

An ABC-analysis of Ethical Organizational Behavior

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ABSTRACT. The Antecedent-Behavior-Consequence (ABC)-analysis is a tool for analyzing behavior and stems from the field of psychology where it is used as a tool for the understanding of behavior in general and organizational behavior in particular. In this paper the ABC-analysis is implemented as a tool to understand why people behave ethically in organizations, through the identification of key environmental factors that cause such behavior. This analysis can be the first step to recognizing the complexity of circumstances determining ethical behavior, as well as trigger for changing that behavior. This will be elaborated in the implementation process of an ethical code. The working of the ABC-analysis will be illustrated with an example derived from field research concerning the reorganization of a department of a chemical company.

Introduction

More and more companies are now taking an active interest in the encouragement of ethical

behavior and discouragement of unethical behavior among their employees as has been well documented in this journal over the years. How should managers of companies encourage, for example, personal honesty, equal employment opportunities, employee rights and the confidentiality of company records while discouraging sexual harassment, the appropriation of other people's goods and ideas and unauthorized payments to foreign officials (see Jennings, 1996)? The mainstream literature on business ethics has explored the moral norms and values of managers and business students (see Harris and Sutton, 1995). Less attention has been paid to the development of tools to assist the promotion of ethical behavior, especially in dilemma-situations.

In this paper, we will describe such a tool, the "Antecedents-Behavior-Consequences (ABC)-analysis", derived from a branch of psychology known as *behavioral analysis* (Grant and Evans, 1994). ABC-analysis may contribute to a better understanding of why people behave ethically, by analyzing the circumstances in which such behavior occurs. It can be used for diagnostic as well as interventional purposes.

When it is used as a diagnosing tool, some key causes of behavior are specified. A distinction has to be made here between antecedents and consequences. As the identification of specific causes of behavior paves the way for changing these causes, so that the behavior will change, the ABC-analysis becomes a method for preparing interventions for encouraging ethical and discouraging unethical organizational behavior.

The determination of what an individual should or should not do within an organization, is not easy. In fact, organizational functioning is determined by many factors that are unique to a

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particular situation, thereby requiring the individual analysis of each situation in which an ethical issue is at stake according to "those involved". *The ABC-analysis is intended to do just that because it concentrates on the connection between context factors and behavior.* Before explaining the ABC-analysis, we will describe some problems in dealing with unethical behavior as well as some other tools for the analysis of unethical behavior, especially in dilemma situations.

Dealing with moral dilemmas

Complexity of moral dilemmas

When decision makers want or have to strive towards morally responsible decisions and actions, they are confronted with many obstacles in their path. The first and most important obstacle is the extensive varieties in the acknowledge of moral norms and values among the different persons involved. Throughout the ages normative foundations for judgments about right and wrong were based on many theories (with deontological, teleological, care and value orientations), which sometimes contradicted each other. All of them are still of some importance. Therefore, it is of little wonder that the current moralities of people differ in many ways (see MacIntyre, 1981). Due to the fact that judgment about the fairness of a decision is based on the underlying norms and values, a potential problem for decision makers arises. Especially when there are several people who have to decide together or when there are also other people in addition to the decision makers who make a judgment about the decision and action.

However, even when the people involved all share the same moral norms and values, it can be very difficult to determine what is just and responsible in a particular situation. Moral dilemmas are often not about making a choice between right and wrong, but between right and right or wrong and wrong. For example when a plant manager has to deal with big financial losses, it is possible he will have to choose between laying off several loyal employees, reducing the wage of all employees or forcing

customers to buy his goods at a price that is too high. All of these options can be perceived as unfair, but the manager still has to take a decision. The best way to deal with such a dilemma is to reconcile all the different values (in this case "making a profit", "not firing loyal employees", "not reducing wages" and "not manipulating customers"), but it stands to reason that this is easier said than done.

Dealing with moral dilemmas is a field of ethics referred to as applied ethics. In this field, the focus is on concrete decisions or actions and then, as is mentioned by many authors, specific circumstances play an important role in the judgment-process (compare Nussbaum, 1986; Sen, 1992; Hekman, 1995). What is evaluated as just and fair in one situation can be assessed as unjust in another. For example a cutback of someone's income is not likely to be perceived as fair when there are no specific causes, when it was never talked through and when comparable others receive a raise in income. However, in a situation where an individual has worked without much dedication and this was discussed with him, a proportional decrease in income will be perceived as fair by almost everybody. Hence the background leading to the dilemma situation and the options open to the decision makers (determined by context factors like the law, available resources, power, official guidelines for decision making, etc.) must be considered in the judgment process.

Another obstacle to striving towards responsible action can be found in the limited information available to decision makers. March and Simon (1958) emphasize this point explicitly in their theory of bounded rationality. Information about the consequences of a decision, about the chance on these consequences and about the contextfactors, is of utmost importance in judging whether a decision is right or wrong (compare Nash, 1981).

Without pretending to give a complete overview, decision makers who strive towards fair decision making and actions are confronted with the following challenges:

- Agreement on the underlying moral norms and values

- Reconciliation of different values and norms
- Consideration of the specific circumstances of the situation
- Deciding on the basis of vague or incomplete information

Tools for the analysis of moral dilemmas

Developing moral norms and values

In the literature on business ethics, several tools can be found that can help to deal with some of these challenges. Discussion sessions based on the theory of Kohlberg (1984) can help develop moral awareness of individuals. Empirical research shows that this approach to moral development leads to a lasting change towards post-conventional norms. Potentially, this results in more agreement on the underlying moral norms and values. Also, this formulation and communication of an ethical code within an organization can result in more agreement on important norms and values. But as is shown above, there are still other problems to tackle if one wants to come to justified acting.

Stakeholder analysis

A tool that focuses on the different alternatives for and consequences of a decision is the Stakeholder-analysis (De George, 1993). In a Stakeholder-analysis several questions have to be taken into account which give insight into the dilemma situation and possible solutions:

- Who is involved in the dilemma situation (in order to determine the relevant stakeholders)?
- Which interests do these distinguished stakeholders have?
- What are the real moral issues involved in this dilemma situation?
- Which different alternatives are possible and what are their consequences?
- Which arguments can be used to choose either one of the different alternatives?

Analyzing a dilemma situation with a Stakeholder-approach can provide valuable insights. However, this approach also has certain disadvantages. It concentrates on the consequences of behavior and is therefore based on a teleological approach to business ethics. Deontological arguments, which refer to the intentions of behavior, only receive minimal attention. Furthermore, a Stakeholder-analysis does not explain why certain behavior or certain dilemma situations occurred. An ABC-analysis could, in this case, contribute to a further understanding of ethical dilemma situations.

The ABC-analysis should not be used in place of moral development sessions à la Kohlberg, ethical codes or Stakeholder-analysis but rather in conjunction with them. Kohlberg and, to some extent, also the Stakeholder approach assume that ethical behavior is determined by intrinsic motivation. The ABC-analysis is based on the assumption that behavior is motivated by external factors. We will illustrate this in cases of smoking, the implementation of an ethical code and in the case study of the restructuring of a manufacturing department. First however, we will elucidate the background and structure of an ABC-analysis.

The ABC-analysis

The ABC-analysis is used by behavioral psychologists (Daniel, 1989, 1994; Komaki, 1986) and management scientists (Davis and Luthans, 1979) as a tool to understand and manage organizational behavior. Here the ABC-analysis is applied to *ethical* organizational behavior.

The ABC-analysis is derived from the theoretical field that was established by the famous Russian scientist Iwan Pavlov (1927) and the (in) famous American psychologist B. F. Skinner (a.o. 1938, 1966), called *behavioral analysis*. Behavioral analysis is defined as *a scientific method designed to discover the functional relation between behavior and the variables that control it* (Sulzer-Azaroff and Mayer, 1991, p. 3).

In behavior analysis those variables controlling behavior are said to be found in the environment of the behavior. In particular, contingencies of

reinforcement could have a major impact on behavior. The environment has a complex effect on behavior. Many stimuli effect it and the evolutionary and learning background of individuals make all those stimuli have different effects.

The ABC-model has been validated extensively in fundamental and applied research in learning (for example Cantania, 1992). A possible explanation of behavior is: "He behaves irresponsibly because his values and norms are at fault". Hence, the assumed norms and values are not only deduced from the behavior but are also said to cause the behavior. The problem here is that environmental causes (such as reinforcement of the irresponsible behavior by either the partner or colleagues) are disregarded. In an ABC-analysis these specific environmental causes are highlighted.

The importance of both underlying values and environmental causes for understanding behavior can also be found in ethical decision making models. For example, Rest (1985) makes a distinction between:

1. Recognition of a moral issue (moral awareness);
2. Evaluation of the different arguments in a moral issue (moral judgment);
3. Prioritization of moral values (moral intent);
4. Perseverance to act in congruence with the intention (moral behavior).

These four stages are all influenced by internal norms and values of a person, as well as by external factors (see Trevino, 1986). As we have seen in the paragraph on the complexity of moral dilemmas, awareness of the context is very important in order to make an honest judgment about a dilemma situation and to the progress from an intention to actual behavior. This can be demonstrated by focusing on the step from moral intent to moral behavior. It is said that ten percent of all people will always try to achieve the morally good, ten percent will have no objection to acting immorally and the remainder will act according to specific circumstances.

In this respect it is important to indicate at the different contextual aspects. Wyld and Jones (1997) mention the influence of ethical work

climates on ethical decision making, in particular, the influence of the modeling function of other persons who one admires, corporate policy and ethical codes. In addition to these influences which refer to the "soft" or social dynamic side of the organizational context, the "hard" or instrumental technical side of the organizational context is also important (Fisscher, 1994). In contrast to the organizational sciences, this instrumental technical side has been largely ignored in the field of business ethics. However, the influence of for example the reward systems, distribution of tasks, formal responsibilities and power, together with the openness of the information system can be of value in dealing with ethical dilemmas and diagnosing ethical behavior. The ABC-analysis provides the opportunity to consider both aspects of the context. Let us consider this tool in more detail.

ABC stands for *Antecedents*, *Behavior* and *Consequences*. An *antecedent* prompts a *behavior* which is followed by a *consequence*. Behavior therefore is a function of antecedents that precede it and consequences that follow it. We need to understand the way these elements interact in order to analyze ethical problems, take corrective actions, and design work environments and management systems in which ethical behavior will occur. *Behavior* is here defined as any action that is seen to be performed by an individual.

An *antecedent* is a person, place, thing, or event preceding a behavior that encourages employees to behave in a certain way. In business we design the work place to prompt correct or desirable responses and performance. Some of the more common antecedents used in business are things such as goals, objectives, priorities, accountabilities, job descriptions, policies, procedures, slogans, standards, meetings and rules.

All resources provided to help us to do our job are categorized as antecedents. Tools, raw materials and conditions of the work place such as temperature, lighting and housekeeping affect the way we work. All of these "set the stage" for a certain work behavior or performance. However, they do not guarantee that it will occur. The reason why antecedents influence behavior at all is that they are associated with certain consequences which occurred in the past.

The most influential antecedents are those always paired with a particular consequence. For example, a hot stove always burns or salt peanuts in a bar are very likely to make the clients drink more. The less consistent the pairing, the less effective the antecedent will be in prompting behavior. The TV weather forecast may not cause you to carry an umbrella because your experience of that particular forecaster is such that you will take a chance that it won't rain.

Antecedents that have no consequences at all tend to have a short-term effect. Job descriptions are notorious for their short-lived effect on how people actually perform on the job. Many employees learn very quickly that what the job description says and what achieves the desired consequences are two different things (Daniels, 1989). Scott Morgan (1994) calls this "the unwritten rules of the game", whereby he emphasizes the role of informal, but rewarded rules above and beyond the official rules of an organization. In the examples of this article we will consider both formal and the informal aspects of the organizational context.

Consequences are the reason for the effectiveness of antecedents. Consequences are events following behavior. Consequences are an effective management tool to guide and enhance employee performance and improve morale. For stimulating ethical behavior, we can try to create consequences that decrease unethical behavior or consequences that increase ethical behavior.

For example, Nestlé's experience with instant baby food will either cause the firm to be very cautious or may even prevent them getting involved in a similar affair. Also other companies have seen the problems which can originate from business perceived as socially irresponsible by many persons in society. This might also be the main reason why Carlsberg and Heineken, two beer companies working on factory plants in cooperation with the regime of Burma, hastily withdrew recently after several groups had expressed their disapproval of these operations.

In order to manage ethical behavior it is important to understand the causes of the current level of ethical behavior. In looking for causes, four things are often neglected:

1. Managers are often incapable of putting themselves in the position of other persons involved
2. They concentrate too much on finding *the* cause of unethical behavior, without considering other causes (almost always there are *many* causes)
3. They analyze only the antecedent of the current ethical conduct, but not the consequences of that behavior for the employee. Sometimes there is no circumstantial reason for employees to behave ethically, other than their own sense of responsibility.
4. They try a solution that worked elsewhere, while ignoring all the limitations of the current situation.

An ABC-analysis may avoid these pitfalls by the analysis, from the perspective of the employee, of as many antecedents as possible as well as the consequences of the behavior. Consequences can be negative, neutral or positive for the performer of certain behavior. When consequences are negative we can expect that the behavior preceding the consequence will decrease in frequency in the future. When consequences are neutral there is no change and when consequences are positive, it is likely that the behavior will be repeated and increased in the future. Once we know why an individual behaved unethically, we can change some antecedents and consequences of that behavior in order to change the behavior itself. The function of an ABC-analysis changes then from diagnosing to a tool for intervention.

Example 1: Smoking in the workplace

In an ABC-analysis the antecedents, behavior and consequences of ethical behavior are described, for example of smoking in the workplace. Smoking is considered increasingly as unethical because of the health-risks for colleagues and also other reasons that are delineated in the following ABC-analysis:

Antecedents	Behavior	Consequences
Physical need	Smoking in the workplace	Relieving of physical deficiency/feeling well
Offering of a cigarette by a peer		Health risk for oneself
Coffee break		Health risk for others
Seeing others smoke		Some colleagues don't like it
Not wanting to be an outsider in a smoking group		Some people like you more
Feeling the cigarettes in your pocket		It helps to decrease tension
		It keeps your senses satisfied

Figure 1. ABC-analysis for smoking in the workplace.

In the first column some antecedents of smoking in the workplace are delineated. The most important antecedent for smoking probably is a history of smoking so that there is a physical need for nicotine. Smokers are more inclined to smoke when they are offered a cigarette by a peer, when they see others smoke, when there is group pressure to smoke and when they feel the packet of cigarettes in their pocket. Also a coffee-break is often a moment of relaxation and an invitation for smoking.

In the right hand column some consequences and values of the consequences for smoking in the workplace are enumerated. After smoking, smokers feel relieved of physical deficiency, feel less tension and their senses have been kept busy. These consequences are valued as positive by the majority of smokers. Some negative conse-

quences for the smoker are the health risk to him- or herself and to others (a sense of guilt?) and complaints of others.

A way to decrease smoking in the workplace could be a *reduction* in current antecedents (for example, not taking a packet of cigarettes to the workplace, so that it can't be felt in the pocket and one can only smoke by asking others for a cigarette). A second way of decreasing smoking in the workplace could be the *addition* of antecedents, for example by the posting up of non-smoking signs or by an instructional meeting with the management in which it is made clear that nonsmoking is much appreciated. In the area of consequences, there could be some addition of rewards for nonsmoking in the form of money, goods and/or compliments.

Antecedents	Behavior	Consequences
Instruction meeting	No smoking in the workplace	Rewards (money, goods, compliments)
Non-smoking signs		

Figure 2. Some antecedents and consequences that could promote nonsmoking in the workplace and could be added to the factors mentioned in Figure 1.

Implementation of an ethical code

At the beginning of this article we mentioned the significance of formulating and communicating an ethical code to achieve agreement in an organization on moral norms and values. The ethical guidelines of such a code have to be clear and specific in order to function as pregnant antecedents. This is not however a guarantee for ethical decision making in a company. Ethical guidelines work only when they are linked with meaningful consequences – i.e. if something happens to an individual as a direct result of following or not following the rules. Let us now consider this in more detail.

Next to ethical guidelines, other aspects of corporate culture are also important antecedents for (un)ethical behavior as Chen et al. (1997) have articulated recently in this journal. Jackall (1988) articulates the importance of normal rules by which managers are assessed and the example-function of both colleagues and managers (see also Jones and Kavanagh, 1996). Victor and Cullen (1988) stress also the importance of the organizational climate and hierarchical properties.

The instrumental technical aspects of an organization can either stimulate or impede ethical decision making. French (1984) indicates the importance of decision making procedures. It is not the organization which makes decisions but the people within that organization, although “the organization” is held responsible for these decisions. To face up to this task it is important that the distribution of tasks, power and responsibilities within an organization and the accompanying decision guidelines are appropriate for the translation from individual to organizational level. Other scholars stress also the importance of control and monitoring systems within a company (see Velasquez, 1988). The aphorism “Tell me how you measure me and I will act accordingly” illustrates this.

Reactions to perceived injustice

To get a complete overview of the factors influencing decision making and the behavior of people, it is also important to look beyond the

organizational context. The reactions of people outside the organization are also important in deciding what to do. There are many examples of societal issues when action groups or customers called a company to account and consequently the company tried to reverse a decision later. This, of course, can also lead to decision makers trying to anticipate in order to prevent being called into account. This kind of reaction to perceived injustice does not only occur outside an organization. Employees react to perceived justice and injustice as well. Empirical research has demonstrated that perceived procedural and distributive justice have significant effects on organizational citizenship behavior (Morgan, 1993) and the willingness to go along with organizational theft (Greenberg, 1993).

Here, an ABC-analysis can help to give insights to the different factors which are important to bring the decision making within an organization in congruence with the ethical code of conduct. Therefore, we should look at ethical decision making as the central “Behavior” and explore all factors in the meaning of “Antecedents” and “Consequences”. Based on the literature mentioned before and logical reasoning, the outcome of such an analysis is presented in Figure 3.

The overview of antecedents and consequences in Figure 3 points at several management methods necessary to the stimulation of ethical behavior. Of course, the communication of an ethical code is a very important method for stimulating ethical decision making, as is an evaluation of the information, monitoring and reward-system. Furthermore, training sessions can be developed to increase the competence of individuals to reconcile different responsibilities. The analysis suggests that a reflection on the social dynamic mechanisms of possible reactions to perceived injustice might indicate ways of reconciling these responsibilities. By the term “social dynamic mechanisms” we refer to the interactions, in the social dynamic side of a company, between the effects of a certain decision or action. These interactions can lead to win-win situations where all the responsibilities can be reconciled.

Antecedents	Behavior	Consequences
Ethical code Congruence between organizational norms and personal norms Behavior of colleagues and management Tradition and habits in the branch (competitors behavior) Information available to decision makers Ability to reconcile the different values in the dilemma situation History of the dilemma situation Official monitoring and control system Formal reward system Guidelines for decision making Expected support of management	Ethical decision making	Absence or presence of support of top management No moral stress for the decision makers Being called into account by other people involved (in a positive or negative way) Reactions on perception of justice by the other persons involved (organizational citizenship behavior) Consequences for your own development within the company (promotion, demotion, transfer to another department) Actual rewarding (including social reinforcers)

Figure 3. ABC-analysis for implementing an ethical code.

The list in Figure 3 is still at a high level of abstraction. We will illustrate the working of an ABC-analysis on a more concrete level, by means of a case study where managers had to take a decision regarding the implementation of an organizational change process.

Example III: Restructuring a manufacturing department

The ABC-analysis was applied to shed light on an ethical dilemma which was investigated

through field-research. From August 1995 until February 1996 a change process was explored by a Dutch organization in the chemical industry. During this change process the management of the company had to take some difficult decisions, because production costs had to be reduced, the quality of the production process had to be improved and this could not be done without severe consequences for employees.

One particular dilemma occurred when the packaging department was re-examined. Twenty people worked in this department in a five-shift structure (the process operated 24 hours a day

and 7 days a week). The packaging-line in this department originated from the early seventies and had begun to malfunctioning. This led to problems in the planning of the packaging and production process, to many additional costs due to mechanics being called at inconvenient hours and to irritation among the employees. Therefore, management started to look into new technologies. After profound research, a plan was developed whereby a whole new packaging-line was implemented, including a large store which could function as a buffer for two days between the production and packaging of the product. The total amount of money needed for this change process was about five million guilders (three million dollars).

Although this plan had positive effects on the functioning of the packaging department, it also had some severe consequences for the employees involved. As a store is now included in the new packaging-line, the need no longer exists for a five-shift structure. The employees could return to a one-term structure with normal working hours from eight a.m. till half past four p.m. Some employees perceived these new working hours as an advantage. However, the new structure also took away the need for the five-shift bonus which was 27.5 percent of employee's entire income. So, while bringing a more effective work situation, normal working hours and a relief of stress connected with the old system, the new structure also brought a huge decrease in income for the employees involved. An other severe consequence concerned the restriction in the number of employees needed in the packaging department. Originally, twenty people worked in the department, but due to the new packaging-line only nine persons were needed.

In Figure 4 some important aspects connected with the decision to change the packaging-line are cited. In the decision making process managers have to deal with responsibilities towards several stakeholders, like employees, customers, suppliers, stockholders and society (Badaracco, 1992). Also in this illustration, it is not possible to find a solution which accommodates all the responsibilities. One has to choose between the conflicting responsibilities. However, in order to make a good decision and weigh all

the aspects involved, an instrument such as the ABC-analysis can be helpful. The chance of some aspects being forgotten or overlooked is much smaller. In addition, because the aspects have to be noted separately as antecedents or consequences, it is easier to consider their interrelation and complexity.

The outcome of the decision making process was that the managers reached a kind of compromise. The changes in technology were implemented but the consequences for the employees are largely alleviated. No one had to be fired, because other solutions were found. For example, some elderly employees retired early, one employee transferred to another department and for the others an outplacement procedure was initiated to find an acceptable job elsewhere either in- or outside the company. The reduction in income was not implemented immediately but gradually over two years, although the return to normal hours was implemented immediately. For elderly workers, another concession was made. Employees of 55 years and older had the right to keep approximately 10 percent of the bonus. The reason for this being that it was considered unfair to someone having worked almost all his life in a five-shift structure if his retirement money were then based on the much lower income of a one-shift structure (in Dutch law one's retirement income is based on the income one earns in the last year before retirement). With a compromise like this all stakeholders were satisfied to some extent, although everyone could also complain about certain aspects of the decision.

In the restructuring of the packaging department, the managers had to make some drastic decisions concerning both regarding the process of reorganization itself as well as its consequences. If an organization chooses to deal with such organizational changes in a morally responsible way, this can have several positive effects. The fairness (in both procedural and distributive terms) of a reorganization process can make it easier for the affected people to accept the change process, can lead to less moral stress and can also have positive effects on the performance of the survivors of the reorganization (see Brockner, 1992). However, as we have seen

Antecedents	Behavior	Consequences
<p>Many malfunctionings of the packaging-line</p> <p>Costs of the packaging-line are (too) high</p> <p>Reputation of the company as a social and cooperative organization</p> <p>Organizational value not to dismiss anyone because of organizational changes</p> <p>Every person deserves to be respected and to know the truth</p> <p>Assessing the short term results of managers</p>	<p>Decision to implement a new packaging-line</p>	<p>Breakdowns of the packaging-line have decreased greatly; hence there is less rejected product and customers can be served in time</p> <p>Long-range perspectives of the company are improved</p> <p>More profit for the organization</p> <p>Costs are reduced</p> <p>Reduction in income for employees of 27,5 percent</p> <p>Retirement money is also based on the lower, last earned income</p> <p>11 out of 20 employees are no longer needed in the department (possible dismissal of several employees)</p>

Figure 4. ABC-analysis for a change process in a packaging department.

before, in striving for responsible actions the context of a decision making process is important. In the case illustration, the headquarters of the company assessed the business unit managers on short term results, so it was very difficult for them to act in a morally responsible way that may have positive results for the organization only in the long run. Here, an ABC-analysis can help to evaluate which antecedents and consequences stimulate or prevent morally responsible behavior. Then the use of the ABC-analysis shifts again from diagnosis to intervention. For the case of the packaging department, such an ABC-analysis is shown in Figure 5.

Conclusion

In this article, we described the general guidelines of an ABC-analysis and illustrated the use of an ABC-analysis with various examples. In our opinion, the ABC-analysis can function as a valuable instrument to analyze ethical dilemmas. Compared with a Stakeholder-analysis, the emphasis on antecedents and situational circumstances are amenities. A relativisation of an ABC-analysis is also in place because it does not automatically include all parties involved (stakeholders) and it does not concentrate in too much detail on intrinsic motivation that may also influence the behavior of people.

This illustration of the ABC-analysis also demonstrates that it can contribute to the

Antecedents	Behavior	Consequences
<p>Organizational policy not to fire anyone as a consequence of organizational changes</p> <p>Having a company wide social plan for dealing with reorganizations</p> <p>Giving enough authority to managers</p> <p>Assessing the long term results of managers</p>	<p>Morally responsible decision making</p>	<p>Improved motivation of employees due to acting in a morally responsible way</p> <p>Having a good feeling about acting in congruence with your moral values</p>

Figure 5. An ABC-analysis for stimulating morally responsible management.

solution of a long existing problem in business ethics. In the philosophy of ethics, there has existed a conflict in orientation between the intentional-approach (deontological) and the consequential-approach (teleological) for centuries. In an ABC-analysis both viewpoints are integrated because both intentions (as cognitive antecedents) and consequences are taken into account.

Finally, an ABC-analysis elucidates the reasons why certain behavior occurs or will occur. Therefore, it gives an overview of the arguments which can explain (in retrospective) or predict (in prospective) certain actions. This might be useful when managers or other people try to diagnose behavior and try as a result to stimulate certain desired (ethical) behavior. In this article we have tried to give some guidelines for the implementation process of an ethical code, although we did not aspire giving a complete overview. A further practical investigation would be required to evaluate the empirical validity of the ABC-instrument in dealing with ethical dilemma situations.¹

Note

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