Ethics at Work
2015 Survey of Employees
Continental Europe

By Daniel Johnson

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Ethics at Work
2015 Survey of Employees
Continental Europe

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Daniel Johnson is the Research Hub Manager at the Institute of Business Ethics. He researches and writes on a number of business ethics topics for the IBE, manages its programme of public and corporate surveys and engages in training and public speaking to raise awareness of the subject. He holds a Master’s Degree in Corporate Social Responsibility from the ICCSR at Nottingham University.

Acknowledgements

The IBE would like to thank the following companies for their generous financial support of this survey.

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Many people and organisations have made this survey report possible. In addition to the financial support provided by the companies listed above, the IBE is grateful to ComRes for their help and support in producing the report. The author is thankful for the input of all at the IBE, especially Joanna Hicks who edited the text and oversaw production, and to Neil Pafford who designed and laid out the final report.
IBE Foreword

Employees are the barometer by which the temperature of ethical business can be measured. Their approach to ethics – what they are willing or not willing to do - and their perception of how they feel supported to do the right thing is crucial to understanding what makes an ethical business culture.

This is why the Institute of Business Ethics has surveyed British employees about their attitudes and perceptions of ethics at work since 2005. In 2012 this was extended to a further four countries: France, Germany, Italy and Spain in order to provide us with a picture of ethics at work across continental Europe.

The 2015 results for continental Europe show some steps forwards but also some steps backwards too from 2012. They also illustrate some cultural differences in the development of business ethics programmes.

The results underline the importance that companies need to attach to embedding their corporate values with employees. This will ensure that good corporate behaviour becomes the norm and that all employees understand what is expected of them.

I am very grateful to Daniel Johnson, IBE’s Research Hub Manager, for his authorship of this and the other six reports in the 2015 Ethics at Work Survey series.

Finally, this series of survey reports would not have been possible without the financial support of a group of the IBE’s subscribers and I thank them all for their contributions: Barclays, Centrica, Lloyds Banking Group; Aviva, HSBC, L’Oréal, Orange, RBS, Total; and Airbus.

As with all IBE publications, we look forward to receiving your feedback on these survey findings. We would encourage you to use the data provided to benchmark the views of your own employees with regard to levels of awareness of misconduct, willingness to raise concerns and perceptions of ethical culture.

Philippa Foster Back
CBE
Director
Institute of Business Ethics
Key Findings for Continental Europe

The findings of the 2015 IBE Ethics at Work Survey reveal that across the four countries surveyed (France, Germany, Italy and Spain) experiences of ethics among employees in the workplace have generally fallen since the survey was first conducted in 2012.

Across continental Europe honesty is said to be practised less frequently, employees say they are more aware of misconduct, yet fewer raised their concerns when they became aware of misconduct, and awareness of each of the four elements of a formal ethics programme tested are all lower. However, employees are also less likely to have felt pressured to compromise their organisation’s ethical standards than three years ago.

**Honesty is practised less frequently**
70% of employees believe honesty is practised always or frequently in their organisation (down from 77% in 2012).

Honesty is said to be more prevalent in Spain (77%) and Italy (73%) than France (66%) and Germany (63%).

**Awareness of misconduct has increased**
On average, a third (33%) say that they have been aware of conduct by their employer or colleagues that they felt violated the law or their organisation’s ethical standards over the past year at work (up from 28% in 2012).

Awareness of misconduct is lower in Germany (23%), but much higher in Spain (45%).

**Fewer are willing to speak up**
Less than half (44%) raised their concerns of misconduct in each country (down from 51% in 2012).

**Pressure to compromise ethical standards has reduced**
Only one in eight (13%) said they had felt pressure to compromise their organisation’s ethical standards (down from 22% in 2012).
Significant national variations

The survey findings show there is also no consistent picture across Continental Europe as significant variations in experiences are observed in each of the four countries surveyed.

Germany is the only country where levels of awareness of ethics programmes did not fall

German employees reported a higher level of awareness of codes of ethics and speak up (whistleblowing) lines than in 2012. In the three other continental European countries, levels of awareness of each of the four elements of a formal ethics programmes generally fell.

Honesty is said to be practised more frequently in Spanish organisations

Spain is the only continental European country surveyed in which employees report an increase in the frequency of honesty in the workplace. In all three other continental European countries, it decreased.

In France, fear of retaliation is less of a barrier to speaking up

Only 13% of respondents in France said that they did not raise their concerns of misconduct because of feeling that it might jeopardise their job. This is lower than in all three other continental European countries.

Italian employees are most aware of speak up lines and ethics training

Awareness levels of a means of reporting misconduct confidentially (35%) and training on ethical standards (39%) are higher in Italy than in the other three continental European countries.
Introduction

What are employees’ attitudes to the way business is done in their place of work in major European markets? Do they feel able to speak up when they have witnessed misconduct? Are formal ethics programmes effective in embedding ethical values into organisational culture and behaviour? Have perceptions changed over time?

The Institute of Business Ethics (IBE) has asked similar questions of the British workforce since 2005. In 2012, we extended part of the survey to four additional major European markets – France, Spain, Italy and Germany.

In 2015, with an increased international public dialogue concerning ethical conduct in the workplace, stimulated in part by major international corporate scandals, we have extended this research further. We have expanded the number of questions asked in the four continental European markets to continue the harmonisation with the understanding of employee views of business ethics in their workplace in Britain.

This is the IBE’s second Continental Europe Ethics at Work Survey report. It looks at the average response rate across the four countries surveyed (Germany, France, Spain and Italy) and draws comparisons between them. Comparisons are not made with the British data as the research methodology and respondent profile differed for this survey.

The results from the British, French, German, Italian and Spanish national surveys along with these comparative continental European findings are published in six separate reports, and the overall survey findings are presented in a seventh report Ethics at Work: 2015 Survey of Employees – Main Findings and Themes.

All the survey reports are available free to download from the IBE website.

Ethics at Work: 2015 Survey of Employees – Main Findings and Themes
Ethics at Work: 2015 Survey of Employees – Britain
Ethics at Work: 2015 Survey of Employees – Germany
Ethics at Work: 2015 Survey of Employees – France
Ethics at Work: 2015 Survey of Employees – Italy
Ethics at Work: 2015 Survey of Employees – Spain
Ethics at Work: 2015 Survey of Employees – Continental Europe

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1 The 2005, 2008 and 2012 Employee Views of Ethics at Work: British Survey reports are each available, free to download, from the IBE website.

2 Employee Views of Ethics at Work: 2012 Continental Europe Survey, available, free to download from the IBE website.

3 The data for the four continental European countries was collected online by ComRes. The data for the British report was collected face-to-face by Ipsos MORI. For a comparison of the research methodologies and respondent profiles, see the Main Findings and Themes report.
Purpose of the survey

The aims of this survey were as follows:

- to develop an understanding of employees’ attitudes to, and perceptions of, ethics in the workplace in 2015 across continental Europe
- to identify trends and developments by, where possible, making comparisons with the data of the IBE’s first continental European Ethics at Work survey in 2012
- to explore if and how an ethical culture and the existence of formal ethics programmes influence standards of ethical behaviour in the workplace
- to assess whether managers’ attitudes to ethics are significantly different to those they manage
- to enquire if and how employees feel supported in maintaining ethical standards at work
- to compare how business ethics is viewed and understood by employees in four different continental European countries.

The questionnaire

The interview questionnaire (a copy of which can be found in Appendix 1) consisted of 13 questions, although not all questions were answered by all respondents. Eligibility for certain questions was dependent on responses to previous questions.

The following areas were explored:

- employees’ and managers’ attitudes to certain ethical practices in the workplace
- employee perceptions of ethical behaviour in their organisation
- formal support offered by employers to encourage ethical behaviour in the workplace.

A note on the research methodology and respondent profile can be found in Appendix 2.

The analysis

This report details the findings of the responses from the nationally representative sample of 3,000 continental European workers (750 in each of France, Germany, Italy and Spain) surveyed by ComRes on behalf of the IBE in March 2015, and the analysis is presented in three chapters:

Chapter 1 looks briefly at the attitudes to ethics at work of continental European employees and managers

Chapter 2 presents a more detailed view of their experiences of ethics at work

Chapter 3 reviews how organisations across continental Europe support ethics at work, and assesses how these various support mechanisms impact on employee attitudes and experiences of ethics in the workplace.

The text of this report generally refers to the total sample, i.e. the four continental European markets combined. Where there are statistically significantly differences in findings for individual countries, when compared with the total sample, these are also drawn out.

Four different sub-groups of the employee population were also considered to see if there were any differences in their experience of ethics in the workplace. These are: gender (male/female), age (younger employees: aged 16-34 / mid-career employees: aged 35-54 / older employees: aged 55+), sector (public/voluntary / private 4), and seniority (manager/non-manager). 5

Where percentages do not sum exactly to 100% this could be due to a number of reasons, including rounding, participants being able to select more than one response to the question, or additional options, such as ‘don’t know’ or ‘other’, not shown.

The survey findings give organisations valuable insights and guidance on how to create and sustain a culture of integrity. Individual organisations can use the data provided to benchmark their culture and performance against the Continental Europe and national averages presented here.

4 Throughout the report the ‘public/voluntary sector’ is commonly referred to as just the ‘public sector’, but these references also include the small proportion of respondents (1%) from the ‘voluntary sector’. 5 See Appendix 2 for more detail.
Attitudes to Ethics at Work

It is widely accepted that ethics begins where the law ends. Consequently, ethical decisions commonly inhabit what are referred to as ‘grey areas’, where the correct course of action invariably is not a simple black/white decision. Differences in opinion, upbringing and experience (to name but a few) mean that individuals have different definitions of what may be considered acceptable. Attitudes to ethics in the workplace also vary between cultures, ages and over time.

This first chapter outlines the attitudes of continental European employees towards a number of common workplace practices, designed to act as a barometer of the ethical sensitivity of employees across continental Europe. It also asks an additional question of continental European managers as to their attitudes towards ‘petty fiddling’.

Employee attitudes to ethics in the workplace

The first question in the Continental Europe Ethics at Work Survey asked respondents across four countries (France, Germany, Italy and Spain), to pass judgement on whether or not they thought nine specific workplace practices were acceptable (Q1 – see Appendix 1 for the Survey Questionnaire).

Overall, a majority of working adults across continental Europe believe that each of the practices are ‘unacceptable’ (‘not very acceptable’ or ‘totally unacceptable’).

As Figure 1 shows, of the practices tested, ‘charging personal entertainment to expenses’ (91%), ‘pretending to be sick to take the day off’ (91%) and ‘minor fiddling or exaggeration of travel expenses’ (90%) are considered to be the most unacceptable.

At the other end of the scale, attitudes are more lenient towards conducting personal activities during work hours. ‘Making personal phone calls from work’ (46%) and ‘using the internet for personal use during working hours’ (39%) are considered to be the practices most likely to be viewed as acceptable. In fact, in Germany, ‘making personal phone calls from work’ is considered to be acceptable by more than half of participants (57%) – the only activity considered to be acceptable by more than half of respondents in all countries surveyed.

Although attitudes are generally negative, there are a number of variations between the continental European countries surveyed regarding specific practices.

German employees appear to be more lenient towards a number of the practices listed than their counterparts. They are significantly more likely to consider ‘making personal phone calls from work’ (57%), ‘using the internet for personal use during work hours’ (45%), ‘using company petrol for personal mileage’ (17%) and ‘charging personal entertainment to expenses’ (10%) to be acceptable than workers in France, Spain or Italy.
Employees in France are significantly more likely to consider ‘favouring family or friends when recruiting or awarding contracts’ (31%) to be acceptable than employees in all other countries surveyed.

Employees in Italy appear to be somewhat stricter in their attitude towards a number of these practices. They are significantly less likely to think that ‘taking pencils and pens from work’ (13%), ‘making personal phone calls from work’ (36%) and ‘favouring family or friends when recruiting or awarding contracts’ (12%) are acceptable than employees in any other continental European countries tested.

The attitudes of Spanish employees are found to be generally consistent with elsewhere, with the exceptions of the issues listed above.

When different sub-groups of the continental European employee population are considered, younger employees (those aged 16-34) are significantly more likely than older employees (those aged 55+) to consider each of these practices to be acceptable. Men are significantly more likely than women to consider all but ‘favouring family or friends when recruiting or awarding contracts’ to be acceptable.

The French, German, Italian and Spanish survey reports are available, free to download, from the IBE website.
Attitudes of managers to ‘petty fiddling’

The role of managers at all levels is critical to the process of embedding ethics throughout any organisation. Line managers have an essential role in communicating ethics messages and acting as role models. Much is written about ‘tone from the top’, but the ‘tone in the middle’ is as important. This requires organisations to go beyond mere compliance with the requirements placed on them by legislation such as the UK Bribery Act and the COSO Framework for Sarbanes-Oxley (SOX) Compliance (US) which appoint responsibility only with the top management of the organisation as its legal representatives.

Many companies now talk about ‘manager-led’ deployment of their ethics programmes, and each of the IBE Ethics at Work Survey national reports contains an example of the additional requirements placed on managers by a company from that country.

Approximately 24% of participants in the Continental Europe Survey identified themselves as managers or above. Although one might expect managers, as conduits of an organisation’s culture, to be less tolerant of unethical practices in the workplace, the findings of the previous question (Q1) are that as a sub-group of the employee population, managers across continental Europe are not significantly more likely than non-managers to find any of the practices tested to be ‘unacceptable’ (either ‘not very acceptable’ or ‘totally unacceptable’).

Because of the additional responsibilities placed on those in positions of management by organisations, with regard to embedding corporate ethics, this group of respondents were also asked an additional question where they were requested to say whether or not they agreed with six statements related to ‘petty fiddling’ (Q13). Translations used in each country are shown in Table 1.

Table 1 Translations of ‘petty fiddling’

<table>
<thead>
<tr>
<th>Phrase used</th>
<th>French</th>
<th>German</th>
<th>Italian</th>
<th>Spanish</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>manipulations mineures des chiffres</td>
<td>kleinere Schwindeleien</td>
<td>abusi minimi</td>
<td>pequeños amaños</td>
</tr>
</tbody>
</table>

Half or more of continental European managers disagree with each of these statements. Disagreement is particularly high with regard to it being ‘acceptable to artificially increase profits in the books as long as no money is stolen’ (69%) and ‘not worrying about a bit of petty fiddling as long as I come in on time and within budget’ (62%).

Almost a quarter of managers across the four countries agree that if they ‘cracked down on every little fiddle’ they would soon find they had either ‘no staff’ (23%) or ‘no suppliers’ (24%). The sentiment that cracking down on petty fiddling would have a perceived negative impact on levels of staff or suppliers is particularly prevalent in Germany, especially with regards to staff (35%), which is statistically significantly higher than the response rates in each of the other countries surveyed, but also to some extent amongst suppliers (31%) which is far higher than reported in Italy (21%), Spain and France (both 23%).

When the sub-groups are considered, the younger managers (16-34), are found to have a more lenient attitude towards petty fiddling than their older counterparts, as they are significantly less likely to disagree with all six of these statements. Male managers are also frequently found to be more tolerant of such practices than female managers, with a significantly lower proportion disagreeing with five of the six statements. No differences are observed between managers in the public and private sectors.
Experience of Ethics at Work

The questions in the previous section assessed employee and management attitudes to a variety of ethical issues. However, employee intentions are not always necessarily matched by their actions when it comes to dealing with ethical issues in the workplace.

This chapter reports on employee experiences of ethics at work, giving insights into actual behaviour, as opposed to intentions, when confronted with ethical issues in their day-to-day working lives.

Honesty in the workplace

The IBE defines business ethics as ‘the application of ethical values to business behaviour’. One such ethical value is honesty. Honesty is a trait that is valued by organisations, and is often stated as a core value. In practice, it is also instantly recognisable. As such, it can be used as a proxy for business ethics or business integrity. Respondents to the survey were asked for their perception of how frequently honesty is practised in their organisation’s daily operations (Q2).

Figure 3 Employee views of how frequently honesty is practised by country (2015)

In 2015, a large majority (70%) of employees across continental Europe say that honesty is practised at least frequently in their organisation’s daily operations. Working adults in Spain (77%) and Italy (73%) are significantly more likely than those in France (66%) and Germany (63%) to say that this is the case. Employees in Spain are especially positive, with more than a third (36%) saying that honesty is always practised in their organisation’s daily operations, whereas employees in Germany (10%) are significantly less positive.

Footnotes:
1 According to Forging Values, integrity (ethics/honesty) is one of the 17 common shared values of Fortune 500 companies – http://forgingvalues.com/17-common-values/
2 The Spanish proportion (36%) is statistically significantly higher than all other countries, the German result (10%) is statistically significantly lower.
There are also significant differences in experience according to age, sector and seniority of respondents. Older employees (55+) (76%) are more likely to say that honesty is either always or frequently practised in their organisation’s daily operations than mid-career employees (70%) and the younger employees (66%). Employees in the private sector (71%) are more likely than employees in the public sector (67%) to say that honesty is practised always or frequently in their organisation’s daily operations. So are managers (79%) when compared with non-managers (67%).

However, honesty is now apparently practised less frequently on a daily basis in the continental European workplace than it was three years ago. This can be attributed to substantial erosions in the experience of honesty in Italy, France and Germany, all of which saw double digit decreases in the proportion of participants who said that honesty is practised always or frequently in their organisation’s daily operations (-13%, -13% and -14% respectively). By contrast, employees in Spain are now more likely than in 2012 to say that honesty is practised always or frequently in their organisation’s daily operations.

### Table 2 Change in how frequently honesty is said to be practised by country (2012-2015)

<table>
<thead>
<tr>
<th>Country</th>
<th>2015 ‘Always + Frequently’</th>
<th>Change since 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPA</td>
<td>70%</td>
<td>-7%</td>
</tr>
<tr>
<td>ITA</td>
<td>77%</td>
<td>+10%</td>
</tr>
<tr>
<td>FRA</td>
<td>73%</td>
<td>-13%</td>
</tr>
<tr>
<td>GER</td>
<td>66%</td>
<td>-13%</td>
</tr>
<tr>
<td></td>
<td>63%</td>
<td>-14%</td>
</tr>
</tbody>
</table>

Where the significant decreases were experienced, they can predominantly be related to the proportion of employees who think that honesty is practised always in their organisation’s daily operations. In Italy and Germany, the proportion of working adults who thought this was the case fell by more than half. In France, the proportion of employees who thought that honesty was practised either always or frequently both fell.

### Table 3 Change in proportion of employees who said honesty is practised always by country (2012-2015)

<table>
<thead>
<tr>
<th>Country</th>
<th>2015 ‘Always’</th>
<th>Change since 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>SPA</td>
<td>25%</td>
<td>-16%</td>
</tr>
<tr>
<td>FRA</td>
<td>36%</td>
<td>+4%</td>
</tr>
<tr>
<td>GER</td>
<td>26%</td>
<td>-10%</td>
</tr>
<tr>
<td>ITA</td>
<td>10%</td>
<td>-25%</td>
</tr>
<tr>
<td></td>
<td>28%</td>
<td>-34%</td>
</tr>
</tbody>
</table>
Awareness of misconduct

Participants across continental Europe were also asked about their awareness of actual misconduct (defined as behaviour by their employer or colleagues, which they thought violated either the law or their organisation’s ethical standards) over the previous year (Q3).

On average, a third of continental European employees (33%) say that they have been aware of some form of misconduct at work over the course of the past year. However, this figure rises to almost two-thirds (65%) among employees who said that they had felt pressured to compromise their organisation’s standards of ethical conduct.

There are also significant differences between countries. This rises to almost half in Spain (45%), but drops to less than a quarter in Germany (23%). This is a reversal of the findings in question 2 where those in Spain are the most likely to say that honesty is practised at least frequently in their organisation’s daily operations, and those in Germany are the least likely to say this. Whilst there may be nuances in the translation of words such as misconduct and honesty, the findings suggest a cultural difference between working adults in Spain and Germany. This indicates that, in the opinion of Spanish employees, there is less of a distinction between practices which are dishonest and those which violate the law or organisational ethical standards, than there is for German employees. Indeed, in Germany, honesty is seen more as an individual virtue than an issue of organisational conduct and consequently this finding, which may be viewed as a discrepancy from a British perspective, does make sense in Germany.

This idea is borne out further by the finding that Spanish workers are among the least tolerant of the questionable practices, such as favouring family or friends when awarding contracts, tested in question 1 (80% of whom say this is unacceptable).
There are also observed differences between continental European employees in the private sector when compared with those in the public sector, and between managers and non-managers. Those in the public sector (36%) are more likely to have been aware of misconduct at work in the past year than those in the private sector (31%). And, managers (57%) are more likely than non-managers (51%) to say that they have not been aware of misconduct at work in the past year.

**Table 4** Change in awareness of misconduct by country (2012-2015)

<table>
<thead>
<tr>
<th></th>
<th>Public sector</th>
<th>Private sector</th>
<th>Change since 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015 ‘Yes’</td>
<td>33%</td>
<td>30%</td>
<td>+5%</td>
</tr>
</tbody>
</table>

However, continental European employees are now more aware of misconduct than they were in 2012. In 2015, Spanish, Italian and German employees are all more likely to say that they had been aware of misconduct than they were in 2012. There was no change in the experiences of French employees during the past year at work.

**Predominant types of misconduct**

**Figure 5** Types of misconduct of which employees were aware (2015 Continental Europe)

- People treated inappropriately/ unethically/unfairly: 49%
- Safety violations: 36%
- Misreporting hours worked: 35%
- Abusive behaviour: 33%
- Improper hiring practices (e.g. favouring family and friends): 28%
- Bullying/harassment: 24%
- Stealing: 21%
- Fraud: 14%
- Discrimination (e.g. by race, gender, age): 7%
- Other: 8%

**Public sector employees** across continental Europe show greater awareness of misconduct at work in the past year (36%) than those in the private sector (31%).

**Managers** (57%) are more likely than non-managers (51%) to say that they have not been aware of misconduct at work.

**People treated inappropriately, unethically or unfairly is the most prominent type of misconduct observed across continental Europe.**
In an addition to the 2012 survey, in 2015, the 33% of respondents across continental Europe who said that they were aware of misconduct at work in the previous question were also asked details about the types of misconduct they were aware of (Q4).

Among those working adults who say that they have been aware of misconduct at work, almost half (49%) identified ‘people being treated inappropriately, unethically or unfairly’ as the most prominent type of misconduct observed. This is followed by ‘safety violations’ (36%) and ‘misreporting hours worked’ (35%).

‘People being treated unethically / inappropriately / unfairly’ is the most reported type of misconduct employees are aware of in France, Italy and Spain. However, in Germany, it is ‘abusive behaviour’ which employees have been most aware of, which is reported at a statistically significantly higher level than in any other country. In Spain, ‘improper hiring practices’ are found to be a particular issue with a third (34%) saying this, compared to only a quarter (25%) in all other continental European countries surveyed. ‘Discrimination’ is reported at a significantly lower level in Spain (4%) than elsewhere.

Table 5 Three most prominent types of misconduct by country (2015)

<table>
<thead>
<tr>
<th>Country</th>
<th>People treated unethically* (49%)</th>
<th>People treated unethically* (45%)</th>
<th>Abusive behaviour (46%)</th>
<th>People treated unethically* (56%)</th>
<th>People treated unethically* (51%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FRA</td>
<td>Safety violations (38%)</td>
<td>Safety violations (35%)</td>
<td>Misreporting hours worked (42%)</td>
<td>Misreporting hours worked (36%)</td>
<td>Safety violations (38%)</td>
</tr>
<tr>
<td>GER</td>
<td>Misreporting hours worked (35%)</td>
<td>Bullying/ harassment (34%)</td>
<td>People treated unethically* (41%)</td>
<td>Safety violations (34%)</td>
<td>Misreporting hours worked &amp; Improper hiring practices** (both 34%)</td>
</tr>
<tr>
<td>ITA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>SPA</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* Full option wording: ‘People treated inappropriately/unethically/unfairly’
** Full option wording: ‘Improper hiring practices (e.g. favouring family or friends)

Again, there are differences reported between employee sub-groups. Men (42%) are more likely to have been aware of ‘safety violations’ than women (28%), and women (11%) are more likely to have been aware of ‘discrimination’ than men (4%). The younger employees (16-34) (25%) are significantly more likely than older employees (55+) (14%) to have been aware of ‘stealing’. And, non-managers (8%) are more likely than managers (4%) to have been aware of ‘discrimination’.

Participants were asked to select responses from a list of commonly cited reasons for not raising their concerns about misconduct in the workplace. They were not limited in the number of options they could select, and an ‘other (please specify)’ and a ‘don’t know’ option were also given.
The impact of being aware of misconduct

The responses of those who said that they had been aware of misconduct were compared with those who did not. The findings reveal that, across continental Europe, awareness of misconduct has a significant impact. It appears to normalise the acceptance of certain unethical behaviours but also serves to help employees become better informed about support provided for ethics by their organisation.

These continental European employees who have been aware of misconduct:

- are more likely to consider most of the workplace practices listed in question 1 to be acceptable (7/9)
- think that honesty is practised less frequently in their workplace (Q2)
- are more likely to have experienced pressure to compromise their organisation’s standards of ethical conduct generally (Q9), and are specifically more likely to think that because they think that their ‘organisation has an unethical culture’ and that they were ‘trying to save their job’ (Q10)
- have a lower opinion of the indicators of their organisation’s ethical culture, agreeing with each of the seven positive statements in question 8 at a lower level than employees who have not been aware of misconduct, and the one negative statement at a higher level.

This observation is also true amongst managers in this subset, who are more likely to agree with each of the six statements regarding petty fiddling tested in question 13 than those who were unaware of misconduct.

However, awareness of misconduct does appear to act as a stimulus for employees to engage with any support that their organisation may provide to encourage ethical practices in the workplace. This subset of employees are better informed about whether their organisation offers each of the four elements of a formal ethics programme tested in question 7, as well as whether their organisation provides incentives to encourage ethical behaviour (Q11). They select ‘don’t know’ as an answer for each of these options at a statistically significantly lower level. Yet, the general consensus becomes more negative, with a significantly higher proportion saying that their organisation does not offer such support. The provision of a code of ethics (Q7 – ‘written standards of business conduct that provide guidelines for my job’) is the only exception to this. Responses for both ‘yes’ and ‘no’ options are significantly higher than for employees who have not been aware of misconduct for this option.

Speaking up

Most large global companies now provide mechanisms for their employees to raise, or speak up about, their concerns relating to misconduct in their workplace.
According to separate IBE research conducted in 2013, having a speak up line (or whistleblowing line) is considered to be one of the main elements of a company ethics programme by three-quarters (75%) of respondent companies in continental Europe.\footnote{IBE Survey Corporate Ethics Policies and Programmes: 2013 UK and Continental Europe Survey. Available for free download from the IBE website.} Speak up lines are also considered to be an element of good governance, and can act as an early warning system for an organisation seeking to understand the issues which are being faced by its employees.\footnote{IBE Business Ethics Briefing (No 36) Speak Up. Available for free download from the IBE website.}

However, whistleblowing is a practice which has many unfavourable preconceptions associated with it. These are commonly dependent on cultural experiences and understanding, and each of the National Reports of this series gives more cultural detail about whistleblowing in that country.

Participants in this Continental Europe Survey, who said that they had been aware of misconduct, were also asked whether they spoke up about their concerns with management, another appropriate person or through any other mechanism (Q5).

Figure 6 Employees raising concerns by country (2015)

<table>
<thead>
<tr>
<th>Country</th>
<th>Yes (%)</th>
<th>No (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continental Europe</td>
<td>44%</td>
<td>56%</td>
</tr>
<tr>
<td>ITA</td>
<td>40%</td>
<td>58%</td>
</tr>
<tr>
<td>SPA</td>
<td>54%</td>
<td>46%</td>
</tr>
<tr>
<td>FRA</td>
<td>53%</td>
<td>47%</td>
</tr>
<tr>
<td>GER</td>
<td>49%</td>
<td>51%</td>
</tr>
</tbody>
</table>

Amongst those who say that they have been aware of misconduct, more than half (54%) say that they did not speak up about their concerns and raise them with management, another appropriate person, or through any other mechanism. There were, however, differences across continental Europe between the proportions who said that they had spoken up.

Willingness to speak up about misconduct has also dropped in the previous three years. This can be attributed to double digit decreases in the proportion of employees in Italy (-15%) and France (-13%) who raised their concerns with management, another appropriate person, or any other mechanism, when they became aware of misconduct since 2012.

Managers (65%) across continental Europe are more likely to say they raised any of their concerns of misconduct with management, another appropriate person, or any other mechanism, than non-managers (38%).
Participants were asked to select responses from a list of commonly cited reasons for not raising their concerns about misconduct in the workplace. They were not limited in the number of options they could select, and an ‘other (please specify)’ and a ‘don’t know’ option were also given.

Table 6 Change in proportions of employees who raise their concerns of misconduct with management, another appropriate person or through any other mechanism (2012-2015)

<table>
<thead>
<tr>
<th></th>
<th>Continental Europe</th>
<th>ITA</th>
<th>FRA</th>
<th>GER</th>
<th>SPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015 ‘Yes’</td>
<td></td>
<td>44%</td>
<td>40%</td>
<td>44%</td>
<td>49%</td>
</tr>
<tr>
<td>Change since 2012</td>
<td></td>
<td>-7%</td>
<td>-15%</td>
<td>-13%</td>
<td>-2%</td>
</tr>
</tbody>
</table>

Reasons for not speaking up

For the first time in 2015, continental European respondents who said that they had been aware of some form of misconduct yet had not raised their concerns, were asked an additional question to discover what they considered were the barriers for speaking up (Q6).

Figure 7 Reasons why concerns were not raised
(2015 Continental Europe)

<table>
<thead>
<tr>
<th>Reason</th>
<th>Base</th>
<th>%</th>
</tr>
</thead>
<tbody>
<tr>
<td>I did not believe corrective action would be taken</td>
<td></td>
<td>26%</td>
</tr>
<tr>
<td>I felt I might jeopardise my job</td>
<td></td>
<td>22%</td>
</tr>
<tr>
<td>I felt it was none of my business</td>
<td></td>
<td>22%</td>
</tr>
<tr>
<td>I did not want to be seen as a troublemaker by management</td>
<td></td>
<td>16%</td>
</tr>
<tr>
<td>I felt it might alienate myself from my colleagues</td>
<td></td>
<td>16%</td>
</tr>
<tr>
<td>I thought that they already knew about it</td>
<td></td>
<td>15%</td>
</tr>
<tr>
<td>I did not think it was a serious issue at the time</td>
<td></td>
<td>9%</td>
</tr>
<tr>
<td>I did not know who to contact</td>
<td></td>
<td>8%</td>
</tr>
<tr>
<td>I thought that it was common practice</td>
<td></td>
<td>7%</td>
</tr>
<tr>
<td>I thought that it would be raised by someone else</td>
<td></td>
<td>4%</td>
</tr>
</tbody>
</table>

Not believing corrective action would be taken is the most prominent reason why concerns of misconduct were not raised across continental Europe.

Among those aware of misconduct, but who did not raise their concerns, the most common reason across continental Europe for not doing so is ‘not believing that corrective action would be taken’ (26%). This is followed by ‘feeling they might jeopardise their job’ (22%) and feeling that it was ‘none of their business’ (22%).
This belief that no corrective action would be taken was the most common reason in both **Germany** and **Italy**. Whereas in **France** the most common reason was a feeling that it was ‘none of their business’, and for **Spanish** employees a feeling that it was ‘none of their business’ and ‘feeling that it might jeopardise their job’ were both reported to be the most common factors. ‘Not thinking that it was a serious issue at the time’ was reported more frequently by **German** employees (23%) than employees in other countries. ‘Not believing that corrective action would be taken’ (13%) and ‘feeling that raising a concern might jeopardise their job’ (13%) are significantly less frequently reported in **France** than elsewhere, as was ‘thinking that it was common practice’ in **Italy** (2%).

**Table 7** Three most prominent reasons for not raising concerns by country (2015)

<table>
<thead>
<tr>
<th>Continent</th>
<th>FRA</th>
<th>GER</th>
<th>ITA</th>
<th>SPA</th>
</tr>
</thead>
<tbody>
<tr>
<td>I did not believe corrective action would be taken</td>
<td>(26%)</td>
<td>(37%)</td>
<td>(35%)</td>
<td>(25%)</td>
</tr>
<tr>
<td>I felt it was none of my business</td>
<td>(27%)</td>
<td>(24%)</td>
<td>(26%)</td>
<td>(22%)</td>
</tr>
<tr>
<td>I did not want to be seen as a troublemaker by management</td>
<td>(18%)</td>
<td>(19%)</td>
<td>(26%)</td>
<td>(22%)</td>
</tr>
<tr>
<td>I did not think it was a serious issue at the time &amp; I felt I might jeopardise my job</td>
<td>(17%)</td>
<td>(19%)</td>
<td>(23%)</td>
<td>(22%)</td>
</tr>
<tr>
<td>I thought that they already knew about it</td>
<td>(17%)</td>
<td>(19%)</td>
<td>(23%)</td>
<td>(22%)</td>
</tr>
<tr>
<td>I thought that they already knew about it &amp; I felt I might jeopardise my job</td>
<td>(17%)</td>
<td>(19%)</td>
<td>(23%)</td>
<td>(22%)</td>
</tr>
<tr>
<td>I did not believe corrective action would be taken</td>
<td>(26%)</td>
<td>(23%)</td>
<td>(22%)</td>
<td>(22%)</td>
</tr>
</tbody>
</table>

‘Not believing that corrective action would be taken’ is considered to be the main barrier for raising concerns for most sub-groups of employees across continental Europe, with the exceptions of **men**, **younger employees** (16-34) and **older employees** (55+). **Men** and **older employees** (55+) most commonly reported that they thought it was ‘none of their business’. Whereas for **younger employees**, the most frequently reported concern was that they ‘thought it might jeopardise their job’.

There were also a number of differences by sub-group on the frequency with which certain concerns were chosen. **Men** (11%) were more likely to think that it ‘wasn’t a serious issue at the time’ than women (6%). **Younger employees** (16-34) (29%) were more likely than older employees (55+) (14%) to think that ‘it might jeopardise their job’. They were also more likely (12%) than mid-career employees (35-54) (6%) to say that they ‘did not know who to contact’.

*Caution: small base size. Only 86 responses were received from German employees, therefore findings are only broadly indicative, rather than wholly representative of this group in Germany.*
Older employees (55+) (21%) were more likely than younger employees (16-34) (11%) to think that their ‘organisation already knew about it’. Employees working in the public sector (27%) were more likely to feel that it was ‘none of their business’ than those in the private sector (19%). Managers (15%) were more likely to think that it ‘wasn’t an important issue at the time’ than non-managers (8%).

**Pressure to compromise organisational standards**

As with the 2012 edition of this survey, another experience of ethics in the workplace tested was whether participants had felt pressured to compromise their organisation’s standards of ethical conduct (Q9).

**Figure 8** Pressure to compromise ethical standards by country (2015)

<table>
<thead>
<tr>
<th>Country</th>
<th>% Feel Pressured</th>
<th>% Do Not Feel Pressured</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continental Europe</td>
<td>13% Yes</td>
<td>77% No</td>
</tr>
<tr>
<td>ITA</td>
<td>15% Yes</td>
<td>70% No</td>
</tr>
<tr>
<td>FRA</td>
<td>14% Yes</td>
<td>76% No</td>
</tr>
<tr>
<td>SPA</td>
<td>12% Yes</td>
<td>85% No</td>
</tr>
<tr>
<td>GER</td>
<td>12% Yes</td>
<td>78% No</td>
</tr>
</tbody>
</table>

Percentage of respondents

One in eight (13%) across the four continental European countries tested say that they have felt pressured to compromise their organisation’s standards of ethical conduct. However, this figure rises to a peak of 27% amongst both employees who have been aware of misconduct (Q3) or consider their organisation to have an ‘unsupportive’ ethical culture (Q8).

This sentiment is consistent across each of the four countries. However, firm disagreement with this statement is much higher in Spain (85%) than elsewhere, and lower in Italy where adults say they were less likely not to have felt pressured (70%).

The only difference by sub-group across continental Europe in those who say they had experienced pressure to compromise their organisation’s standards of ethical conduct was amongst men (15%) who were more likely than women (11%) to say that they had felt such pressure.

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See fn 19.
Since 2012 the proportion of continental European employees who have felt pressured to compromise ethical standards has almost halved. This is a result of decreases in each of the countries surveyed.

**Table 8  Change in pressure to compromise their organisation’s ethical standards (2012-2015)**

<table>
<thead>
<tr>
<th>Country</th>
<th>2015 ‘Yes’</th>
<th>Change since 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continental Europe</td>
<td>13%</td>
<td>-9%</td>
</tr>
<tr>
<td>ITA</td>
<td>15%</td>
<td>-12%</td>
</tr>
<tr>
<td>SPA</td>
<td>12%</td>
<td>-12%</td>
</tr>
<tr>
<td>FRA</td>
<td>14%</td>
<td>-8%</td>
</tr>
<tr>
<td>GER</td>
<td>12%</td>
<td>-5%</td>
</tr>
</tbody>
</table>

**Predominant sources of pressure**

For the first time in 2015, the 13% of respondents in continental European countries who said that they had felt pressured to compromise their organisation’s standards of ethical conduct were also asked about the sources of these pressures (Q10). Following the boss’s orders is the most prominent pressure cited to compromise ethical standards.

**Figure 9 Sources of pressure to compromise ethical standards (2015, Continental Europe)**

- Following my boss’s orders: 30%
- I had to meet unrealistic business objectives/deadlines: 27%
- Time pressure: 26%
- We were under-resourced: 18%
- I was trying to save my job: 15%
- My organisation has an unethical culture: 13%
- There were financial/budgeting pressures at the company: 12%
- I was being asked to take shortcuts: 12%
- I felt peer pressure to be a team player: 11%
- I wanted to help the organisation perform better (e.g. against competitors or spending cutbacks): 9%

*The question options have changed since 2012. In 2012, participants were given an additional ‘sometimes’ option. This figure was added to the proportion of respondents who said ‘yes’ to give the total ‘yes’ figure for 2012. This total figure was compared with 2015 to give the change since 2012 (% points) figures shown in Table 8.*

*Participants were asked to select a maximum of three responses from a list of common pressures to compromise organisational ethical standards. An ‘other (please specify)’ and a ‘don’t know’ option were also given.*
Having to complete tasks within a short (or unrealistic) timeframe, and instructions coming from above, are the most commonly cited pressures on continental European employees to act unethically. ‘Following my boss’s orders’ (30%), ‘meeting unrealistic business objectives or deadlines’ (27%) and ‘time pressure’ (26%) are the most commonly reported pressures.

‘Following my boss’s orders’ is the most common pressure to act unethically in Spain (34%), Italy (34%) and France (32%) (Table 9). In Germany, however, just one in five (20%) say that this was the case, yet almost half (47%) say that they had to meet ‘unrealistic business objectives or deadlines’, making it the most common pressure there. German employees were also significantly more likely to have felt pressure from being ‘under-resourced’ than employees in all other countries.

Table 9 Three most prominent pressures to compromise ethical standards by country (2015)

<table>
<thead>
<tr>
<th>Country</th>
<th>I was following my boss’s orders (30%)</th>
<th>I had to meet unrealistic business objectives or deadlines (27%)</th>
<th>Time pressure (26%)</th>
</tr>
</thead>
<tbody>
<tr>
<td>FRA</td>
<td>I was following my boss’s orders (32%)</td>
<td>Time pressure (27%)</td>
<td></td>
</tr>
<tr>
<td>GER</td>
<td>I had to meet unrealistic business objectives or deadlines (34%)</td>
<td>We were under-resourced (39%)</td>
<td></td>
</tr>
<tr>
<td>ITA</td>
<td>I was following my boss’s orders (34%)</td>
<td>Time pressure (25%)</td>
<td></td>
</tr>
<tr>
<td>SPA</td>
<td>I was following my boss’s orders (34%)</td>
<td>I was trying to save my job (25%)</td>
<td></td>
</tr>
</tbody>
</table>

‘I was following my boss’s orders’ was also the prevailing source of pressure for the majority of employee sub-groups, with the exceptions of women and younger employees (16-34).

For women, the most commonly reported pressure was having to meet ‘unrealistic objectives or deadlines’ (29%), and for younger employees it was ‘time pressure’ (33%).

Caution: small base size for Germany, n=88.
There were also a number of differences in sources of pressure across the employee sub-groups. Women (16%) were more likely than men (8%) to have felt ‘pressed to be a team player’, whereas men (11%) were more likely than women (5%) to say they felt pressed from ‘wanting to help the organisation perform better’.

Younger employees (16-34) (33%) were more likely than mid-career employees (35-54) (22%) to say that they felt ‘time pressure’. Mid-career employees (34%) were more likely than younger employees (23%) to say that they were ‘following my boss’s orders’. Older employees (55+) were more likely to say that they were ‘being asked to take shortcuts’ than both mid-career (12%) and younger employees (8%).

Those in the private sector (18%) were more likely than those in the public sector (10%) to say that they were ‘trying to save their job’.

Managers (21%) were more likely than non-managers (8%) to say that there were ‘financial/budgeting pressures at the company’. Non-managers were more likely to say that they were ‘under-resourced’ (20%) or that their ‘organisation has an unethical culture’ (15%) than managers (11% and 8% respectively).

**The impact of feeling pressured to compromise ethical standards**

The responses of those who said that they had felt pressured to compromise their organisation’s standards of ethical behaviour were compared with those who had not.

The findings from continental Europe show that, similar to being aware of misconduct, having felt pressured to compromise ethical standards has a negative impact on employee attitudes to, and experiences of, ethics in their workplace.

Continental European employees who have felt pressured:

- have a greater tolerance of each of the workplace practices listed in question 1 (they are more likely to consider them to be acceptable)
- think that honesty is practised less frequently in their organisation (Q2)
- have been more aware of misconduct in general (Q3), and specifically ‘people treated unethically, inappropriately or unfairly’, ‘safety violations’, ‘abusive behaviour’, ‘improper hiring practices’, ‘bullying/harassment’, ‘fraud’ and ‘discrimination’ (7/9 statements tested in Q4)
- have a lower opinion of most statements relating to indicators of their organisation’s ethical culture (Q8), specifically those related to management behaviour, communication of ethics and responsible business conduct
- are, in general, more likely to raise their concerns when they become aware of misconduct (Q5), but those who don’t raise their concerns are more likely not to do so because they ‘did not believe that corrective action would be taken’, they ‘feel it might jeopardise their job’, and ‘do not want to be seen as a troublemaker by management’ (Q6).
In addition, managers who have felt pressured to compromise ethical standards appear likely to have a more tolerant approach to petty fiddling than those who have not felt such pressure, as they are more likely to agree with the statements tested at Q13.

Again, as with awareness of misconduct, feeling pressured to compromise ethical standards appears to act as a stimulus for employees to engage with any support their organisation may offer to encourage ethical behaviour in the workplace. They are less likely to answer ‘don’t know’ to the four statements regarding elements of a formal ethics programme tested in question 7, and to whether their organisation provides incentives to encourage employees to live up to the organisation’s ethical standards of behaviour (Q11). However, for each of speak up lines (Q7 – B. A means of reporting misconduct confidentially), advice/information helplines (Q7 – C) and incentives (Q11), this fall in participants selecting the ‘don’t know’ option is paired with an increase in the proportion of respondents who answer with a firm negative (‘no’).
Supporting Ethics at Work

This section of the report takes a look at how organisations support ethics at work. Participants were asked about whether their organisation offers support for employees on ethical matters, through four common elements of a formal ethics programme. They were also asked if their organisation provides incentives to encourage ethical behaviour in the workplace, and if so, which types of incentives were used.

Further testing was also done on a number of indicators of ethical culture.

Ethics programmes

As in 2012, participants across continental Europe were asked about whether their organisation offers support for employees on ethical matters, through any or all of four common elements of a formal ethics programme – a code of ethics (A. written standards of ethical business conduct); a speak up line (B. a means of reporting misconduct confidentially); advice or information helpline (C.); and ethics training (D. training on standards of ethical conduct) (Q7). 9% indicated that their organisation offers all four of these, 58% said that their organisation offered at least one, and 28% said that their organisation offered none.

Figure 10  Awareness of elements of a formal ethics programme by country (2015)

The code of ethics is the most common element of an ethics programme.
While by no means universal, a notable proportion of employees across each of the continental European countries surveyed report that their organisation does have some kind of procedure in place to help employees to maintain ethical standards. Just less than half (46%) say that their organisation has a code of ethics (A. written standards), more than say it does not (41%) (Figure 10A).

A majority across continental Europe say that their organisation does not provide each of the other elements tested.

Those in Italy are significantly more likely to report that their organisation has a speak up line (B. a means of reporting misconduct confidentially) (35%) or ethics training (D. training on standards of ethical conduct) (39%) than those in other countries.

When the different sub-groups of the continental European participants are considered, there are significant differences between each of the four groups in their level of awareness of the elements of a formal ethics programme.

Figure 10 continued

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

A. 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)
B. My organisation provides employees with a means of reporting misconduct confidentially, without giving their name or other information that could easily identify them
C. My organisation offers advice or an information helpline where I can get advice about behaving ethically at work
D. My organisation provides training on standards of ethical conduct.

While by no means universal, a notable proportion of employees across each of the continental European countries surveyed report that their organisation does have some kind of procedure in place to help employees to maintain ethical standards. Just less than half (46%) say that their organisation has a code of ethics (A. written standards), more than say it does not (41%) (Figure 10A).

A majority across continental Europe say that their organisation does not provide each of the other elements tested.

Those in Italy are significantly more likely to report that their organisation has a speak up line (B. a means of reporting misconduct confidentially) (35%) or ethics training (D. training on standards of ethical conduct) (39%) than those in other countries.

When the different sub-groups of the continental European participants are considered, there are significant differences between each of the four groups in their level of awareness of the elements of a formal ethics programme.

MEN across continental Europe are more aware than women of each of these elements of support.

Managers are more aware than non-managers of a speak up line, an advice/information helpline or ethics training.

Public sector employees are more aware than private sector employees of a code of ethics or a speak up line.

Younger employees (16-34) are more aware of a speak up line and an advice/information helpline than older employees.
Men are more likely than women to say that their organisation provides each of these four elements of support. Managers are more likely than non-managers to say that their organisation provides a speak up line, an advice/information helpline and ethics training, which may suggest there is a lower level of awareness amongst non-management employees, rather than these not being in place at all. Younger employees (16-34) are more likely than mid-career (35-54) and older employees (55+) to say that their organisation provides either a speak up line or an advice/information helpline. Employees in the public sector are more likely than employees in the private sector to say that their organisation has a code of ethics or a speak up line.

However, awareness across continental Europe of each of the elements of support tested is lower than in 2012. For a code of ethics, advice/information helpline or ethics training, the decrease in the proportion of participants who said ‘yes’ is substantial. For a speak up line the decrease in awareness has been less substantial. These changes can be accounted for by respective changes in France, Italy and Spain (table 10). The picture in Germany has been more positive.

Table 10 Changes in levels of awareness of each of the elements of an ethics programme (2012-2015)
The impact of providing formal support for ethics in the workplace

Using the responses to question 7, we are able to assess the impact of providing formal support to employees. Responses to all questions were compared depending on whether respondents indicated that their organisation offered ‘all’, ‘any’ or ‘none’ of the four common elements of support.

The findings across continental Europe show that when compared with employees who work in organisations which provide ‘none’ of the formal support mechanisms, those in organisations which provide ‘all’ have a more positive experience of ethics in their workplace.

Such employees:

• say that honesty is practised more frequently (Q2)
• are less aware of misconduct in their workplace (Q3), specifically ‘people treated inappropriately, unethically or unfairly’, ‘improper hiring practices’ and ‘discrimination’ (Q4)
• are more likely to have spoken up when they became aware of misconduct (Q5)
• are less likely to cite that their ‘organisation has an unethical culture’ as a pressure to compromise ethical standards (Q10)
• have a more positive opinion of the ethical culture of their organisation, agreeing with each of the positive indicators of ethical culture at a higher rate (Q8)
• are more likely to say that their organisation also offers support in the form of incentives (Q11).

Use of incentives to encourage ethical behaviour in the workplace

Another formal element of support for ethics in the workplace is the provision of incentives. For the first time in 2015, respondents from continental Europe were asked whether their organisation provides incentives to employees to encourage them to live up to the organisation’s ethical standards (Q11).

Only one in six employees in continental Europe (16%) say that their organisation provides incentives to encourage them to live up to their ethical standards. This is substantially lower in Italy (11%) than elsewhere.

There are some differences in levels of awareness between the employee sub-groups. Men (17%) are more likely than women (14%) to say that their organisation provides such incentives. As are younger employees (16-34) (22%) than either mid-career employees (35/54) (13%) and older employees (55+) (15%), and managers (22%) compared with non-managers (13%).

Incentives are less common in Italy than elsewhere

Men (17%) in continental Europe are more aware than women (14%) of incentives to encourage ethical behaviour in the workplace.
Does your organisation provide incentives to employees to encourage them to live up to the organisation’s ethical standards?

Base: 3,000 (750 in each of France, Germany, Italy, Spain)

<table>
<thead>
<tr>
<th>Country</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>GER</td>
<td>19%</td>
</tr>
<tr>
<td>SPA</td>
<td>17%</td>
</tr>
<tr>
<td>FRA</td>
<td>16%</td>
</tr>
<tr>
<td>ITA</td>
<td>11%</td>
</tr>
</tbody>
</table>

Types of incentive used

The 16% of respondents from continental Europe who said that their organisation does offer such incentives were asked an additional question to assess how frequently four of the more prominent types of incentive are used (Q12).

Across continental Europe, incentives to live up to ethical standards most commonly form part of an organisation’s annual appraisal or review (38%). The use of public commendation is less common in France (15%) than in all other countries (Spain, 33%; Italy, 31%; Germany, 28%).

The impact of using incentives to encourage ethical behaviour in the workplace

Using the responses to question 11, we are able to assess the impact of incentivising ethical practices in the workplace. Responses to all questions were compared depending on whether respondents answered ‘yes’ or ‘no’ at question 11.

The findings reveal that, in continental European organisations which offer incentives, employees generally have a more positive experience of ethics in their workplace than those in organisations which do not offer incentives.
Continental European employees in organisations which offer incentives:

- think honesty is practised more frequently (Q2)
- are more likely not to have been aware of misconduct in general (Q3), and ‘people treated inappropriately, unethically or unfairly’ and ‘improper hiring practices’ specifically (Q4)
- are seemingly more likely to speak up when they become aware of misconduct (Q5)
- are also more likely to be aware of each of the four elements of an ethics programme (Q7)
- have a better opinion on the positive indicators of an ethical culture within their organisation (Q8)
- are more likely not to have felt pressured to compromise their organisation’s standards of ethical conduct generally (Q9), specifically because they are also less likely to think that their ‘organisation has an unethical culture’ (Q10).

However, puzzlingly, those working in such organisations are more tolerant of unethical practices, as they are more likely to find most of the statements in question 1 to be acceptable than employees in organisations which do not offer such incentives (6/9 statements). Managers in organisations which incentivise ethical practices in the workplace also appear to have a greater tolerance of petty fiddling, agreeing with most of the statements in question 13 at a higher rate than managers not in this subset (5/6 statements).

**Indicators of an ethical culture**

Respondents to the Continental Europe Survey were also asked about their opinion on a number of statements related to practices which can be considered as indicators of an ethical culture (Q8). The statements can be categorised into the four areas of:

- **management behaviour** (A. My manager sets a good example, C. My manager rewards good results even if they are achieved using practices that are ethically questionable, and D. My manager supports me in following my organisation’s standards of ethical behaviour)
- **communication of ethical standards** (B. My manager explains the importance of honesty and ethics in the work we do, and H. Issues of right and wrong are discussed in staff meetings)
- **responsible business conduct** (F. My organisation acts responsibly in all its business dealings, and G. My organisation lives up to its stated policy of social responsibility), and
- **enforcement of ethical standards** (E. My organisation disciplines employees who violate its ethical standards).

Using respondent answers to each of these statements, we are able to identify whether respondents consider there to be either a supportive or unsupportive organisational culture.
Of the 3,000 respondents across continental Europe, 15% work in organisations with the ‘most supportive’ ethical cultures, 37% work in organisations with ‘fairly supportive’ cultures, and 23% work in organisations with ‘unsupportive’ cultures.

Management behaviour

**Figure 13 Perceptions of management behaviour by country (2015)**

- **A.** My manager sets a good example
  - Continental Europe: 52%
    - SPA: 54%
    - ITA: 53%
    - GER: 51%
    - FRA: 49%

- **B.** My manager rewards good results, even if ethically questionable practices are used
  - Continental Europe: 21%
    - ITA: 25%
    - SPA: 21%
    - GER: 21%
    - FRA: 17%

- **C.** My manager rewards good results, even if ethically questionable practices are used
  - Continental Europe: 21%
    - ITA: 25%
    - SPA: 21%
    - GER: 21%
    - FRA: 17%

- **D.** My manager supports me in following standards of ethical behaviour
  - Continental Europe: 45%
    - SPA: 48%
    - ITA: 47%
    - GER: 45%
    - FRA: 38%

Employee views of management behaviour are broadly positive across continental Europe.

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

- **A.** Overall, my line manager sets a good example of ethical business behaviour
- **C.** My line manager rewards employees who get good results, even if they use practices that are ethically questionable
- **D.** My line manager supports me in following my organisation’s standards of ethical behaviour

Base = 3,000 (750 in each of France, Germany, Italy, Spain)

Organisations with the ‘most supportive’ ethical cultures are defined as those in which respondents answered either ‘strongly agree’ or ‘tend to agree’ to each of these statements (excluding Statement C which is framed in the negative). Organisations with ‘fairly supportive’ ethical cultures are those in which respondents agreed with five or more statements (excluding Statement C). Organisations with ‘unsupportive’ ethical cultures are those in which respondents answered ‘tend to disagree’ or ‘strongly disagree’ to three or more statements (excluding Statement C).
Most participants across continental Europe are broadly positive about the behaviour of their line manager. Employees in France (38%) are less positive about the support they receive from their line manager in following their organisation’s standards of ethical behaviour than employees in the other three continental European countries surveyed. Italian employees (25%) are more likely to say that their line manager rewards employees who get good results, even if they use practices that are ethically questionable, than all three other countries.

Communication of ethical standards

**Figure 14 Perceptions of communication of ethical standards by country (2015)**

Approximately two-fifths of respondents from continental Europe agree that ethics is communicated in their workplace, 43% agree that their line manager explains the importance of honesty and ethics in the work they do, and 42% agree that issues of right and wrong are discussed in staff meetings. Communication of ethical standards appears to be better in Italy than elsewhere. A statistically significantly higher proportion of Italian employees agree with either of these statements than employees in each of the other countries (49% and 50% respectively). Issues of right and wrong being discussed in team meetings is less common in France (32%) than elsewhere.
Responsible business conduct

Figure 15  Perceptions of responsible business conduct by country (2015)

F. My organisation acts responsibly in all business dealings

<table>
<thead>
<tr>
<th>Country</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Continental Europe</td>
<td>57%</td>
</tr>
<tr>
<td>GER</td>
<td>69%</td>
</tr>
<tr>
<td>SPA</td>
<td>55%</td>
</tr>
<tr>
<td>ITA</td>
<td>54%</td>
</tr>
<tr>
<td>FRA</td>
<td>51%</td>
</tr>
</tbody>
</table>

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

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

G. My organisation lives up to its stated policy of social responsibility

base = 3,000 (750 in each of France, Germany, Italy, Spain)

Half or more of employees in continental Europe consider their organisation to be a responsible company
Half or more of respondents from continental Europe agree with either of the indicators of ethical culture related to responsible business conduct. **German** employees have an especially positive opinion of the way in which their organisation conducts its business dealings, with almost seven-tenths of employees (69%) agreeing with this statement. Conversely, **French** employees have a lower opinion of their organisation living up to their stated policy of social responsibility, with only two-fifths (41%) in agreement.

**Enforcement of ethical standards**

**Figure 16** Perceptions of enforcement of ethical standards by country (2015)

Two-fifths (43%) of continental European participants agree that their organisation acts on ethical lapses by disciplining employees who violate its ethical standards. This, however, does seem to be more common practice in **Italy** than elsewhere, with nearly half of respondents (49%) agreeing with this statement.

**The impact of working for an employer with a supportive ethical culture**

Using the responses to question 8, we are able to assess the impact of working for an employer with a supportive ethical culture. Responses to all questions were compared depending on whether respondents indicated that their organisation has the ‘most supportive’, a ‘fairly supportive’ or an ‘unsupportive’ ethical culture as defined in footnote 19, page 34.
The findings show that continental European employees who work in organisations with the most supportive ethical cultures have a more positive experience of ethics in their workplace and are more aware of other support mechanisms provided by their organisation than those working in unsupportive ethical cultures.

Such employees:

• say that honesty is practised more frequently in their organisation (Q2)
• are less aware of misconduct in general (Q3), and ‘people treated unethically’, ‘improper hiring practices’ and ‘discrimination’ specifically (Q4)
• are more likely to speak up when they become aware of misconduct (Q5), and those who did not speak up are less concerned that ‘no corrective action would be taken’ or that ‘doing so might jeopardise their job’ (Q6)
• are less likely to have felt pressured to compromise ethical standards in general (Q9), and those who have are less likely to say this is because their ‘organisation has an unethical culture’ specifically (Q10)
• are also more likely to say that their organisation provides each of the elements of a formal ethics programme listed in question 7, and incentives to encourage ethical behaviour (Q11).
Summary and Conclusion

This report has presented the findings of the IBE's ethics at work research across four major continental European markets (France, Germany, Spain and Italy). The results provide insight into the state of business ethics in organisations across continental Europe in 2015.

The survey found that, since this research was first conducted in 2012, a number of key metrics relating to the experience of ethics in the workplace have fallen. Continental European employees are now:

- less likely to think that honesty is practised ‘always’ or ‘frequently’ in the daily operations of their organisation (Q2) (70% in 2015 compared to 77% in 2012)
- more likely to have been aware of misconduct (behaviour by their employer or colleagues which they thought violated either the law or their organisation’s ethical standards) over the past year (Q3) (33% in 2015 compared to 28% in 2012), and
- less likely to have raised their concerns with management, another appropriate person, or through any other mechanism (Q4) (44% in 2015 compared to 51% in 2012).

They are, however, also less likely to have felt direct pressure to compromise their organisation’s ethical standards than they were three years ago (Q9). This could suggest that ethical sensitivity has increased across continental Europe since 2012, as whilst they have not felt such pressure directly, they are more aware of general unethical behaviour in their workplace.

It is, nevertheless, not possible to say that there is a consistent business ethics landscape across continental Europe, as there are a number of variations between countries. Therefore, the understanding and experiences of business ethics can be related to different cultural variations between each of these countries. For example, German employees appear to be more lenient in their attitudes towards most of the common workplace practices tested in question 1, whereas Italians appear to apply a stricter standard to these same practices. Awareness of misconduct is much higher amongst Spanish employees than elsewhere (Q3). French employees have a less positive view of management behaviour, communication about ethics, responsible business conduct and disciplining employees for ethical lapses (Q8).

This can pose a challenge to multinational organisations attempting to make ethics programmes effective on a global scale. This report gives greater understanding of local nuances that will help organisations to approach these cultural differences with sensitivity, which may not only reduce tensions between locally conflicting ethical standards, but also improve the overall efficacy of the ethics programme.

This research also provides evidence that in organisations which take ethics seriously – by investing in the elements of a formal ethics programme, by providing incentives to encourage ethical behaviour in the workplace or by creating a supportive ethical culture – employees have a more positive experience of ethics in the workplace.

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For more information, see IBE Good Practice Guide (2012) Globalising a Business Ethics Programme by Lori Tansey Martens.
Appendix 1
Survey Questionnaire

Q1. [ASK ALL] 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. [SINGLE GRID, RANDOMISE A-I]

<table>
<thead>
<tr>
<th>Action</th>
<th>Totally acceptable</th>
<th>Fairly acceptable</th>
<th>Not very acceptable</th>
<th>Totally unacceptable</th>
<th>Don’t know</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Taking pencils and pens from work</td>
<td></td>
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<tr>
<td>B. Posting personal mail from work (e.g. letters or parcels)</td>
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<tr>
<td>C. Making personal phone calls from work</td>
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<tr>
<td>D. Using the internet for personal use during working hours</td>
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<tr>
<td>E. Using company petrol for personal mileage</td>
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<tr>
<td>F. Charging personal entertainment to expenses</td>
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<td>G. Pretending to be sick to take the day off</td>
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<tr>
<td>H. Minor fiddling / exaggeration of travel expenses</td>
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<tr>
<td>I. Favouring family or friends when recruiting or awarding contracts</td>
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</tbody>
</table>

Q2. [ASK ALL] In your organisation’s daily operations, would you say that honesty is practised...? Please select one response only. [SINGLE, FIX OPTIONS]

<table>
<thead>
<tr>
<th>Frequency</th>
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<tbody>
<tr>
<td>Always</td>
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</table>

Q3. [ASK ALL] 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. [SINGLE, FIX OPTIONS]

<table>
<thead>
<tr>
<th>Awareness</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yes</td>
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</table>
**Q4. [ASK ALL WHO ANSWERED ‘YES’ at Q3] Which, if any, of the following types of misconduct were you aware of? Please select all that apply. [MULTI, RANDOMISE A-I]**

- A. Abusive behaviour
- B. Misreporting hours worked
- C. Safety violations
- D. Discrimination (e.g. by race, gender, age) (Please specify type(s))
- E. Stealing
- F. Improper hiring practices (e.g. favouring family or friends)
- G. Fraud
- H. Bullying/harassment
- I. People treated inappropriately/unethically/unfairly
- J. Other (Please specify) [FIX]

**Q5. [ASK ALL WHO ANSWERED ‘YES’ AT Q3] Did you raise any of your concerns with management, another appropriate person, or through any other mechanism? Please select one response only. [SINGLE, FIX OPTIONS]**

- Yes
- No
- Don’t know

**Q6. [ASK ALL WHO ANSWERED ‘NO’ at Q5] Which of the following, if any, influenced your decision not to raise your concerns? Please select all that apply. [MULTI, RANDOMISE A-J]**

- A. I felt it was none of my business
- B. I felt I might jeopardise my job
- C. I did not believe that corrective action would be taken
- D. I felt it might alienate myself from my colleagues
- E. I did not want to be seen as a troublemaker by management
- F. I did not know who to contact
- G. I thought that it was common practice
- H. I thought it would be raised by someone else
- I. I thought that they already knew about it
- J. I didn’t think it was a serious issue at the time
- K. Other (Please specify) [FIX]
- L. Don’t know [FIX]

The next few questions relate to the level to which your organisation provides information and assistance with regards to acting ethically.

**Q7. [ASK ALL] Please indicate whether each of the following statements apply to your organisation or not. Please select one response per row. [SINGLE GRID, RANDOMISE A-D]**

<table>
<thead>
<tr>
<th>Statement</th>
<th>Yes</th>
<th>No</th>
<th>Don’t know</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. 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)</td>
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<tr>
<td>B. My organisation provides employees with a means of reporting misconduct confidentially, without giving their name or other information that could easily identify them</td>
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<tr>
<td>C. My organisation offers advice or an information helpline where I can get advice about behaving ethically at work</td>
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<tr>
<td>D. My organisation provides training on standards of ethical conduct</td>
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</table>
Q8. [ASK ALL] To what extent do you agree or disagree with each of the following statements? Please select one response per row. [SINGLE GRID, RANDOMISE A-H]

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly agree</th>
<th>Tend to agree</th>
<th>Neither agree nor disagree</th>
<th>Tend to disagree</th>
<th>Strongly disagree</th>
<th>Don’t know</th>
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<tbody>
<tr>
<td>A. Overall, my line manager sets a good example of ethical business behaviour</td>
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<tr>
<td>B. My line manager explains the importance of honesty and ethics in the work we do</td>
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<tr>
<td>C. My line manager rewards employees who get good results, even if they use practices that are ethically questionable</td>
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<tr>
<td>D. My line manager supports me in following my organisation’s standards of ethical behaviour</td>
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<tr>
<td>E. My organisation disciplines employees who violate my organisation’s ethical standards</td>
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<td></td>
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<tr>
<td>F. My organisation acts responsibly in all its business dealings (with customers, clients, suppliers, etc.)</td>
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<td></td>
<td></td>
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<tr>
<td>G. My organisation lives up to its stated policy of social responsibility</td>
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<td></td>
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<tr>
<td>H. Issues of right and wrong are discussed in staff meetings</td>
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</tbody>
</table>

Q9. [ASK ALL] Have you felt pressured to compromise your current organisation’s standards of ethical conduct? Please select one response only. [SINGLE, FIX OPTIONS]

Yes  No  Don’t know

Q10. [ASK ALL WHO ANSWERED ‘YES’ at Q9] Which of the following, if any, were the main pressures on you to act unethically? Please select a maximum of three responses. [MULTI, MAX 3, RANDOMISE A-J]

A. I had to meet unrealistic business objectives / deadlines
B. I was following my boss’s orders
C. I felt peer pressure to be a team player
D. I wanted to help the organisation perform better (e.g. against competitors or spending cutbacks)
E. I was trying to save my job
F. My organisation has an unethical culture
G. I was being asked to take shortcuts
H. There were financial / budgeting pressures at the company
I. We were under-resourced
J. Time pressure
K. Other (Please specify) [FIX]
L. Don’t know [FIX]
Q11. [ASK ALL] Does your organisation provide incentives to employees to encourage them to live up to the organisation’s ethical standards? Please select one response only. [SINGLE, FIX OPTIONS]

Yes  No  Don’t know

Q12. [ASK ALL WHO ANSWERED ‘YES’ at Q11] 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. [MULTI, RANDOMISE A-D]

A. It is part of our annual appraisal/review
B. It is taken into account in assessing bonus payments
C. Salary increases
D. Public commendation (e.g. employee awards)
E. Other (Please specify) [FIX]
F. Don’t know [FIX]

Q13. [ASK ALL IN MANAGERS DEMOGRAPHIC] To what extent do you agree or disagree with each of the following statements? Please select one response per row. [SINGLE GRID, RANDOMISE A-F]

<table>
<thead>
<tr>
<th>Statement</th>
<th>Strongly agree</th>
<th>Tend to agree</th>
<th>Neither agree nor disagree</th>
<th>Tend to disagree</th>
<th>Strongly disagree</th>
<th>Don’t know</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Petty fiddling is inevitable in a modern organisation</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B. If we cracked down on every little fiddle we would soon find we had no staff</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C. If we cracked down on every little fiddle we would soon find we had no suppliers</td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>D. As long as I come in on time and within budget I am not going to worry about a bit of petty fiddling</td>
<td></td>
<td></td>
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<tr>
<td>E. There is no real difference between fraud and a bit of expenses fiddling</td>
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<tr>
<td>F. It is acceptable to artificially increase profits in the books as long as no money is stolen</td>
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</table>
Appendix 2
Methodology and Respondent Profile

This report presents the findings of ComRes’s public research on behalf of the Institute of Business Ethics.

The survey was conducted online, in the native language of the country being surveyed, and where appropriate, options within questions were “randomised” to avoid any undue bias there may have been when answering potentially sensitive questions.

The survey was completed by a total of 3,000 respondents across four continental European countries, comprised of a representative sample of 750 working adults in each country, aged 16+, between 4-11 March 2015. Results include both full-time and part-time employees, and were weighted to the profile below.

<table>
<thead>
<tr>
<th>GENDER</th>
<th>AGE</th>
<th>SECTOR</th>
<th>MANAGERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Male</td>
<td>Female</td>
<td>16-34</td>
<td>35-54</td>
</tr>
<tr>
<td>54%</td>
<td>46%</td>
<td>27%</td>
<td>56%</td>
</tr>
<tr>
<td>17%</td>
<td>33%</td>
<td>67%</td>
<td>24%</td>
</tr>
<tr>
<td>76%</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Total number of respondents Continental Europe = 3,000</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>France = 750</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>52%</td>
<td>48%</td>
<td>31%</td>
<td>54%</td>
</tr>
<tr>
<td>15%</td>
<td>35%</td>
<td>65%</td>
<td>33%</td>
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<tr>
<td>67%</td>
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<tr>
<td>Total number of respondents France = 750</td>
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<tr>
<td>Germany = 750</td>
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<td></td>
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<tr>
<td>53%</td>
<td>47%</td>
<td>29%</td>
<td>50%</td>
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<tr>
<td>21%</td>
<td>36%</td>
<td>64%</td>
<td>16%</td>
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<tr>
<td>84%</td>
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<tr>
<td>Total number of respondents Germany = 750</td>
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<tr>
<td>Italy = 750</td>
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<tr>
<td>59%</td>
<td>41%</td>
<td>22%</td>
<td>60%</td>
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<tr>
<td>18%</td>
<td>29%</td>
<td>71%</td>
<td>27%</td>
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<tr>
<td>73%</td>
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<tr>
<td>Total number of respondents Italy = 750</td>
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<tr>
<td>Spain = 750</td>
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<tr>
<td>55%</td>
<td>45%</td>
<td>26%</td>
<td>59%</td>
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<tr>
<td>16%</td>
<td>32%</td>
<td>68%</td>
<td>21%</td>
</tr>
<tr>
<td>79%</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total number of respondents Spain = 750</td>
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</table>

The full ComRes survey results can be found at www.comres.co.uk. ComRes is a member of the British Polling Council (BPC) and abides by its rules.
Related IBE Publications

IBE publications provide thought leadership and practical guidance to those involved in developing and promoting business ethics, including senior business people and ethics and compliance practitioners.

Some recent publications related to this topic which you might be interested in include:

**Board Briefing: Checking Culture: a new role for internal audit**
*Peter Montagnon*

Can internal audit help a board understand how the company's culture is embedded in a way that affects behaviour throughout the organisation? What needs to be done differently or better to help ensure that this is the case? This IBE Board Briefing looks at the role of internal audit in advising boards on whether a company is living up to its ethical values. It draws on the practical experience of those actually involved at senior level in six companies representing a wide range of sectors and sizes. In a series of interviews, Audit Committee chairs, heads of internal audit and heads of ethics and compliance talk directly about how they have approached the challenge of checking culture.

**Report: Setting the Tone: ethical business leadership**
*Philippa Foster Back CBE*

Leadership is essential to business ethics, as ethical qualities are essential to good leadership. This report demonstrates that business leaders should consider ethical competence as a core part of their business acumen and provides guidance to those wishing to build a culture of trust and accountability and strengthen the ethical aspirations of their organisation. It includes interviews with business leaders offering practical insights into ethical leadership issues.

**IBE Good Practice Guide: Surveying Staff on Ethical Matters**
*Katherine Bradshaw, Andrea Werner & Nicole Dando*

How can organisations use staff surveys to take their ethical temperature and assess the efficacy of their ethics programmes? This guide outlines the different methods for surveying staff on ethical matters and considers how to maximise the effectiveness of surveys. A list of questions that companies can use to ask their staff about ethical matters is provided, including the IBE’s 12 benchmark staff survey questions.

For details of all IBE publications and resources visit our website www.ibe.org.uk
Employee views are a key indicator of the ethical temperature in today’s organisations.

What do employees think about the ethical business practices of their employer? What do they consider ethical behaviour? And how much support do they get to ‘do the right thing’?

This is the IBE’s second Ethics at Work Survey of continental European employees, providing insights into these questions.

This report presents the comparative figures for Germany, France, Spain and Italy illustrating both the consistencies and cultural differences in the responses.

These findings will help those with an interest in business ethics to understand the employees’ perception of business ethics in continental Europe.