



The role of ethics in business-to-business marketing: An exploratory review and research agenda

Amitabh Anand^{a,b}, Melanie Bowen^{c,*}, April J. Spivack^d, Saeedeh Rezaee Vessal^e,
Deva Rangarajan^f

^a *Excelsia Business School, CERIM, La Rochelle, France*

^b *CIAS, Budapest, Hungary*

^c *Department of Marketing and Sales Management, Justus-Liebig-University Giessen, Licher Strasse 66, 35394 Giessen, Germany*

^d *Department of Entrepreneurship, Management and Organisation, Hanken School of Economics, Helsinki, Finland*

^e *Léonard de Vinci Pôle Universitaire, De Vinci Research Center, 92 916 Paris La Défense, France*

^f *IESEG School of Management, Univ. Lille, CNRS, UMR 9221-LEMLille Economie Management, F-59000 Lille, France*

ARTICLE INFO

Keywords:

Business-to-business ethics
B2B marketing ethics
Ethical leadership
Ethical behavior
Relational ethics
Ethical climate

ABSTRACT

Despite the prominence of ethics in mainstream marketing literature, its position in business-to-business (B2B) marketing continues to be underrepresented. In this article, we conduct a systematic literature review to investigate the role of ethics in business-to-business (B2B) marketing. First, we evaluate how ethics-related topics have evolved in the B2B marketing literature, primarily focusing on how the different marketing journals have addressed this topic and also considering the geographical representation of ethics-based research. We achieve this by using established best practice review methodologies. Our review revealed that research on ethics in B2B marketing could be distilled into five broad themes: ethical leadership, ethical behavior, relational management ethics, responsible firm ethics, and ethical climate. Finally, we highlight research gaps and suggest opportunities for future research based on these critical themes.

1. Introduction

Over the past two decades, companies have become more competitive through international expansion, improved marketing, and increased sales activities. However, today's business operating environment is characterized by volatility, uncertainty, complexity, and ambiguity (Ameer & Halinen, 2019; Pomirleanu, Gustafson, & Townsend, 2022). Today's settings include increasingly demanding clients, intense global competition, ever-evolving technological advancements, heightened attention to sustainability, and unprecedented disruptions, such as those created by the Covid-19 epidemic (Kozachenko, Anand, & Shirokova, 2021). These trends dramatically influence firms' operating environments and impose increasing pressure on organizations to develop stable customer and business partner relationships and maintain their financial stability. However, the increasing environmental complexity and pressure may eventually lead to organizational misconduct (cf. Schmitz & Ganesan, 2014).

Within the business-to-consumer (B2C) sector, violations of ethical

codes of conduct by various organizations to meet revenue targets are well documented. Specific examples include the highly publicized case involving Wells Fargo (Tayan, 2019), where some employees opened unauthorized bank accounts and credit cards in the name of their customers without their knowledge or consent. This fraudulent activity represented ethical misconduct primarily motivated by employee pressure to meet their quota. Alternatively, the case of Purdue Pharma involved teaming up with some healthcare providers to prescribe opioids that were known to lead to drug addictions among the users (Randazzo, 2020). Purdue Pharma's ethical misconduct can be seen in the downplay of the risks and exaggeration of the benefits of its painkiller OxyContin. In addition, Purdue Pharma falsely claimed their drug was less addictive than other opioids (Van Zee, 2009). This ethical misconduct put the immediate and longer-term health of users at risk. More recently, both the whistle-blower scandal at Facebook (Horwitz, 2021; Timberg, 2021) and the data breach at Experian (Clouidenty, 2021) represent relatively new challenges companies operating in digital spaces face in the way they collect and handle data, and the degree

* Corresponding author.

E-mail addresses: ananda@excelsia-group.com (A. Anand), Melanie.Bowen@wirtschaft.uni-giessen.de (M. Bowen), april.spivack@hanken.fi (A.J. Spivack), saeedeh.vessal@devinci.fr (S.R. Vessal), d.rangarajan@ieseg.fr (D. Rangarajan).

<https://doi.org/10.1016/j.indmarman.2023.10.013>

Received 11 February 2022; Received in revised form 2 August 2023; Accepted 17 October 2023

Available online 1 November 2023

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to which they protect the sensitive and private information they have about their users. For example, the whistle-blower scandal at Facebook uncovered the ethical misconduct that took place in the pursuit of profit and growth, as Facebook knowingly allowed for the spread of misinformation among targeted users at the expense of their privacy, trust, and well-being (Timberg, 2021). Similarly, Experian, one of the three primary credit agencies in the U.S., has extensive financial and identity data on millions of Americans. By not prioritizing protecting this highly sensitive data through the investment and implementation of adequate safeguards, the company failed in their ethical duties to protect consumers. Instead, their ethical negligence allowed a data breach to occur, resulting in risks of identity theft and other financial fraud for all records in its database. These cases make it clear that companies primarily focus on pursuing their financial goals often at the expense of ethical considerations.

While these examples predominantly focus on companies breaching ethical codes in the B2C sector, likely, ethical misconduct is at least as common in the business-to-business (B2B) sector. Today's B2B sector, even more than the B2C sector, is characterized by an expansion in the number and types of parties involved in B2B exchanges and dramatic changes in the work environment (Pomirleanu et al., 2022). These changes expose B2B organizations to the conflicting interests of different parties (Pomirleanu et al., 2022), eventually leading to further misconduct to adhere to the diverse interests (Ameer & Halinen, 2019). However, examples of B2B ethical violations are hard to find. This relative silence in the media is unsurprising, considering that most B2B relationships are bound by non-disclosure agreements and other contracts emphasizing less public conflict resolution strategies between affected parties. Moreover, due to the somewhat unclear behavior patterns in the B2B context, ethical code of conduct violations in marketing practices are more likely to remain largely hidden from view and critique. Supporting this argument, research in business-to-business (B2B) marketing (e.g., Rėklaitis & Pilelienė, 2019), such as between manufacturers and wholesalers/retailers, agriculture firms and many others, is deficient in terms of knowledge of ethical conflicts or challenges.

Nevertheless, research on ethics in B2B organizations is slowly evolving, with most studies addressing the broader context of ethical business practices (Schwepker, 2015). We argue that ethical marketing business practices represent the most critical area to examine as these practices focus on the interface between one organization and another, are directly linked to business exchanges, and directly support the organization's financial stability. From a B2B marketing perspective, ethics research is spread across different areas. For example, Hawkins, Lewin, and Amos (2012) as well as Schwepker (2019b) investigated the role of ethical leadership in B2B markets, and Hawkins, Gravier, and Powley (2011) examined the ethical and strategic differences between the for-profit and not-for-profit sectors. Bush, Bush, and Orr (2010) and Charki, Josserand, and Charki (2011) examined how members of organizations comply with ethical standards when adopting new technology. Oxborrow and Brindley (2012) looked at ethics in a supply chain context and Huang, Huang, and Dubinsky (2014) examined ethical behavior in the buyer-seller dyad. Similarly, Schwepker and colleagues (Schwepker, 2017; Schwepker, 2019a; Schwepker & Good, 2017; Schwepker & Good, 2020; Schwepker & Schultz, 2013) investigated ethical practices in B2B sales organizations. Due to this diversity, we argue that the field of ethics in B2B marketing will benefit from a cohesive review and explicit framework that unifies the understanding of what is known and what remains to be studied within the context of ethics in B2B marketing. This would also enable management to understand better how to ethically manage B2B-specific complexities and deal with the various stakeholders involved in B2B exchanges.

The contribution of our review is further underscored by extant research. For instance, Lindgreen and Di Benedetto (2018) emphasize the importance of improving understanding of the wide theme of 'ethics' in the context of B2B in their editorial review of *Industrial Marketing*

Management. Cortez and Johnston (2017) and Lindgreen, Di Benedetto, Geersbro, and Ritter (2018) echo this message emphasizing the importance of understanding 'ethics' in the context of B2B marketing. To address this need, we conduct a comprehensive analysis of the literature on ethics in B2B marketing from 1981¹ to 2021, using state-of-the-art systematic review guidelines (e.g., Hulland & Houston, 2020; Palmatier, Houston, & Hulland, 2018; Paul & Criado, 2020; Snyder, 2019). As reviews have become increasingly recognized for adding value to well-established research disciplines (Paul & Criado, 2020), our paper contributes threefold to the literature. *First*, this paper will provide a holistic review of existing ethics research carried out within B2B marketing. *Second*, this research offers a discussion to advance the understanding of the role of ethics in B2B marketing. *Third*, we identify knowledge gaps and propose future research directions indicated by our analysis of the current literature.

2. Research background

The term *ethics* refers to a set of moral norms, principles, or values and the nature and grounds of morality that guide people's behavior. These guides may take the form of moral judgments, standards, and rules of conduct (Sherwin, 1983). Moral dilemmas are what ethics aim to solve. Although research in the area of marketing ethics has increased dramatically over the last two decades (Tanveer, Ahmad, Mahmood, & Haq, 2021), the ethical issues in B2B marketing settings seem to be emerging slowly (Schwepker, 2015), resulting in remarkably few systematic literature reviews centered on ethics in B2B marketing. Additionally, the challenge of analyzing the contributions of ethics in B2B marketing stems from the nebulous and disputed definition of the field's scope. To be considered a credible business partner, an organization should explicitly identify some, if not all, of the ethical values and practices they value. Leaders often make their ethical stance highly visible to outsiders in the form of codes of ethics, ethical product development practices, ethical values, and organizational norms, for example. Though these forms are espoused ethical values, day-to-day operations can deviate significantly. Instead, managers and other organizational members may engage in unethical activities driven by opportunism, competitive pressures, or malicious intentions (Jamnik, 2011).

Organizational ethics concerns developing policies, governance strategies, and ethical frameworks at the institutional level (i.e., policymakers and regulators) to demonstrate integrity and impartiality towards all stakeholders (Husted & Allen, 2000; Phillips, 1997). Marketing ethics involves a specific subset of organizational ethics in that it is heavily focused on the interactions between marketing executives and other members of the organization, potential and existing customers, suppliers, and other stakeholders (Lund, 2000). Environments in which B2B companies operate have become more competitive, and simultaneously, exponentially advancing technologies have launched an array of new marketing channels (Lin, Yip, Ho, & Sambasivan, 2020; Piercy & Lane, 2007). As a result, it has become even more critical for B2B marketers to monitor ethical standards and proper practices while also maintaining awareness of how those practices may be more readily subject to external observation (Behera, Bala, Rana, & Kizgin 2022; Schwepker, 2015). Moreover, the flexibility of business practices between buyers and sellers has increased the importance of marketing ethics as a contextual factor (Javalgi & La Toya, 2018; Nill &

¹ The publication period obtained is from the year 1981 onwards as it is by default the availability from Scopus – implying that 1981 is when publications related to ethics in B2B marketing started; however, it is not necessary that the obtained publication of that particular year would be included in the analysis. We suggest that any article that might have been missed from 1981, would have been captured based on its impact on subsequent publications that refer to this publication.

Schibrowsky, 2007).

Factors determining a person's inclination for ethical or immoral behavior are not fully known in industrial marketing (Bingham & Raffield, 2015). This inclination to engage in ethical behavior becomes increasingly important as personal selling, a common B2B marketing practice, often uses incentives to yield desired outcomes. But this outcome focus and the fact that buyer and seller relationships are difficult to monitor and control (Schwepker & Good, 2010) increase the criticality of the role of organizational leaders in guiding individual behavior and processes, such as through an established ethical code of conduct. This is especially important, as current conditions seem to be generating and uncovering ethical failures in businesses worldwide (Zimmerman & Blythe, 2013). Furthermore, managerial actions that foster profitable professional relationships with various stakeholders continue to require demonstrated ethical qualities, including honesty, responsibility, integrity, justice, etc. These principles stand in stark contrast to the unethical business practices of cynicism, dishonesty, trust abuse, and favoritism, yet it is true that ethical values and unethical behaviors could be understood differently in the context of business-to-business (B2B) markets (see Dziubaniuk et al., 2021; Dziubaniuk & Ivanova-Gongne, 2021). Only through careful attention to all organizational members' behaviors can firms operating in B2B markets ensure that their on-going relationships, long-term success, and profitability are not stymied by a failure to act ethically.

Ethics is concerned with moral reasoning, principles that guide behavior, interpersonal relationships among humans, and so on (Gorovitz, 1991). As such, ethics is intrinsically interdisciplinary and thereby involves blending concepts, theories, paradigms, and/or methodologies from multiple fields to generate new research findings and enhance the effectiveness of a given topic (Markovic, Jaakkola, Lindgreen, & Di Benedetto, 2021). B2B marketing research is similarly multidisciplinary, with researchers employing a variety of theories to comprehend business interactions, processes, and markets. These theories are derived from numerous academic fields, including economics, psychology, sociology, and management (Lindgreen, Di Benedetto, Brodie, & Van der Borgh, 2020). To promote B2B marketing research advancement, we provide a comprehensive overview of ethics in B2B marketing.

3. Method

A systematic review is a study aimed at comprehensively documenting, evaluating, and synthesizing all relevant research on a specific subject (Petticrew & Roberts, 2006; Snyder, 2019; Tranfield, Denyer, & Smart, 2003). Through summarizing, integrating, and synthesizing extant literature, systematic reviews also identify gaps in the existing body of knowledge (Easterby-Smith, Thorpe, & Jackson, 2012). Systematic reviews follow a process that includes selecting and defining keywords, searching academic databases to uncover published work, and then integrating such knowledge into a comprehensive format. This format facilitates understanding what has been done, what has been learned, and what remains to be studied. In this paper, we conduct a systematic literature review by following the guidelines of Snyder (2019) and Anand, Kringelum, Madsen, and Selivanovskikh (2021) via a broad three-step systematic methodology (see Fig. 1). Such an approach has been credited as a more structured and auditable methodology to generate original and new research output (Aguinis, Ramani, & Alabduljader, 2018).

3.1. Step 1: Data search and collection process

We conducted a search based on guidelines put forth by Anand et al. (2021) consisting of 1) database selection, 2) keyword identification, 3) search string construction, and 4) data extraction. First, we selected Elsevier's *Scopus* database (Mongeon & Paul-Hus, 2016) to retrieve publications from various peer-reviewed indexed journals. Compared to other databases like Web of Science (WoS) and Google Scholar, Scopus is

a convenient, widely used, and robust database (see Anand et al., 2021; Gupta, Modgil, & Gunasekaran, 2020; Thüerer et al., 2020). Moreover, approximately 97% of WoS journals are also included in Scopus. Thus, Scopus is a well-established database used to conduct systematic literature reviews (Anand et al., 2021).

Second, as this research connected multidisciplinary perspectives like ethics (e.g., Roach, 1998) and B2B marketing (e.g., Sarin, 2012), we wished to select keywords that combined B2B marketing with ethics. To do so, we followed the models presented by other related studies in the B2B context, including the procedures and keywords used by Swani, Brown, and Mudambi (2020), Saura, Ribeiro-Soriano, and Palacios-Marqués (2021), and Cartwright, Liu, and Raddats (2021), teams who studied B2B & advertising, B2B marketing & CRM, and B2B & social media, respectively. Similarly, our search included B2B related keywords in combination with ethics (see Fig. 1). To ensure that we captured documents that may have used different terminology, we followed guidelines put forth by Chabowski, Samiee, and Hult (2013) and Anand et al. (2021) (see Appendix A for a full list of keywords). Third, we transformed the keywords into search strings and performed data extraction [we performed a search using an asterisk (*) that can replace the absence of a character, a single character, or multiple characters anywhere in a phrase (e.g., ethic* refers to ethic, ethics, ethical, ethicality, etc.)] that was applied in the title-abstract-keyword section of Scopus. The data were retrieved in April, 2021. Subsequently, the retrieved data were restricted to peer-reviewed publications, omitting conference papers, book chapters, and books, as journals have higher methodological rigor. This query generated 137 publications.

3.2. Step 2: Tools and techniques adopted for inclusion/exclusion criteria

The publications from Scopus (a total of 137 studies) included those from domain areas such as social sciences, arts/humanities, and business management/accounting. As ethics may be addressed in most disciplines, we decided to include all subject category papers (including health science, decision science, and information systems). To select the relevant papers out of 137 obtained, we defined inclusion criteria to generate an unbiased and comprehensive selection of the literature (Centobelli, Cerchione, Chiaroni, Del Vecchio, & Urbinati, 2020). The authors determined which of the 137 papers met the inclusion criteria by carefully reading the titles and abstracts of the papers. The specific inclusion criteria were: 1) the paper explicitly analyses ethics in the context of B2B marketing, and 2) ethics (or related terms) are used in B2B marketing. The inclusion and exclusion criteria were agreed upon between the authors after several discussions. This process resulted in 85 publications for final analysis. These 85 publications were again re-read by all the authors to check for reliability and assuage any uncertainty.

3.3. Step 3: Review the method adopted to examine the data

Systematic reviews can be analyzed in many ways (see Paul & Criado, 2020; Snyder, 2019). We used an inductive approach to derive an explicit data structure in our study² (Gioia, Corley, & Hamilton,

² The Gioia Methodology inspires the presentation of research findings in a way that reveals the links between data, evolving constructs, and the resulting grounded theory (Gioia et al., 2012). The goal of the Gioia methodology was to create a strategy that allowed for the systematic presentation of both a "first-order" observation (i.e., an analysis using informant-centric terms and codes) and a "second-order" evaluation (i.e., one using researcher-centric concepts, themes, or dimensions; for the inspiration for the 1st- and 2nd-order labeling, see Van Maanen, 1979). Taken as a whole, the combined reporting of both voices—informant and researcher—yields a level of insight that is a distinguishing feature of this methodology (Gioia et al., 2012). However, it is important to note that, while using the Gioia methodology, our research did not use a grounded theory approach since our goal was not to develop a new theory on the topic.

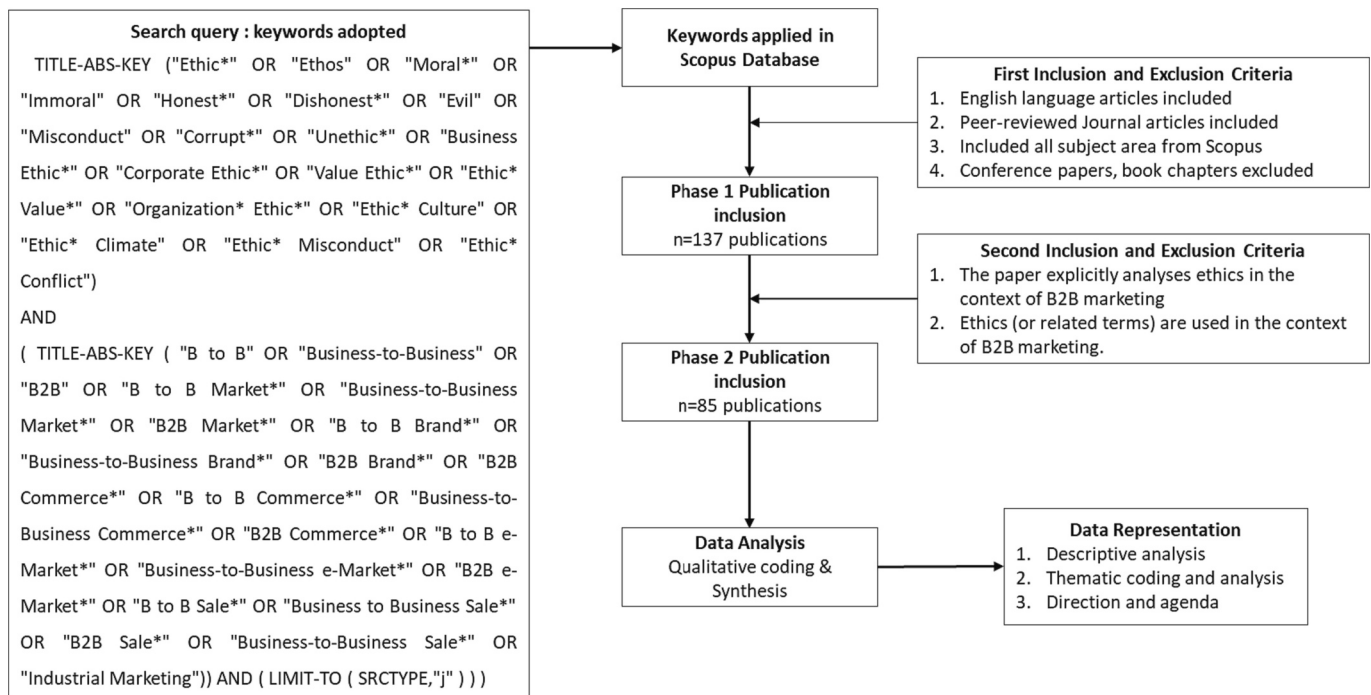


Fig. 1. Methodological procedure adopted for literature review.

2012, p. 22), as has been applied in other recent systematic literature reviews in related fields (e.g., Gernsheimer, Kanbach, & Gast, 2021; Kohtamäki, Rabetino, & Möller, 2018; Ojansivu, Hermes, & Laari-Salmela, 2020). Following the approaches of Gioia et al. (2012) and Anand et al. (2021), we adopted a qualitative coding procedure. Before beginning to work with the specific articles, we noted qualities of the pool of collected papers on ethics in B2B marketing, including the geographic distribution of the samples, the disciplines represented, and the distribution of articles over time.

Then, to begin systematically analyzing the articles, we needed to establish a coding and analysis protocol. The selected process involved three phases (see also Gioia et al., 2012; Vessal, Partouche-Sebban, Schiavone, & Raïes, 2022; Vessal, Partouche-Sebban, Scuotto, & Maa-laoui, 2021). In the first phase, two authors reviewed and coded each paper using words directly extracted from the papers, in what we refer to as a first order (informant-centered) analysis. In this stage, we identified several characteristics of each article, checked for consistency between authors, and entered this information into an Excel worksheet (Cortez, Clarke, & Freytag, 2021; Paul & Criado, 2020; Snyder, 2019). These first-order codes reflected 1) the purpose of the study, 2) the ethical context investigated in the study (e.g., ethics in the context of managers, leaders, employees, relational, organizational, etc.); 3) the level of inquiry (e.g., studies at individual, organizational, relational, group, or country level); 4) the type of ethics discussed (e.g., company ethics, code of ethics, ethical challenges, ethical practices, un-ethical constructs); 5) antecedents (i.e., variables predicting or determining an aspect of ethical practices in B2B marketing); and 6) consequences (i.e., outcomes of ethics in B2B marketing).

Next, phase two involved conducting a second-order thematic analysis to situate the data relative to constructs, variables, and contexts reflecting relevant theory in relation to ethics in B2B marketing. Thus, we moved to a more abstract level, suggesting how first order codes could be strung together into themes or groups of papers representing similar theoretical relationships or perspectives. Via this process, we systematically discovered the sample's recurring patterns (Cartwright et al., 2021). And, finally, in phase three, when we had agreed upon the relevant set of first-order codes and generated second-order themes from those codes, we organized our data into a further nested structure. The

authors examined the highlighted themes and formed a consensus regarding their inclusion, relationship, and revision (Reid & Plank, 2000). At this stage, we generated a visual representation (i.e., data structure) of this system of organizing the data, such that the second-order themes and their respective first-order labels were nested under higher level, aggregated dimensions (themes) of ethics in the B2B marketing context (Anand et al., 2021). Fig. 2 depicts the identified codes, themes, and aggregated dimensions (themes) (See Appendix E for citations on the first-order codes). Wherever possible, we drew from extant labels in the literature to guide our assignment of both the second-order and these higher-level aggregated dimensions. For example, codes reflecting internal and external ethical climate, moral behavior (Schluter, Winch, Holzhauser, & Henderson, 2008) or contrasting unethical behavior (Peterson, 2002) were classified under "Ethical Climate". Similarly, codes like displayed behaviors which stem from appropriate norms, which are visible through leader's actions and relationships, and applied tools (Brown, Treviño, & Harrison, 2005) as well as organizational contextual factors that impact perceptions of ethical leadership (Resick, Mitchelson, Dickson, & Hanges, 2009) were categorized under "Ethical Leadership."

We identified second-order codes of knowledge, education, and training, as influencing future ethical behavior by building know-how, and grouped these together (Hoyt, 2011; Wright, 1995). Individual orientation towards ethical actions can be influenced by attitude and behaviors which have a close relationship to or are directly related to the performance of ethical behavior of individuals (Wang, Wang, & Wang, 2022). One's internal guides for behavior in the business context were referred to as individual ethical standards (Bartlett & Preston, 2000). As these three second-order themes reflect individual orientation to ethics in B2B marketing, we aggregated them under the heading of "Ethical Behavior."

"Relational leadership" encompasses expectation and experience, behavior and cultural perspective, communication and a relational perspective, as each of these second-order labels reflected a sort of dyadic interaction in relation to ethics in B2B marketing.

And, finally "Responsible firm ethics" was assigned as the overarching theme for second-order codes of ethical values and images, and ethical responsibility which seem to manifest at a more collective level

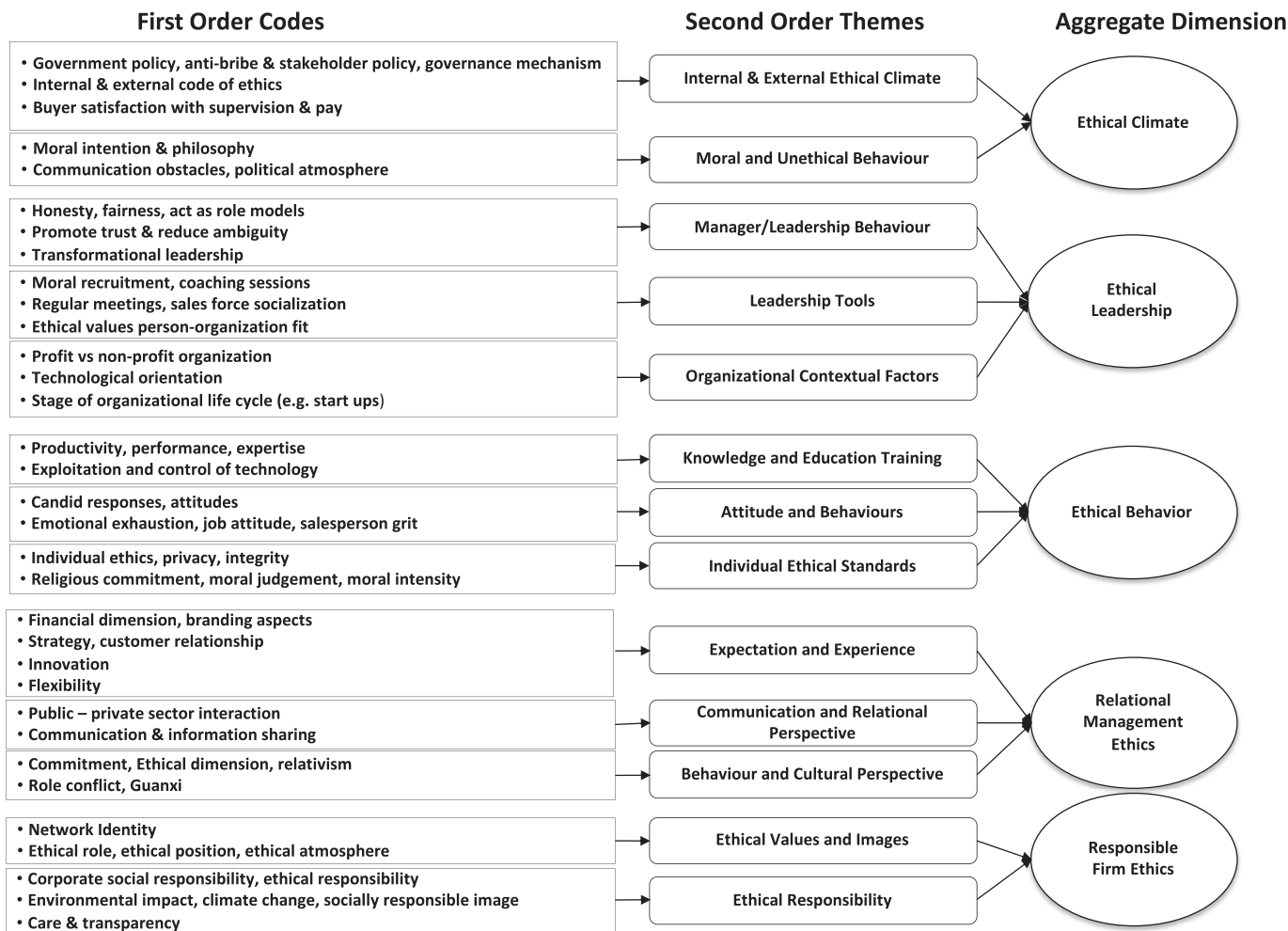


Fig. 2. Identified Themes.

of organizations or networks.

Consequently, depending on the degree of agreement between the articles (Tranfield et al., 2003), our final structure allowed us to group the data from our sample of 85 papers into five dimensions (i.e., themes) that constitute the primary topics of ethics in B2B marketing. These five themes are: 1) ethical climate; 2) ethical leadership; 3) ethical behavior (s); 4) relational management ethics, and 5) responsible firm ethics. While these themes are distinct and coherent, they provide a current understanding and identify future research areas in ethics and B2B marketing.

4. Findings

4.1. Emerging themes in the literature

4.1.1. Ethical climate

Based on the coding, we grouped (i) *internal and external ethics* and (ii) *moral and unethical behavior* into ethical climate. In line with Weeks, Loe, Chonko, and Wakefield (2004), who drew from work by Victor and Cullen (1988), we adopt the definition of ethical climate as the representation of “the prevailing perceptions of typical organizational practices and procedures that have ethical content”. Our findings are presented in the following sub-sections.

4.1.1.1. Internal and external ethical climate. In a B2B setting, a positive ethical climate has an impact both internally (employees) and externally (relationships at industrial, national, and international levels). Thus,

internal and external ethical climate include how ethical policies may impact internal organizational members, such as employees, and external organizational affiliates, like stakeholders and others with whom the firm has built relations outside the firm (Hutchinson, Singh, Svensson, & Mysen, 2013). From our analysis, salespeople are the primary constituents of samples found in the B2B marketing literature (cf. Miao & Wang, 2017), and their perceptions of a positive ethical climate are found to influence their organizational commitment and levels of employee satisfaction (Mulki & Lassk, 2019; Weeks et al., 2004). Lindfelt and Törnroos (2006) identify four critical concepts for developing ethical value co-creation in the business-to-business (B2B) setting: ethical network identity, ethical role, ethical position, and ethical climate. According to the authors, ethical value creation results from the interaction of these four components, and it serves as an important signal to critical stakeholders. Additionally, the ethical climate is critical in establishing relationships with organizational buyers, salespeople, and supervisors. Ethical climate can be conveyed via brand credibility (Biong, 2013) and brand legitimacy (Gustafson & Pomirleanu, 2021). Furthermore, ethical business culture can reduce vulnerability to fraud in the supply chain network (Silvis, van Ruth, van der Fels-Klerx, & Luning, 2017).

Anaza, Rutherford, Rollins, and Nickell (2015) studied the association between organizational buyers’ ethical climate and several dimensions of job satisfaction. They integrate the ethical climate and buyer satisfaction through salary, advancement, co-workers, and supervisors. Similarly, credibility and trust in B2B marketing can help enterprises build stronger relationships with their customers and

communities on e-marketplaces (Standing, Love, Stockdale, & Gengatharen, 2006). Furthermore, the ethical climate within the organization can help develop employees' confidence in the supplier's integrity by sharing the supplier's code of ethics and serving as a champion for the supplier (Brockman, Park, & Morgan, 2017).

Homburg, Vomberg, and Muehlhaeuser (2020) highlight that formal governance systems improve performance outcomes but raise conflict in direct channels. Specifically, Homburg et al. (2020) investigated how manufacturers and their sales partners might benefit from the design of multi-channel sales systems and demonstrate that direct channels reduce conflict that can emerge because of knowledge asymmetry and sales partner moral hazard. Indirect channel establishment, on the other hand, creates conflict. Relatedly, Reilly, Saini and Skiba (2020) highlight that the institutional context-specifically, institutional ambiguity, autonomy, and audit pressure can increase purchasing professionals ethics-related psychological discomfort. Further, Ćorić, Lučić, Brečić, Šević, and Šević (2020) stress the importance of ethical capabilities within the firms and found that B2B start-ups have lower levels of strategic orientation and societal engagement versus B2C organizations. Thus, implementing sustainable marketing orientation within B2B organizations is necessary.

4.1.1.2. Moral and unethical behavior. Firms face institutional obstacles in their quest to maintain ethics, including the political environment, tariff barriers, cultural/communication barriers, trade regulations/agreements, and variations in ethical and quality standards, all of which can have a significant impact on B2B relations and the ability to maintain ethical standards (Min, LaTour, & Williams, 1994). Thus, an individual's moral values become critical for B2B relations (Kalshoven & Meijboom, 2013). Similarly, time pressure on salespeople (Rostami, Gabler, & Agnihotri, 2020) and in a technology environment, lobbying, rumor, technical problems, and public discourse may impact the interpretation of ethical practices (Charki et al., 2011).

Bluffing, deceptions, lies, and misrepresentations are prevalent in B2B contract negotiations (Jung, 2019). Corruption still appears to be a widespread issue in B2B marketing (Berthon, Pitt, Cyr, & Campbell, 2008; Bondeli, Havensvid, & Solli-Sæther, 2020; Burduja & Zaharia, 2019, Singh, 2017). Berthon et al. (2008) believe that a lack of trust, as indicated by dishonest behavior, not only serves as a significant impediment to establishing trustworthy e-commerce but also badly corrodes existing ones. When a B2B marketing employee is confronted with the possibility of misconduct, an ethical decision is made based on the company's ethical policies and customs of both the home and host countries. For example, Hawkins, Randall, Coyne, and Baitalmal (2014) examine the term "wasta"³ which alludes to power, influence, and corruption⁴ in the Middle East. They seek to ascertain whether electronic reverse auctions can be used to manage risk in a culturally diverse setting. Similarly, Al-Khatib, Volmers, and Liu (2007) investigate and highlight the need for a cultural-specific understanding of ethics

³ Wasta, a form of influence deeply ingrained in Middle Eastern businesses and institutions' organizational culture, entails using social connections to obtain otherwise unavailable benefits. The concept of Wasta has been contrasted to the Chinese term guanxi. Both wasta and guanxi utilize social networks to impact the exchange of resources and privileges (Steir, 2019)

⁴ Corruption has become the norm in several emerging markets due to its pervasiveness in culture and social institutions, as well as the government's failure to do enough to combat it (Ren & Patten, 2019). As a result, what one institution considers unethical may differ from what another perceives unethical, and B2B marketers or salespeople may be forced into unethical situations. In a few countries, for example, ethical or unethical behavior may be intentional or unintentional, depending on the underlying socio-cultural value system. In China, for example, gift giving (Guanxi) is not necessarily a bribe but rather a way to express gratitude for business deals. Corruption is a widely accepted norm in Soviet culture, for example, in Russia, rather than a crime, because it has grown over time (Kouznetsov & Dass, 2010)

research.

According to Ishan and Alam (2009) research into unethical business practices, unconscionability plays a role in individuals' decisions to avoid engaging in unethical organizational operations. The ethical climate significantly influences salespeople who act ethically and build relationships with their customers (Beeler, Zablah, & Johnston, 2017). Employing behavioral control systems may reduce the negative effects of unethical behavior while still holding salespeople accountable for their actions, as argued by Beeler et al. (2017), who claim that organizational structures should balance autonomy and control for salespeople. Li and Murphy (2012) also examine how demographic and psychographic characteristics influence unethical sales tactics in Canada, Mexico, and the United States. Psychographic characteristics such as commitment, relationships with sales managers, need for achievement, business ethics, individuality, and customer orientation advocacy vary in salespeople's inclination to participate in unethical sales behaviors in each country. However, effective and innovative ethical training and education become necessary for sales organizations in B2B contexts to confront new challenges salespeople face (Dugan et al., 2020).

Although organizational climate could encourage ethical behavior, it might also encourage unethical behavior. For instance, organizational strategy regarding salesperson job aspects, including role conflict, role ambiguity, task efficacy, and relationship orientation, might encourage unethical behavior (Munoz & Mallin, 2019). Nevertheless, taking unethical action such as considering using non-technical⁵ people for building client relationships to improve performance and customer satisfaction, could also be a choice of the organizations (Simon, 2005).

4.1.2. Ethical leadership

Ethical leadership is "the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making" (Brown et al., 2005, p. 120). Ethical leadership is characterized by personal and professional behaviors such as honesty and fairness (Schwepker, 2019b). Most literature in B2B marketing addresses ethical leadership as a means of reducing unethical behaviors among salespeople and promoting downstream consequences such as trust and moral judgment (Schwepker & Good, 2013) or reducing ethical ambiguity (Schwepker & Good, 2017).

4.1.2.1. Manager leadership behaviors. Schwepker and Good (2013) demonstrate how leadership, trust, and the moral judgment of the salesperson influence their ability to perform. Ethical leadership increases trust between leaders and salespersons by reducing ambiguity (Schwepker, 2019b) and employee unethical intention (Schwepker & Schultz, 2013). For instance, in a study of B2B salespeople, Schwepker and Good (2010) examine how transformational leadership impacts the moral judgment of the sales force, supervisory capability, and trust. Transformational leadership refers to how leaders can change "subordinates' values, goals, and aspirations through leader behaviors by raising the level of human conduct and ethical aspiration" (Schwepker & Schultz, 2013, p. 536). Schwepker and Good (2010) found that transformational leadership indirectly affects moral judgment and directly affects supervisory capability and salesperson trust in the manager. Looking at procurement transactions, Hawkins, Pohlen, and Prybutok

⁵ Non-technical workers are people-oriented and are not trained in a discipline(s) (for example, engineering, architecture, accounting, law). However, they have skills in the fields of business, sales, psychology, human resources, etc., that may not fulfill the expertise required to cater to the clients. Professional firms need to operate under ethical obligations. Yet, research has not tested whether managing client relationships with non-technical managers really improves performance and how ethical non-technical managers are since their goal is to ensure client satisfaction (see Simon, 2005).

(2013) found that leader opportunistic behavior (i.e., "(...) the extent to which executive decision makers enact, support, and promote opportunistic tactics (...) (Hawkins et al., 2013, p. 1268)) increases buyers' opportunistic behavior and decreases their honesty.

4.1.2.2. Leadership tools. Regarding leadership tools, Schwepker and Good (2013) suggest relevant leadership tools, ranging from moral recruitment to regular sales meetings and coaching sessions, to construct an ethical performance-driven sales organization. Schwepker and Schultz (2013) confirm that ethical leadership, combined with an ethical, caring climate enhances sales performance. Similarly, Schwepker and Ingram (2016) stress how ethical leadership helps to provide superior customer value and reduce job stress. Schwepker (2015) concludes that ethical leadership determines ethical decision-making and firm performance through sales force socialization and ethical values of person-organization fit.

Existing literature confirms how ethical person-organization fit positively influences salesperson trust in the organization and, ultimately, a commitment to providing superior customer value through reduced unethical behavior (Schwepker, 2019a). Salesperson-organization alignment, salesforce socialization preparation, and other methods (e.g., preparation and co-worker support) affect salesperson expectations and, eventually performance outcomes (Badrinarayanan, Ramachandran, & Madhavaram, 2019). Badrinarayanan et al. (2019) conclude that ethical leadership influences salesforce emulation intentions, that is, intentions to model on leaders' ethical behavior. Because of their leadership position, sales managers serve as role models – they influence their salespeople's attitudes, values, and behaviors. Such action in turn serves as an intervening mechanism to explain behavior and outcome performance.

4.1.2.3. Organization contextual factors. Previous research illustrates the differential impact of ethical leadership from an organizational context perspective. Our research sample reveals three primary organizational types, or contexts, that impact ethical leadership: profit vs non-profit, technologically oriented, and sustainability-focused firms. Hawkins et al. (2011) highlight how purchasers in the for-profit sector are more inclined to behave opportunistically (i.e., engaging in activities like cheating, theft, or contract violation, in which organizational members engage for their self-interest (Hawkins et al., 2011)). Lin et al. (2020) proposed the relevance of ethical leadership and its role in applying technological innovation. Lin et al. (2020) argue that technological innovation positively impacts long-term performance, and that ethical leadership plays a critical role in moderating this effect. Ćorić et al. (2020), on the other hand, revealed how B2B start-ups with a sustainable marketing orientation, have lower levels of strategic integration, societal engagement, and ethical capabilities, but higher levels of perceived behavioral control, as opposed to B2C start-ups.

4.1.3. Ethical behavior(s)

Ethical behavior is the conscious attempt to act following a personal morality in situations, business, or otherwise, which life presents (Harris & Brown, 1990). It assumes the development of an independent sense of self in which personally owned morality is fully integrated. In a business context, it concerns the individual employee's (for example salesperson's) ethical behavior (Bush, Bush, Orr, & Rocco, 2007; Lu & Lin, 2014). Based on our analysis of the literature, we classified the behaviors into three categories namely (i) employees' knowledge, education, and training factors (ii) attitude and behavior factors, and (iii) employees' ethical standards factors.

4.1.3.1. Employees' knowledge, education, and training. In terms of employees' knowledge, education, and training, previous studies identified different factors. For example, Bush et al. (2010) investigated employees' productivity and trustworthiness when using sales technology

and found that while monitoring employees' ethical use of technology is important, it is not valued in terms of productivity. In addition, Bush et al. (2007) found that sales technology can impact salespeople's ethical behavior through exploitation and control of technology. Dowell, Heffernan, and Morrison (2013) explained that employees' performance and expertise (for example, customer and product knowledge) affect other people's willingness to trust them. Morris (1987) explained that an ethical awareness level can significantly impact decision-making. In addition, Dugan et al. (2020) explain that ethical education and training for salespeople play a key role in their behavior.

4.1.3.2. Attitude and behavior. Previous studies identified different attitude and behavior factors. For example, Dowell et al. (2013) and Schwepker and Good (2010) highlighted the role of general and job attitudes in ethical behavior. Dowell et al. (2013) explained that honesty in words and actions and individuals' frank and candid responses can initiate trust in individuals.

4.1.3.3. Employees' ethical standards. Existing studies highlight the impact of different employees' ethical standards. For example, Bush et al. (2010) highlight the importance of individual ethics when monitoring the ethical use of sales technology. Also, the authors note that salespeople feel that such monitoring bordered on invading their privacy. Dowell et al. (2013) explained that necessary actions, which reflect honesty in what is done, are drivers of trust in B2B relationships. Salvador, Merchant, and Alexander (2014) investigate how individuals' religious commitment impacts the willingness to pay a fair-trade price premium in an organizational procurement decision. Furthermore, moral judgment, a precursor to ethical behavior, involves decisions regarding right and wrong and can play an instrumental role in marketers' ethical decision-making (Schwepker & Good, 2010). Schwepker and Good (2010) explained that moral intensity can significantly impact the moral judgment of organizational members. Hawkins et al. (2014) investigated sustainable integrity in reverse auctions in emerging markets and found that individuals' e- reverse auctions use increased transparency and fairness. Lussier et al. (2019) found that grit⁶ attenuates the negative association between emotional exhaustion and individuals' ethical behaviors. "Grit—defined as perseverance and passion for long-term goals (...)—may serve as important social and personal resources that protect and replenish salespeople's resources, thereby attenuating emotional exhaustion's negative influence on ethical behaviors" (Lussier et al., 2019, p. 749).

4.1.4. Responsible firm ethics

Extant research has started to discuss excellent firms in terms of their ethical practices. The components of greatness in these organizations are linked to an ethical culture (Van der Merwe, Pitt, & Berthon, 2003). Ethical network identity, ethical role, ethical position, and ethical atmosphere inside an organization all contribute to the co-creation of ethical values and the building of an ethical image and reputation among stakeholders (Lindfelt & Törnroos, 2006). Previous research indicates that incorporating moral judgment into an organization's strategy results in long-term effects such as customer orientation, and behavioral and outcome sales performance (Schwepker & Good, 2011). Bush et al. (2010) assessed an organization's ethical usage of sales

⁶ People with stronger grit are more motivated through challenges because they are likelier to put in the effort to finish what they begin (Bandura 1991). Gritty salespeople have stronger recovery strategies, are more inclined to reach their goals, and are better able to control themselves when presented with temptation (ethical or unethical), leading to superior sales performance. Less-gritty individuals are also more likely to succumb to the temptation of unethical behaviors, as they are unable to put off rewards until a later time (Meriac, Slička, & LaBat, 2015). Grit thus alleviates the emotional exhaustion's negative influence on ethical behaviors, thereby increasing sales performance.

technology. However, leaders' characteristics such as honesty, reliability, credibility, transparency, knowledge, risk tolerance, and capacities may account for the breakdown of trust among members (Sardana & Laequeuddin, 2010). These characteristics may also account for an organization's credibility and benevolence.

While value creation is complex and multifaceted in today's business climate, it promotes the building of an ethical image and reputation among stakeholders in a B2B marketing context. Additionally, for fostering functional partnerships, organizations need to be (and need to be perceived) ethical and honest if they have to earn the trust of their partners and other stakeholders. Hence, a business' responsibility to uphold ethics and values is corporate social responsibility. Corporate social responsibility (CSR) has been identified as a critical issue in business-to-business markets, rivaling corporate ethics (Blenkhorn & MacKenzie, 2017). Corporate social responsibility as "a firm's voluntary consideration of stakeholder concerns both within and outside its business operations (Homburg et al., 2020, p. 54) is perceived as another ethical aspect of the organizational strategy. In tandem with trust and transparency, corporate social responsibility can be leveraged to generate valuable relationships with key stakeholders (Hunter & van Wassenhove, 2011). Additionally, a culture of corporate social responsibility combined with trust and openness can be used to leverage beneficial connections with key stakeholders (Hunter & van Wassenhove, 2011).

Numerous studies have explored the relationship between corporate social responsibility and its impact on end users (Ferguson, Brown, & Boyd, 2019), or argued for the importance and adoption of sustainability in the business-to-business (B2B) sector (Blenkhorn & MacKenzie, 2017; Gupta, 2016a, 2016b). Rindell, Svensson, Mysen, Billström, and Wilén (2011), for example, extend previous studies on ethical branding by examining the importance of the environment, climate change, internal and external corporate codes of ethics, and how they all contribute to the development of conscientious corporate brands (CCBs). The authors construct and evaluate a scale for measuring CCBs using the Nordic countries as a research context. Other authors extend similar investigations to other geographies, including Turkey (Bas, Aydinlik, Svensson, Mysen, & Erenel, 2013), Taiwan (Lee, Mysen, & Svensson, 2012), and South Africa (Svensson, Bogaards, Mpinganjira, & Mysen, 2012).

4.1.5. Relational management ethics

The relational management ethics pattern assumes that ethics do not emerge in isolation, but that ethics research must adopt a dyadic perspective (see also Pelton, Chowdhury, & Vitell, 1999). Our analysis uncovered three perspectives through which extant research has investigated this pattern: *i) communication and relationship perspective; ii) expectation and experience perspective; iii) behavioral and cultural perspective.*

4.1.5.1. Communication and relationship perspective aspects. Several studies in the field of ethics have attempted to comprehend the impact of developing ethical relationships on marketing communication practice in a B2B context. For example, findings in the field of communication show that the communicator's objectives and qualities, as well as the communication climate, are the defining variables for participating in constructive dialogues with customers (Andersen, 2001). Falkenreck and Wagner (2010) emphasized the necessity of open and honest communication between organizations and their consumers to develop a positive reputation and increase customer satisfaction. Similarly, Porterfield, Macdonald, and Griffis (2012) highlight the importance of honesty after a supply chain disruption in order to recover from such a disruption. And Hansen, Lund, and DeCarlo (2016) investigate the relevance of two recovery strategies (i.e., apology and compensation) after an ethical transgression.

The growth of ability (e.g., performance, expertise), honesty (e.g.,

honesty, candid responses), and benevolence (e.g., behaviors, attitudes) contribute to trust in a dyadic buyer-seller interaction, according to studies on the value of buyer honesty and integrity (Dowell et al., 2013; Hawkins et al., 2014). Previous research has also examined the function of customer entertainment in the buyer-seller interaction (Oakley and Bush, 2012). Piercy and Lane (2007) discovered that problems with information sharing, trust, or hidden incentives for unethical behavior substantially impacted the connection between B2B buyers and sellers. In contrast, sharing knowledge and communicating leads may lead to the development of trust (Barry, Graça, Kharé, & Yurova, 2021). In case of dishonesty between buyers and sellers, feedback systems will significantly impact seller incentives to deliver high-quality solutions (Zhou, Dresner, & Windle, 2008).

4.1.5.2. Expectation and experience perspective. Previous studies indicate that trust, relationship duration, and social ties are the primary predictors of relationship satisfaction and that they predict normative commitment and advocacy, which lead to improved partnerships (Ojeme & Robson, 2020; Shanka & Buvik, 2019). For example, to enhance B2B relationships, telecom operators and vendors in Sri Lanka anticipate trust, commitment, adaptation and communication between them and it implies that demonstrating honesty and integrity by operators towards vendors creates a positive and strong relationship strength (Dasanayaka, Al Serhan, Glamboosky, & Gleason, 2020). The impact of previous positive experiences in B2B situations is examined in connection to high-quality reputations that may benefit suppliers through cheap price offers. The findings from extant research suggest that in B2B bidding scenarios, reputation characteristics may increase rather than decrease buyers' price sensitivity (Biong, 2013). For instance, in a B2B market, a supplier's reputation is contingent on the previous experiences of the buyer, such as the perceived credibility of the brand, subcontractor interactions, and ethical activities like CSR. Similarly, buyers may choose reputable suppliers to solve the problem of knowledge asymmetry. Consequently, suppliers in competitive markets can boost their profitability by investing in reputation-building efforts to separate themselves from rivals and to demand price premiums. (Biong, 2013). Thus, the expectation and experience of being ethical and building a reputation through ethical activities could increase effective buyer-supplier relations in B2B marketing.

4.1.5.3. Behavioral and cultural perspectives. Much research has been conducted to explore the impact of ethics on B2B relationships from a behavioral and cultural standpoint, showing that B2B marketing relies heavily on trust. For example, according to Malshe, Al-Khatib, and Sailors (2010), the negotiator's ethical judgment influences the interaction between corporate managers and negotiators. According to the authors, opportunism plays a key role in defining the impact of relativism and dishonest inclinations as antecedents of corporate managers' opinions of unethical negotiation methods. Furthermore, moral hazard is a problem that occurs when suppliers fail to perform as expected after being contracted (Steinle, Schiele, & Ernst, 2014). Huang et al. (2014) suggested that the cultural belief system of 'guanxi' may affect the ethical perceptions of sales personnel and may compromise their organization for the customer's benefit. Due to 'guanxi', certain customers may get preferential treatment, thus, organizations should regulate 'guanxi' and establish ethical practices that encourage ethical decision-making and emphasize why it is crucial to practice ethical behavior.

Applying the principles of rhetoric is one of the other concepts discussed in B2B contexts. Specifically, Ruokolainen and Aarikka-Stenroos (2016) investigated the rhetorical elements of logos, pathos, and ethos. They suggested these elements to improve rational, emotional, and ethical contentions in B2B marketing. Further, they show that these elements increase start-ups' argumentative power and persuasiveness (Ruokolainen & Aarikka-Stenroos, 2016). On the other hand, Moosmayer, Niemand, and Siems (2016) suggested that negotiations should

be built on ethical considerations instead of maximizing short-term profit, thus helping companies achieve better economic outcomes. Similarly, Al-Khatib, Rawwas, Swaidan, and Rexeisen (2005) explained that individuals' concerns for the consequences of actions might be less influential than their idealistic moral philosophy when judging questionable negotiation practices. Yet, questionable business practices affect the strength of supply chain relationships (Moberg & Speh, 2003).

4.2. An integrated framework for ethics in B2B marketing

By integrating the influential factors identified from our literature review, we propose an integrative ethics framework in B2B marketing. Fig. 3 depicts this interdisciplinary research-driven framework, including the identified factors and outcomes of (un)ethical behaviors and unethical dilemmas, in a B2B marketing context. Furthermore, as ethics in B2B marketing proliferates across various levels, we integrate the existing research into a wider perspective of ethics in B2B marketing.

If a B2B organization or its managers face ethical issues, they should be able to implement guidelines to assist in making decisions. In a B2B marketing setting, the framework developed in Fig. 3 may help managers understand the different ethical issues. For instance, when faced with ethical dilemmas, marketing managers can use the framework to conduct a root cause analysis to understand the reasons for the same and take appropriate action. Our framework should help managers understand if the ethical failures' underlying cause(s) are either firm-related, leadership-related, and/or situations involving buyer-seller relational management ethics.

Our framework highlights various factors that could impact the (un)ethical behaviors of B2B marketers. For instance, the extent to which (in)formal ethical guidelines and governance strategies are laid out to help B2B marketers deal with complex and ambiguous contexts (responsible firm ethics ethics), and how these guidelines are deployed/enforced by the leadership (ethical leadership). The extent to which these guidelines become structured workplace practices (ethical climate) will impact how B2B marketers behave. Furthermore, since B2B marketing involves interactions between the buying and the supplying organization, clear guidelines on what constitutes ethical behaviors and how B2B marketers have to go about building relationships based on their customer interactions (relational management ethics) become

critical in ensuring B2B marketers do not end up in ethical dilemmas.

While the above highlights general factors impacting all B2B marketers, specific contexts also impact the ethical behaviors of B2B marketers. Issues employees might face are corruption, fraud, and other unethical issues in B2B marketing in other countries. For example, Biomet, a U.S. medical device company, was accused of bribing doctors in Argentina, Brazil, and China (Eisner, 2012; Greenwald, 2012); Wal-Mart US, was accused of making illegal payments of about \$24 million in Mexico (Chatterjee, 2012; Peitzmann, 2012), even though the Foreign Corrupt Practices Act (FCPA) contains legal provisions that counter corporate corruption in the US. This indicates that when employees in B2B marketing are faced with potential wrongdoings they have an ethical choice depending on the laws and customs of the home and host country. For instance, Islamic nation-origin companies disengage from corruption-based activities due to cultural and religious beliefs (Saeed, Ahmed, & Mukhtar, 2001). Thus, managers in various cultures may take different ethical stances while dealing with different situations. Ethical leadership, the culture/climate of ethics, and the responsible code of ethics of companies play an important role in B2B marketing. They further help improve employee relational and behavioral ethics, reduce unethical activities, and increase employee decision-making capability.

While it is important to expand on the substantial contributions offered in this study on the role of ethics in B2B marketing, we believe that this study may benefit from a particular focus on institutional contexts. We base this notion on the fact that ethics may vary over time in a few institutional contexts and that emerging and transition economies face higher levels of corruption, market manipulation, etc., due to their unique institutional characteristics (Rottig, 2016). As such, the context in which ethics is explored may offer new insights (for instance, the “wasta” principle in the Middle East (Hawkins et al., 2014)) or similar institutions with less opportunity for unethical prevalence. In this view, an institutional context is primarily a tool that influences and guides both positive and negative ethical behavior in B2B market settings.

5. Contribution and future research directions

This paper contributes to the theory three-fold. First, this study systematically reviews the current literature on ethics research within the

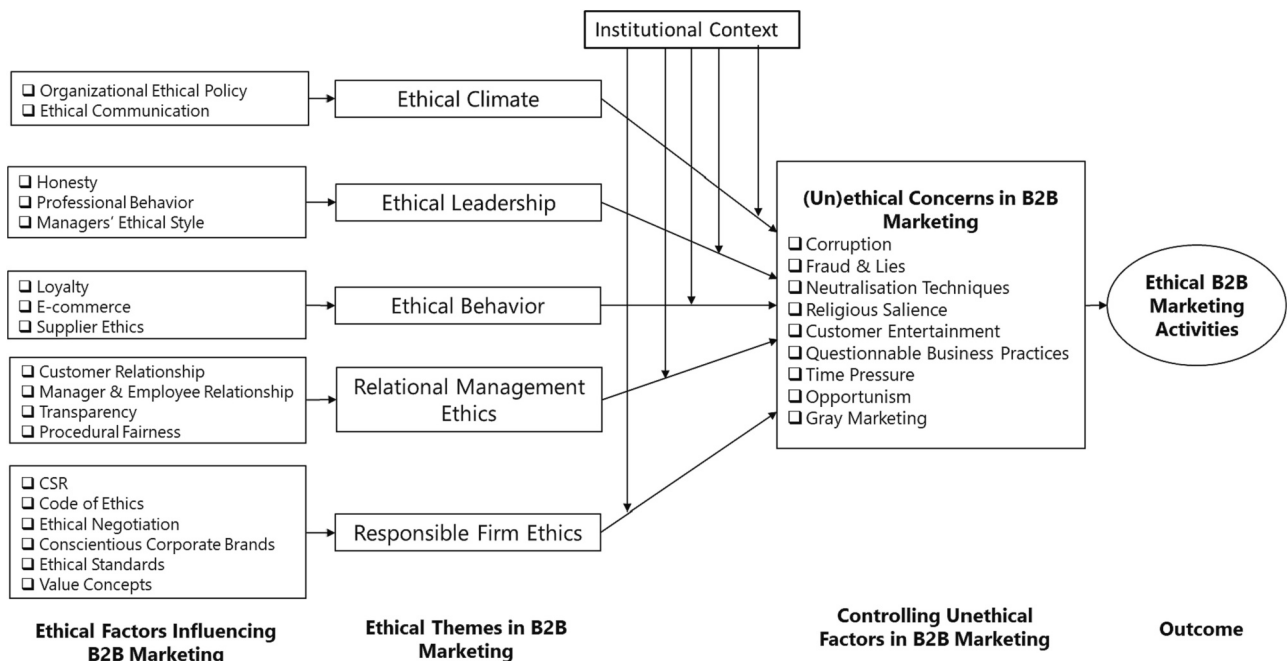


Fig. 3. Framework based on the summary of findings.

B2B marketing setting. The findings from our review indicate that while marketing ethics is believed to be one of the most complex and controversial topics in management theory (Lilien, 2016), the role of ethics in B2B marketing has gained relatively little attention in scholarly literature. Furthermore, B2B marketing is undergoing significant changes—owing to a set of exogenous factors that we mentioned earlier in the paper—so it becomes imperative for scholars and practitioners to take stock of what has been researched and identify how these new developments found in our study (such as ethical leadership, behavioral ethics, relational management ethics, etc.) will drive future research on ethics in B2B marketing.

We further provide relevant insights into the literature structure on ethics in B2B marketing. Within our review, we see data samples from all continents. However, most data samples within our review were collected in the US (see Appendix B for an overview of the distribution of study samples), followed by Asia. This shows that the topic of ethics in B2B marketing has slowly emerged through a convergence of different geographical scopes. However, publications from the Middle East, South America, and some parts of Africa are still lacking in the ethics in B2B marketing literature. Additionally, studies are limited to sectorial samples (e.g., retail, manufacturing, service, banking, etc.) and center mainly on salespeople. Thus, the conceptual definition of ethics in B2B marketing is limited. Since 2016, quantitative methods have been extensively employed to provide managerial implications. However, the B2B literature lacks an operational definition to provide clarity for future studies. This calls for converging more cross-disciplinary and diverse samples (e.g., leaders' behavior, employee interpersonal relations, intrinsic and extrinsic motivations, situational constraints, cultural norms, etc.) using more exploratory methods.

In addition, from our sample, we find that only two journals (ethics-focused *Journal of Business Ethics* and B2B focused *Journal of Business and Industrial Marketing*) are leading the research on ethics in B2B marketing (i.e., 30.5%). However, we also found several other journals that have published research on ethics in B2B marketing (for a full list, see Appendix C and C1 for the number of journals and articles from each journal). Specifically, we found that most of the research on ethics in B2B marketing has been published by specialized B2B journals (41.18%) and specialized ethics journals (17.64%). Only a few articles have been published in the top-tier (3.53%) and second-tier marketing and management journals (11.76%).⁷ Based on this distribution, we conclude that there is a strong need for mainstream marketing journals to integrate studies on ethics in B2B marketing (since the topic of ethics and B2B marketing has been interdisciplinary, journals that are outside the marketing domain such as *Journal of Business Ethics*, *Corporate Governance Journal*, and *Supply Chain Management Journal* have also published related literature). Furthermore, we argue that the future of ethics in B2B marketing research relies mostly on converging different perspectives. Hence, involvement in international and interdisciplinary collaboration will open new debates, offer new insights, and may advance to reach more generalizability of the literature.

The second contribution of this study is that our research identified five dimensions (themes): ethical climate, ethical behavior, ethical leadership, relational management ethics, and responsible firm ethics. Furthermore, we advance research by identifying specific areas within the five themes. However, we do realize that our themes are not exhaustive. Thus, we encourage future researchers to build on these themes and identify more novel patterns that are bound to emerge given the ever-evolving nature and role of the marketing function (Kalaignanam, Tuli, Kushwaha, Lee, & Gal, 2021). Further, within the identified themes, several areas for future research can be derived. For example, with the theme of *ethical climate*, the impact of ethical climate/culture on B2B sales personnel or firms' cultural policies could be investigated.

⁷ The remaining 25.89% of articles were published in journals that could not be tallied into one of the four categories.

Future studies may also focus on B2B marketing ethical climate/culture at various levels, such as national, organizational, and individual levels. Most studies on this theme have focused on how ethical climate influences job satisfaction (Mulki & Lassk, 2019; Schwepker, 2001; Anaza et al., 2015).

In addition, future studies may also focus on perceived organizational ethical climate/culture and its impact on employee behavior or relational management ethics in B2B marketing. Moreover, future studies should investigate the link between responsible and relational management ethics among employees, buyers, and suppliers in B2B marketing. We also urge that future research investigate unethical behavior in various contexts. For instance, numerous studies have examined the role of corruption (Berthon et al., 2008; Krug & Hendrichs, 2008). However, there is an opportunity to analyze additional factors not previously studied in this area, such as leadership, culture/climate, and responsibility, and how they may help eliminate unethical practices. More specifically, the research could investigate the influence of factors researched in other domains, such as organizational psychology (e.g., Spurk & Hirschi, 2018). For example, future research could investigate how the psychological climate at work and especially traits linked to the Dark Triad (i.e., narcissism, psychopathy, and Machiavellianism, see e.g., Spurk & Hirschi, 2018) affect employees' unethical behavior.

Brown et al. (2005) state that the ethical leader is principle-based, fair, honest, trustworthy, and caring. Based on our current understanding of the literature in the field of ethics in B2B marketing, we suggest that researchers study different perspectives of ethical leadership in the future. For example, as previous studies on ethical leadership have focused on salespeople (Badrinarayanan et al., 2019; Schwepker, 2015; Schwepker & Schultz, 2013), future studies could research ethics from a supplier or buyer perspective. Zhuang, Herndon, and Tsang (2012) provide the first inclination by investigating how buyers can influence salespeople's (un)ethical behavior by asking for 'gray benefits'. Future research may expand these insights and further investigate buyers' and suppliers' (un)ethical behavior. Similarly, the research could investigate how buyers or suppliers perceive the (un)ethical behavior of (sales) employees and how this perception affects their behavior. In addition, given the changing nature of work practices towards more virtual or work-from-home environments, future research should investigate how ethical practices can be implemented and monitored for existing and new employees in physical and virtual environments.

Future research should also assess current best practices in recruitment and socialization in organizations and their inculcation of ethical behaviors in B2B marketing, in order to identify strategies which other businesses can adopt. Other avenues for future research on ethical leadership in the B2B marketing context, could be in organizations with a sustainable orientation, in countries where corruption is prevalent, or in organizations with female leaders. On a different level and given the heterogeneity of business practices in B2C versus B2B marketing organizations (Lilien, 2016), researchers could seek to identify best ethical practices from B2C, and how they could be applied to B2B organizations.

Regarding the theme *ethical behavior*, future studies could look into whether opportunism, which manifests itself in behaviors such as cheating, contract breaching, and cutting corners (Brown et al., 2005; Wathne & Heide, 2000) encourages employees to engage in unethical behaviors in B2B marketing. Further, previous research explained that technology can either help or hinder *ethical behavior* and productivity (Bush et al., 2007); however, so far, previous studies mainly focused on ethical issues associated with e-commerce-enabled B2B marketing (e.g., Agag, 2019; Chondrocoukis, 2004; Lin & Peng, 2019). Thus, there needs to be more research on more advanced and complex technologies (such as smart technologies) that introduced elevated levels of ambiguity in terms of ethics. Such ethical issues may link to the technology itself, as well as how it is used in the context of B2B marketing. This is especially important since these are relatively new in the context of B2B marketing.

Hence, one of the main promising and key areas of research on employee ethical behavior in B2B marketing is investigating the ethical issues related to more advanced and complex technologies in B2B marketing. B2B businesses have begun to experience the use of various new technologies as part of their marketing practices (for example, artificial intelligence [AI], machine learning, big data and analytics, virtual reality, and augmented reality). Thus, investigating the ethical practices associated with employees' adoption of these technologies in different contexts and industries is recommended. For example, future studies can focus on the gaps between managers' perceptions of the ethical issues associated with their companies' use of these technologies and the employees' perspective. Future research could also focus on the impact of employees' (for example, salespeople's) adoption of such advanced technologies on their ethical behavior. In addition, future scholars may explore how AI and machine learning may play a role in reducing unethical behaviors in B2B settings (See Dwivedi & Wang, 2022).

In addition, our review shows that previous studies in this theme, have not considered ethics in situations of crisis and uncertainty that B2B businesses may encounter. A recent example of this is the Covid-19 global health crisis—that has caused a major shift in the way B2B businesses conduct marketing practices. The technological transformation of businesses in most parts of the world during and probably also after the pandemic could potentially impact individuals' ethical perceptions. Thus, future research should focus on the recent technological transformation in B2B marketing caused by Covid-19 and its impact on employees' productivity, performance, and ethical behavior. Future research can also study the relationship between ethical behavior and customer relationship management. In addition, investigating how ethics in B2B marketing is viewed among different generations of marketers is likely to bring in novel and valuable insights.

Within the theme *responsible firm ethics*, it is recommended that future research explores the differences in B2B marketing ethics among markets. For instance, investigating disparities in ethical policies and ethical ramifications of B2B marketing strategies across emerging and developed countries. In addition, future studies can explore the variations in B2B marketing ethics among large and small organizations and possibilities for planning and implementing effective knowledge-sharing models for ethics in B2B marketing. Furthermore, given the limited resources, talents, and skills often associated with SMEs, investigating the challenges such organizations may face when implementing ethics in B2B marketing models is likely to produce meaningful results. Most previous studies in this pattern have focused on how ethical climate influences job satisfaction (Mulki & Lask, 2019; Schwepker, 2001; Anaza et al., 2015). In addition, future studies can focus on perceived organizational ethical climate/culture and its impact on employee behavior/relational management ethics in B2B marketing.

Further, future studies may uncover new facets and outcomes of relational management ethics. For instance, examining the effect of manager-employee, supplier-business, and company-ethical relationships on B2B marketing and the function of trust in these relationships is a lucrative area of research. According to ethical decision-making (EDM) theory, managers and coworkers impact the ethical decision-making processes of all organizational members through interaction (Ferrell, Gresham, & Fraedrich, 1989; Wotruba, 1990). Thus, EDM theory may be used to examine how ethical conduct affects the ethical decision-making of leaders/managers and employees in B2B marketing, as well as the relationships among various stakeholders. Table 1 provides a summary of the key questions we raised concerning each of the themes reviewed in this research around ethics in B2B marketing. Interestingly, recent research has focused on a variety of topics about unethical marketing practices in a variety of contexts like sharing economy (Chaterjee, 2012), managing organizational reputation using digital marketing practices (Behera et al. 2022), or cross-national issues among B2B entrepreneurs (Dziubaniuk and Ivanova-Gongne (2021); however, these studies still look at specific instances of B2B ethical topics and do not take a more holistic view.

Table 1
Key avenues for future research.

Themes	Key research questions
Ethical climate/culture	<ul style="list-style-type: none"> - What is the role of perceived organizational ethical climate/culture and its impact on reducing unethical behavior among B2B marketers? - What are the effects of different levels of culture (country, organization, and individual) and the rapid changes organizations are experiencing in B2B marketing ethics? - Can country context, national culture, and norms/values significantly influence individual ethical behavior in B2B marketing? - Can ethical climate infuse ethical responsibility among the employees in B2B marketing (e.g., CSR)? - What roles do ethical policies and ethical consequences of B2B marketing practices play in emerging and developed markets? - Can ethical and non-ethical behavior vary according to the organization involved in B2B marketing? - What are the key challenges that small and medium-sized enterprises face in ensuring an ethical B2B marketing model is implemented?
Ethical leadership	<ul style="list-style-type: none"> - What is the role of ethical marketing leadership in supplier or buyer organizations? - How does ethical marketing leadership manifest in countries where corruption is prevalent? - How does gender influence the impact of ethical marketing leadership in different organizational contexts? - What is the role of ethical marketing leadership in promoting environmentally sustainable practices in the B2B marketing context? - How will the practice of ethical marketing leadership evolve with changing work practices (e.g., work from home) at different organizational levels? - How will leaders monitor ethical practices, socialize/train new employees and ensure employee-organization ethical values fit in new working environments? - Are there ethical leadership practices from B2C that can be applied to the B2B context?
Ethical behavior	<ul style="list-style-type: none"> - How does adopting advanced technologies such as artificial intelligence, machine learning, big data and analytics, virtual reality, and augmented reality affect individuals' ethical behavior when making marketing-related decisions in B2B contexts? - What is the impact of individual ethical behavior on B2B marketing and customer relationship management? - How is ethical behavior viewed among different generations of marketers? - What is the impact of global exogenous shocks (such as the COVID-19 global crisis) on employees' ethical behavior? - How does the recent technological transformation in B2B marketing caused by crises (e.g., Covid-19) impact employees' productivity, performance, and ethical behavior? - Can large and small organizations move towards implementing an effective knowledge-sharing model for ethics in B2B marketing?
Responsible firm ethics	<ul style="list-style-type: none"> - How do ethical perspectives change across different markets and organizations? - Which challenges do organizations face when implementing ethics in B2B marketing models?
Relational management ethics	<ul style="list-style-type: none"> - What are the impact of manager and employee, supplier, and company ethical relations on B2B marketing? - What is the role of trust in building strong relational management ethics in B2B marketing? - How do ethics influence the relationship between firms and their employees as well as customers?

The *third* contribution of our research is providing insights on how other business disciplines focus on topics related to ethics that can potentially be studied from a B2B marketing perspective. We observe that current research in other domains (such as supply chain management, information systems management, or HR management) focus on

issues that haven't yet been addressed from a ethics in B2B marketing perspective. For example, research in other disciplines currently focuses on the role of supplier networks to drive the co-creation of innovation (e.g., Prashantham, 2021), smart manufacturing (e.g., Wang, Guo, Hu, Chiu, & Jing, 2020), or digital innovation for business transformation (Chan, Teoh, Yeoq, & Pan, 2019; Kohli & Melville, 2019). Furthermore, contemporary research in the information systems literature analyzes customer information and privacy (e.g., Gerlach, Eling, Wessels, & Buxmann, 2019; Greenaway, Chan, & Crossler, 2015) and actor opportunism in B2B contexts (Pathak, Ashok, & Tan, 2020). Management research focuses on frontline employee well-being (e.g., Kim & Kim, 2021), while supply chain management literature focuses on the problem of buyer-seller relationship sustainability (e.g., Lu, Potter, Rodrigues, & Walker, 2018; Zinn & Goldsby, 2019). Based on these findings, we recommend that B2B marketing researchers pay attention to the findings, concepts, theories, and methods used to explain business ethics outside of the traditional B2B marketing domain, and that future research investigates these areas of the identified themes in (un)ethical behavior. We propose, in particular, that the framework developed in this study be utilized to advance the literature, construct conceptual definitions and hypotheses, and empirically test them (see Appendix D for definitions on themes identified).

6. Conclusion and limitations

Ethical concerns in B2B marketing have gained attention from both academia and practitioners. Nevertheless, the B2B marketing literature still needs an integrated framework synthesizing current knowledge in the field. Accordingly, this study aims to address this gap by providing a comprehensive review of ethics in B2B marketing. Our findings reveal

Appendix

Appendix A

Keyword's protocol adopted to extract publications from Scopus.

TITLE-ABS-KEY ("Ethic*" OR "Ethos" OR "Moral*" OR "Immoral" OR "Honest*" OR "Dishonest*" OR "Evil" OR "Misconduct" OR "Corrupt*" OR "Unethic*" OR "Business Ethic*" OR "Corporate Ethic*" OR "Value Ethic*" OR "Ethic* Value*" OR "Organization* Ethic*" OR "Ethic* Culture" OR "Ethic* Climate" OR "Ethic* Misconduct" OR "Ethic* Conflict")

AND

((TITLE-ABS-KEY ("B to B" OR 'Business-to-Business' OR 'B2B' OR 'B to B Market*' OR 'Business-to-Business Market*' OR 'B2B Market*' OR 'B to B Brand*' OR 'Business-to-Business Brand*' OR 'B2B Brand*' OR 'B2B Commerce*' OR 'B to B Commerce*' OR 'Business-to-Business Commerce*' OR 'B2B Commerce*' OR 'B to B e-Market*' OR 'Business-to-Business e-Market*' OR 'B2B e-Market*' OR 'B to B Sale*' OR 'Business to Business Sale*' OR 'B2B Sale*' OR 'Business-to-Business Sale*' OR 'Industrial Marketing')) AND (LIMIT-TO (SRCTYPE,"j")))

Appendix B. Distribution of study samples across continents

five key themes that advance the knowledge of the role of ethics in B2B marketing research. Nevertheless, the review is subject to some limitations.

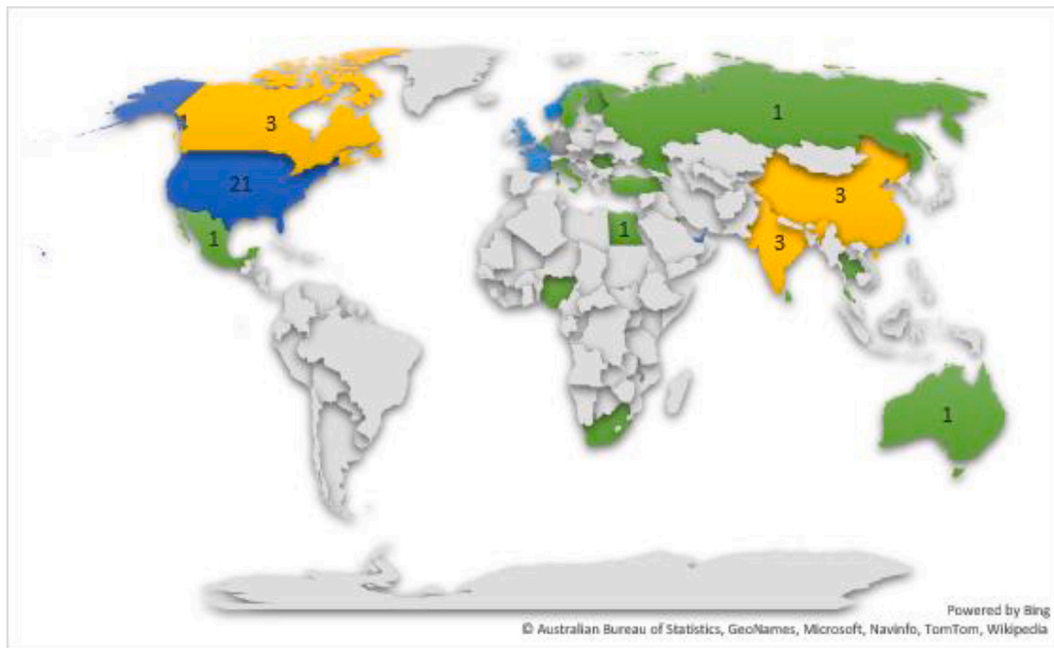
Although the use of the Scopus database to identify relevant articles is justified in this paper, using other databases such as ABI INFORMS, Google Scholar, Web of Science, and EBSCO, as well as the PRISMA methodology that may include reverse searching for publications that are not necessarily found in the search process but are appropriate and cited (e.g., an article by Gonzalez-Padron, Hult, and Calantone (2008) discusses ethical climate in the context of purchasing managers, supply chains, etc. However, Gonzalez-Padron et al. (2008) do not mention phrases such as "business to business" or "B2B" or "B2B managers" or "Industrial Marketing"), would expand the scope of this review. In addition, even though this study has utilized a comprehensive list of keywords, additional keywords such as "B2B purchasing" or "B2B buyer-supplier relations" may enhance the sample of papers in the future. Furthermore, future research may advance this study by applying bibliometrics as an alternative review methodology. Nonetheless, this paper represents a useful addition and adds to the debate on the growing corpus of literature on ethics in B2B marketing.

Data availability

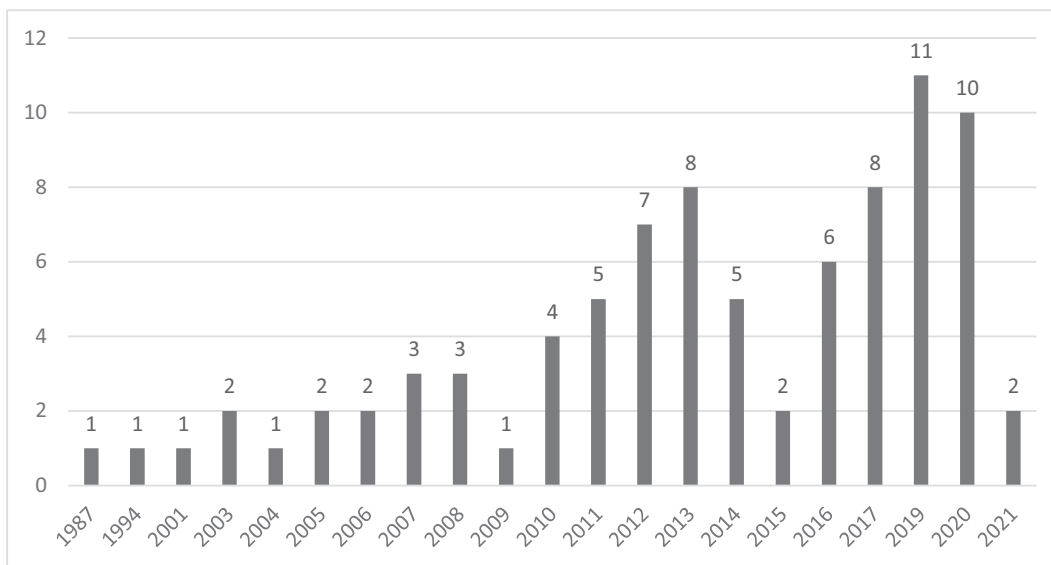
No data was used for the research described in the article.

Acknowledgement

The Author(s) would like to thank Nisreen Ameen from Royal Holloway, University of London, and Shaheen Hosany from Goldsmiths University of London for their help and support in this article.



Appendix B1. Distribution of publications across years



Appendix C
Journal classification^a.

Top Tier Journals (Number of Articles)	3.53%
Journal of Marketing Research (1)	
Journal of the Academy of Marketing Science (1)	
Marketing Science (1)	
Leading Management & Marketing Journals (Number of Articles)	11.76%
Decision Support Systems (1)	
IEEE Transactions on Engineering Management (1)	
International Marketing Review (1)	
Journal of Business Logistics (1)	

(continued on next page)

Appendix C (continued)

Top Tier Journals (Number of Articles)	3.53%
Journal of Business Research (5)	
Supply Chain Management (1)	
Specialized B2B Journals (Number of Articles)	41.18%
Industrial Marketing Management (9)	
Journal of Business & Industrial Marketing (14)	
Journal of Business-to-Business Marketing (6)	
Journal of Personal Selling & Sales Management (7)	
Specialized Ethics Journals (Number of Articles)	17.64%
Journal of Business Ethics (13)	
Journal of Agricultural and Environmental Ethics (1)	
Business Ethics – A European Review (1)	
Others (Number of Articles)	25.88%
Corporate Governance (1)	
Corporate Reputation Review (1)	
European Journal of Marketing (1)	
Food Control (1)	
International Journal of Bank Marketing (1)	
International Journal of Business and Globalization (1)	
International Journal of Economics and Management (1)	
International Journal of Retail and Distribution Management (1)	
Journal of Brand Management (1)	
Journal of Management Development (1)	
Journal of Marketing Theory and Practice (1)	
Journal of Relationship Marketing (1)	
Management and Organization Review (1)	
Management Decision (1)	
Qualitative Market Research (1)	
Services Marketing Quarterly (1)	
Southern California Law Review (1)	
Sustainability (1)	
Transportation Journal (1)	
Thunderbird International Business Review (2)	

^a Classification was made based on the Ranking in the VHB-Jourqual3

(Top Tier = Journals ranked A+ or A; Reputable = Journals ranked B) as well as a thematic focus of the journal. Number in parentheses shows the number of articles on ethics in B2B marketing that have been published in each journal.

Appendix C1.

Name of the Journal	Number of Articles
Journal of Business & Industrial Marketing	13
Journal of Business Ethics	13
Industrial Marketing Management	9
Journal of Personal Selling & Sales Management	7
Journal of Business-to-Business Marketing	6
Journal of Business Research	5
International Journal of Business and Globalization	2
Thunderbird International Business	2
Decision Support Systems	1
Corporate Reputation Review	1
Corporate Governance	1
IEEE Transactions on Engineering Management	1
Marketing Science	1
Services Marketing Quarterly	1
Food Control	1
Management Decision	1
Journal of Brand Management	1
Transportation Journal	1
International Journal of Retail and Distribution Management	1
International Journal of Bank Marketing	1
Journal of Relationship Marketing	1
Business Ethics, the Environment & Responsibility	1
Journal of Business Logistics	1
Journal of the Academy of Marketing Science	1
European Journal of Marketing	1
Management and Organization Review	1
Journal of Agricultural and Environmental Ethics	1
Southern California Law Review	1
International Journal of Economics and Management	1
Journal of Management Development	1
Journal of Marketing Research	1
Supply Chain Management	1
Qualitative Market Research	1
Sustainability	1

(continued on next page)

Appendix C1. (continued)

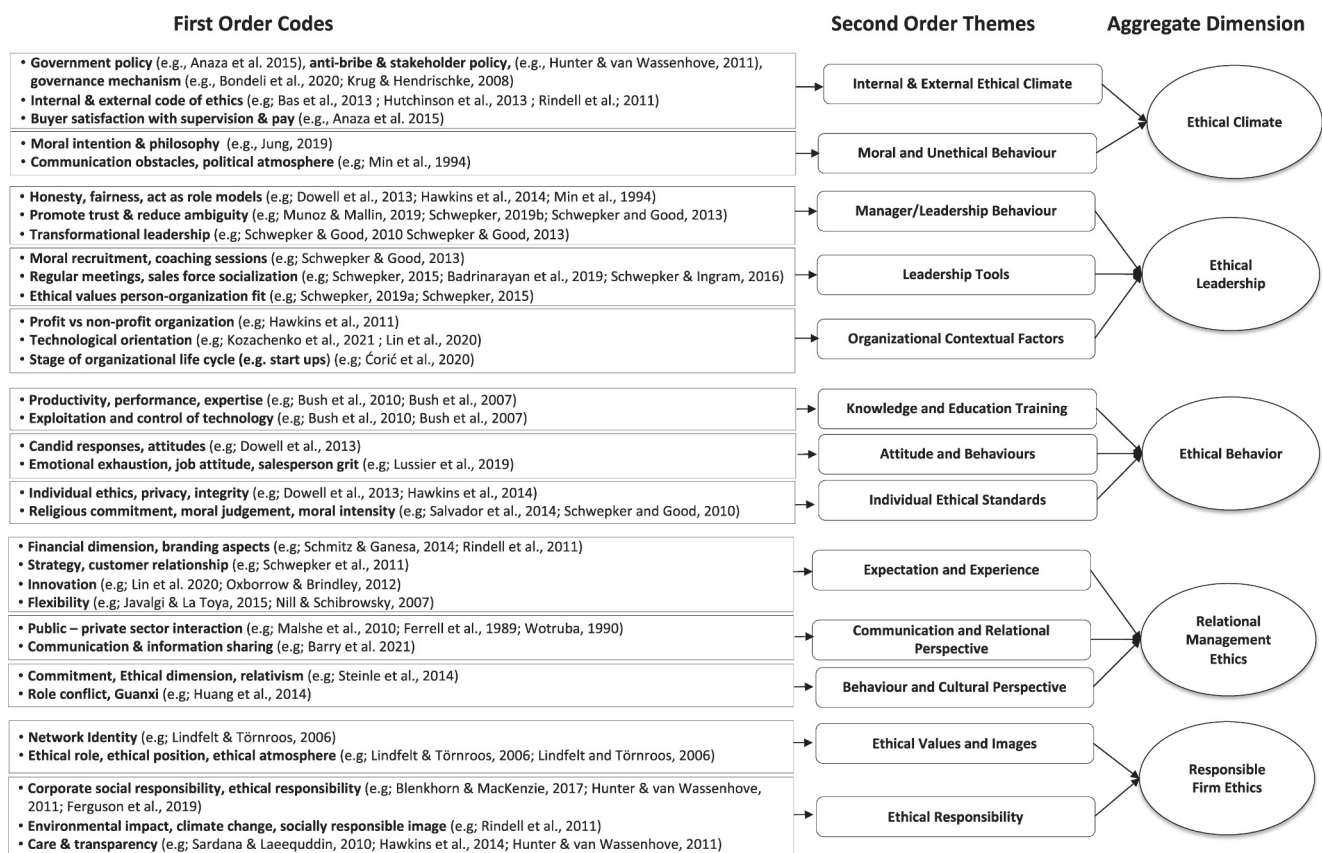
Name of the Journal	Number of Articles
International Marketing Review	1
Journal of Marketing Theory and Practice	1

Appendix D

Definitions related to the themes identified in the literature.

Themes	Definition
Ethical Leadership	“(…) demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making” (Brown et al., 2005: 120)
Ethical Climate / Culture	Refers to the psychologically meaningful views of employees within organizations regarding policies and procedures. Includes caring, independence, laws, rules, and policies (Wimbush & Shepard, 1994).
Responsible Firm Ethics	Ethical practices defining the operation of organizations.
Ethical Behavior	Concerned with what is right and wrong in the context of work and organizations (Schminke, Ambrose, & Noel, 1997). Traditionally concerned with examining individual ethical actions and behaviors within business-to-business organizations (Bazerman & Tenbrunsel, 2012; Trevino, Weaver, & Reynolds, 2006).
Relational Management Ethics	Actors in a business network acting in a morally responsible way. Dyadic perspective of how ethics emerge.

Appendix E: Citation of the first order codes developed



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