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中文摘要

社会,包括消费者、政府和经营管理者对企业伦理的重视开始于 20 世纪 20 年代的美国。对企业伦理问题之所以日益重视,正如大多数学者业已指出的,主要是因为企业经营中日益泛滥的种种丑行以及由此带来的种种恶果。企业的道德行为不仅严重损害企业形象,削弱企业的社会地位、危害企业的生存和发展,而且也阻碍市场经济体制的健康运行,破坏社会经济秩序,降低整个社会的道德水平;而追求高层次道德水平的企业不仅可以塑造组织形象,并且能够提高组织绩效,甚至会获得组织的核心竞争力。

企业道德来源于企业的社会责任,西方企业的社会责任运动已经从 20 世纪 90 年代中期开始影响进入欧美公司供应链的中国企业。2000 年以后,几乎所有的欧美企业都对其全球供应商和承包商实施社会责任评估与审核,只有通过审核与评估才能建立合作伙伴关系。我国的人世和经济的国际化进程,要求我国企业对企业道德必须给予足够的重视,因为世界经济的一体化必然要求企业按照国际规范进行经营,而很多国际规范实质上就是一种经营伦理准则。例如 SA8000 社会责任标准正成为新的贸易壁垒,我国许多企业正因为不符合国际 SA8000 标准而痛失大量的出口订单。

基于此种研究背景,本文对企业道德的重要组成部分——企业伦理气氛进行了系统而深入的研究。在借鉴前人研究成果的基础上,本文共进行了四项主要研究内容:研究一对企业伦理气氛的维度进行理论分析和实证验证;研究二考察影响企业伦理气氛形成的各主要因素及其对企业伦理气氛的作用强度;研究三探讨企业伦理气氛与不道德行为的关系;研究四对比我国企业在伦理气氛状况和不道德行为方面的差异情况。本文的章节安排及相关内容如下。

第一章是绪论,概括性地对问题的提出、研究意义和研究思路进行说明。

第二章分别对组织气氛、企业伦理气氛相关理论及其与不道德行为的关系、企业伦理气氛和不道德行为的影响因素、企业伦理审计等几个方面的研究进行文献回顾,并对国内外现有研究现状,包括取得的成果以及值得关注的问题进行评价。在此基础上,对本文中的几个关键术语进行界定。

第三章对企业伦理气氛的维度进行定性的理论分析。主要是根据目的论和义务论的伦理判断理论,分别依据利己主义标准、遵循法律制度标准、遵循道德规范标准,从理论上构建企业伦理气氛的三个维度:利己主义的企业伦理气氛、遵循法律制度的企业伦理气氛和遵循道德规范的企业伦理气氛。并根据劳伦斯·科尔伯格(Lawrence Kohlberg)的个人道德发展阶段理论得出企业伦理气氛不同维度的道德层次关系。

第四章和第五章主要是对本文的实证研究总体设计和研究方法做出说明,并进行研究模型的构建和假设陈述。

第六章是企业伦理气氛形成机制的实证研究。数据分析结果如下。

(1)对各影响因素与企业伦理气氛的关系进行相关分析得出:领导、伦理守则、奖惩制度、伦理培训、伦理机构和伦理决策等影响因素与企业伦理气氛具有显著的相关性。其中,各影响因素与利己主义的伦理气氛呈负相关关系、与遵循法律制度的企业伦理气氛和遵循道德规范的企业伦理气氛呈正相关关系。

(2)对各影响因素与企业伦理气氛的关系进行多元回归分析得出:各影响因素与企业伦理气氛的三个维度均具有回归关系。其中,各影响因素对利己主义伦理气氛的形成产生负影响,对遵循法律制度伦理气氛和遵循道德规范伦理气氛的形成产生正影响。其中利己主义伦理气氛的各影响因素作用由强到弱依次为:领导、伦理守则、奖惩制度、伦理决策、伦理机构和伦理培训;各影响因素对遵循法律制度伦理气氛的作用强度由强到弱依次为:伦理守则、伦理决策、伦理机构、领导、奖惩制度和伦理培训;各因素对遵循道德规范伦理气氛的影响由强到弱依次为:领导、伦理守则、伦理培训、奖惩制度、伦理决策和伦理机构。

第七章是企业伦理气氛与不道德行为关系的实证研究。数据分析结果如下。

(1)对企业伦理气氛与不道德行为的关系进行相关分析得出结论:利己主义的企业伦理气氛与不道德行为呈正相关关系;遵循法律制度的企业伦理气氛和遵循道德规范的伦理气氛与不道德行为呈负相关关系。

(2)对企业伦理气氛与不道德行为的关系进行多元回归分析得出结论:利己主义的企业伦理气氛与不道德行为存在回归关系,即企业越以利己主义伦理气氛为主导,就越容易出现不道德行为;遵循法律制度的企业伦理气氛与不道德行为存在回归关系,即企业越以遵循法律制度气氛为主导,就越不容易产生不道德行为;遵循道德规范的企业伦理气氛与不道德行为存在回归关系,即企业越以遵循道德规范气氛为主导,就越不容易产生不道德行

为。而且遵循法律制度的企业伦理气氛对不道德行为的影响比遵循道德规范的企业伦理气氛对不道德行为的影响要强,即以遵循法律制度伦理气氛为主导的企业比以遵循道德规范伦理气氛为主导的企业发生不道德行为的概率要小。

(3)对企业伦理气氛与不道德行为的关系进行结构方程分析,进一步验证得出:利己主义的企业伦理气氛与不道德行为呈正相关关系,即利己主义的企业伦理气氛越强,则不道德行为发生的次数越多;遵循法律制度的企业伦理气氛和遵循道德规范的企业伦理气氛与不道德行为呈负相关关系,即这两种伦理气氛越强,则不道德行为发生的次数就越少。

第八章是对我国企业伦理气氛状况及不道德行为差异的实证研究。数据分析结果如下。

(1)不同发展阶段的企业在遵循道德规范的伦理气氛和遵循法律制度的伦理气氛方面存在着显著差异。在遵循道德规范的伦理气氛方面,处于发展期的企业最具有遵循道德规范的伦理气氛,而处于衰退期的企业最不具有遵循道德规范的伦理气氛;在遵循法律制度的伦理气氛方面,企业从初创期、发展期到成熟期越来越具有遵循法律制度的伦理气氛,而企业到衰退期,遵循法律制度的伦理气氛就减少了,即成熟期的企业最具有遵循法律制度的伦理气氛,衰退期的企业最不具有遵循法律制度的伦理气氛。

(2)处于行业不同地位的企业在遵循法律制度的伦理气氛和不道德行为方面存在着显著差异。在遵循法律制度的企业伦理气氛方面,从处于行业追随地位的企业、处于行业中游地位的企业到处于行业领先地位的企业越来越具有遵循法律制度的伦理气氛,即处于行业追随地位的企业最不具有遵循法律制度的伦理气氛,而处于行业领先地位的企业最具有遵循法律制度的伦理气氛;在不道德行为方面,不道德行为从处于行业追随地位的企业、处于行业中游地位的企业到处于行业领先地位的企业越来越少发生,即处于行业追随地位的企业最容易发生不道德行为,而处于行业领先地位的企业发生不道德行为的概率最小。

(3)上市企业和非上市企业在遵循道德规范的伦理气氛、遵循法律制度的伦理气氛和不道德行为三个方面的差异是显著的。上市企业比非上市企业更具有遵循道德规范的伦理气氛和遵循法律制度的伦理气氛,从而更少地发生不道德行为。

(4)不同规模的企业在不道德行为方面的差异是显著的。在所有规模的企业中,200—500人的企业发生不道德行为的次数为最多。

(5)处于不同行业的企业在伦理气氛状况和不道德行为方面并没有显

著差异,即行业的不同对企业伦理气氛状况并没有显著影响。

(6)所有制结构不同的企业在遵循法律制度伦理气氛和利己主义伦理气氛两个方面的差异是显著的。在遵循法律制度的企业伦理气氛方面,外资企业最具有遵循法律制度的伦理气氛,民营企业最不具有遵循法律制度的伦理气氛;在利己主义伦理气氛方面,国有企业最不具有利己主义的伦理气氛,而民营企业最具有利己主义的伦理气氛。

第九章是对本研究进行总结,从研究的主要结论、研究的理论和实践贡献、研究的局限性以及进一步研究的意义等几个方面进行论述。

在本文的主要工作中,所体现出的创新之处如下。

第一,对企业伦理气氛的维度进行了理论构建和实证验证,得出企业伦理气氛的三个维度:利己主义的企业伦理气氛、遵循法律制度的企业伦理气氛和遵循道德规范的企业伦理气氛;并且在道德层次关系上,这三个维度呈现依次递进的关系。

第二,通过对企业伦理气氛形成机制的实证研究,得出在我国文化背景下,领导、伦理守则、奖惩制度、伦理培训、伦理机构和伦理决策等影响因素和企业伦理气氛具有显著的相关性。其中,各影响因素与利己主义的企业伦理气氛呈负相关关系,与遵循法律制度的企业伦理气氛和遵循道德规范的企业伦理气氛呈正相关关系。

第三,通过对企业伦理气氛与不道德行为关系的实证研究,得出利己主义的企业伦理气氛与不道德行为呈正相关关系;遵循法律制度的企业伦理气氛和遵循道德规范的企业伦理气氛与不道德行为呈负相关关系。

第四,通过对我国企业伦理气氛状况及不道德行为差异的实证研究,得出不同发展阶段的企业在遵循道德规范的伦理气氛和遵循法律制度的伦理气氛方面存在着显著差异;处于行业不同地位的企业在遵循法律制度伦理气氛和不道德行为方面存在着显著差异;上市企业和非上市企业在遵循道德规范的伦理气氛、遵循法律制度的伦理气氛和不道德行为三个方面的差异是显著的;不同规模的企业在不道德行为方面的差异是显著的;处于不同行业的企业在伦理气氛和不道德行为方面并没有显著影响;所有制结构不同的企业在遵循法律制度的伦理气氛和利己主义的伦理气氛两个方面的差异是显著的。

关键词: 伦理气氛 不道德行为 影响因素 企业伦理 道德建设

ABSTRACT

It is in America in the early 20th century that Consumers, governments and corporate managers began to focus on corporate ethics. As what many scholars pointed out, the reason for corporations to emphasize corporate ethics is mainly that there appeared too many bad behaviors and bad results in corporate managements, which not only seriously harmed the corporate images, decreased the corporate social positions and threatened the survival and development of corporations, but also blocked the smooth work of the market economy system, broke social economical rules and lowed down ethical level of the whole society. Actually, those corporations who try to have high-level ethics not only can form their healthy corporate images, but also have high efficiency, and even gain corporate core competence.

Corporate ethics is from the social responsibility of corporations. In the mid of 1990s, the movement in the west, which appealing for corporations' social responsibilities, had influenced Chinese corporations, who were on the supplying chain of European and American corporations. After the year of 2000, almost all European and American corporations made evaluations and examinations on social responsibilities to their suppliers and contractors. Those corporations did not establish their co-operation partnership with those suppliers and contractors until their social responsibilities were evaluated and examined. Nowadays, China has joined WTO and fastens his steps to develop his economy. So it is urgent for our corporations to emphasize corporate ethics, because our corporation should follow the rules of the world economy system, which are also ethical rules of management. For example, many corporations lost a lots business because did not comply with the Social Accountability 8000 that was a new trade obstacle.

Based on such background, this dissertation is to deeply and systematically make a research on corporate ethical climate, a main part of corporate

ethics. This dissertation is divided into four parts. They are: a theoretical analysis and empirical research of dimensions of corporate ethical climate, a research of main factors which influenced the forming mechanism of corporate ethical climate, a study of a relation between corporate ethical climate and unethical behavior, and a comparative study of the different situations of corporate ethical climates and unethical behaviors among Chinese corporations.

The following is the arrangement of chapters.

The first chapter is an introduction, which generally demonstrates the problems, resolutions, and researching methods.

The second chapter is to look back what scholar have studied on the organizing climate, the concerned theory of corporate ethical climate, the factors influencing corporate ethical climate and unethical behavior, and ethical auditing, and to evaluate the present research situation, including achievements and concerned problems. Moreover, it is to make definitions on several key words.

The third chapter is to theoretically analyze the dimensions of corporate ethical climate. It mainly uses the teleological ethical judgment theory and deontological ethical judgment theory, to theoretically present three dimensions of corporate ethical climate with the standards of utilitarianism, abiding-ethical-principle and abiding-law. These three dimensions of corporate ethical climate are: utilitarianism corporate ethical climate, abiding-ethical-principle corporate ethical climate, and abiding-law corporate ethical climate. With the Kohlberg's theory of individual moral development stages, this chapter concludes that there are relations among different ethical dimensions of corporate ethical climate.

The fourth and fifth chapters are to demonstrate the general arrangement of empirical research and researching methods, construct the study models and make hypothesis.

The sixth chapter is to make an empirical research on forming mechanism of corporate ethical climate. The following is the data analysis;

First, with the study of the relation between all kinds of influencing factors and corporate ethical climate, it concludes that all influencing factors such as leadership, code of ethics, rewards and sanctions system, ethi-

cal training, ethical institution and ethical decision making, have obvious corresponding relation with corporate ethical climate. Among them, all influencing factors have negative relations with utilitarianism climate, and have positive relations with abiding-law climate and abiding-ethical-principle climate.

Second, the regression analysis made on the relation between all influencing factors and corporate ethical climate, concludes that the influencing factors have regression relations with all three dimensions of corporate ethical climate. Among them, all influencing factors have negative influences on the forming of utilitarianism climate, but have positive influences on the forming of the abiding-law climate and forming of the abiding-ethical-principle climate. The factors influencing utilitarianism are listed here from strong to weak. They are leadership, code of ethics, rewards and sanctions system, ethical decision making, ethical institution and ethical training. The factors influencing abiding-law climate are ethical principle, ethical decision making, ethical institutions, leader, rewards and sanctions system and ethical training. The factors influencing abiding-ethical-principle climate are leadership, code of ethics, ethical training, rewards and sanctions system, ethical decision making and ethical institutions.

The seventh chapter is an empirical research on the relation between corporate ethical climate and unethical behavior. The following is the data analysis:

First, after made a correlation analysis of the relation between corporate ethical climate and unethical behavior, it concludes that there is a positive relation between utilitarianism corporate ethical climate and unethical behavior, but a negative relation between abiding-law-principle corporate ethical climate and unethical behavior.

Second, after made a regression analysis of the relation between corporate ethical climate and unethical behavior, it concludes that 1) there is a linear regression relation between utilitarianism corporate climate and unethical behavior, i. e. if utilitarianism corporate climate is the main climate in corporate, then less unethical behavior appears, 2) there is a linear regression relation between abiding-law corporate climate and unethical behavior, i. e. if abiding-law climate is the main climate in corporate, then

less unethical behavior appears, 3) there is a linear regression relation between abiding-ethical-principle corporate climate and unethical behavior, i. e. if the abiding-ethical-principle corporate climate is the main climate in corporate, then few unethical behavior appears. Moreover, the influence of abiding-law-principle on unethical behavior is greater than the influence of abiding-ethical-principle. So the rate of unethical behavior in corporate mainly with abiding-law corporate climate is lower than corporate mainly with abiding-ethical-principle corporate climate.

Third, after made a structural equation analysis of the relation between corporate ethical climate and unethical behavior, it verifies: 1) there is a positive relation between utilitarianism corporate climate and unethical behavior, i. e. if there is stronger utilitarianism corporate climate, there are more unethical behaviors, 2) there are negative relations among abiding-law-principle corporate climate, abiding-ethical-principle corporate climate and unethical behavior, i. e. there is stronger abiding-law corporate climate or abiding-ethical-principle corporate climate, there are fewer unethical behaviors.

The eighth chapter is empirical study on the situation of corporate climate and different unethical behaviors in China. The following is a data analysis:

First, there are big differences among the corporations on different developing stages when they follow the abiding-ethical-principle and abiding-law corporate climates. On the following the abiding-ethical-principle corporate climate, the developing corporate has the strongest abiding-ethical-principle climate, but the depressing corporate has the weakest abiding-ethical-principle climate. On the following the abiding-law-principle corporate climate, the corporate at the stages of opening, developing and developed, it has stronger and stronger abiding-law-principle climate, but a corporate in depression decreases its climate of abiding-law-principle climate. So the developed corporate has the strongest abiding-law-principle climate but the depressing corporate has the weakest abiding-law-principle climate.

Second, there are big distinctions among the corporations who have different roles in the same industry when they follow the abiding-law-principle corporate climate and unethical behavior. Usually the abiding-law cor-

porate climate is stronger and stronger from those corporations who follow the other corporations, to those corporations who are in the middle and those corporations who play leading roles in this field. It means to those corporations who follow the other corporations have weakest abiding-law-principle corporate climate, but to those corporations who play leading roles in the field have strongest abiding-law-principle corporate climate. It is the same to the abiding-ethical-principle corporate climate. To those who play leading roles in the field, they have strongest abiding—ethical-principle corporate climate, and to those who follow the other corporations, they have weakest abiding-ethical—principle corporate climate.

Third, there are big differences between public corporation and private corporation on abiding-ethical-principle corporate climate, abiding-law-principle corporate climate and unethical behavior. There are stronger abiding-ethical-principle and abiding-law-principle corporate climate and less unethical behavior in public corporations compared with in private corporations.

Forth, it is obvious to see the differences among the corporations with different size on unethical behavior. In all corporations, the corporations with workers of 200-500 have the most unethical behaviors.

Fifth, there is no big difference among the corporations in distinctive fields on corporate ethical climate and unethical behaviors. Namely, the different industry don't influence corporate ethical climate.

Sixth, the corporations with different ownership have big distinctions on abiding-law-principle corporate climate and utilitarianism corporate climate. On abiding-law-principle corporate climate, those foreign investment enterprises are the best ones, and private enterprises do it worst. On utilitarianism corporate climate, state-owned corporations have few utilitarianism corporate climates, but private enterprises have the most utilitarianism corporate climates.

The ninth chapter is to make a conclusion that expounds the main research results, research theory and practice contributions, research limitations and so on.

This dissertation makes several creations on researching. They are:

First, it makes a theoretical construction on dimensions of corporate

ethical climate and verifies them through empirical research. It finds three dimensions: utilitarianism corporate ethical climate, abiding-law-principle corporate ethical climate and abiding-ethics-principle ethical climate. It proves that these three dimensions become stronger and stronger on the level of ethical dimension.

Second, through the empirical study on forming mechanism of corporate ethical climate, it concludes that those influential factors such as leadership, code of ethics, rewards and sanctions system, ethical training and ethical decision making, have played important roles in corporate ethical climate. Among them, all have a negative relation with utilitarianism ethical climate, but have positive relations with abiding-law-principle and abiding-ethics-principle corporate ethical climates.

Third, through the empirical research on the relation between corporate ethical climate and unethical behavior, it concludes that the utilitarianism corporate ethical climate has a positive relation with unethical behavior, and the abiding-law-principle and abiding-ethics-principle corporate ethical climates have negative relations with unethical behavior.

Fourth, through the empirical research on the situation of corporate ethical climate in China and the different unethical behaviors, it concludes that the corporations on the different stages have different corporate ethical climate on abiding-law-principle and abiding-ethics-principle, that the corporations in different industries have different corporate ethical climates on abiding-law-principle and different unethical behavior, that public and private corporations are different on abiding-law-principle corporate ethical climate, abiding-ethics-principle corporate ethical climate and unethical behavior, that the corporations with different size are different on unethical behavior. But corporations in different industries have no big distinctions on ethical climate and unethical behavior. And there are great distinctions on abiding-law-principle corporate climate and utilitarianism corporate climate among corporations that have different ownership.

KEY WORDS: ethical climate, unethical behavior, influential factors, corporate ethics, ethical construction

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第一章 绪 论

一、问题的提出

在市场经济活动中,企业为了求得长期的发展,仅仅追求利润目标是不够的,还必须注意企业发展是否符合整个社会发展要求,是否符合生态环境发展的要求。这涉及到企业的社会责任感、企业信誉、企业道德等问题,而且企业在这方面的状况如何,越来越受到人们的重视。从一些诸如“最受尊敬的企业”、“最讲信誉的企业”、“最受顾客欢迎的企业”等企业评比活动中,我们可窥豹一斑。所以企业道德作为社会道德的重要组成部分,其状况如何、建设得如何,对社会事业发展乃至国家健康协调发展都有重大影响。因为,企业的生存和发展离不开社会,企业不能为了自身的利益而牺牲整个社会的利益。在激烈的市场竞争中,企业若没有良好的道德自律,经常发生不道德的经营行为,则会扰乱正常的经济秩序,导致投资环境恶化,冲击着人们的道德观念和价值观念,影响社会的稳定和精神文明的发展。而且,如果一个企业道德水准不高,没有获得企业相关利益者的信任,就无法运作。一个值得信任的企业,能够吸引很多人,例如对企业进行投资的投资者、为企业工作的员工、购买企业产品的顾客、提供相应产品的供应商等等。特拉伯兹特等(Torabzadeh et al.,1989)认为,企业的成功与企业获得的信任有直接的关系。信任是建立在相互的商业关系上布兰德(Brand,1989)。如果从事商业活动的人不互相信任,那么企业明天就会倒闭(索罗门和汉森 Solomon & Hanson,1986)。国内外许多优秀企业之所以在竞争中立于不败之地,其中一个重要原因就是这些企业的道德水准高,企业的信任度高。经营卓越的企业,特别注重树立为社会服务的信念,并把它作为制定企业发展战略的基本原则。从企业外部而言,道德水准高的企业能够形成一个良