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Track 11. Stakeholders, Responsible Leadership and Governance - Competitive format

Title: Codes of ethics: analyzing business ethics between countries, through an international comparison of codes of ethics and conduct

Keywords: Ethical business practice, Codes of conduct, Business and society, cultural differences.

Abstract

Although they are not the solution to the problems of ethical behavior of the organizations throughout the countries, codes of ethics and code of conduct are relevant documents that formalize an ideal of ethical behavior and expected behavior patterns to managers and employees of an organization.

The objective of the present study is to analyze the differences in codes of ethics of the largest companies based in Brazil and in Portugal, given their cultural and linguistic similarity. In this sense, a content analysis was performed to codes published on their websites, through the calculation of the TTR (Type Token Ratio), the count of the most frequent words and their classification in 28 different categories.

The obtained results allow to conclude that the use of codes of ethics are more common in Brazil than in Portugal and that in the case of Brazilian companies, codes of ethics are substantially more extensive and cover a larger number of categories. There are also significant differences in 12 of the analyzed categories between the codes of ethics of the two countries, although the most frequent categories are similar.

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