Ethics at Work
2018 survey of employees
France

By Guendalina Dondé and Katja Somasundaram

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Ethics at Work: 2018 survey of employees – France

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Authors

Guendalina Dondé is Senior Researcher at the Institute of Business Ethics. She writes and researches on a range of business ethics topics for the IBE. She is the author of the IBE *Corporate Ethics Policies and Programmes: 2016 UK and Continental Europe survey* and co-author of the 2017 IBE *Setting the Tone: a New Zealand perspective on ethical business leadership*; the 2017 TEI & IBE *Ethics and Compliance Handbook*; the 2016 IBE *Codes of Business Ethics: examples of good practice* and of the French and Italian editions of the 2015 IBE *Ethics at Work: 2015 survey of employees*. Before joining the IBE, she collaborated with the inter-university centre for business ethics and corporate social responsibility EconomEtica in developing the code of ethics for the Italian Association of Management Consultants and worked for CSR Europe, a European CSR Business Network based in Brussels. She holds a master's degree in Business Ethics and CSR from the University of Trento in Italy.

Katja Somasundaram worked at the IBE as Research Assistant, where she provided support for the Research Hub by researching and writing on a number of business ethics topics. She worked for the IBE from 2017 to 2018. Katja holds a master's degree in Corruption and Governance from the University of Sussex.

Acknowledgements

IBE Foreword

This publication *Ethics at Work: 2018 survey of employees – France* marks the third time, since 2012, that the IBE has looked at French attitudes to ethics in the workplace.

Set against the backdrop of the current business environment, it is interesting to see how French employees view ethics at their place of work. The survey report also looks at how views differ according to age and gender, plus whether respondents work in the private or public/third sectors and in large or small organisations. These additional correlations highlight different attitudes and, hence, they reflect the culture within an organisation.
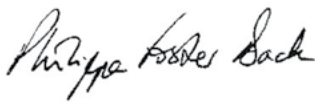
Culture is now widely recognised as an important factor in organisational health. This is highlighted in the Summary and Conclusion of the report, which looks at the importance of having an effective ethics programme, together with the part incentives can play in encouraging an ethical culture. Organisations need to pay attention to these two areas in particular.

We are grateful to all those who have provided financial support for this survey – who are listed on the Authors and Acknowledgements page – and, in particular, our Gold Supporter Rolls-Royce and our French National Partner, IÉSEG School of Management in Paris. We look forward to IÉSEG's further analysis and insights on the data set beyond the initial analysis reported here.

I would like to thank ComRes for undertaking the survey for us, which is part of a 12-country survey in the IBE's 2018 *Ethics at Work* series. Results from other country surveys have been published and are available on the IBE website (www.ibe.org.uk).

Finally, I am very grateful to Guendalina Dondé, IBE's Senior Researcher, for her analysis and authorship, ably aided by Katja Somasundaram, former Research Assistant.

We look forward to receiving your feedback and insight on these survey findings.

Philippa Foster Back CBE
Director
Institute of Business Ethics

National Partner's Comment

No matter whether you are a business ethics 'insider' (an ethics and compliance officer, an academic or, like the survey's respondents, an employee in a European organisation) or simply someone interested in state-of-the-art ethical business culture in France, I am sure that you will find reading the *2018 Ethics at Work – France* survey extremely interesting and rich in thought-provoking findings.

In its three sections, the IBE's survey meticulously points out three important levels of analysis concerning ethics in the workplace: the normative (employee opinions of what should be considered acceptable/unacceptable at work); the descriptive (employee perceptions of specific ethical/unethical practices at work) and the managerial (employee awareness of the various building blocks of formal ethics programmes introduced in their organisations to improve ethical management).

This year's survey has two additional valuable features for French readers. First, it allows you to compare the French results with European averages gathered from over 6,000 respondents in eight countries. Second, it gives you an idea of the evolution of ethics in the workplace in the French context, comparing 2018 data with responses gathered in the previous survey (2015).

There is a major caveat to keep in mind when reading a report based, like this, on an online survey. We need to remind ourselves that what we find in the report are the employee *perceptions* of different ethical issues, and their *knowledge* of the various building blocks of corporate ethics programmes. In other words, the report does not provide us with objective data such as, for example, the actual number of violations of a company's code of ethics or the actual prevalence of ethics training programmes in France. The real figures might be very different from how they are perceived by employees (for good or bad reasons that I will partly explore below).

Despite this necessary clarification, there are, in my view, very interesting and important insights emerging from the France findings. While some of these are clearly reassuring, some lend themselves to less unequivocal interpretations, while others raise some serious concerns.

> **"**
>
> *There are, in my view, very interesting and important insights emerging from the France findings*

First, among the reassuring signals, I would count the rising percentage of French employees stating that honesty is practised always or frequently in their organisation (71% versus 66% in 2015), as well as the higher number of employees willing to speak up when they have been aware of misconduct at work (52% compared to only 44% in 2015). Both these findings seem to indicate a positive trend towards the wider diffusion of a corporate culture that is more supportive of ethical values in business, and more open to employees asking questions and raising concerns about ethical behaviour. Yet, if we look at the international context, we see that the French figures are a bit less reassuring than those in the rest of Europe (where 78% say that honesty is practised always or frequently in their organisation and 54% of employees who have been aware of misconduct spoke up about it).

Second, I would like to point out two findings that can be labelled as 'potentially encouraging signals': these include the growing awareness of formal ethics programmes, including having written standards of ethical conduct such as a code of ethics (47%); mechanisms to report misconduct (33%); procedures to obtain advice (29%) and the provision of ethics training (26%). The research shows that, for each of these four building blocks of any corporate ethics programme, awareness has risen in France since 2015, especially among younger employees. This seems to be particularly encouraging, given that the figures indicate a lower awareness in France compared with the European average.

Additionally – and, maybe, paradoxically – I would include in the potentially encouraging signals the growing percentage of French employees (34% versus 30% in 2015) who say they have been aware of some form of misconduct in the past year at work. Some might argue that this could be seen as a negative signal, suggesting an actual increase in misconduct. However, I prefer to see this as a positive sign of a more 'ethically alert' employee, who is more capable of recognising instances of misconduct, and (as noted above) more willing to speak up and report these situations, even in an anonymous survey.

The increasing awareness of codes of ethics and reporting channels within French companies might also support this interpretation, since they provide employees with formal mechanisms to ask questions and raise their concerns, even if they might not include a 'duty to report' typical of the Anglo-Saxon culture. In fact, the French findings show that employees are twice as likely to speak up in organisations with a comprehensive ethics programme (80% versus 37%) compared to their colleagues working in organisations without a formal ethics programme.

> "
> *I prefer to see the growing percentage of French employees who have been aware of misconduct as a positive sign of a more 'ethically alert' employee*

Finally, let me point out a very worrying signal: 20% of French employees say that they have felt pressured to compromise their organisation's ethical standards. This number is particularly disturbing because it has both increased in France since 2015 (14%) and is higher than the European average (16%). Additionally, the percentage is even higher when one considers French respondents at managerial level (26%) versus non-managers (16%). Arguably, one could still offer an optimistic interpretation in terms of increased ethical awareness but, looking at some of the examples in the survey that specify the reasons for having felt pressured – following a boss's orders (30%); having to meet unrealistic business objectives/deadlines (23%) and being asked to take shortcuts (20%) – it seems reasonable to point out these results as being troublesome. They seem to convey the old story about business, where ethics is seen as an obstacle to profit instead of a resource for value creation for all stakeholders, including shareholders.

Overall, the few findings highlighted here and the many more that can be found in this rich IBE survey could (and, in some cases, should) stimulate deeper reflection, further research and organisational work, depending on the reader's role.

This report is both an intellectually stimulating read and a methodologically rigorous work that reinforces the leadership of the IBE in the promotion of ethical culture in the workplace. We are proud to be a partner in this ongoing endeavour and will continue to join our forces to encourage conversation towards responsible capitalism in France.

Simone de Colle

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Established in 1964, IÉSEG School of Management is one of the top business schools in France. As a French Grande École and member of the Conférence des Grandes Écoles, IÉSEG is one of the most prestigious higher education institutions in the country. It has also been awarded the triple crown of international accreditations: AACSB, AMBA, and EQUIS.

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For more information, see www.ieseg.fr.

Key Findings from France

Culture

In your organisation's daily operations, how often would you say honesty is practised?

Always/frequently	71%
Occasionally	19%
Rarely/never	9%
Don't know	2%

Speaking up

46% of employees in France who have been aware of misconduct at work decided not to speak up. The main reasons are...

1. I felt it was none of my business **25%**

2. I did not want to be seen as a troublemaker by management **20%**

3. I felt I might jeopardise my job; I thought that they already knew about it; I thought that it was common practice **17%**

Behaviour

34% of French employees have been aware of misconduct during the past year at work. The most common types of misconduct they noticed are…

People treated inappropriately/unethically	40%
Safety violations	36%
Bullying and harassment	30%

20% of French employees have felt pressured to compromise ethics. The main pressures are…

1. Time pressure **38%**

2. I was following my boss's orders **30%**

3. We were under-resourced; I had to meet unrealistic objectives and deadlines **23%**

Ethics programme

When asked whether they were aware of their organisation having each of the four building blocks of an ethics programme, less than half of employees in France say yes.

My organisation…

Has written standards of ethical business conduct that provide guidelines for my job **47%**

Provides employees with a means of reporting misconduct confidentially **33%**

Offers advice or an information helpline where I can get advice about behaving ethically at work **29%**

Provides training on standards of ethical conduct **26%**

Please see Appendix 1 for methodology, respondent profile, base sizes, how averages have been calculated and an explanation of why percentages do not always add up to 100%.

Introduction to the Research

What are employees' attitudes to and perceptions of ethics in their place of work? Do they feel able to speak up if they have been aware of misconduct? Are formal ethics programmes effective in embedding ethical values into organisational culture and influencing behaviour? What are the challenges for organisations and what should be the focus going forward?

The IBE has asked similar questions of the British workforce every three years since 2005. In 2012, we extended the survey to four additional major European markets: France, Germany, Italy and Spain.

The *Ethics at Work: 2018 survey of employees* illustrates the latest evolution and trends in employees' perceptions of ethics in the workplace. Given that organisations are increasingly taking an integrated approach to business ethics at the international level, the number of countries included in the research has been expanded to cover France, Germany, Ireland, Italy, Portugal, Spain, Switzerland and the UK within Europe, as well as Australia, Canada, Singapore and New Zealand.

This survey report presents results from the IBE's 2018 research into ethics at work in France. Data was collected online by the research consultancy ComRes on behalf of the IBE in February 2018.

Please see *Ethics at Work: 2018 survey of employees – Europe* for further detail and background information as well as comparisons with the other European countries surveyed. *Ethics at Work* reports for all of the countries surveyed will be available to download free of charge from the IBE website. [1]

The aims of the IBE *Ethics at Work: 2018 survey of employees – France* were as follows:

- To **develop** an understanding of employees' attitudes to and perceptions of ethics in the workplace in 2018

- To **identify** trends and developments through comparisons with data from the IBE's previous *Ethics at Work* surveys

- To **compare** how business ethics is viewed and understood by employees in different countries.

This report details survey findings from a nationally representative sample of 754 employees in France. The research methodology and respondent profile are presented in Appendix 1. The interview questionnaire (see Appendix 2) consists of 14 questions.

> *The IBE has asked similar questions of the British workforce every three years since 2005*

[1] www.ibe.org.uk/research-and-publications

The report is structured in two chapters:

Chapter 1 highlights three key themes that emerged from the research and that define employees' views on ethics at work in 2018. These relate to assessing the ethical culture of an organisation, identifying ethical risks and supporting ethical standards.

Chapter 2 focuses on two specific issues that have a major impact on the culture of an organisation: the ability of employees to voice their ethics-related concerns and the role of line managers in promoting ethics in the workplace.

Four different subgroups of the employee population have been analysed to see if there are any differences in their experience of ethics in the workplace. These are:

Gender
(male/female)

Age
(younger employees aged 18-34/
mid-career employees aged 35-54/
older employees aged 55+)

Sector
(public and third sector/
private)

Size of organisation
(small and medium-sized
enterprises – SMEs/
large organisations with more than
250 employees)

The seniority of respondents has been used to analyse how attitudes to ethics at work change between managers and non-managers, as illustrated in Chapter 2.

To put the French results in context, throughout this report they are compared to the average data from all of the eight European countries surveyed in 2018, including France. The averages throughout the report reflect the percentage of all 6,119 respondents in France, Germany, Ireland, Italy, Portugal, Spain, Switzerland and the UK after each country's data was weighted to reflect the workforce by gender, age and region. Due to the difference in the methodology used in the UK and the number of countries surveyed, the European average is only shown for 2018.

Survey Themes

Taking the 'ethical temperature' of an organisation is not an easy task. 'One-size-fits-all' approaches rarely work when it comes to understanding people's behaviour, and it is difficult to represent concepts such as honesty, integrity and fairness with numbers.

The IBE's survey looks at three critical dimensions that responsible organisations need to take into account to ensure that their ethical values are effectively embedded in practice.

- Theme 1: **Assessing the ethical culture**

- Theme 2: **Identifying ethical risks**

- Theme 3: **Supporting ethics at work**

Theme 1: Assessing the ethical culture

The IBE's experience shows that assessing ethical culture is essential to understanding the role that ethics plays in the organisation and how deeply the core values are rooted in the day-to-day decision-making process.

The results presented in this section illustrate the views of French employees on some indicators of corporate culture.

What is acceptable?

Are employees able to identify ethical issues relating to everyday choices that they might have to face in the workplace? To what extent do they apply ethical values to their decision-making?

To answer these questions, respondents to this survey were presented with nine common work-related scenarios and were asked whether or not they considered them acceptable. Figure 1 shows that pretending to be sick to take a day off; minor fiddling/exaggeration of travel expenses and charging personal entertainment to expenses are the most likely of the workplace practices tested to be considered unacceptable, in line with the European average.

It is worth noting that French employees seem more likely to take a lenient approach than the European average to each of the practices. A higher percentage of respondents say they are acceptable. In particular, favouring family or friends when recruiting or awarding contracts is considered acceptable by 30% of respondents in France, compared to a European average of 19%.

Although some of these issues may seem trivial, these answers are important indicators of what kinds of behaviour are considered acceptable in the workplace, and where employees' ethical boundaries lie. Employees either ignoring or being unable to identify the ethical dimensions of a specific situation will increase the ethics risk for organisations.

> "
> *French employees seem more likely to take a lenient approach than the European average to a series of questionable workplace practices*

Figure 1 Acceptability of common workplace practices

Q1 Below is a list of things that sometimes happen in the workplace. To what extent, if at all, do you think that each of the following actions is acceptable?

Making personal phone calls from work
- 52%
- 47%
- 45%
- 51%

Using the internet for personal use during work hours
- 41%
- 41%
- 56%
- 57%

Taking pencils and pens from work
- 34%
- 29%
- 64%
- 70%

Posting personal mail from work
- 31%
- 31%
- 66%
- 67%

Favouring family or friends when recruiting or awarding contracts
- 30%
- 19%
- 67%
- 78%

Using company petrol for personal mileage
- 15%
- 14%
- 83%
- 84%

Pretending to be sick to take the day off
- 13%
- 9%
- 86%
- 90%

Minor fiddling/exaggeration of travel expenses
- 11%
- 9%
- 88%
- 89%

Charging personal entertainment to expenses
- 10%
- 9%
- 89%
- 89%

Acceptable
■ France
■ European Average

Unacceptable
■ France
■ European Average

Percentage of respondents in France who say the proposed workplace practices are *acceptable* (totally or fairly acceptable) or *unacceptable* (not very acceptable or totally unacceptable).

Men are more likely than women to say that minor fiddling/exaggeration of expenses is acceptable (13% vs 8% of women).

Younger employees aged 18-34 are more likely to find it acceptable to pretend to be sick to take a day off than older employees aged 55+ (17% vs 7%). Younger employees are also more likely to find it acceptable to charge personal entertainment to expenses (17%) than mid-career employees aged 35-54 and older employees aged 55+ (both 7%).

Half of employees (49%) working in **large organisations** find it acceptable to use the internet for personal use during work hours, compared with only 36% of employees working in SMEs.

Is honesty applied in practice?

Another important issue to understand in order to assess the workplace culture is how employees perceive their organisation's commitment to ethical values, and the degree to which this is effectively embedded in practice. This can be seen through employees' views of the behaviour of their colleagues and managers.

Whilst the ethical values that organisations adopt are varied, honesty is one of the most frequently mentioned value-words in business. Figure 2 presents the percentages of French employees who think honesty is practised always or frequently in their organisation's daily operations, compared with the European average. Results show that French employees are less likely to think that honesty is practised always or frequently than the European average.

Figure 2 Employees' views of how frequently honesty is practised

Q2   In your organisation's daily operations, would you say that honesty is practised...?

2018 **European Average 78%**

2018	71%
2015	66%
2012	79%

Percentage of respondents in France who say *always* or *frequently.*
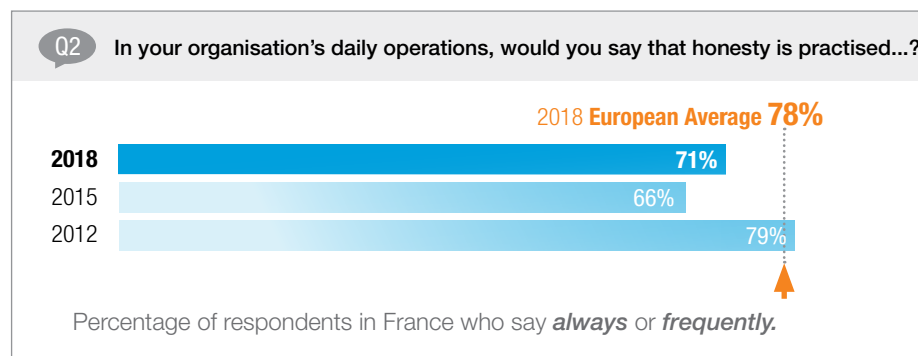
How are stakeholders treated?

To understand employees' perceptions of their organisation's engagement with stakeholders, respondents were asked to comment on whether they believe that their organisation acts responsibly in all its business dealings with key stakeholder groups such as customers, clients, suppliers, etc. Respondents were also asked more specific questions relating to internal and external stakeholders: whether their organisation lives up to its stated policy of social responsibility and whether ethical issues are discussed in staff meetings.

Results from 2018 show that employees in France are less likely to have a positive view of their organisation's engagement with stakeholders. An average of 70% of European employees think that their organisation acts responsibly in all its business dealings, compared to only 58% of French employees. Similarly, an average of 63% of European employees say that their organisation lives up to its stated policy of social responsibility, compared to just half (51%) of French employees.

On average, European employees are somewhat more likely to say that issues of right and wrong are discussed at staff meetings than French employees (52% vs 46%). However, it is encouraging to see that the percentage of French employees who say that issues of right and wrong are discussed at staff meetings has increased considerably since 2015. This may suggest that organisations in France are becoming increasingly aware of the importance of discussing ethics at work.

Men are more likely than women to say that honesty is practised always or frequently at work (75% vs 66%).

Older employees aged 55+ are more likely to say that honesty is always practised (41%) than mid-career employees aged 35-54 (29%) and younger employees aged 18-34 (23%).

Employees working in **SMEs** are more likely to say that honesty is practised always or frequently than employees working in large organisations (73% vs 65%).

Employees in the **private sector** are more likely to say that honesty is practised always or frequently than employees in the public/third sector (73% vs 66%).

Figure 3 **Perceptions of engagement with internal and external stakeholders**
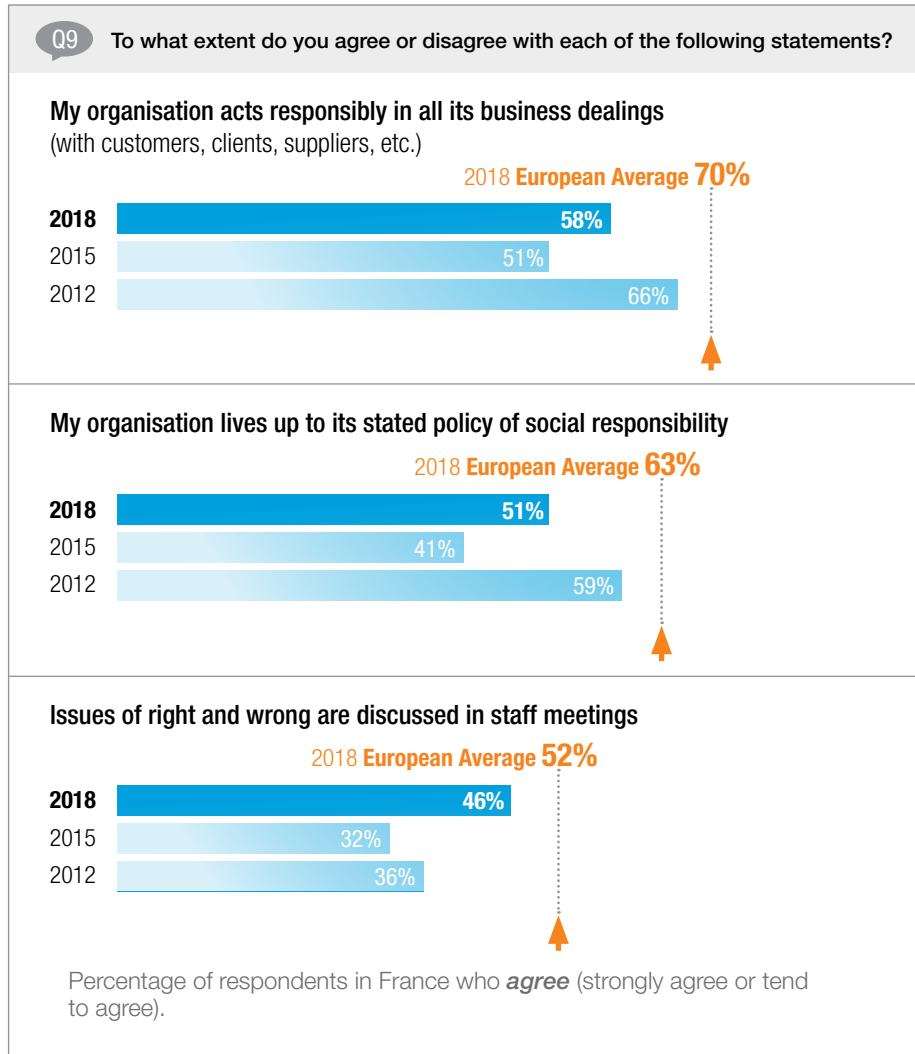
Q9 **To what extent do you agree or disagree with each of the following statements?**

My organisation acts responsibly in all its business dealings
(with customers, clients, suppliers, etc.)

2018 **European Average 70%**

2018	**58%**
2015	51%
2012	66%

My organisation lives up to its stated policy of social responsibility

2018 **European Average 63%**

2018	**51%**
2015	41%
2012	59%

Issues of right and wrong are discussed in staff meetings

2018 **European Average 52%**

2018	**46%**
2015	32%
2012	36%

Percentage of respondents in France who *agree* (strongly agree or tend to agree).

Theme 2: Identifying ethical risks

This survey focuses on two measures that indicate an increased risk of ethical lapses and unethical behaviour: employees' awareness of misconduct in the workplace and potential pressure on employees to compromise their organisation's ethical standards.

How common is unethical behaviour?

Respondents were asked to state whether, during the past year at work, they have been aware of any misconduct – i.e. any conduct by their employer or colleagues that they thought violated either the law or their organisation's ethical standards. Figure 4 illustrates the results.

In 2018, a third (34%) of employees in France say they have been aware of misconduct in the workplace, which is similar to the European average (30%) and to French responses in previous years (30% of French employees in 2012 and 2015 said they have been aware of misconduct).

> *34% of employees in France say they have been aware of misconduct during the past year at work*

Figure 4 Awareness of ethical violations over time

> **Q3** During the past year at work, have you been aware of any conduct by your employer or colleagues that you thought violated either the law or your organisation's ethical standards?

2018 **European Average 30%**

2018	34%
2015	30%
2012	30%

Percentage of respondents in France who say **yes**.
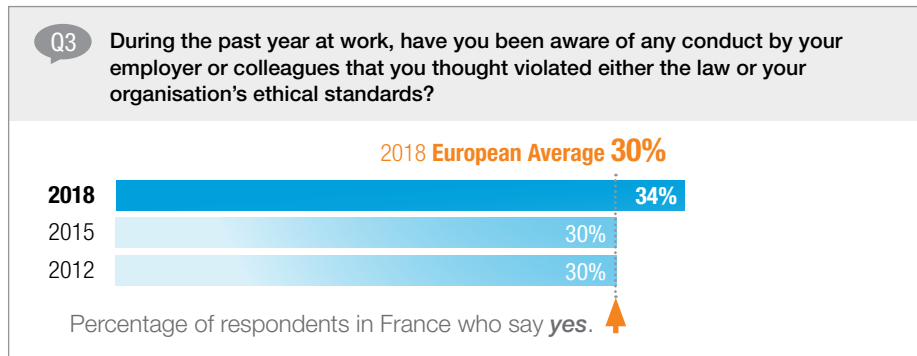
Those respondents who have been aware of misconduct were then asked to specify the types of misconduct they had encountered, as illustrated in Figure 5. People treated inappropriately/unethically is the most frequent type of misconduct 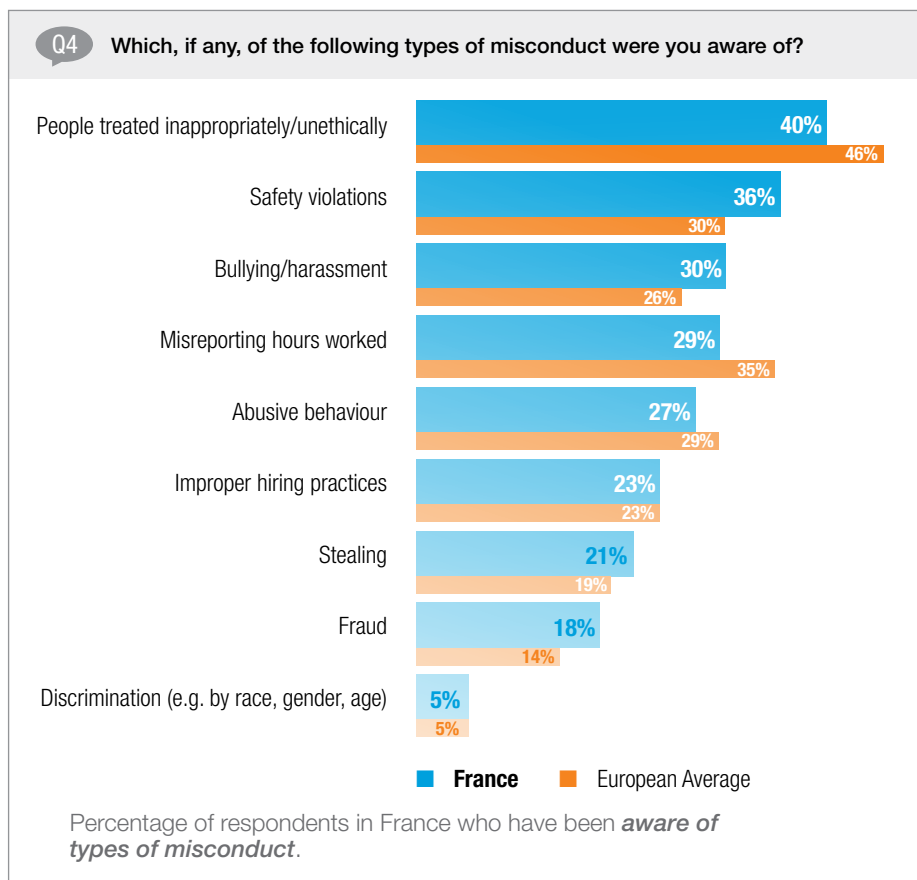mentioned (40%), followed by safety violations (36%) and bullying/harassment (30%). It is worth noting that employees in France seem to be more likely than the European average to be aware of safety violations and bullying/harassment.

Figure 5 Types of misconduct of which employees were aware

> **Q4** Which, if any, of the following types of misconduct were you aware of?

	France	European Average
People treated inappropriately/unethically	40%	46%
Safety violations	36%	30%
Bullying/harassment	30%	26%
Misreporting hours worked	29%	35%
Abusive behaviour	27%	29%
Improper hiring practices	23%	23%
Stealing	21%	19%
Fraud	18%	14%
Discrimination (e.g. by race, gender, age)	5%	5%

■ **France**   ■ European Average

Percentage of respondents in France who have been **aware of types of misconduct**.

There is an indication that **men** who have been aware of misconduct may be more likely to be aware of instances of fraud (24%) than women (13%).

Employees working in **large organisations** who have been aware of misconduct are more likely than employees in SMEs to say they have been aware of safety violations (44% vs 30%) and misreporting hours worked (36% vs 21%).

Employees in the **public sector** who have been aware of misconduct are more likely than those in the private sector to say that they have been aware of misreporting hours worked (41% vs 23%).

Are employees pressured to compromise ethics?

One in five (20%) French employees say that they have felt pressured to compromise their current organisation's standards of ethical behaviour. This is slightly above the European average (16%). The percentage of employees in France who have felt pressure to compromise ethics has increased from 14% in 2015.

Focus on...

Implications of being aware of misconduct

This survey shows that, in France, employees who have been aware of legal or ethical violations during the past year at work are more likely to have:

🛑 **A negative perception of how frequently honesty is practised at work.** Employees who have been aware of misconduct at work are more likely to say that honesty is rarely or never practised in their organisation's daily operations (15%) than employees who have not been aware of misconduct (4%).

🛑 **A negative outlook on how the organisation engages with its stakeholders.** Half of employees who have been aware of misconduct at work (49%) say that their organisation acts responsibly in all its business dealings, in comparison with two thirds of employees who have not been aware of misconduct (69%).

🛑 **Felt pressured to compromise ethics.** More than a third of employees (37%) who have been aware of misconduct at work have felt pressured to compromise their organisation's ethical standards, compared to 11% of employees who have not been aware of misconduct.

20% of French employees say they have felt some form of pressure to compromise their current organisation's standards of ethical behaviour

Figure 6 Types of pressure to compromise ethical standards

Q11 **Which of the following, if any, were the main pressures on you to act unethically?**

	France	European Average
Time pressure	38%	34%
I was following my boss's orders	30%	29%
We were under-resourced	23%	27%
I had to meet unrealistic business objectives/deadlines	23%	23%
I was being asked to take shortcuts	20%	17%
There were financial/budgeting pressures at the company	19%	15%
I felt peer pressure to be a team player	18%	16%
I wanted to help the organisation perform better (e.g. against competitors or spending cutbacks)	16%	11%
I was trying to save my job	14%	16%
My organisation has an unethical culture	10%	11%

■ **France** ■ European Average

Percentage of respondents in France who have *felt types of pressure*.

Focus on...
Implications of pressures to compromise ethical standards

This survey shows that employees in France who have felt pressured to compromise their current organisation's standards of ethical conduct are more likely to have:

⛔ **Lenient attitudes to some questionable workplace practices.** Employees who have felt pressured to compromise ethics are more likely to find certain questionable workplace practices acceptable. For instance, 17% of employees who have felt pressured say that charging personal entertainment to expenses is acceptable, compared to 9% of respondents who have not felt pressured.

⛔ **A negative outlook on how the organisation engages with its stakeholders.** Employees who have felt pressured to compromise ethics are more likely to disagree that their organisation engages responsibly in all its business dealings (20%), in comparison with 9% of employees who have not felt pressured.

⛔ **Been aware of misconduct at work.** 65% of employees who have felt pressured to compromise ethics say they have been aware of instances of misconduct during the past year at work, in comparison with 25% of those who have not felt pressured.

⛔ **A negative perception of the ability of managers to promote ethics.** Respondents who have felt pressured to compromise ethics are less likely to say that their line manager sets a good example of ethical business behaviour (47%) than those who have not felt pressured (61%).

Theme 3: Supporting ethics at work

The third theme covered in this chapter focuses on the tools that organisations put in place to promote and support ethics at work.

What percentage of organisations provide an ethics programme?

Respondents were asked whether their organisation offers the following building blocks of a formal ethics programme:

- A code of ethics or similar document (written standards of ethical business conduct that provide guidelines for my job)

- A 'Speak Up line' to report misconduct (a means of reporting misconduct confidentially, without giving my name or other information that could easily identify me)

- An 'Advice line' to ask for advice or information (advice or an information helpline where I can get advice about behaving ethically at work)

- Ethics training (training on standards of ethical conduct).

In France, only 13% of employees say that their organisation provides all four building blocks (compared to a European average of 19%), while 29% say it offers none (compared to a European average of 21%). As Figure 7 illustrates, employees in France are consistently less aware of each of the building blocks of an ethics programme than the European average. However, it is worth noting that employees in France are also consistently more likely to be aware of each of the building blocks of an ethics programme than in the past. The introduction in France of the Law Sapin II, a new anti-corruption law addressing transparency and anti-corruption that came into force on 1st June 2017, might have had an influence on these trends. The law stipulates, amongst other things, that companies must establish an anti-corruption programme to identify and mitigate corruption risks.

French employees are less aware of each of the building blocks of a formal ethics programme than the European average

Figure 7 Employee awareness of the building blocks of a formal ethics programme

Q8 Please indicate whether each of the following statements apply to your organisation or not.

My organisation has written standards of ethical business conduct that provide guidelines for my job

2018 **European Average 59%**

2018	47%
2015	42%
2012	54%

My organisation provides employees with a means of reporting misconduct confidentially

2018 **European Average 43%**

2018	33%
2015	24%
2012	23%

My organisation offers advice or an information helpline where I can get advice about behaving ethically at work

2018 **European Average 33%**

2018	29%
2015	18%
2012	36%

My organisation provides training on standards of ethical conduct

2018 **European Average 39%**

2018	26%
2015	21%
2012	27%

Percentage of respondents in France who say **yes**.

Younger employees aged 18-34 are more likely to be aware of each of the four building blocks of an ethics programme than mid-career employees aged 35-54. For instance, 45% of younger employees say that their organisation has a means of reporting misconduct confidentially, compared to 29% of mid-career employees.

Employees in the **public/third sector** are more likely to be aware of three of the four building blocks than those in the private sector. There is no statistically significant difference for providing a means to report misconduct confidentially.

Focus on...

The impact of providing formal support for ethics in the workplace

This survey shows that employees in France whose organisations have a comprehensive ethics programme (all four building blocks) are more likely than those whose employers do not have an ethics programme (none of the building blocks) to have:

✅ **A positive perception of how frequently honesty is practised at work.** 87% of employees whose organisation has a comprehensive ethics programme say that honesty is practised always or frequently in their organisation's daily operations, in comparison with only 66% of employees in organisations without an ethics programme.

✅ **A positive outlook on how the organisation engages with its stakeholders.** Respondents whose organisation provides a comprehensive ethics programme are more likely to have a positive outlook on how their organisation engages with stakeholders. For example, 85% say that their organisation acts responsibly in all its business dealings, in comparison with less than half (44%) of those in organisations with no ethics programme.

✅ **Spoken up about misconduct at work.** Employees in organisations with a comprehensive ethics programme who have been aware of misconduct are more likely to have spoken up (80%), than those in a similar position in organisations that do not provide an ethics programme (37%).

❓ **A positive perception of the ability of managers to promote ethics but also to think that managers reward employees for good results, even if they use questionable practices.** Employees whose organisation provides a comprehensive ethics programme are more likely to agree with statements indicating that their manager promotes ethical behaviour at work. For example, 82% agree that their line manager explains the importance of honesty and ethics at work, compared to only 27% of employees in organisations without an ethics programme.

However, 64% of employees in organisations with a comprehensive ethics programme say that their line manager rewards those who get good results, even if they use practices that are ethically questionable, as opposed to only 17% of employees in organisations without an ethics programme.

❗ **Lenient attitudes to some questionable workplace practices.** Employees in organisations that provide a comprehensive ethics programme are more likely to find certain questionable workplace practices acceptable than those in organisations without an ethics programme. For example, those with a comprehensive ethics programme are more likely to find using company petrol for personal mileage (22% vs 13%) and minor fiddling/exaggeration of expenses (17% vs 8%) acceptable.

Employees in **large organisations** are more likely than those in SMEs to say that their organisation has written standards of ethical business conduct (55% vs 42%) and provides ethics training (32% vs 22%).

How do employers incentivise ethical behaviour?

Respondents were asked whether their organisation provides incentives to encourage employees to live up to its ethical standards. A quarter of French employees say that their organisation provides these incentives (25%), which is in line with the average across all European countries surveyed (23%).

Respondents who indicated that their organisation does offer incentives to encourage ethical behaviour were also asked for additional information regarding the types of incentive offered. Two fifths (42%) of French employees whose organisation offers incentives say that ethics is part of their annual appraisal/review. This is similar to the European average of 45%. Other common incentives that were tested are taking ethical considerations into account in assessing bonus payments (32% compared to a European average of 29%) and salary increases (22% compared to a European average of 20%).

25% of French respondents say their organisation provides incentives to encourage employees to live up to its ethical standards

Focus on...
The impact of providing incentives to encourage ethical behaviour.

This survey shows that although incentives to encourage ethical behaviour can potentially have a positive impact on employees' perceptions of ethics at work, in some cases there may be a gap between the objective that an organisation is trying to achieve through its incentive scheme and the practical impact of the incentives offered to employees. Employees in France who are aware of their organisation providing incentives are more likely to have:

✅ **A positive perception of how frequently honesty is practised at work.** 81% of respondents in organisations that provide incentives say that honesty is practised always or frequently in their organisation's daily operations, compared to 68% of those in organisations without incentives.

✅ **A positive outlook on how the organisation engages with its stakeholders.** Employees in organisations that provide incentives are significantly more likely to agree with each of the statements relating to stakeholder engagement than those without such incentives. For example, that issues of right and wrong are discussed in team meetings (68% vs 39%) and that their organisation lives up to its stated policy of social responsibility (70% vs 44%).

✅ **Spoken up about misconduct.** 80% of employees who have been aware of misconduct during the past year at work and whose organisation provides incentives say that they raised their concerns, in comparison with just 42% of respondents in a similar position in organisations without incentives.

Of those who have been aware of misconduct and spoke up, 73% of respondents in organisations with incentives say they are satisfied with the outcome of speaking up, in comparison with 25% in organisations that do not provide incentives.

Focus on... *continued*

⁇ **A positive perception of the ability of managers to promote ethics but also to think that managers reward employees for good results, even if they use questionable practices.** Overall, employees in organisations that provide incentives to act ethically are more likely than those in organisations without incentives to agree that their line manager sets a good example of ethical behaviour (73% vs 51%); explains the importance of honesty and ethics at work (71% vs 40%) and supports employees in following their organisation's ethical standards (68% vs 35%).

They are, however, also more likely to say that their line manager rewards employees who get good results, even if they use practices that are ethically questionable (46% vs 21%).

❗ **Lenient attitudes to some questionable workplace practices.** Employees in organisations that provide incentives are more likely to think that four of the nine questionable workplace practices identified in Figure 1 are acceptable.

This rather counterintuitive evidence shows that it is important for organisations to monitor the practical impact of the incentives provided. For example, 17% of employees in organisations that provide incentives say that charging personal entertainment to expenses is acceptable, compared to 9% of those in organisations without incentives. Similarly, 19% of employees in organisations that provide incentives find it acceptable to pretend to be sick to take a day off, compared to 10% of employees in organisations with no incentives.

❗ **Felt pressured to compromise ethics.** 28% of respondents in organisations that provide incentives have felt pressured to compromise their organisation's ethical standards, compared to only 18% of respondents in organisations without incentives.

These rather counterintuitive findings might indicate that organisations need to design their incentive schemes with special care. Focussing primarily on specific Key Performance Indicators (KPIs) might detract an employee's attention from wider ethical dilemmas. It is important that employees are encouraged to think about and make ethical decisions for themselves and not just comply with a list of organisational requirements.

> ❝
>
> *Respondents in organisations that provide incentives are more likely to have felt pressured to compromise their organisation's ethical standards than those in organsations without incentives*
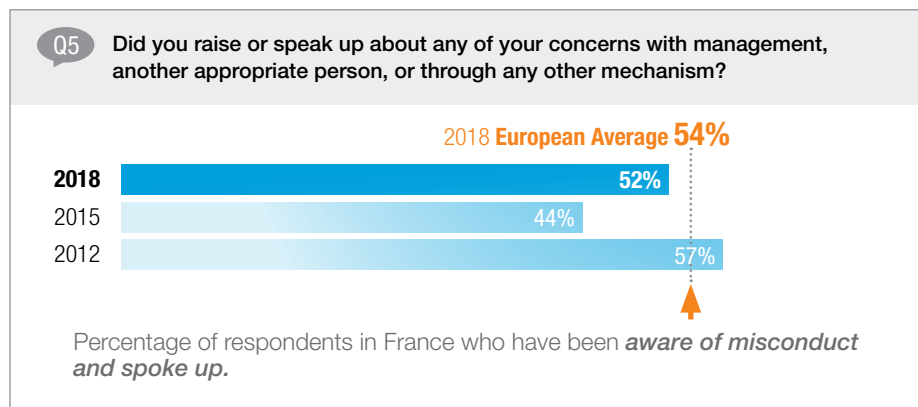
Spotlight Issues

Issue 1: Speaking up

The freedom to raise concerns is a core component of a supportive ethical business culture, where employees are confident they will be supported to do the right thing.

The 34% of respondents in France who have been aware of misconduct during the past year at work were asked whether they raised – or decided to speak up about – any of their concerns internally, directly to management or using any of the mechanisms available in their organisation. Half of French employees (52%) who have been aware of misconduct spoke up, compared to a European average of 54%. This represents a slight increase compared to 2015, when only 44% of French employees who have been aware of misconduct spoke up.

> *The freedom to raise concerns is a core component of a supportive ethical business culture*

Figure 8 Employees raising concerns about misconduct

Q5 Did you raise or speak up about any of your concerns with management, another appropriate person, or through any other mechanism?

2018 **European Average 54%**

2018	**52%**
2015	44%
2012	57%

Percentage of respondents in France who have been **aware of misconduct and spoke up.**
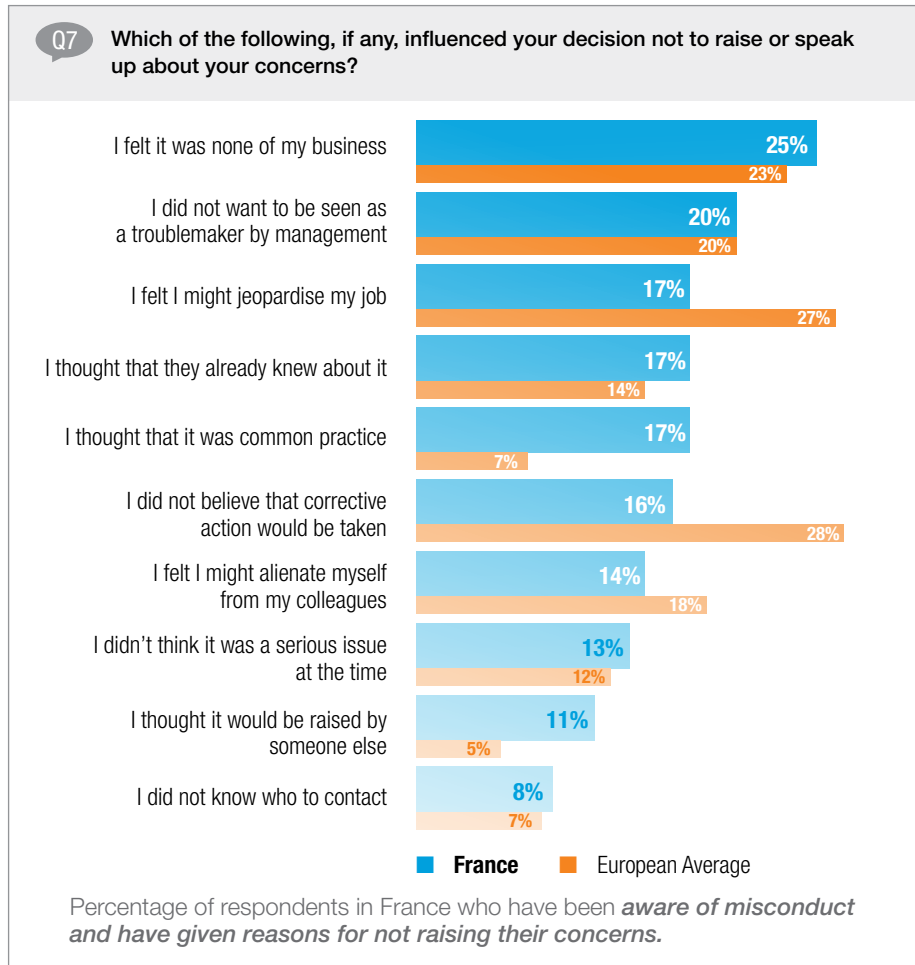
The 46% of respondents who have been aware of legal or ethical misconduct in the last year but did not raise their concerns were asked an additional question to assess what they considered to be the barriers to speaking up (see Figure 9). The two most common reasons given for not raising concerns remain in line with 2015 results. These are that employees felt it was none of their business (25% in comparison with a European average of 23%) and that they did not want to be seen as a troublemaker by management (20% for both French employees and the European average).

Only 17% of French employees say they felt they might jeopardise their job and 16% say they did not believe that corrective action would be taken, compared to a European average of 27% and 28% respectively.

It is clear that employees are concerned about the impact of speaking up and, in particular, whether their situation would improve as a result of doing so. Reporting concerns can require courage, particularly in an unsupportive environment. Employees won't take the risk if they believe that nothing will be done about it.

Figure 9 Reasons why employees did not raise concerns about misconduct

Q7 Which of the following, if any, influenced your decision not to raise or speak up about your concerns?

- I felt it was none of my business — France **25%**, European Average **23%**
- I did not want to be seen as a troublemaker by management — France **20%**, European Average **20%**
- I felt I might jeopardise my job — France **17%**, European Average **27%**
- I thought that they already knew about it — France **17%**, European Average **14%**
- I thought that it was common practice — France **17%**, European Average **7%**
- I did not believe that corrective action would be taken — France **16%**, European Average **28%**
- I felt I might alienate myself from my colleagues — France **14%**, European Average **18%**
- I didn't think it was a serious issue at the time — France **13%**, European Average **12%**
- I thought it would be raised by someone else — France **11%**, European Average **5%**
- I did not know who to contact — France **8%**, European Average **7%**

■ **France**   ■ European Average

Percentage of respondents in France who have been *aware of misconduct and have given reasons for not raising their concerns.*

To understand whether employees' concerns are justified, respondents who have been aware of misconduct and raised their concerns were asked whether they were satisfied with the outcome of doing so. Nearly half (46%) of these respondents are satisfied with their organisation's response to them speaking up, which is below the European average of 51%.

Another important indicator that shows whether employees think their organisation is taking ethical misconduct seriously is the action taken against employees who violate the organisation's ethical standards. Many organisations highlight the consequences of violations of ethical standards in their code of ethics. However, far fewer organisations publish data externally on ethical breaches and disciplinary actions including dismissals.

Separate research conducted in the UK by the IBE in 2017 shows that only 16 FTSE 100 companies include this type of information in their sustainability or corporate responsibility report. Three of these 16 companies reported that no material breaches of the code of conduct were reported during the previous year, which might raise questions on the ability of the organisation to recognise breaches and act on them.

> 66 ● ● ● ● ● ● ● ● ● ● ●
>
> *46% of French respondents who have been aware of misconduct and raised their concerns report that they are satisfied with their organisation's response to them speaking up*
>
> ● ● ● ● ● ● ● ● ● ● ● ● ●

Only half (49%) of employees in France believe that their organisation disciplines employees who violate its ethical standards. This result is similar to the European average (53%).

Issue 2: Ethical management

This survey analyses the attitudes of managers to business ethics through two different lenses: managers' first-hand views and the perceptions that employees have of their managers.

The survey uses four indicators to gauge employee perception of their managers' attitudes towards ethics, as shown in Figure 10.
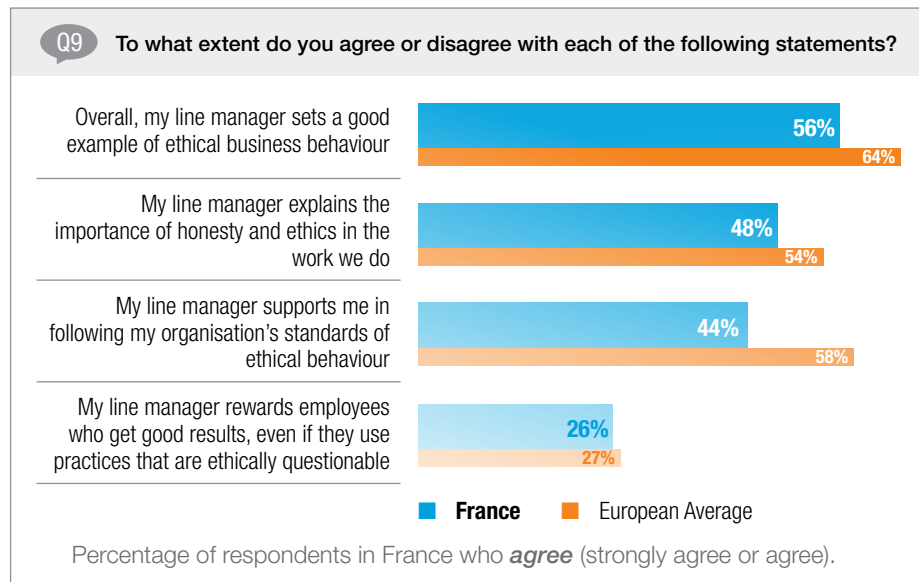
Respondents in France are somewhat less likely to be positive about the behaviour of their line manager than the European average. For example, 56% of French employees agree that their line manager sets a good example of ethical business behaviour, in comparison with a European average of 64%.

A quarter (26%) of French respondents believe that their line manager rewards employees who get good results, even if they use practices that are ethically questionable. In other words, when decisions about rewards and recognition are involved, their line manager prioritises 'what' is achieved over 'how' it is done.

Only half (49%) of employees in France believe that their organisation disciplines employees who violate its ethical standards

Figure 10 Perception of management behaviour

Q9 To what extent do you agree or disagree with each of the following statements?

Overall, my line manager sets a good example of ethical business behaviour: France **56%**, European Average **64%**

My line manager explains the importance of honesty and ethics in the work we do: France **48%**, European Average **54%**

My line manager supports me in following my organisation's standards of ethical behaviour: France **44%**, European Average **58%**

My line manager rewards employees who get good results, even if they use practices that are ethically questionable: France **26%**, European Average **27%**

■ **France**   ■ European Average

Percentage of respondents in France who *agree* (strongly agree or agree).

Younger employees aged 18-34 are more likely to say that their line manager rewards employees who get good results, even if they have use practices that are ethically questionable (35%) than mid-career employees aged 35-54 (24%) and older employees age 55+ (16%).

Focus on...
The impact of providing a work environment that is regarded as supportive to ethics [2]

This survey shows that employees in France who work in organisations with an environment that is perceived as supportive to ethics are more likely to have:

✅ **A positive perception of how frequently honesty is practised at work.** Employees in the most supportive organisations are more likely to say that honesty is practised always or frequently in their organisation's daily operations (88%) than those in unsupportive organisations (45%).

✅ **Not been aware of misconduct at work.** Employees in the most supportive organisations are less likely to say that they have been aware of misconduct during the past year at work (27%) than employees in unsupportive organisations (66%).

✅ **Not felt pressured to compromise ethics.** Employees in the most supportive organisations are more likely to say that they have not felt pressured to compromise their organisation's ethical standards (80%) than employees in unsupportive organisations (57%).

✅ **Spoken up about misconduct.** Employees in the most supportive organisations who have been aware of misconduct during the past year at work are more likely to have spoken up about their concerns (72%) than those in unsupportive organisations (44%).

> *Managers in France are more likely than the European average to say that it is acceptable to artificially increase profits in the books as long as no money is stolen*

What are managers' views of ethics at work?

In order to set a good example of ethical behaviour and support employees in living up to their organisation's ethical standards, it is important that people in a managerial position understand their responsibilities in leading by example on the application of ethical values to the day-to-day tasks in the workplace.
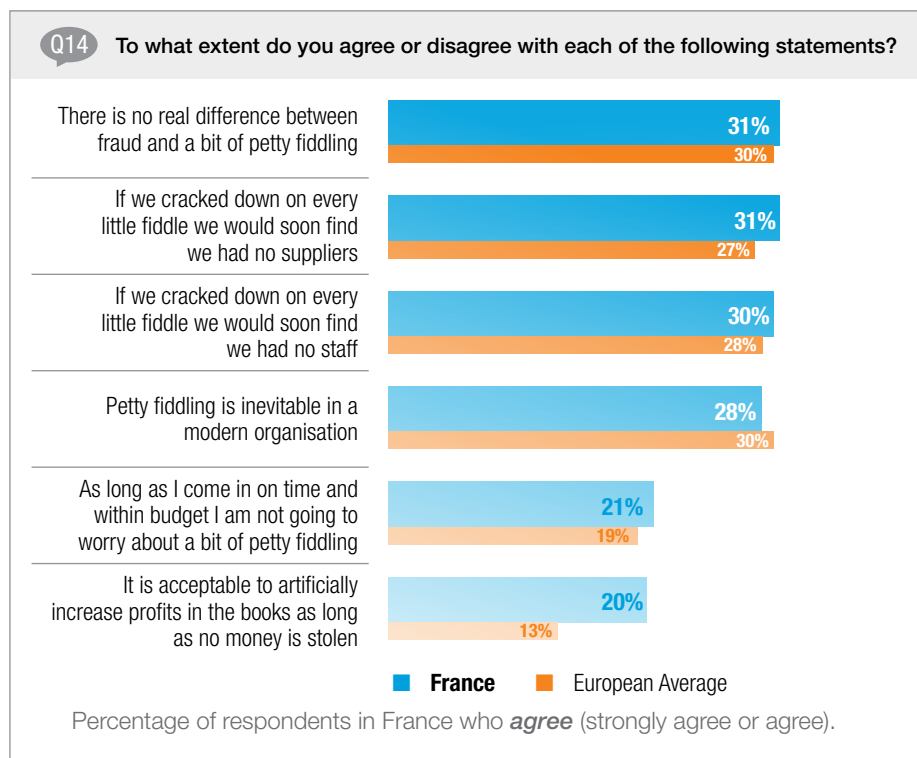
To understand this, the 35% of respondents in France who identified themselves as managers were asked to give their opinion on a series of statements that describe examples of 'petty fiddling' that can occur in an organisation. An example of petty fiddling is an employee charging their company for small items such as a taxi ride when they used public transport instead.

As Figure 11 illustrates, managers in France have similar attitudes to the European average when it comes to petty fiddling. However, it stands out that managers in France are more likely to say that it is acceptable to artificially increase profits in the books as long as no money is stolen (20% compared to a European average of 13%).

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[2] The supportiveness of the organisation is defined by how many statements employees agree or tend to agree with at Q9 (see Appendix 2). This excludes the statement on the line manager rewarding employees who get good results despite using ethically questionable practices, as this is framed in the negative. The most supportive organisations agree or tend to agree with all of the statements and unsupportive organisations are those in which respondents disagree or tend to disagree with three or more of the statements.

Figure 11 Attitudes to petty fiddling

Q14 To what extent do you agree or disagree with each of the following statements?

Statement	France	European Average
There is no real difference between fraud and a bit of petty fiddling	31%	30%
If we cracked down on every little fiddle we would soon find we had no suppliers	31%	27%
If we cracked down on every little fiddle we would soon find we had no staff	30%	28%
Petty fiddling is inevitable in a modern organisation	28%	30%
As long as I come in on time and within budget I am not going to worry about a bit of petty fiddling	21%	19%
It is acceptable to artificially increase profits in the books as long as no money is stolen	20%	13%

■ **France** ■ European Average

Percentage of respondents in France who *agree* (strongly agree or agree).

Younger managers aged 18-34 are more likely to agree with most of the statements on petty fiddling than managers in the other age groups. In particular, 47% of them say that if they cracked down on every little fiddle they would soon find they had no staff, compared to 27% of mid-career employees aged 35-54 and 8% of older employees aged 55+. Similarly, 38% of younger managers also say that as long as they come in on time and within budget they are not going to worry about a bit of petty fiddling, in comparison with only 14% of mid-career and 12% of older employees.

Focus on...
Attitudes of managers towards ethics at work

This survey provides a picture of how managers in France approach ethics at work. In comparison with non-managers they are more likely to have:

✅ **A positive perception of how frequently honesty is practised at work.** Managers are more likely than non-managers to say that honesty is practised always or frequently (79% vs 66%).

✅ **A positive outlook on how the organisation engages with its stakeholders.** Managers are more likely to agree with each of the statements relating to stakeholder engagement. For example, 67% of managers agree that their organisation acts responsibly in all its business dealings compared to 53% of non-managers.

✅ **Spoken up about misconduct at work.** Managers who have been aware of misconduct during the past year at work are more likely to have spoken up about their concerns (66%) than non-managers in a similar position (43%).

❗ **Lenient attitudes to some questionable workplace practices.** Managers are more likely than non-managers to say that charging personal entertainment to expenses (15% vs 7%) and minor fiddling/exaggeration of travel expenses (17% vs 8%) are acceptable.

❗ **Felt pressured to compromise ethics.** Managers are more likely to have felt pressured to compromise their current organisation's standards of ethical conduct (26%) than non-managers (16%).

Managers are more likely to have felt pressured to compromise their current organisation's standards of ethical conduct than non-managers

Summary and Conclusion

The data presented in this survey report highlights important issues about current attitudes to ethics in the workplace and raises crucial questions for organisations. It is important to stress that, in order to paint a meaningful picture, the results related to each indicator need to be read in the wider context, in parallel with other elements. For instance, higher awareness of misconduct could show that employees are failing to live up to the organisation's values. However, it could also be a positive sign of increased 'ethical literacy' among employees who have learned to identify and act upon ethical dilemmas in their workplace.

With this in mind, the survey sheds light on several challenges that organisations might want to consider going forward.

Are French organisations lagging behind other European countries in terms of ethics?
Various findings from this survey suggest that French employees may be more likely to have pessimistic views on ethics in their organisation than the European average. For example, only a third (33%) of employees in France say that their organisation has a means of reporting misconduct confidentially, compared to a European average of 43%. French employees are also less likely to say that their line manager supports them in following their organisation's standards of ethical behaviour (44% compared to a European average of 58%) and are less likely to agree that their organisation acts responsibly in all its business dealings with customers, clients, suppliers, etc. (58% compared to a European average of 70%).

Are organisations doing enough to prevent ethical misconduct?
Providing a supportive framework that encourages employees to use their own judgement, raise questions and speak up about misconduct is crucial to fostering an ethical workplace. It is therefore worrying that nearly a third (29%) of employees in France say that their organisation has no ethics programme at all, which is higher than the European average (21%). These results are especially concerning when set against the 17% of French employees who say they did not raise their concerns about misconduct because they thought that the behaviour was 'common practice'.

An effective ethics programme educates employees about ethics and ensures that employees understand the potential negative impacts of unethical behaviour at work. Educating employees on ethics should not only come in the form of written guidance, but also in the form of ethics training. However, the survey results show that ethics training is still only provided by a minority of organisations in France: less than a third (26%) of respondents say that their organisation provides training on ethics, which is considerably lower than the European average of 39%.

> "
> *Providing a supportive framework that encourages employees to use their own judgement, raise questions and speak up about misconduct is crucial to fostering an ethical workplace*

Although ethics programmes are no panacea for preventing misconduct and need to be accompanied by the right 'tone from the top' and leadership by example, the results of this survey highlight the positive impacts that a comprehensive ethics programmes can have. For example, French employees in organisations with an ethics programme are more likely to have a positive view of how their organisation engages with its stakeholders (85% of French employees in organisations with a comprehensive ethics programme say their organisation acts responsibly in all its business dealings, compared to 44% of French employees in organisations with no ethics programme) and are more likely to say that honesty is practised always or frequently at work (87% compared to 66%).

How are schemes to incentivise ethical behaviour designed? Are they achieving their intended purpose?
Practical incentives that motivate and encourage people to behave ethically are an important tool that organisations can use to embed their values in practice. For example, providing incentives is correlated with employees' positive perception of how frequently honesty is practised in their organisation's daily operations. In addition, employees who have been aware of misconduct in organisations with incentives are more likely to have spoken up than those in a similar position in organisations without incentives.

However, the survey shows that the presence of incentive schemes is also correlated to some less ethical attitudes or behaviours. This suggests that incentive schemes are not universally successful in shifting attitudes and behaviours, or perhaps even accidentally reinforce some less ethical organisational cultures. For example, employees in organisations that incentivise ethical behaviour are more likely to be lenient towards some ethically questionable workplace practices than those in organisations that do not provide incentives. These include pretending to be sick to take the day off (19% vs 10%) and charging personal entertainment to expenses (17% vs 9%).

Employees in organisations that incentivise ethical behaviour are also significantly more likely to say that managers reward employees who get good results, even if they use practices that are ethically questionable (46% compared to 21% of employees in companies that do not provide incentives). They are also more likely to have felt pressured to compromise their organisation's standards of ethical behaviour (28% vs 18%). It is vital that organisations design and test their incentive schemes to ensure that they are effective.

It is vital that organisations design and test their incentive schemes to ensure that they are effective

Appendix 1
Methodology and Respondent Profile

This survey report presents the findings of public research undertaken by ComRes on behalf of the IBE and IÉSEG School of Management. ComRes is a member of the British Polling Council and abides by its rules. The IBE has asked similar questions of the British workforce every three years since 2005. In 2012, the IBE extended part of the survey to four additional major European markets: France, Germany, Italy and Spain.

The *Ethics at Work: 2018 survey of employees* illustrates the latest evolution and trends in employees' perceptions of ethics in the workplace. Given that organisations are increasingly taking an integrated approach to business ethics at the international level, the number of countries included in the research has been expanded to cover France, Germany, Ireland, Italy, Portugal, Spain, Switzerland and the UK within Europe, as well as Australia, Canada, Singapore and New Zealand. This report describes the French findings and provides comparisons with European averages for 2018. The averages throughout the report reflect the percentage of the 6,119 European employees after each country's data was weighted to reflect the workforce by gender, age and region.

The survey was completed by a representative sample of about 750 working adults in each country aged 18+, including 754 working adults in France. The survey was undertaken between 5th and 25th February 2018.

COUNTRY	Total number of respondents	GENDER			AGE				SECTOR		MANAGERS		SIZE [3]	
		Male	Female	Prefer not to say	18-34	35-54	55+	Prefer not to say	Public/Third	Private	Manager	Non-manager	SME	Large
Europe	6,119	3,256	2,834	29	1,804	3,127	1,184	4	2,025	4,094	1,862	4,257	3,255	2,418
France	754	386	364	4	231	388	134	1	259	495	265	489	376	333

Please note that the data in the table above is unweighted. For the purposes of analysis and reporting, the data was weighted to make the sample representative of the working populations (age 18+) in each of the countries surveyed by gender, age, and region.

The survey was conducted online, in the native language of the country being surveyed, and questions were 'randomised' to avoid any undue bias there may have been when answering potentially sensitive questions. In some cases, percentages do not add up exactly to 100%. This is due to a number of reasons, including rounding, participants being able to select more than one response to the question or additional options (e.g. don't know or other).

[3] Please note that a small number of sole traders also participated in the survey.

Appendix 2
Survey Questionnaire

The survey questionnaire consisted of 14 questions, although not all questions were answered by all respondents. Eligibility for certain questions was dependent on responses to previous questions.

Q1. **Below is a list of things that sometimes happen in the workplace. To what extent, if at all, do you think that each of the following actions is acceptable?**

Please select one answer per row.

Totally acceptable   *Fairly acceptable*   *Not very acceptable*   *Totally unacceptable*   *Don't know*

- Taking pencils and pens from work
- Posting personal mail from work (e.g. letters or parcels)
- Making personal phone calls from work
- Using the internet for personal use during working hours
- Using company petrol for personal mileage
- Charging personal entertainment to expenses
- Pretending to be sick to take the day off
- Minor fiddling of travel expenses
- Favouring family or friends when recruiting or awarding contracts

Base 2018 = 754 employees in France.
European average: Base 2018 = 6,119 employees in Europe.

Q2. **In your organisation's daily operations, would you say that honesty is practised…?**

Please select one response only.

Always   *Frequently*   *Occasionally*   *Rarely*   *Never*   *Don't know*

Base 2018 = 754 employees in France.
Base 2015 = 750 employees in France.
Base 2012 = 750 employees in France.
European average: Base 2018 = 6,119 employees in Europe.

Q3. **During the past year at work, have you been aware of any conduct by your employer or colleagues that you thought violated either the law or your organisation's ethical standards?** *Please select one response only.*

Yes   *No*   *Don't know*

Base 2018 = 754 employees in France.
Base 2015 = 750 employees in France.
Base 2012 = 750 employees in France.
European average: Base 2018 = 6,119 employees in Europe.

Q4. *Asked to respondents who answered yes to Q3.*
Which, if any, of the following types of misconduct were you aware of?

Please select all that apply.

- **Abusive behaviour**
- **Misreporting hours worked**
- **Safety violations**
- **Discrimination (e.g. by race, gender, age)**
- **Stealing**
- **Improper hiring practices (e.g. favouring family or friends)**
- **Fraud**
- **Bullying/harassment**
- **People treated inappropriately/unethically**
- **Other**

Base 2018 = 258 employees in France who were aware of legal or ethical violations at work.
European average: Base 2018 = 1,854 employees in Europe who were aware of legal or ethical violations at work.

Q5. *Asked to respondents who answered yes to Q3.*
Did you raise any of your concerns with management, another appropriate person, or through any other mechanism? *Please select one response only.*

Yes   No   Don't know

Base 2018 = 258 employees in France who were aware of legal or ethical violations at work.
Base 2015 = 223 employees in France who were aware of legal or ethical violations at work.
Base 2012 = 209 employees in France who were aware of legal or ethical violations at work.
European average: Base 2018 = 1,854 employees in Europe who were aware of legal or ethical violations at work.

Q6. *Asked to respondents who answered yes to Q5.*
After raising or speaking up about your concerns, how satisfied or dissatisfied were you with the outcome? *Please select one response only.*

Very satisfied   Fairly satisfied   Fairly dissatisfied   Very dissatisfied   Don't know

Base 2018 = 134 employees in France who were aware of legal or ethical violations at work and raised their concerns.
European average: Base 2018 = 1,008 employees in Europe who were aware of legal or ethical violations at work and raised their concerns.

Q7. *Asked to respondents who answered no to Q5.*
Which of the following, if any, influenced your decision not to raise or speak up about your concerns? *Please select all that apply.*

- I felt it was none of my business
- I felt I might jeopardise my job
- I did not believe that corrective action would be taken
- I felt I might alienate myself from my colleagues
- I did not want to be seen as a troublemaker by management
- I did not know who to contact
- I thought that it was common practice
- I thought it would be raised by someone else
- I thought that they already knew about it
- I didn't think it was a serious issue at the time
- Other (Please specify)
- Don't know

Base 2018 = 119 employees in France who were aware of legal or ethical violations at work but did not raise their concerns.
European average: Base 2018 = 806 employees in Europe who were aware of legal or ethical violations at work but did not raise their concerns.

Q8. **Please indicate whether each of the following statements apply to your organisation or not.** *Please select one response only.*

Yes   No   Don't know

- My organisation has written standards of ethical business conduct that provide guidelines for my job (for example a code of ethics, a policy statement on ethics or guidance on proper business conduct)
- My organisation provides employees with a means of reporting misconduct confidentially, without giving their name or other information that could easily identify them
- My organisation offers advice or an information helpline where I can get advice about behaving ethically at work
- My organisation provides training on standards of ethical conduct

Base 2018 = 754 employees in France.
Base 2015 = 750 employees in France.
Base 2012 = 750 employees in France.
European average: Base 2018 = 6,119 employees in Europe.

Q9. To what extent do you agree or disagree with each of the following statements?

Please select one answer per row.

*Strongly agree   Tend to agree   Neither agree nor disagree   Tend to disagree   Strongly disagree
Don't know*

- **Overall, my line manager sets a good example of ethical business behaviour**
- **My line manager explains the importance of honesty and ethics in the work we do**
- **My line manager rewards employees who get good results, even if they use practices that are ethically questionable**
- **My line manager supports me in following my organisation's standards of ethical behaviour**
- **My organisation disciplines employees who violate my organisation's ethical standards**
- **My organisation acts responsibly in all its business dealings (with customers, clients, suppliers, etc.)**
- **My organisation lives up to its stated policy of social responsibility**
- **Issues of right and wrong are discussed in staff meetings**

Base 2018 = 754 employees in France.
Base 2015 = 750 employees in France.
Base 2012 = 750 employees in France.
European average: Base 2018 = 6,119 employees in Europe.

Q10. Have you felt pressured to compromise your current organisation's standards of ethical conduct? *Please select one response only.*

Yes   No   Don't know

Base 2018 = 754 employees in France.
Base 2015 = 750 employees in France.
European average: Base 2018 = 6,119 employees in Europe.

Q11. *Asked to respondents who answered yes to Q10.*
Which of the following, if any, were the main pressures on you to act unethically?

Please select a maximum of three responses.

- **I had to meet unrealistic business objectives/deadlines**
- **I was following my boss's orders**
- **I felt peer pressure to be a team player**
- **I wanted to help the organisation perform better (e.g. against competitors or spending cutbacks)**
- **I was trying to save my job**
- **My organisation has an unethical culture**
- **I was being asked to take shortcuts**
- **There were financial/budgeting pressures at the company**
- **We were under-resourced**
- **Time pressure**
- **Other (Please specify)**
- **Don't know**

Base 2018 = 148 employees in France who have felt pressured to compromise their organisation's standards of ethical conduct.
European average: Base 2018 = 970 employees in Europe who have felt pressured to compromise their organisation's standards of ethical conduct.

Q12. Does your organisation provide incentives to employees to encourage them to live up to the organisation's ethical standards? *Please select one response only.*

Yes   No   Don't know

Base 2018 = 754 employees in France.
Base 2015 = 750 employees in France.
European average: Base 2018 = 6,119 employees in Europe.

Q13. *Asked to respondents who answered yes to Q12.*

Which of the following incentives, if any, does your organisation provide to encourage employees to live up to its ethical standards? *Please select all that apply.*

- **It is part of our annual appraisal/review**
- **It is taken into account in assessing bonus payments**
- **Salary increases**
- **Public commendation (e.g. employee awards)**
- **Other (Please specify)**
- **Don't know**

Base 2018 = 190 employees in France who say their organisation provides incentives to encourage employees to live up to its ethical standards.
European average: Base 2018 = 1,400 employees in Europe who say their organisation provides incentives to encourage employees to live up to its ethical standards.

Q14. *Asked to respondents who identified themselves as managers.*

To what extent do you agree or disagree with each of the following statements?

Please select one answer per row.

Strongly agree   Tend to agree   Neither agree nor disagree   Tend to disagree   Strongly disagree
Don't know

- **Petty fiddling is inevitable in a modern organisation**
- **If we cracked down on every little fiddle we would soon find we had no staff**
- **If we cracked down on every little fiddle we would soon find we had no suppliers**
- **As long as I come in on time and within budget I am not going to worry about a bit of petty fiddling**
- **There is no real difference between fraud and a bit of petty fiddling**
- **It is acceptable to artificially increase profits in the books as long as no money is stolen**

Base 2018 = 265 managers in France.
European average: Base 2018 = 1,862 managers in Europe.

Related IBE Publications

IBE publications provide thought leadership and practical guidance to those involved in developing and promoting business ethics, including senior business people, corporate governance professionals and ethics and compliance practitioners. Some recent publications related to this topic which you might be interested in include:

Ethics at Work: 2018 survey of employees
Guendalina Dondé and Katja Somasundaram

Employees' views are a key indicator of the ethical temperature in today's organisations. *Ethics at Work: 2018 survey of employees* is the only survey of its kind that provides real insight into employees' views on ethics across all sectors and job roles. It covers Europe, Australia, Canada, New Zealand and Singapore.

The survey, first introduced in 2005, asks employees how they experience ethical dilemmas in their day-to-day working lives. It looks at whether they have witnessed misconduct; whether they have reported it; the pressures they are under and what stops them speaking up. The *Ethics at Work* reports examine employees' experiences and the impact of formal ethics programmes on embedding ethical values into organisational culture and influencing behaviour.

Good Practice Guide: Encouraging a Speak Up Culture
Katherine Bradshaw

The freedom to raise concerns without fear of retaliation is a core component of a supportive ethical business culture – one where employees are confident they will be supported to 'do the right thing'. *Encouraging a Speak Up Culture* is the latest IBE Good Practice Guide. It examines practical ways that organisations can encourage a Speak Up culture by establishing a procedure to give employees the confidence to raise concerns about anything they find unsafe, unethical or unlawful without fear of retaliation. If companies do not support their employees in this way, they risk a concern becoming a crisis.
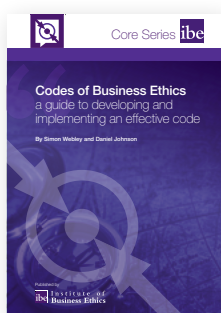
Codes of Business Ethics: a guide to developing and implementing an effective code
Simon Webley and Daniel Johnson

Updated guidance from the IBE on how to develop and implement an effective code of ethics. This Core IBE Report addresses many of the questions that arise when organisations wish to provide support and guidance to staff in ethical decision-making. It is intended to apply to organisations of any size, regardless of the sector in which they operate and will assist those charged with implementing or updating their organisation's code of ethics. *Codes of Business Ethics* follows the IBE 9–Step Model and shares examples of good practice.

Other IBE Resources

E-learning

The IBE's e-learning package *Understanding Business Ethics* is available in English, French, German and Spanish.

This short introductory online training course is designed to raise awareness of business ethics and provide an understanding of why ethical standards in the workplace matter.

The course is designed to support employees at all levels, in organisations of any size and in any sector to 'do the right thing'. The programme takes approximately 35 minutes to complete.

The IBE's e-learning package is used by professional bodies to develop ethical sensitivity in their members and for CPD (Continuing Professional Development) accreditation.

If you would like to offer this to multiple users, please contact us.

Say No Toolkit

The IBE's *Say No Toolkit* is a decision-making tool to help organisations encourage employees to make the right decision in difficult situations. The *Say No Toolkit* delivers immediate guidance to employees on a wide range of common business issues, especially those that could lead to accusations of bribery.

Employees tap through a series of questions about the situation they face and the tool will provide the right decision to take: Say No, Say Yes or Ask. The answer also makes it clear why it is important to make that decision so your employees can have the confidence and the knowledge to respond correctly.

Organisations can use both the IBE *Say No Toolkit* app and website for free. The app can be downloaded on to any smartphone or tablet.

Simply go to www.saynotoolkit.net

The *Say No Toolkit* can be customised and branded to suit your organisation's needs and detailed procedures. For more information email info@ibe.org.uk or call the IBE office on +44 20 7798 6040.

For details of all IBE publications and resources visit our website www.ibe.org.uk

Ethics at Work
2018 survey of employees
France

Employees' views are a key indicator of the ethical temperature in French organisations.

What do employees think about the ethical business practices of their employer? Are formal ethics programmes effective in embedding ethical values into organisational culture and influencing behaviour? What are the challenges for organisations and what should be the focus going forward?

This survey report presents the IBE survey findings, which give a snapshot of the business ethics landscape in France and include comparisons with European averages. The report focuses on three key themes. These relate to assessing the ethical culture of an organisation; identifying ethical risks and supporting ethics standards. Two specific issues that have a major impact on the culture of an organisation are also addressed: the ability of employees to voice their ethics-related concerns and the role of line managers in promoting ethics in the workplace.

Organisations can use the data provided to benchmark the views of their own employees with regard to levels of awareness of misconduct; willingness to raise concerns; perceptions of ethical culture and much more.