

INTRODUCTION Since last decades, business specialist knew that companies are responsible for their socio–environmental actions and behaviours. Therefore, qualities and prices are not only the key elements in competitive advantages but also social and environmental ethical reputations which are the main factors to strengthen their public images today (Bussey and Chang, 2017). This provides also a guidance to business owners and managers when determining, setting up their regulation, organizational codes of conduct so to lead their activities. In other words, the contents, meanings, changes, determinations and justifications of values and norms (Becker, 2019). Where certain ethical and social obligations are needed so to carry out business operations (Peloza & Shang, 2011). Business ethics researches focus on the correct applicable behaviours that is considered as acceptable in business and society. These principles can guide correct and trustful behaviours in workplace environment (Levis, 1985).