THE IMPLEMENTATION OF CORPORATE ETHICS

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Abstract:

This study examines the transformation in corporate ethics policies following the implementation of the Sarbanes-Oxley Act of 2002. It looks at various ethics theories, including stockholder theory, stakeholder theory, and legitimacy theory; and analyzes the different motivations underlying each theory. Further, it compares and contrasts the ethics policies of a United States company, Motorola, with a Swedish company, Ericsson, both of which are technology and communication companies. Conclusions are drawn in regards to the companies’ motivations for developing and implementing a code of ethics.