1
Academy of Management Perspectives	1
Academy of Management Learning and Education	1
Journal of Management	1
Organization	1
The Academy Management Review	1

Source: Author's calculation

Table 3 presents categorisation of selected articles according to research methodology employed: general essay (i.e., the ethics of accounting or strategy), model building (articles that develop research propositions based on an integrative literature review), interviews, case study, survey research, and database research (Collins 2000).

Table 3: Methodologies used

Research Methodology	No of articles	%
Essay	14	28%
Model building	12	24%
Survey	10	20%
Database	7	14%
Interview	6	12%
Case study	1	2%

Source: Author's calculation

The three primary types of methodologies employed in selected articles are general essays (28%), model building (24%) and survey research (20%). Other methodologies, including database, research interviews and case studies, together are present in the remaining 28% of articles.

The most prevalent essay topic is corporate culture. Although the scientific study of business ethics is relatively new, theory and research exist that can guide executives who are trying to better manage their employees' and their own ethical behavior (Treviño and Brown, 2004; Minkes, Small and Chatterjee, 1999). Starting from the view that the ethics that organizations display in practice will have been forged through an ongoing process of debate and contestation over moral choices, some authors examine ethics in relation to the ambiguous, unpredictable, and subjective contexts of managerial action (Clegg, Kornberger and Rhodes, 2007). The recent accounting scandals at Enron, WorldCom, and other corporations have helped to fuel a massive loss of confidence in the integrity of American business and have brought ethical questions about business to the forefront in the media and public consciousness as never before. Business ethics once again became a hot topic as examples of improper business practices that violate commonly accepted ethical norms are brought to our attention (Carson, 2003; Felton and Sims, 2005; Lu, 2008). Other topics covered within the essay include: national and cultural differences (Puffer and McCarthy, 1995; Calkins, 2000), religion (Chan, 2007; Sidani, 2014), education (Giacalone and Thompson, 2006), collecting research data (Cowton, 1998), review of other authors contribution (Jones, 2003) and employee rights (Michaelson et al 2013).

4. Article content analysis

Table 4 presents seven focus areas of research, identified by scanning the content of selected articles: education, corporate culture, national (cultural) perspective, theory building, moral issues, religion and others (Quarshie et al. 2016). We classified each of the selected articles to a maximum of two out of seven topic areas.

Figure 3: Research areas identified through the content analysis



Source: Author's calculation

4.1. Corporate culture

There is growing recognition that good ethics can have a positive economic impact on the performance of firms. Sirgy (2002) sets the main thesis guiding the conceptual development of corporate performance measurement model is that business success – defined as long-term survival and growth – is determined by relationship quality (1) among the various organizational departments (internal stakeholders), (2) between internal and external stakeholders, and (3) between internal and distal stakeholders. He concludes that corporate performance of manufacturing firms can be measured by a survey of representatives of internal, external, and distal stakeholders and that corporate strategies can be developed as a direct function of strengths and weaknesses uncovered by corporate performance measurement.

Recent academic articles point to an increased vagueness and overlap in concepts related to business ethics and corporate responsibility. Further, the perception of these notions can differ in the smallbusiness world from the original academic definitions. Fassin, Van Rossem and Buelens (2010) focus on the cognition of small-business owner-managers. They suggest that given the impact of small-business owner-managers on their ventures, corporate responsibility and ethical issues can take a different route in small and medium enterprises (hereinafter SMEs). Thus, the

study of business ethics has been largely the study of the ethics of SMEs (Spence and Rutherford, 2003).

Many articles support the premise that ethics, values, integrity and responsibility are required in the modern workplace (Tlaiss, 2014; Minkes, Small, and Chatterjee, 1999). Joyner and Payne (2002) in their study define and trace the emergence and evolution within the business literature of the concepts of values, business ethics and corporate social responsibility to illustrate the increased emphasis that has been placed on these issues over time. Quinn (1997) is concerned with owner/managers of small firms and the link between the personal ethics of the owner/manager and his or her attitude to ethical problems in business. Clegg, Kornberger and Rhodes (2007) also examine ethics in relation to the ambiguous, unpredictable, and subjective contexts of managerial action.

Since manager's decisions impact organizational goals and organizational ethical behavior, Forte (2004) investigated the degree to which there are differences in the moral reasoning ability of business managers of selected industries and whether there are significant differences between top, middle, and first-line management levels. One major finding of this study was the statistically significant relationship between age and perceived organizational ethical climate types (Caring, Law and Code, Rule, Instrument, and Independence). Another major finding revealed a statistically significant relationship between management levels and organizational ethical climate.

Badaracco and Webb (1995) in their study reveal several disturbing patterns. First, in many cases, young managers received explicit instructions from their middle-manager bosses or felt strong organizational pressures to do things that they believed were sleazy, unethical, or sometimes illegal. Second, corporate ethics programs, codes of conduct, mission statements, hot lines, and the like provided little help. Third, many of the young managers believed that their company's executives were out-of-touch on ethical issues, either because they were too busy or because they sought to avoid responsibility. Fourth, the young managers resolved the dilemmas they faced largely on the basis of personal reflection and individual values, not through reliance on corporate credos, company loyalty, the exhortations of senior executives, philosophical principles, or religious reflection.

The twenty-first century has brought corporate ethics scandals that have harmed millions of employees and investors, and sent shock waves throughout the business world (Carson, 2003).

Trevino and Brown (2004) underline that employees must recognize ethical issues in their work, develop the cognitive tools to make the right choices, and then be supported in those choices by the organizational environment. Executives must manage the ethical conduct of their employees as proactively as they manage any important behavior. And the complexity of the management system should match the complexity of the behavior being managed.

In the human quest for meaning, work occupies a central position. Most adults spend the majority of their waking hours at work, which often serves as a primary source of purpose, belongingness, and identity. In light of these benefits to employees and their organizations, organizational scholars are increasingly interested in understanding the factors that contribute to meaningful work, such as the design of jobs, interpersonal relationships, and organizational missions and cultures (Michaelson et al. 2013).

Organizational justice is a behavioral science concept that refers to the perception of fairness of the past treatment of the employees within an organization held by the employees of that organization. These subjective perceptions of fairness have been empirically shown to be related to 1) attitudinal changes in job satisfaction, organizational commitment and managerial trust beliefs; 2) behavioral changes in task performance activities and ancillary extra-task efforts to assist group members and improve group methods; 3) numerical changes in the quantity, quality and efficiency of divisional outputs; and 4) eventual changes in the competitive advantage and financial performance of the full organization. (Hosmer and Kiewitz, 2005).

4.2. Education

The education of students and professionals in business ethics is an increasingly important goal on the agenda of business schools and corporations. There are a number of studies dealing with curricula improvement in order to advance ethics in management education (Waples et al., 2008; Felton and Sims, 2005; McDonald and Donleavy, 1995) Giacalone and Thompson (2006) suggest grounding curricula in a worldview that advances well-being as a priority instead of financial values. Furthermore, Sims and Felton (2006) claim that the answers to these four questions: what are the objectives of the course?, what kind of learning environment should be created?, what learning processes need to be employed to achieve the goals?, and what are the roles of the participants in the learning experience? determine the impact of the business ethics course on the thinking and behavior of students. Gautschi and Jones (1998) conducted a study of

the effect of a business ethics course in enhancing the ability of students to recognize ethical issues. The findings show that compared to students who do not complete such a course, students enrolled in a business ethics course experience substantial improvement in that ability.

There are also studies exploring demographic sensitivity of business ethics (Cole and Smith, 1996; Ritter, 2006). Findings suggested gender differences such that, relative to other groups, women in the experimental group showed significantly improved moral awareness and decision-making processes.

Conroy and Emerson (2004) find that religiosity is significantly correlated with ethical perceptions, but that completing religion or ethics courses explained little of the variation in ethical attitudes. They suggest that management teams that include more ethnically and sexually diverse, older, and church-going members (holding all else equal) may reduce the probability of future ethics scandals like those involving Enron, Arthur Andersen, WorldCom and others. Also Calkins (2000) suggests ways that western business ethics might become more integrated, interesting, and autonomous as an academic discipline by incorporating its key religious traditions.

Adkins and Radtke (2004) examine whether accounting students' perceptions of business ethics and the goals of accounting ethics education are fundamentally different from the perceptions of accounting faculty members. Statistical analyses indicate that students consider both business ethics and the goals of accounting ethics education to be more important than faculty members.

4.3. National (cultural) perspective

A number of articles analyze ethical policies of firms in industrialized countries and try to find out whether culture is a factor that plays a significant role in explaining country differences (Ip, 2009; Ip, 2008; Scholtens and Dam, 2007; Ang and Leong, 2000; Puffer and McCarthy, 1995).

Husted et al. (1996) in their study explore the impact of cross-national carriers of ethics on attitudes about questionable business practices and form of moral reasoning across Mexican, Spanish and U.S. MBAs. Results show substantial agreement across cultures on twelve personally most objectionable practices, while form of moral reasoning varied significantly. Increasingly the business environment is tending toward a global economy.

Sims and Gegez (2004) compare the results of the Attitudes Towards Business Ethics Questionnaire (ATBEQ) reported in the literature for samples from the United States of America, Israel, Western Australia, and South Africa to a new sample (n = 125) from Turkey. The results indicate that while there are some shared views towards business ethics across countries, significant differences do exist between Turkey and each of the other countries in the study. Similarities and differences are discussed in terms of the countries' ratings on the Corruption Perceptions Index (as reported by the Internet Center for Corruption Research) and Hofstede's Theory of International Cultures in order to provide recommendations for managers interacting with employees from differing countries.

International government and corporate corruption is increasingly under siege. Although various groups of researchers have quantified and documented world-wide corruption, apparently no one has validated the measures. Wilhelm (2002) in his study finds a very strong significant correlation of three measures of corruption with each other, thereby indicating validity. One measure was of Black Market activity, another was of overabundance of regulation or unnecessary restriction of business activity. The third measure was an index based on interview perceptions of corruption (Corruption Perceptions Index or CPI) in that nation. Research results show that sustainable economic development appears very dependent on a constant, virtuous cycle that includes corruption fighting, and the maintenance of trust and innovation, all reinforcing each other.

China now manufactures or assembles over 50% of the world's products. However, the world has been reeling from daily accounts of defective "Made in China" products. China has been at the forefront of growing concern, not only about its products and enterprises, but also about its business ethics. Lu (2008) in his article analyzes recent events connected with the Made in China label from the perspective of evolving Chinese business ethics. The main conclusion is that business ethics in China faces two kinds of ethical challenges: how to restrict the lawless in as short a period of time as possible and how to protect and advance the interests of employees, investors, and the public through corporate management and public administration.

4.4. Theory building

There are a couple of articles dealing with different theoretical approaches to business ethics (Jones, 2003; Cowton, 1998). Donaldson and Dunfee (1994) identify two approaches to business

ethics, empirical and the normative. Researchers with philosophical training have introduced purely normative, nonempirical methods to the study of business ethics, while business school researchers with training in empirical methods have applied their techniques (often adapted from existing approaches in marketing, finance, and elsewhere) to study important issues in corporate and organizational ethics. In their study Donaldson and Dunfee seek to advance the interconnection between empirical and normative research in business ethics by presenting a normative theory, called integrative social contracts theory (ISCT), which incorporates empirical findings as part of a contractarian process of making normative judgments.

Melé (2009) in his article argues that realistic Personalism can be integrated into virtue-based business ethics, giving it a more complete base. More specifically, two principles are proposed: the Personalist Principle (PP) and the Common Good Principle (CGP). The PP includes the Golden Rule and makes explicit the duty of respect, benevolence, and care for people, emphasizing human dignity and the innate rights of every human being. The CGP entails cooperation to promote conditions which enhance the opportunity for the human flourishing of all people within a community. Both principles have practical implications for business ethics.

Stajkovic and Luthans (1997) presents a social cognitive model that identifies, defines and relates key comprehensive factors that impact on business ethical standards and conduct across cultures. In particular, national cultures serve as the social foundation for generating and shaping in a triadically interacting manner institutional, organizational, and personal factors. The model predicts that these three antecedent factors combine to influence the perceptions of business ethical standards uniquely in each culture. The model also predicts that the consequences of the resulting ethical or unethical behaviors feed back to model the subsequent ethical standards and conduct. Examples and implications of this social cognitive model are provided throughout.

4.5. Moral issues

Individual differences in ethical ideology are believed to play a key role in ethical decision making (Davis, Andersen and Curtis, 2001). Therefore, Whetstone (2001) proposes that managers add an attention to virtues and vices of human character as a full complement to moral reasoning according to a deontological focus on obligations to act and a teleological focus on consequences (a balanced tripartite approach). Also, Husted and Allen (2008) explore the impact of individualism and collectivism on three basic aspects of ethical decision making – the

perception of moral problems, moral reasoning, and behavior. The model and propositions developed in this paper provide a conceptual base needed to develop an agenda for future research of ethical decision making in multicultural contexts.

Moral identity has been touted as a foundation for understanding moral agency in organizations. Shao, Aquino, and Dan (2008) review the current state of knowledge regarding moral identity and highlight several promising avenues for advancing current understandings of moral actions in organizational contexts.

Often in business ethics, there is no real dispute about the content of our moral obligations, the question is rather how to motivate people to respect them. This is a question that has been studied quite extensively by criminologists as well, yet their research has had little impact on the reflections of business ethicists. In this article, Heath (2008) attempt to show how a criminological perspective can help to illuminate some traditional questions in business ethics. He explains why criminologists reject three of the most popular folk theories of criminal motivation and discusses a more satisfactory theory, involving the so-called „techniques of neutralization“ and its implications for business ethics.

4.6. Religion

There is strong theoretical support for a relationship between various characteristics of religiousness and attitudes towards business ethics (Tlaiss, 2014). Kennedy and Lawton (1998) examine three frequently-studied dimensions of religiousness (fundamentalism, conservatism, and intrinsic religiousness) and their ability to predict students' willingness to behave unethically. Because prior research indicated a possible relationship between the religious affiliation of an institution and its members' ethical orientation. They focused on students at universities with three different types of religious affiliation: evangelical, Catholic, and none. Results of the study showed a negative relationship between the above-mentioned dimensions of religiousness and willingness to behave unethically.

Research on the relationship between religious commitment and business ethics has produced widely varying results and made the impact of such commitment unclear. Longenecker, McKinney and Moore (2004) conducted empirical investigation based on a questionnaire survey of 1234 business managers and professionals in the United States with the purpose of evaluating the ethical acceptability of 16 business decisions. Little relationship

between religious commitment and ethical judgment was found when responses were compared on the basis of broad faith categories: Catholic, Protestant, Jewish, other religions, and no religion.

We also found articles dealing with the issue of business ethics from the perspective of other religions. Chan (2007) examines the relevance and value of Confucian Ethics to contemporary business ethics by comparing their respective perspectives and approaches towards business activities within the modern capitalist framework, the principle of reciprocity and the concept of human virtues. Upon an examination of philosophical texts as well as empirical studies, it is argued that Confucian Ethics is able to provide some unique philosophical and intellectual perspectives in order to forge a richer understanding and analysis of the field of contemporary.

Sidani and Al Ariss (2013) are rare to offer insight in Islamic approach to business ethics. They emphasise that there is a rich largely ignored tradition of ethical analysis conducted by Muslim philosophers which would broaden our understanding of Islamic ethics. They seek to correct this imbalance by examining works of Al-Ghazali, an early Muslim philosopher, scholar, and mystic. They explain that Al-Gazali's approach to Sufism, combining an interpretation of revelation with reason, can contribute to new developments in business ethics scholarship and practice especially in Muslim communities.

4.7. Others

Within this part we have one article examining and contrasting existing research and knowledge creation in the field of sustainability and supply chain management from the perspective of business ethics journals (Quarshie, Salmi and Leuschner, 2016) and the other one dealing with the content analysis of the Journal of Business Ethics after publishing its 1,500th article (Collins, 2000).

5. Conclusion

This study has provided an bibliometric analysis of the state of scientific output in the field of business ethics. Through an extensive review and comparison of literature published in 11 leading business ethics journals from 1994 to 2019, we contrasted the research approaches used and areas investigated by scholars.

Our results suggest that research methodologies have been highly qualitative, in the form of essays and the building of new theoretical approaches. In addition to the above, the following are present to a lesser extent: surveys, database analysis, interviews and case studies. We identified seven areas of research covered by numerous authors in the observed period, of which three predominate: corporate culture; education; and national (cultural) approach to business ethics.

The most important issues within the *corporate culture* are related to the relationship between business ethics and corporate social responsibility and employee's well-being. Special attention is paid to the moral qualities and values that should adorn managers at all levels, both in large corporations and small and medium enterprises, in order to ensure introduction of business ethics into all business processes.

When it comes to *education*, most of the papers aimed to identify the basic elements of well-designed curricula in the field of business ethics in higher education institutions. The interest of researchers was also attracted by the research of students' demographic sensitivity regarding the perception of (un)ethical behavior of individuals and companies. There are a number of studies that investigate the relationship between religious affiliation and the level of religiosity of students and their attitudes toward ethics.

Within the area of *theory building*, there are a number of articles whose authors deal with the development of new theoretical approaches or the application of a combination of existing ones. The most cited authors, with over 600 citations, Donaldson and Dunfee (1994) seek to advance the interconnection between empirical and normative research in business ethics by presenting a normative theory, called integrative social contracts theory (ISCT), which incorporates empirical findings as part of a contractarian process of making normative judgments.

When it comes to *moral issues* authors explore the impact of moral identity, moral problems, moral reasoning, and behavior on ethical decision making (Husted and Allen, 2008; Shao, Aquino, and Dan, 2008).

Within the area of *Religion* we found articles dealing with the issue of business ethics from the perspective of different religions.

6. References

- Adkins, N., & Radtke, R. R. (2004). Students' and Faculty Members' Perceptions of the Importance of Business Ethics and Accounting Ethics Education: Is There an Expectations Gap? *Journal of Business Ethics*, 51(3), 279–300.
- Ang, S. H., & Leong, S. M. (2000). Out of the mouths of babes: Business ethics and youths in asia. *Journal of Business Ethics*, 28(2), 129–144.
- Badaracco, J. L., & Webb, A. P. (1995). Business Ethics: A view from the Trenches. *California Management Review*, 37(2), 8–28.
- Calkins, S.J., M. (2000). Recovering religion's prophetic voice for business ethics. *Journal of Business Ethics*, 23(4), 339–352.
- Carroll, A. B. (1991). The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. *Business Horizons*, 34(4), 39-48.
- Carson, T. L. (2003). Self-interest and business ethics: Some lessons of the recent corporate scandals. *Journal of Business Ethics*, 43(4), 389–394.
- Chan, G. K. Y. (2007). The Relevance and Value of Confucianism in Contemporary Business Ethics. *Journal of Business Ethics*, 77(3), 347–360.
- Clegg, S., Kornberger, M., & Rhodes, C. (2007). Business Ethics as Practice. *British Journal of Management*, 18(2), 107–122.
- Cole, B. C., & Smith, D. L. (1996). Perceptions of business ethics: Students vs. business people. *Journal of Business Ethics*, 15(8), 889–896.
- Collins, D. (2000). The quest to improve the human condition: The first 1 500 articles published in Journal of Business Ethics. *Journal of Business Ethics*, 26(1), 1–73.
- Conroy, S. J., & Emerson, T. L. N. (2004). Business Ethics and Religion: Religiosity as a Predictor of Ethical Awareness Among Students. *Journal of Business Ethics*, 50(4), 383–396.
- Cowton, C. J. (1998). The use of secondary data in business ethics research. *Journal of Business Ethics*, 17(4), 423–434.
- Davis, M. A., Andersen, M. G., & Curtis, M. B. (2001). Measuring Ethical Ideology in Business Ethics: A Critical Analysis of the Ethics Position Questionnaire. *Journal of Business Ethics*, 32(1), 35–53.
- De George, Richard T. (1999). *Business Ethics*. Upper Saddle River, N.J: Prentice Hall
- Donaldson, T., & Dunfee, T. W. (1994). Toward a Unified Conception of Business Ethics: Integrative Social Contracts Theory. *The Academy of Management Review*, 19(2), 252.

- Fassin, Y., Van Rossem, A., & Buelens, M. (2010). Small-Business Owner-Managers' Perceptions of Business Ethics and CSR-Related Concepts. *Journal of Business Ethics*, 98(3), 425–453.
- Felton, E. L., & Sims, R. R. (2005). Teaching Business Ethics: Targeted Outputs. *Journal of Business Ethics*, 60(4), 377–391.
- Forte, A. (2004). Business Ethics: A Study of the Moral Reasoning of Selected Business Managers and the Influence of Organizational Ethical Climate. *Journal of Business Ethics*, 51(2), 167–173.
- Freeman, R. E. and D. E. Gilbert Jr. (1988). *Corporate Strategy and the Search for Ethics*. Englewood Cliffs, NJ : Prentice Hall
- Gautschi, F.H., Jones, T.M. (1998). Enhancing the Ability of Business Students to Recognize Ethical Issues: An Empirical Assessment of the Effectiveness of a Course in Business Ethics. *Journal of Business Ethics*, 17(2), 205-216.
- Giacalone, R. A., & Thompson, K. R. (2006). Business Ethics and Social Responsibility Education: Shifting the Worldview. *Academy of Management Learning & Education*, 5(3), 266–277.
- Heath, J. (2008). Business Ethics and Moral Motivation: A Criminological Perspective. *Journal of Business Ethics*, 83(4), 595–614.
- Hosmer, L. T., & Kiewitz, C. (2005). Organizational Justice: A Behavioral Science Concept with Critical Implications for Business Ethics and Stakeholder Theory. *Business Ethics Quarterly*, 15(01), 67–91.
- Husted, B. W., & Allen, D. B. (2008). Toward a Model of Cross-Cultural Business Ethics: The Impact of Individualism and Collectivism on the Ethical Decision-Making Process. *Journal of Business Ethics*, 82(2), 293–305.
- Husted, B. W., Dozier, J. B., McMahon, J. T., & Kattan, M. W. (1996). The Impact of Cross-National Carriers of Business Ethics on Attitudes about Questionable Practices and Form of Moral Reasoning. *Journal of International Business Studies*, 27(2), 391–411.
- Ip, P. K. (2008). The Challenge of Developing a Business Ethics in China. *Journal of Business Ethics*, 88(S1), 211–224.
- Ip, P. K. (2009). Is Confucianism Good for Business Ethics in China? *Journal of Business Ethics*, 88(3), 463–476.
- Jones, C. (2003). As if Business Ethics were Possible, 'within Such Limits'... *Organization*, 10(2), 223–248.
- Joyner, B. E., & Payne, D. (2002). Evolution and implementation: A study of values, business ethics and corporate social responsibility. *Journal of Business Ethics*, 41(4), 297–311.

- Kennedy, E. J., & Lawton, L. (1998). Religiousness and business ethics. *Journal of Business Ethics*, 17(2), 163–175.
- Longenecker, J.G., McKinney, J.A., Moore, C.W. (2004). Religious intensity, evangelical Christianity, and business ethics: An empirical study. *Journal of Business Ethics*, 55(4), 373–386
- Lu, X. (2008). A Chinese Perspective: Business Ethics in China Now and in the Future. *Journal of Business Ethics*, 86(4), 451–461.
- McDonald, G. M., & Donleavy, G. D. (1995). Objections to the teaching of business ethics. *Journal of Business Ethics*, 14(10), 839–853.
- Melé, D. (2009). Integrating Personalism into Virtue-Based Business Ethics: The Personalist and the Common Good Principles. *Journal of Business Ethics*, 88(1), 227–244.
- Michaelson, C., Pratt, M. G., Grant, A. M., & Dunn, C. P. (2013). Meaningful Work: Connecting Business Ethics and Organization Studies. *Journal of Business Ethics*, 121(1), 77–90.
- Minkes, A. L., Small, M. W., & Chatterjee, S. R. (1999). Leadership and business ethics: Does it matter? Implications for management. *Journal of Business Ethics*, 20(4), 327–335.
- Puffer, S. M., & McCarthy, D. J. (1995). Finding the Common Ground in Russian and American Business Ethics. *California Management Review*, 37(2), 29–46.
- Quarshie, A. M., Salmi, A., & Leuschner, R. (2016). Sustainability and corporate social responsibility in supply chains: The state of research in supply chain management and business ethics journals. *Journal of Purchasing and Supply Management*, 22(2), 82–97.
- Quinn, J. J. (1997). Personal ethics and business ethics: The ethical attitudes of owner/managers of small business. *Journal of Business Ethics*, 16(2), 119–127.
- Raiborn, C. A. and Payne D. (1990). Corporate Codes of Conduct: A Collective Conscience and Continuum. *Journal of Business Ethics*, 9(11), 879– 889.
- Rest, M. (1986). *Moral development: Advances in research and theory*. New York: Praeger.
- Ritter, B. A. (2006). Can Business Ethics be Trained? A Study of the Ethical Decision-making Process in Business Students. *Journal of Business Ethics*, 68(2), 153–164.
- Scholtens, B., & Dam, L. (2007). Cultural Values and International Differences in Business Ethics. *Journal of Business Ethics*, 75(3), 273–284.
- Shao, R., Aquino, K., Freeman, D. (2008). Beyond Moral Reasoning: A Review Of Moral Identity Research And Its Implications For Business Ethics. *Business Ethics Quarterly*, 18(4), 513–540.
- Sidani, Y., Al Ariss, A. (2015). New Conceptual Foundations for Islamic Business Ethics: The Contributions of Abu-Hamid Al-Ghazali. *Journal of Business Ethics*, 129(4), 847–857.

- Sims, R. L., & Gegez, E. (2004). Attitudes towards Business Ethics: A Five Nation Comparative Study. *Journal of Business Ethics*, 50(3), 253–265.
- Sims, R. R., & Felton, E. L. (2006). Designing and Delivering Business Ethics Teaching and Learning. *Journal of Business Ethics*, 63(3), 297–312.
- Sirgy, M. J. (2002). Measuring corporate performance by building on the stakeholders model of business ethics. *Journal of Business Ethics*, 35(3), 143–162.
- Spence, L. J., & Rutherford, R. (2003). Small business and empirical perspectives in business ethics: Editorial. *Journal of Business Ethics*, 47(1), 1–5.
- Stajkovic, A. D., & Luthans, F. (1997). Business ethics across cultures: A social cognitive model. *Journal of World Business*, 32(1), 17–34.
- Tlaiss, H. A. (2014). How Islamic Business Ethics Impact Women Entrepreneurs: Insights from Four Arab Middle Eastern Countries. *Journal of Business Ethics*, 129(4), 859–877.
- Treviño, L. K., & Brown, M. E. (2004). Managing to be ethical: Debunking five business ethics myths. *Academy of Management Perspectives*, 18(2), 69–81.
- Van Leeuwen, T. (2006). The application of bibliometric analyses in the evaluation of social science research. Who benefits from it, and why it is still feasible. *Scientometrics*, 66(1), 133–154.
- Waples, E. P., Antes, A. L., Murphy, S. T., Connelly, S., & Mumford, M. D. (2008). A Meta-Analytic Investigation of Business Ethics Instruction. *Journal of Business Ethics*, 87(1), 133–151.
- Whetstone, J. T. (2001). How virtue fits within business ethics. *Journal of Business Ethics*, 33(2), 101–114.
- Wilhelm, P. G. (2002). International validation of the Corruption Perceptions Index: Implications for business ethics and entrepreneurship education. *Journal of Business Ethics*, 35(3), 177–189.
- Zupic, I., & Cater, T. (2015). Bibliometric methods in management and organization. *Organizational Research Methods*, 18(3), 429–472.

Sažetak

Područje poslovne etike dobilo je značajnu pažnju od korporativnog, akademskog i javnog sektora tokom posljednjih nekoliko decenija. Ključna svrha ovog rada je analiza postojećih istraživanja i stvaranja znanja u oblasti poslovne etike. Rad uključuje sistematski pregled literature korištenjem bibliometrijske analize koja obuhvata 50 članaka objavljenih u 11 recenziranih časopisa od 1994. do 2019. godine, ispitujući metodološke i teorijske pristupe, kao i glavna područja istraživanja. Otkrili smo da se najveći broj studija koje se tiču poslovne etike pojavio uglavnom u časopisima koji se prevashodno bave poslovnom etikom. Identificirali smo sedam područja istraživanja, koja su u posmatranom periodu pokrivali brojni autori, od kojih tri prevladavaju: korporativna kultura, obrazovanje i nacionalni (kulturni) pristup poslovnoj etici.

Ključne riječi: Poslovna etika, Bibliometrijska analiza, Časopisi poslovne etike, Web of Science