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**CODE OF ETHICS:
ELABORATION BASED
ON THE ANALYSIS OF
ORGANIZATIONAL
ETHICAL FACTORS AND
DILEMMAS**

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Abstract: Although there are formal codes of ethics in several companies, it is observed that they deal with ethical decision-making in general, not contemplating the specificities of the role and performance of the area and HR professionals. In this sense, the objective of this study is to identify and analyze the factors that influence unethical decisions and the main ethical dilemmas faced by HR professionals. This is an exploratory quali-quantitative analysis study, whose sample consisted of 26 HR professionals of both genders. For data collection, an online questionnaire consisting of 14 questions was used, whose collected data were automatically transferred to Microsoft Excel® 2010 and statistical analysis was based on calculations of the absolute and relative frequency index of responses. The essay responses were descriptively analyzed for further construction of causal inferences. Of the professionals interviewed, 21 identified themselves as cisgender women and were between 26 and 35 years old. Most have higher education and develop activities in the Human and Organizational Development subsystem. Eight reported having between 11 and 25 years of experience. Among the organizational factors and those related to the individual, the influence of unethical leadership (61.5%) and ethical immaturity of the actor (57.7%), respectively, were highlighted. Eighteen claimed to have an ethically assertive behavior in the face of unethical events. From the survey of the items considered relevant and the analysis of the ethical dilemmas presented in HR, the important assumptions to be observed in the elaboration of the code of ethics were gathered.

Keywords: Code of ethics; ethical dilemmas; human Resources.

INTRODUCTION

Ethical behavior by companies is increasingly expected and demanded by society (Moreira, 1999). According to Murgel et al. (2006), ethics has assumed relevance among the concerns of the organizational environment, since building a brand's reputation and credibility, based on values and ethics, has become a major competitive differential and synonymous with business longevity.

Companies that are concerned with implanting and disseminating a moral commitment to transparency and ethics in the conduct of all their practices and at all levels of the corporation, have shown more stable labor and commercial relations, generating greater potential for profitability and finding better conditions for select, recruit and retain employees (Aguilar, 1996). And it is in an attempt to establish standards of ethical conduct and social responsibility in their activities and forms of management that several companies create and implement codes of ethics (Dias et al., 2008).

Considered by Gomes and Silva (2008) as an important instrument of managerial control and corporate governance, codes of ethics aim to establish the organization's values, as well as guide the actions of all employees and explain the company's posture in the face of different audiences with which it interacts (Whitaker, 2007).

As it is considered the area with the necessary expertise to better deal with conflicts and collective and individual behavioral issues, it is common for HR professionals to be given leadership on the subject and the responsibility to promote awareness of ethical issues in organizations (Capembe, 2016 ; Wooten, 2001). In this sense, Strategic People Management emerges as an essential business partner in achieving these organizational objectives and management support (Braga et

al., 2017).

It is noted, at levels of complexity, that these professionals are invited to expand their activities, previously restricted to operational support, to a more comprehensive participation from a preventive, legal and image point of view, to ensure that strategies, policies and people management practices are ethical and that the organization's culture is consistent with this purpose, in order to minimize problems arising from undesirable practices (Davis and Parkes, 2013).

In this context, the work of HR professionals includes not only knowledge and compliance with labor, social security and human rights legislation, but also promoting ethical behavior through the elaboration of codes of conduct ethics, being the agent responsible for receiving and managing reports of events and problems considered unethical and being an example of ethical behavior for the entire organization and society (Davis and Parkes, 2013).

This multifaceted nature of the role of HR professionals, when articulated with the constant changes in work relationships and attempts to meet the various demands and expectations of multiple "stakeholders" in line with the organizational objectives, brings greater exposure of these professionals to conflicts and ethical dilemmas (Wooten, 2001).

For Gramberg and Menzies (2006), HR professionals face ethical dilemmas when dealing with the main stages of the journey of employees in companies, that is, recruitment, selection, hiring, career development, remuneration, promotion, task distribution and employee classification. work, in the application of disciplinary measures, in dismissals, health and safety, moral and sexual harassment and discrimination, privileges and favoritism, inconsistent payments and breaches of confidentiality.

When analyzing seventeen Brazilian organizations, Arruda (2002) shows that the topics that most predominate in their codes of ethics are: concern for ethics as correct behavior with people; maintenance of fundamental ethical values and the effort to abolish practices such as bribery and easy payments; obedience to the laws, especially with regard to society and labor relations; respect for consumer interests, focused on attention to consumer needs, disclosure of information and respectful marketing practices and, finally, the registration of their community interests.

Although there are formal codes of ethics in several companies, it is observed that these deal with ethical decision-making in general and do not contemplate the specificities of the role and performance of HR professionals and the area (Schwartz, 2016). For this reason, the following questions arise: What organizational and individual factors contribute to unethical decisions being taken by HR professionals? Is there a formalized code of ethics and, in the perception of HR professionals, are they effective in resolving specific dilemmas in the area? What are the ethical dilemmas commonly experienced by these professionals and what are their actions in the face of unethical events?

The decisions taken by HR professionals can have consequences for the development of companies and even negatively affect the organizational climate (Tomé, 2013). In this context, the present study is necessary to understand the role that HR professionals have when it comes to professional ethics linked to their behavior in the face of these events.

The existence of a specific code of ethics may minimize the influence of such factors, as well as provide context and a structure they can use to address some of the current dilemmas of action and also reinforce issues

related to their private activities.

Therefore, the objective of the study is to identify and analyze the factors that influence unethical decisions and the main ethical dilemmas faced by HR professionals.

MATERIAL AND METHODS

This is an exploratory quali-quantitative analysis study, carried out between Apr. 2021 to Nov. 2021, with a sample consisting of 26 Human Resources professionals of both genders.

This research included individuals of Brazilian nationality, aged 18 years or older, residing in the national territory and who reported working for at least one year in the Human Resources area, regardless of the subsystem.

As exclusion criteria, we have HR professionals residing in non-national territory, whose nationality is foreign, who reported working in the HR area for less than one year and who are in a clinical condition that may reduce their ability to understand or act accordingly with their own will, thus interfering in their decision to participate or not in this research.

In addition, participants who attested their non-agreement with the terms of the Free and Informed Consent [CLE] and those who did not fill out the research questionnaire were excluded.

As provided in Resolution No. 466, of Dec. 2012, this study was submitted to the Ethics Committee for Research Involving Human Beings [CEP] of the Institute for Research and Continuing Education in Economics and Business Management [PECEGE] and approved under the embodied opinion n° 4,977,870, of 15 set. 2021.

To develop the data collection instrument and validate its content, a script for the questionnaire to be applied was initially prepared. From the script, the questions

were structured and grouped, favoring the collection of independent variables that underpinned the objective of this study.

To formulate the content of the questions related to organizational and individual factors, a search was carried out previously in the scientific literature on this subject. Thus, based on previous studies, it was possible to list the most relevant factors to be addressed in this research. As for the essay questions, they were prepared by the researcher himself to obtain answers about the reality of the professionals interviewed, enabling the identification and analysis of the main ethical dilemmas experienced in HR, as well as the identification of other factors (personal or not) that, according to these professionals, also influenced their decisions, in addition to the actions they take in cases of unethical conduct.

The questions that made it possible to characterize the profiles of the survey respondents, of their respective organizations and to analyze the perceptions in relation to the institutional code of ethics, were also prepared by the researcher himself, but in order to obtain unique answers.

As for its applicability, the validation took place through the execution of a pre-test in a small sample of the target public for further improvement of the instrument.

Therefore, data collection took place through an online questionnaire consisting of 14 questions, 11 of which were multiple choice and 3 essay questions.

Before accessing the instrument, all respondents were informed of the objectives, benefits, possible discomforts, risks and other particularities of this study and instructed to read and certify their consent through an online Free and Informed Consent form.

The questionnaire was answered by the participants, regardless of the availability of the researchers, at times considered more

opportune, in places of their preference and without their direct exposure, minimizing possible discomforts and guaranteeing the confidentiality of the data collected.

Developed in the Google Forms survey management application, the complete online questionnaire can be viewed through the link: <https://forms.gle/aKVgivWZvEyR3PGF7>.

To disseminate the instrument and obtain data, links to the questionnaire were posted on pages and groups with the participation of the target audience on social networks such as LinkedIn and messaging applications such as Telegram and “WhatsApp”, in addition to sending it by email.

In order to prevent duplication of questionnaires answered by the same participant, only one questionnaire per “Internet Protocol [IP]” address was allowed.

To prevent typing errors in the transcription of answers, the collected data were automatically transferred to Microsoft Excel® 2010 and the statistical analysis was based on calculations of the absolute frequency index and relative answers for later representation in the form of tables and graphs. The essay responses were descriptively analyzed for further construction of causal inferences.

All data obtained were used exclusively for scientific purposes and presented at meetings, academic-scientific events or publications in scientific journals, without disclosing any information related to the participants’ privacy.

Costing expenses, even if minimal, were financed by the researcher himself. Respondents were not remunerated for their participation and there was also no reimbursement of expenses to participants in this study.

RESULTS AND DISCUSSION

The analysis of the results was listed in six categories - characterization of HR professionals, characterization of organizations, perception of professionals in relation to the institutional code of ethics, perception of organizational and individual factors that influence unethical behavior to occur, analysis of actions and reactions to unethical events and analysis of ethical dilemmas in HR. These categories are described below.

CHARACTERIZATION OF HR PROFESSIONALS

Twenty-six HR professionals voluntarily participated in this study and it was found that, in terms of gender, 80.8% (n=21) identified themselves as cisgender women and 19.2% (n=5) as cisgender men, of which 38.5% (n=10) were between 26 and 35 years old and 30.8% (n=8) between 36 and 45 years old.

As for the level of education, more than half of these professionals, 65.4% (n=17) have a postgraduate degree as a specialist. However, it is noted that the majority of research participants, 96.1% (n=25), have some degree of higher education.

Regarding the time of experience in the Human Resources area, 8 (30.8%) professionals reported having between 11 and 25 years of experience, 7 (26.9%) reported having between 7 and 10 years, and only 5 (19.2%), have more than 25 years of experience. In addition, it was observed that professionals develop activities in the most varied subsystems of the HR area, with Human and Organizational Development being the most performed (34.6%).

Therefore, the first aspect highlighted is the significantly female predominance in the face of the demands of the Human Resources area.

Gomes (2005), had already seen a growing

trend in female participation in the labor market.

The survey carried out by Mercadometro in 2018 brought together the main Brazilian Classifications of Occupations [CBOs] in the HR area at the level of board, management, analysts and specialists and found that women are a very expressive majority representing about 75.2% of workers in this sector in private companies out of a total of 111,933 workers throughout Brazil.

Another relevant aspect was the fact that the participants had higher education, mainly as specialists. Thus, it is suggested that higher education is a desirable condition in this professional area.

However, for Lima (2012), HR professionals consider that having only an academic education is insufficient to meet the numerous complex demands that are constantly present in their professional practice arising from different areas within organizations.

Therefore, the search for professional improvement is expressed by the research participants through the complementation of their studies.

The results also indicate that academic training is not the only knowledge that helps these professionals in the performance of activities in various subsystems of the HR area.

As it was noted, the learning opportunity offered by the time working in the area can also support the construction of essential skills.

This way, working time is crucial for good professional performance, as it is from effective practice that the set of skills is constituted that are mobilized to deal with real work situations and thus allow for a good development of the action (Zarifian, 2003).

CHARACTERIZATION OF ORGANIZATIONS

More than half of the professionals surveyed (53.8%) are currently working in large companies, 9 (34.6%) in medium-sized companies and only 3 (11.5%) in small-sized companies.

Of the 22 (84.6%) professionals who confirmed the existence of a formal code of ethics in their respective organizations, 14 (63.6%) stated that the company also has a consistent training program regarding ethics.

The code of ethics, as an isolated instrument, is not able to build the ethical environment in order to allow the internalization of the desired values and behaviors for the formation of an ethical organizational culture. Therefore, the code needs the support of a consistent and manageable ethics program in order to promote open discussions about ethical dilemmas at all levels of the organization (Cherman and Tomei, 2005).

However, in this study it was observed that the formalization of both - code and ethics management program - were more easily found in large companies. As for small companies, these remain underexplored.

Company size	Edition 2017 (n=171)		Edition 2018-2019(n=152)	
	Hired	Approved	Hired	Approved
Small and Micro	25	1	5	2
Average	56	7	47	5
Big	90	15	100	19

Table 1. Size of companies Pro-Ethics Program

Source: Federal Comptroller General (2020)

Note: All evaluated companies demonstrated the implementation of minimum measures related to the integrity program and met the eligibility requirements; n=number of companies

According to the balance sheet published in 2020 by the Comptroller General of the Union, it is noted that, through the Empresa Pró-Ética Program, the voluntary adoption of integrity mechanisms and procedures by small companies still corresponds to a very small portion in terms of participation, while of the 25 (14.62%) companies admitted for evaluation in the 2017 edition, only 1 was approved and of the 5 (3.29%) companies admitted for evaluation in the 2018-2019 edition, only 2 were approved out of a total of 171 and 152 companies, respectively (Table 1).

Coelho et al. (2011) also states that these companies have characteristics such as informal management, the high degree of centralization and family ties that interfere in the hierarchy and rationalization of salaries, as well as low managerial quality with lack of standardization in processes and control, the ignorance of the market and the difficulty in making decisions with risk assessment, which can corroborate the fact that they do not adhere to formal mechanisms of ethical application and, thus, practice the so-called informal ethics, the one only spoken about (Arruda, 2002).

However, small companies can face the same business issues that affect large organizations, as they are inserted in the same political, social and economic context.

This way, it is suggested that they are also aware of the opportunities and threats existing in the market and that they incorporate the ethical practice starting with the adoption of a code of ethics together with a program to remain competitive, since large organizations favor the contracting smaller companies in its production chain, giving preference to those that already have integrity programs in place.

PERCEPTION OF HR PROFESSIONALS IN RELATION TO THE INSTITUTIONAL CODE OF ETHICS

HR professionals are often faced with ethical issues permeated by diverse and conflicting situations in the exercise of their professional practice and the institutional code of ethics, when in fact integrated into the organization's reality, can mitigate the complexity of the decisions that will be taken in the face of difficult-to-solve dilemmas (Capembe, 2016).

In this context, it was observed that 76.9% (n=20) of the professionals interviewed considered the institutional code of ethics effective for resolving the dilemmas and conflicts faced by them, and 57.7% (n=15) referred to consulting it in order to guide their decisions when they are going through ethical dilemmas during the exercise of their professional activities.

However, although the results indicate that such codes of ethics provide context and a structure to which these professionals can resort, giving them a clearer vision in which to weigh the pros and cons of the decisions to be taken, if they are in line with the ethical commitments of the company, it is suggested, in this study, that the institutional codes of ethics must also address and contemplate in their elaboration aspects that reinforce the questions related to the private activities of their HR professionals.

Thus, based on the document created by the Ethos Institute (2000), it was possible to verify the perception of the interviewed professionals about which items are the most relevant to compose such an instrument (Figure 1).

a) Relations with collaborators

There is a need for attention and preparation on the part of organizations and HR professionals to strategically cultivate

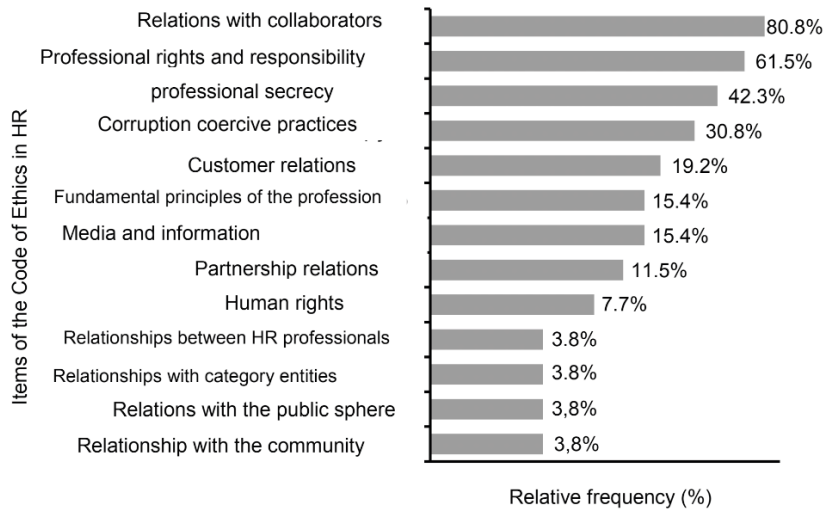


Figure 1. Items that must compose an HR Code of Ethics in the respondents' perception
Source: Original search results

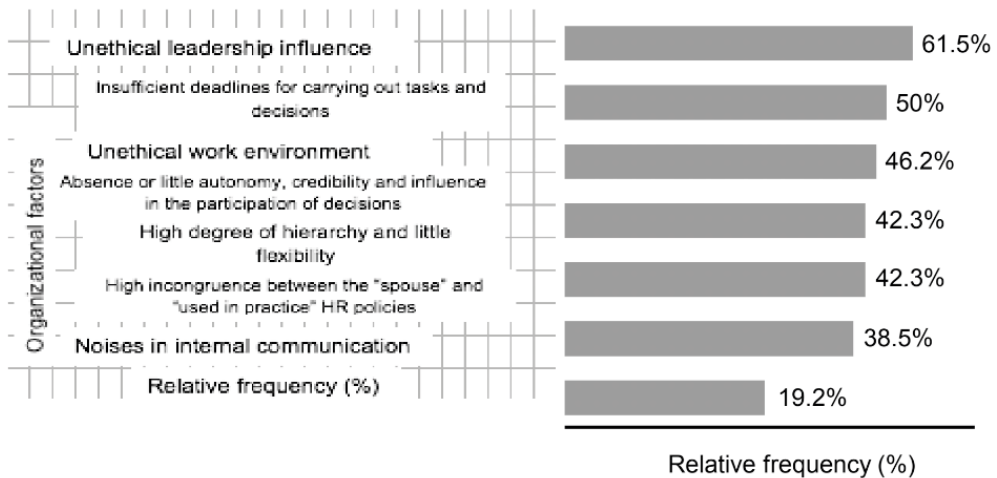


Figure 2. Organizational factors that influence the occurrence of unethical behavior by HR professionals
Source: Original search results

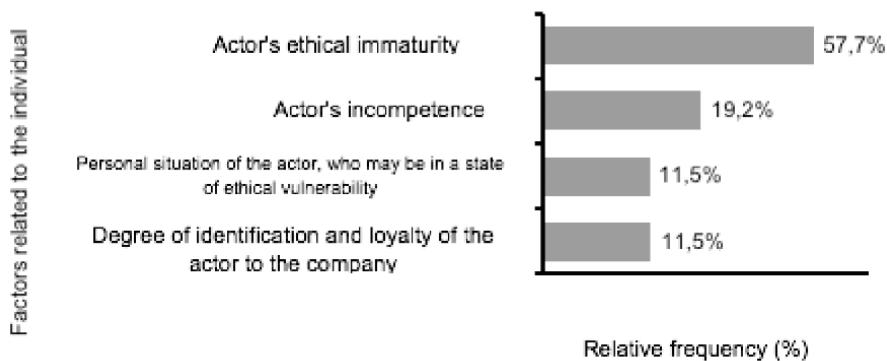


Figure 3. Factors related to the individual that influence the occurrence of unethical behavior
Source: Original search results

relationships with employees, since they are responsible for the success of the business. In this sense, it is worth addressing in this topic the ethical aspects related to recruitment and selection, labor relations, evaluation and promotion, health and safety of employees, privacy limits and the conduct of companies in the face of layoffs.

In recruitment and selection, ethical values are put under discussion, for example, when the technical requirements and particularities of the positions are not foreseen and transparently disclosed in the vacancy announcements or, even, when relevant information is omitted about the attributions and the routine of the professional in the company. In selection practices, when addressing issues unrelated to the technical and behavioral skills required for the professional's good performance in the position (very personal questions, unrelated to the necessary skills, use of dynamics that infantilize and embarrass candidates or adoption of disrespectful and aggressive posture to know how the interviewee reacts "under pressure"). And also in the evident unpreparedness of some professionals who compromise the selection process by letting their prejudices stand out, causing subjective, biased analyzes based on favoritism, generalizations and various forms of discrimination (gender identity, behavioral profile, social origin, regional or cultural, generational, ethnic-racial, religion, health conditions, the person with a disability, political opinion, marital status, sexual orientation, etc.).

Thus, it is up to HR professionals to apply the correct techniques and tools, as well as carry out a comparative design between the ethical values of the company and the candidates, in addition to always recruiting and selecting based on skills and qualifications in order to guarantee equal rights to all, since the refusal of a professional is only allowed if he lacks

some requirement related to the function or position and that, without this, it will make the execution of the work technically impossible.

In terms of work relationships, the main ethical violations occur in hierarchical relationships, that is, between managers and subordinates, and also in horizontal relationships, that is, between people or groups with a similar level of work within the company.

In hierarchical relationships, for example, the violation most commonly observed in the organizational context is the abusive exercise of power by managers over their subordinates. This abuse is often characterized by the coercion that the individual suffers constantly and which ranges from verbal or non-verbal threats of future dismissal, requesting insignificant and discouraging tasks or their poor distribution, causing overload, as well as the annulment of autonomy (micromanagement) and recognition by blocking the professional development of the leader within the organization, in addition to uttering offenses or putting him in vexatious situations in front of others and, even, when there is contribution or omission and ineffectiveness on his part in front of situations that enhance the development of these dysfunctional relationships in the organization.

In horizontal relationships, ethics are questioned when there is a lack of cooperation and interaction between co-workers, making the relationship delicate, often due to distrust generated by excessive competition, constant non-compliance with deadlines, disorganization or execution of tasks in any way just to get rid of the problem, in addition to gossip, conflicts that escalate into personal confrontations, outsourcing responsibility by blaming someone who has nothing to do with the mistakes made, taking credit for the work and ideas of the other and, also, in the

formation of “little cliques”, in which one or more co-workers are intentionally excluded from team or sector updates so that they feel lost between the demands, reducing their self-esteem, motivation and, consequently, the confidence of their managers.

In this sense, it is expected that both working relationships are based on cordiality, diplomacy, cooperation and respect, since, this way, it is suggested that it is possible to find the exact measure for the division of roles and responsibilities to be effective and that giving and receiving orders, in terms of hierarchical relationships, can occur without oppression and based on the mutual professionalism of those involved.

With regard to performance evaluations and promotions, ethical values are easily violated when evaluation processes are based on arbitrary judgments and not on factual evidence, when there is no mapping of the necessary skills for each position, disregarding that they have attributions, responsibilities, complexities and different actions and when making distorted applications, deviating from the consistent reasons that led to its implementation, thus resulting in the gap between the real performance of the professional and his effective contribution to the measured performance, generating a feeling of injustice in the assessed and their disbelief in both the evaluation and the evaluator. In addition, there are ethical violations resulting from the distorted perceptions that the evaluator himself has about the evaluated people, such as, for example, judging them more favorably when they have similar characteristics and unfavorably when they are different; by evaluating the performance of all its subordinates as an average, regardless of their actual performance; by evaluating all of its subordinates more favorably or unfavorably; when he bases his evaluation only on a small part of the evaluated work or,

still, when his evaluation is based only on the most recent behaviors of the professional.

Thus, it is up to HR professionals and managers to consider the ethics involved in all performance evaluations, since their application and content will affect not only the image that the evaluated professional has of himself, but also because this process it can provide real opportunities for improving performance, allowing career development (promotion) or, even, conferring onus and disadvantages (reduction of variable remuneration or future dismissal). Therefore, it is imperative that professionals know that their conduct and decisions will be considered and that they know in advance how they will be evaluated.

With regard to health and safety, disrespect for ethics is commonly observed in actions in which workers' health and safety are subject to the logic of the production process. Given the pressure exerted for greater productivity, many professionals are required to increase their workload, resulting in greater exposure to ergonomic, physical, chemical or biological risks.

There is also a gap between the discourse and what is actually experienced on a daily basis in companies. In many cases, it is preached that health and safety come first, but in daily practice there are omissions of accidents, either by the company or by the employee himself, as well as the search for not establishing the relationship between illnesses and the work performed habitually or even when unable to perform their duties, employees remain in the organization or return early from their leave. In addition, there are cases where occupational health exams are not carried out according to the identified risks, training certificates are issued without giving them or the provision of Personal Protective Equipment [PPE] by companies is so limited in terms of cost that they are reused

several times, even after their expiration date.

Therefore, it is essential to apply corrective and preventive measures to the identified risks, as well as carry out a study and survey of the work environment, monitor current legislation, carry out any assessments of the health status of employees, insert Collective Protection Equipment [EPC], adequately provide PPE and promote educational actions aimed at health and safety in organizations.

With regard to privacy, this is owed both by companies in relation to their employees and by them in relation to the company. Because it is a fundamental human right, ethical problems in the company-employee relationship arise as violations of their privacy occur, disrespect for their personality, their personal data and the absence of boundaries between the personal and the corporate. This way, carrying out intimate searches, requesting medical examinations that are not related to the work activities of employees, installing cameras in bathrooms or changing rooms, as well as controlling trips to the bathroom to impose greater productivity and interception of e-mails, telephone conversations and private messages are configured as abusive and illicit acts by companies.

In addition, with technological advances and hyperexposure on social networks, other issues emerge that are worthy of ethical reflection. It is known that, currently, companies and HR professionals use social networks as tools to recruit, select or fire professionals. But to what extent does this surveillance and investigation by companies not characterize, for example, violations of the free development of individuals' personality, of their image or even a difficulty in establishing the limit between what is personal and what is of nature corporate?

Several companies also adopt the use of "software" that decode the behavior of candidates and their collaborators, tracing

their behavioral profile. However, depending on the number of available algorithms, along with such behavior patterns, it is still possible to have access to information about your habits, preferences, health, likes, your motivations, demotivations and points of improvement. In this context, the employees and candidates themselves are concerned about how their personal data and sensitive data are treated by companies that use them as a tool for people management.

In the employee-company relationship, the ethical discussion takes place around how to maintain the security of information considered confidential by the company. A collaborator, for example, can share photos of his work environment on his social networks and end up exposing a project that was under his responsibility. You can also practice corporate espionage by selling data and information, or even favor cyber attacks due to the incorrect use of technologies at work. Therefore, it is important to establish policies that guide both companies and their employees so that both relationships are based on transparency and respect.

With regard to the conduct of companies in the face of layoffs, it is worth mentioning that there is a very fine line between ethical conduct and a lack of professionalism and consideration for the professional who will return to the job market.

Practices such as mass layoffs caused by constant and endless organizational restructuring, the defamation of the dismissed employee before other businessmen by inserting him in a kind of blacklist, failure to pay labor and social security rights, as well as the lack of confidentiality on the part of managers allowing other people to know this information before the employee and the inconvenience of carrying out the dismissals, for example, in the week in which the employee lost a loved one, on the eve of commemorative

dates such as Christmas and New Year or on the return from vacation, leave or medical leave, are ethically questioned conducts.

Therefore, it is imperative that social responsibility, ethics and values shared by companies are also perceived in the conduction of dismissal processes. As a form of support for the dismissed professional, training programs, outplacement programs can be offered, or even extend the offer of benefits for a period longer than the contractual termination in order to minimize the consequences of job loss.

b) Professional rights and responsibility

HR professionals, in order to join or associate with institutions of the category or to remain in a company, either as a contractor or as a service provider, must consider the mission, rules, policies and practices in force therein and their compatibility with the ethical principles of their profession.

It is the right of these professionals to publicly express themselves on technical matters in the area, provided that they are properly trained to do so and that it is for the benefit of the community. In addition, the performance of their professional attributions must occur without interference from people who are not qualified and incompetent for such practices.

HR professionals are prohibited from using their hierarchical position, position, function, friendships, knowledge and influences to manipulate feelings and emotions, harm third parties or even obtain favors for themselves and others.

c) professional secrecy

In the organizational context, secrecy comprises the fact that the HR professional, service provider or employee, preserves and does not disclose to third parties, information that is important, strategic and fundamental for the company's operation, such as planning data, commercial information, processes or

finances.

The same must occur with regard to spontaneous manifestations on the part of those who seek guidance in HR for personal and professional issues, aiming to protect, through confidentiality, the intimacy of people and groups, including with regard to access to information obtained from from the stimulus generated in recruitment and selection processes.

This way, confidentiality must be kept about what you know due to the professional practice, except in cases where there is a request by competent authorities and bodies or in cases that interfere with the community in which the individual operates.

d) Corruption coercive practices, bribery and unethical conduct

Both corruption and unethical conduct, in its various forms, must be fought through good corporate governance practices.

In this sense, preventive actions on the part of companies are necessary and the people management area plays an important role with regard to the propagation of compliance policies in order to provide greater awareness of the subject at all levels of the organization.

In addition, HR professionals can also assist in defining the areas that require more urgent interventions within the organization, in creating measures for monitoring, inhibiting and coping, in the case of internal and external crises, as well as in the applicability of sanctions and penalties. appropriate in the event of irregularities.

e) customer relations

For building a relationship that adds value in the long term, every company-customer relationship must be based on trust, mutual respect, good faith and the constant search for harmonizing the interests of both.

In the business context, the credibility and ethical values of brands are put under discussion, especially when they sell products

or services based on erroneous information, when they do not resolve registered complaints and also when they omit important information about performance, the technical characteristics, use, pricing and safety of its products, causing the consumer to be mistaken about the actual specifications of what is being advertised, making it difficult to make a more assertive purchase and consumption decision.

In this sense, similar situations can occur with HR professionals who work with the provision of human resources services in organizations or for individuals. Thus, in order to offer specialized HR management solutions, it is essential that these professionals develop services that add real benefits by implementing change strategies and actions aligned with the motivations and needs of their clients, thus guaranteeing the quality of their deliveries.

f) Fundamental principles of the profession

HR professionals are committed to knowing and basing their work on the universal principles of Human Rights, the Federal Constitution and Labor Law, valuing the defense of the human right to work under fair conditions, with fair and satisfactory remuneration for all, safeguarding individuals and collectivities of unemployment.

It is also incumbent upon HR professionals to continuously improve their technical-scientific knowledge and also to delegate demands when they go beyond their field of activity, skills and qualifications to duly qualified professionals.

They must exercise their profession with responsibility, honesty and impartiality, always deliberating for an ethical, dialogical, fair, critical and proactive conduct, respecting the uniqueness of individuals, committing to the promotion of diversity and striving to combat discrimination against any nature in labor relations.

g) Media and information

Corporate communication directly affects the competitive potential of companies, especially with regard to their reputation, brand positioning and the acquisition of new customers (Gracie, 2010).

In this context, ethical dilemmas emerge when, in disclosing information to the public, they use strategies that may generate unfair competition or damage to the population, such as sensationally promoting products or services, as well as broadcasting misleading advertisements in the media., between others.

The same can happen with HR professionals who use social networks to publicize content related to the area or publicize their professional activities. Therefore, when sharing information inherent to the area of people management in the media and information, it must be done in a critical, contextualized way and with technical-scientific support.

In the organizational context, HR professionals can use social networks strategically to consolidate the corporate culture, as well as internal achievements, shared values and the benefits of working in the company, thus enhancing the employer brand, retention and the attraction of new professionals.

h) partnership relations

Companies that are concerned with developing their activities in a perspective of sustained and joint growth, always seek to establish solid partnerships based on trust, cooperation, flexibility and transparency.

This way, it is important that all partners – in the production chain and in the HR area – know and apply conduct related to social responsibility regarding compliance with legislation, work safety requirements, clauses of contracts signed between the parties, regarding accountability, the abhorrence of child labor, the sexual exploitation of children and adolescents, slave labor and fraudulent

and disloyal commercial practices.

In this sense, it is up to HR professionals to effectively manage partnerships in the area to avoid misunderstandings regarding the central objectives of the relationship.

i) Human rights

Companies, regardless of size and where they operate, play an important role in promoting the defense of Human Rights.

As described by Scabin and Acca (2017), every company must respect people's human rights, refraining from violating them, either through its own activities or through its business relationships. They must also adopt measures to prevent, mitigate and even repair the adverse impacts that occur, being held responsible according to their size, structure and even when they do not have a direct participation in the violations.

In this sense, it is up to the people management area to implement initiatives aimed at training all employees, whether through courses, lectures or the dissemination of content that addresses issues related to the prohibition of practices that violate such rights, the laws national and international, the adoption of postures and behaviors that guarantee compliance and respect for human rights inside and outside the organizations, the applicable internal sanctions and, also, the responsibility for the observance and effectiveness of its own policies and operational procedures.

j) Relationships between HR professionals

Relationships between HR professionals must be based on mutual respect, consideration and solidarity, but without refraining from denouncing acts that go against the technical and ethical precepts of the profession.

k) Relationships with category entities

It is essential that HR professionals participate in spaces for dialogue or activities in entities of the category whose purpose is technical-scientific improvement, the exercise

of citizenship and professional development.

However, it is not allowed to take advantage of the position occupied to express superiority with the intention of exercising power or to obtain personal and financial advantages either through third parties or directly.

l) Relations with the public sphere (collection and inspection bodies)

At the organizational level, the most notorious opportunities for ethical violations are in the payment of taxes and inspection by public bodies (Mizoguti, 2009). In this sense, both tax defaults, tax evasion or attempts to circumvent inspections with fraudulent information compromise the relationship and reputation of companies, leaving them in debt with the responsible bodies.

In many cases, it is the Personnel Department professional - one of the subsystems of the Human Resources area - who fulfills the role of mediating a company's relations with these bodies, currently, through the Digital Bookkeeping System of Tax, Social Security and Labor [eSocial].

Based on this premise, it is up to HR professionals to ensure compliance with labor and social security rules and laws, considering the rights and duties of both parties involved, whether in the relationship between the company and employees and the company and inspection and collection bodies, rejecting collusion with illicit conduct.

m) Relationship with the community (philanthropic actions)

Every company-community relationship must be based on perennial and transparent dialogue, mutual collaboration and respect for and understanding of the local culture.

In order to minimize the possible impacts generated by the development of their activities in the region, companies must assess and recognize what the real demands of the community in which they operate are, establishing relationship channels that enable

the creation of solutions and improvements for both.

Investment in cultural and social programs in order to promote citizenship and inclusion, as well as sponsorships and occasional donations to philanthropic entities, support to public authorities through the conservation of squares, parks or contribution to projects in the area education and health, are actions that can be implemented by volunteering from the employees themselves to strengthen ties with the community, bringing long-term benefits to all.

In this sense, HR professionals can act as agents of transformation in companies, involving teams from different areas in these actions and in the management of this relationship.

n) professional remuneration

Every HR professional must be remunerated fairly and according to union representation, as well as ethically manage the company's remuneration and benefits policy, and must refuse to exercise their profession in any organization, whether public or private, whose working conditions do not are appropriate, dignified and just or may harm individuals, communities or oneself.

o) Relationship with the environment

Although this item is not selected by the survey respondents, it cannot be denied that sustainability is increasingly present on the agenda of organizations that wish to remain competitive.

However, for the Ethos Institute (2000), ethical issues mainly concern their behavior regarding the impacts of their actions on the environment.

A company attentive to opportunities adopts environmental management practices including the concept of sustainability in its decision-making processes, being able to broaden its understanding of the environment where it does business. In addition, it seeks

to promote the application of environmental criteria throughout its value chain, aiming not only at controlling and mitigating possible impacts, but also at promoting the necessary compensation.

As for HR professionals, they, in turn, need to perceive themselves as an integral part of this process, as in addition to helping to identify the main sources of impact, they can create a culture of sustainability within companies through awareness actions encouraging employees to take good practices beyond the professional environment.

PERCEPTION OF HR PROFESSIONALS REGARDING THE FACTORS THAT INFLUENCE UNETHICAL BEHAVIOR TO OCCUR

Although HR professionals want to base their activities and decisions on ethical values and principles, the research results indicate that unethical behavior can arise due to the influence of organizational and individual factors, as shown in Figures 2 and 3.

Based on the premise that leadership is a process of influence and that leaders play an important role in promoting ethical behavior and mitigating unethical conduct, they must be, for their subordinates, the main advocates and practitioners of these principles within organizations.

However, given these results, it is clear that not everyone who assumes this role is capable of standing out ethically. This way, leaders who tend not to follow laws and procedures, to defraud control systems and indicators, to abuse their position to blame and coerce others for their failures, and who exhibit their own interests to the detriment of the common good, can contribute significantly for the emergence of an unethical work environment and, consequently, promote an unethical organizational culture in the companies where they pass.

For Robbins (2002), organizational behavior originates from the people who make up companies and can be influenced by unethical conduct that, when repeated or carried out by managers, end up recognized by others as normal and approved conduct in that work environment that, from the continuity of these behaviors, it becomes unethical.

In this context, this study suggests that such dysfunctional and harmful attitudes are even more stimulated and reinforced, especially when they go unpunished due to the absence or non-application of sanctions or when they are rewarded in some way by these unethical leaders, either through concessions of privileges or generous salary adjustments, thus configuring a feedback loop.

Therefore, to minimize such practices in organizations, it is essential that managers remain vigilant about compliance with the ethical principles contained in the codes of ethics and that companies invest in the development of the ethical awareness of their leaders.

Another conditioning factor of unethical conduct, in the respondents' perception, is insufficient time to carry out tasks and decisions. According to Terra (2018), in the face of organizational and market pressure for short-term results and a high productivity rate, such professionals opt for faster and easier paths, without considering how these results are achieved and what impacts will be generated.

However, although this short-term practice may be intrinsic in the company's culture, be characteristic of a specific area or management, it is emphasized in this study that, in the face of sudden changes at a global level, there will be an increasing need to adapt the way we work in response to these new realities.

This way, the sense of urgency will

increasingly guide the decisions that, in turn, are more dynamic and continuous given the incomprehensibility, fragility and non-linearity of the contexts that are currently presented. In addition, in order to be able to react quickly to constant changes and eliminate wasted time, it is necessary to look for alternatives - such as the use of technologies - to improve the performance of these professionals in carrying out their individual tasks, but without disregarding ethics throughout the entire process. its development in order not to circumvent the rights and cause harm to others.

However, it is not just organizational factors that interfere with the conduct of HR professionals. In this study, when observing the set of factors related to the individual himself, the actor's ethical immaturity was pointed out by more than half of the interviewees as the main influencing factor of behaviors considered unethical.

According to the Ethos Institute (2003), ethical behavior results from individual growth and maturity, that is, when people are immature, they cannot be ethical.

In this sense, this study presupposes that this ethical immaturity generates in individuals an inability to reflect on themselves, in relation to others, in relation to situations and their ability to act in the face of them. Therefore, ethically immature professionals can engage in narcissistic and infantile behaviors - even in the work environment - without measuring the consequences of this attitude in terms of the team, their peers and the organization. In addition, they are unaware of others due to their low level of empathy, they are unaware of themselves, as they feed an unrealistic self-image or self-esteem that is too high or low, do not seek balance and integrity of the ego and blindly protect their own interests by trying to satisfy their whims and desires. desires to the detriment of what is just.

Therefore, it can be said that ethical maturity is essential in the corporate context, since this characteristic enables individuals to act in organizations as social, political and economic complexity increases and multiple perspectives are imposed.

ANALYSIS OF PARTICIPANTS' ACTIONS AND REACTIONS TO UNETHICAL EVENTS

Ethics, according to Cortella and Filho (2014), is an exercise in permanent choice and not a set of ready-made answers. It assists in the reflection that must be made before the options of actions and attitudes to be taken, adapting them to each specific situation.

According to the model proposed by Lowry (2006), the attitude of these professionals towards such questions can vary from inaction (non-reaction) or a spectator posture (silence, neutrality or declared tolerance) to the behavior of ethical courage.

Based on this premise, when faced with a dilemma or unethical event, 69.2% (n=18) of the HR professionals interviewed stated that they had an ethically assertive behavior, that is, they initialize the operation of the instruments at their disposal to resolve the issue. Already 15.4% (n=4) are actively engaged in promoting a debate on ethical issues (ethical courage), 11.5% (n=3) recognize that the dilemma and/or unethical event exists and try to suppress it or get rid of it (non-coping/avoidance) and 3.8% (n=1) just react to events (ethically reactive).

However, it is noteworthy that a small number of participants assume a non-confrontational posture and even avoid the recognized dilemma. It is suggested, in this study, that this behavior can be justified, for example, by the lack of openness to point out failures in processes, suggest improvements or challenge formal authorities, promoting the discouragement of divergent opinions and

a more active posture; for fear of suffering retaliation, financial losses or having their career threatened; by the high degree of identification and loyalty to the company (believes to be beneficial to the company) or due to entrenchment (there is a formal bond with the organization, but there is no emotional commitment to it).

According to Tomé (2013), the actions and behaviors of HR professionals dictate the resolution or not of ethically questionable situations, given that they can extend and undermine the organizational culture for years because they are not repressed.

In addition, these professionals considered their personal values, principles and beliefs, their professional experiences and acquired knowledge, the organizational culture, their sense of belonging, their own personality and concern for reputation as factors that also influenced their way of reacting. (Table 2).

Values such as a sense of justice, honesty and transparency in relationships were described by some of them. Still others stated that they reacted in an ethically assertive way because they were motivated, either by seeking to adjust their conduct, by resolving the issue or by seeking a better world.

In the research carried out by Braga et al. (2017) with 23 HR managers, personal values also played an important role in the decisions to be made by professionals. According to Ghillyer (2014), in a given situation, each individual has a concept of what is right or wrong based on their convictions, experiences and culture. For Pineda and Marroquín (2011), faced with similar situations, people can act and make different decisions due to the company's culture and structure of the organization, their personal values, their cognitive development of what is moral, cultural differences, people involved, the seriousness of the ethical question and the pressures generated by carrying out the

activities.

In this sense, aiming to resolve unethical issues, the actions of these professionals ranged from guidance through corrective feedback, meetings with leadership and the individual, consultation with the institutional code of ethics, submission and fact-finding by a committee or compliance sector, analysis from the impact and circumstances for decision-making to the application of disciplinary measures such as warnings, suspensions and dismissals with or without just cause (Table 3).

Therefore, while all these factors, and especially those related to the values and beliefs of these professionals, may limit their capacity for action and choice in the face of ethical dilemmas and negatively influence the ethical decision-making process to solve them, note that if, in this study, how fundamental is the evaluation of the congruence between personal values and those shared by organizations.

This alignment of expectations will allow HR professionals to know in greater depth the guidelines of their respective organizations, making it possible to adjust in their own behavior to what is expected by them in terms of ethics. In addition, trust in culture would encourage attitudes of greater ethical courage, that is, it would facilitate, for example, a debate about what would be the best solution in the face of each unethical event, because according to Wooten (2001), the greater the complexity of the situation and less institutional support related to norms, formal instruments or practices and behaviors already validated to solve them, greater weight will be given to the personal values, beliefs and experiences of these professionals in their decisions.

ANALYSIS OF ETHICAL DILEMMAS IN HR

Exchange of information with the market without the company's consent, persecution and envy from peers, perks for some professionals for being "friends" of the leader, moral harassment of a manager with blackmail, lack of respect or indifference between leader and leader due to personal and practical issues of corruption, were some of the situations witnessed by the professionals in this study.

However, the ethical dilemmas related to the specific functions of the area ranged from hiring based on favoritism due to the degree of kinship or imposed indications, hiring with discriminatory practices related to gender, social class and ethnic-racial, invasion of privacy in the selection process to skewed dismissals (Table 4).

In this context, as described by Wooten (2001), ethical dilemmas in HR are defined as the multifaceted demands placed on HR professionals in which expectations, beliefs, values and personal, organizational and professional needs conflict as a result of influences on obligations, functions and activities of the area itself.

In the results presented by Braga et al. (2017), for example, dilemmas related to the manipulation of processes and information - presentation of selection processes even with a candidate already chosen, as well as the overvaluation of the image of a vacancy that does not match reality, receiving poorly made performance evaluations either due to the evaluator's lack of knowledge or preparation or because they were manipulated with the purpose of dismissing someone - were also reported by professionals in the HR area.

In the analysis carried out by Ekuma and Akobo (2015), dilemmas were mentioned, such as the misuse of data and information (disclosure of information that was voluntarily

Subthemes	Examples
Corrective feedback	<p>“Called attention through feedback”.</p> <p>“Dialogue, presentation of documents that show the degree of need and responsibility”.</p> <p>“Try to find out why these behaviors are happening, give feedback to the actor to improve his conduct”.</p>
Consultation with the institutional code of ethics	<p>“Consult the code and the ethics committee”.</p> <p>“Faithfully follow the guidelines of the company’s Code of Ethics. Dismissal processes usually occur. Not always for just cause”.</p>
Submission and fact-finding by committee	<p>“Usually there is a committee that evaluates these cases. As HR, in the company I work for, I can’t act much”.</p> <p>“Committee Review”</p> <p>“Formation of a committee (which signs a confidentiality agreement) to analyze and issue an opinion on the actions to be taken”.</p>
Analysis of the impact of circumstances for decision making	<p>“Administrative analysis of the impact of unethical conduct”</p> <p>“Deep investigation of circumstances before decision-making”.</p>
Disciplinary measures	<p>“All kinds of sanctions! Warning, suspension, dismissal, etc.”</p> <p>“Warning or Suspension Letter”.</p> <p>“In most cases, it is a verbal or written warning or suspension of the employee with just cause”.</p> <p>“From a suspension to a possible cause.”</p>

Table 3. Main actions in cases of unethical conduct

Source: Original search results

Subthemes	Examples
Personal Beliefs	<p>“Only following what is right, fairly’ “My principles’.</p> <p>“Action brings more result than discussion”.</p> <p>“I believe that ethics are in the person too, and if I represent that organization I can also encourage other employees to act ethically. I also think it is unethical not to act in an unethical situation”</p>
Experiences and knowledge acquired	<p>“Understanding Troubleshooting”</p> <p>“Act with labor justice and analyze the consequences of unethical attitudes”</p>
Organizational culture	<p>“The will is to react with courage, but because of retaliation, I don’t face it”.</p> <p>“Following the code of ethics”.</p> <p>“Using a tool that appears in the company’s ethics manual”</p>
Reputation	<p>“Personal image’</p>
feeling of belonging	<p>‘Personal values and organizational values in line’</p>
Personality	<p>“I’m cautious and prefer to resolve as passively as possible’</p> <p>“And my personality.”</p>

Table 2. Personal or non-personal factors that also influence the way HR professionals react to unethical events

Source: Original search results

Table 4. Ethical dilemmas in HR

Subthemes	Examples
Hiring based on favoritism (degree of kinship)	<p>"Allow hiring family members to the same team"</p> <p>"Forced indications with a degree of kinship very close to high governance".</p> <p>"Obligation to hire professional on account of kinship or personal involvement"</p> <p>"Hiring of a manager's niece in the financial area. It was reported by HR to the company's Board and to the manager's immediate supervisor with follow-up for the employee's movement to another area and another subordination".</p>
Hiring based on favoritism (imposed appointments)	<p>"When the recruitment and selection process already has the right person for the vacancy, they do the process as part of the HR indicator, with no equity in the process".</p> <p>"Hiring for a certain position by indication (imposition) of an individual without meeting the minimum requirements for the vacancy, when we had employees with these requirements if an internal selection process was opened".</p>

Table 4. Ethical Dilemmas in HR

(conclusion)

Subthemes	Examples
Hiring with discriminatory practices	<p>"Difficulties in hiring due to gender (women) or ethnicity (black people)".</p> <p>"I was obliged to hire people of the same male gender because it was a requirement of the board, out of pure machismo! We did hard R&S work and started to select women and show the results! It was difficult, but we won, and with success!"</p> <p>"Hiring upper-class people or friends of the director".</p>
Invasion of privacy	<p>"In an online interview, they asked to see the candidate's wardrobe to see if it was organized".</p>
Skewed layoffs	<p>"Dismissing employees for just cause without plausible reason"</p> <p>"I witnessed layoffs for just cause, which was not the right thing to do. Unfortunately, I was not heard".</p> <p>"I followed a process of reducing the number of people, due to an economic crisis, but all those dismissed had a history of work-related illnesses, such as RSI".</p>

Source: Original survey results

and confidentially provided or when they are pressured to omit, change or delete it). las); manipulation and coercion (implementation of HR policies and practices that scold and force employees to reveal private matters or to change their personal values and needs) and lack of technical capacity (they are placed in situations in which their qualification is not sufficient to face them, but he still has to do it).

Therefore, based on the various dilemmas presented in this study and in previous research, the code of ethics was elaborated, which, by discussing these issues more precisely, will help HR professionals in coping with and understanding which behaviors are unethical both in their profession and at an organizational level.

FINAL CONSIDERATIONS

Although institutional codes of ethics are important in organizations, it is noted in this study that, given the various ethical dilemmas and factors listed, such instruments offer limited assistance to HR professionals and the area. In this context, the identification and analysis of the main ethical dilemmas and organizational and individual factors, allowed to gather the essential aspects for the elaboration of the code of ethics specific to people management professionals. While organizational factors reveal limits to the decision-making autonomy of HR professionals, the main limitation, with regard to their ethical or unethical behavior, actions and decisions, is found in individual factors, that is, in their own capacity of reflection, adoption of a critical behavior in the face of dilemmas and in the development of their own conscience and ethical maturity.

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