Ethics: Source of Competences’ Development

By Anissa Hanafi
University of Tunis Carthage, Tunisia

Abstract- The Management of companies has lived, since the end of the Seventies, a noteworthy metamorphosis articulated mainly around the human capital that represents, henceforth, a predominant component in the strategic equation.

Yet, the development of competences remains dependent on managerial ethics to provide to the company the keys to success.

Within the framework of this research, we propose to highlight the bond involving ethics, decisional system of the management system and the development of competences (valorization, construction, unlearning) and to see in which measurements ethics makes it possible to develop competences. These theoretical results were the subject matter of an empirical validation which leads us to confirm that ethics reaches the development of competences.

Keywords: development of competences (valorization, construction, unlearning); “ethics” (decisional subsystem); management system.

GJMBR - A Classification : JEL Code : O10

Strictly as per the compliance and regulations of:
Ethics: Source of Competences’ Development

Anissa Hanafi

Abstract: The Management of companies has lived, since the end of the Seventies, a noteworthy metamorphosis articulated mainly around the human capital that represents, henceforth, a predominant component in the strategic equation.

Yet, the development of competences remains dependent on managerial ethics to provide to the company the keys to success.

Within the framework of this research, we propose to highlight the bond involving ethics, decisional system of the management system and the development of competences (valorization, construction, unlearning) and to see in which measurements ethics makes it possible to develop competences. These theoretical results were the subject matter of an empirical validation which leads us to confirm that ethics reaches the development of competences.

Keywords: development of competences (valorization, construction, unlearning); “ethics” (decisional subsystem); management system.

Introduction

The firm is defined as being a social structure organized in order to fulfill its goals where the individuals have different reasons to take part in its activities. Consequently, it is continuously bothered by conflicting interests which it tends to match up so as not to handicap the achievement of its objectives. Hence, the government of the whole elements that make an organization requires the synchronization of personal and collective interests to create value for the whole stakeholders.

This requests, according to Grimand and Vandangeon-Derumez (2000), a connector between the possession of a portfolio of resources and its actualization in an offer system, then to carry it out in the form of a sustainable competing advantage. Spitzeiki (1999) claims a mode of management implemented by the company, based on its finalities, the conceptual vision of its commanding style and execution processes which make it possible to harmonize and coordinate efforts for a common finality that to develop the competitiveness of the company. It is the management system which is defined, according to Atamer and Calori (2003), as being the organizational routines related as well to the behavior standards as to the decision-making and control processes. According to Friouzi (1998) and Chaheer (2002), the management system appears as being the tool which characterizes the way in which a company carries out its mission. It is composed of three subsystems:

- Decisional subsystem: it is represented by ethics which synthesizes whole principles, values and beliefs directing the individuals’ behavior within the firm.
- Operational subsystem: it coincides with the operating mode of the firm. It transcribes the vision and the way of working within the company.
- Control subsystem: it is the exercise of a certain control in order to make sure of the smoothly progress of the activity.

The interaction between these three subsystems lets appear that the decisional subsystem engages the company with respect to all of its internal and external partners. This phenomenon remains dependent on ethics. Within the framework of this article, we will see up to what point does ethics influences the competences development.

I. Theoretical Background

a) Ethics

It includes the whole of principles, values and beliefs which control the behavior of the men (Mercier, 2000; Milliat, 2005). According to Puel (2000), ethics is expressed as human act which refers to significance. Milliat (2005) conceives that ethics precedes the behavior and explains it mainly. It corresponds to the identity search having the ambition to discriminate good from bad way of acting. Ethics inserts human dimension by reconsidering the critical role of the individuals estimated as proficient to express and to support their specific interests. It offers to the company the opportunity of transmitting its specificity and making its members benefit of the membership feeling. Macombe (2006) notifies that it gives sense to the entity as well as contributes to the constitution of a sustainable competing advantage.

According to Mertz (2000), the ethical climate is the shared perception of a behavior regarded as just. It is inspired by the company’s values system. A value is a crucial conviction which is with a marked importance and a great significance for the individuals and still partially inalterable with the passing time (Bergeron, 1997). The values correspond to the ideology of the company, the whole of standards, common beliefs referring to the mission of the organization and the good way of managing the employees (Desreumaux, 1998). In period of change, they contribute to steady and to thwart the apprehensions by setting up reference marks to the individuals.
The majority of the multinational corporations dedicate most of their performance to the consecration of some determining values. These key values are regarded as critical for the success of a company. Indeed, these beliefs and these convictions condition the management of the organization’s members by shaping their behavior while resolving problems or making decision.

In the business domain and within the meaning of De Serres (2005), ethics evolved largely throughout the last century. Initially and all over the period 1920 till 1950, it was inspired by the religious movements while adopting excluding principles related to criteria such as alcohol, tobacco, armament. Then, the period 1960-1970 is marked by the militant engagement with the introduction, furthermore, of the social and environmental criteria. At the beginning of the Eighties, the excluding criteria included, in particular, the company’s activity like its geographical localization. Since the 1990, have been initiated the socially responsible funds where ethics represents, from now on, a generic term which qualifies a responsible management including the company’s social and environmental implication besides the consideration attributed for its different partners’ expectations. The social performance constitutes, therefore, an important criterion to evaluate the real financial performance of the company. Moreover, by combining traditional finance with responsible finance, certain problems involved in the governance of the company will be resolved. Ethics answers the attempt of converging three values’ scales (Chaher, 2002; Frioui, 1999):

- Those of the leader;
- Those of the company;
- Those of the Stakeholders.

b) The values’ scale of the manager

The functions that were associated to the leaders in the literature show the basic role that they play in the decisional system owing to the fact that they influence considerably the strategy of the company. Andrews (1987) identified three principal roles for the leader:

- He is the architect of the finality of the organization.
- He is an organizational leader who takes care of the achievement of its goals.
- He represents a model inspiring his collaborators.

Desreumaux (1994) puts forward the proactive role of the managers in the modeling of the activities’ area and the organizational characteristics of the company, and overall in the control of its destiny where the strategy of a company, its organization, even its environment, are figured by the intentions and actions of the individuals, those whom hold the command within the organization.

Among the values of the leader that intervene in the decision-making, Brasseur (2002) recognizes oneself perception and the perception of the others, the conception of the manager’s role and the representation of success. Frioui (2006) picks out, among dominant values translating the preferences of the manager, the personal equation, the notoriety, the influence, the regard and the consideration of collaborators.

In addition, further than carrying out his mission, the manager sees to the widening of his negotiation’s capacity with the company’s stakeholders as well as his putting down of roots which consists in maintaining his position, extending his autonomy and raising his additive remuneration and privileges or his value in the leaders’ market or even evicting possible competitors (Alexandre and Paquerot, 2000). According to Pigé (1998), it is a process of forming relational networks (formal or informal) by which the leader succeeds to emancipate, at least partially, of his shareholder and board of directors’ supervision. The vision of the environment, the strategic horizon, the goals and objectives of the leaders… shape the cultural, social and political specificities of the companies (Martinet, 2002).

c) The values’ scale of the company

Desreumaux (1998) initiated the organization as being made up of three inter connected elements like the economic structure of advantageous activities, the social structure of relationship between individuals and groups and, finally, the superstructure composed of shared values; it is the ideology. This superstructure represents the whole values, representations and interpretations of the collective life which contributes to take root the company and to perpetuate its identity and its coherence.

The values provide for the company the way of imposing and supporting its culture under the changes of the environment. According to Mertz (2000), the ethical climate is the shared perception of a behavior considered as just. It takes as a starting point the values’ system of the company. Frioui (2006) regards them as being the whole of the devoted values governing a specified company such as merit, honesty, confidence, credibility, solidarity etc.

Atamer and Calori (2003) enumerated thirteen values which appeared determining. The creation of a culture of trust within a company seems to be of a strategic importance. Among other values one can mention additionally the risk acceptance, the know-how, the participation, the order, the profit, the individualism, the innovation, the societal contribution, the customer service, the team spirit, the personal blossoming and the competition. We add up, according to Mertz (2000), cooperation, equity as well as honesty.

Lam, Schaubroeck and Ayree (2002) connect equity to favorable results of employees. In addition,

d) The values’ scale of Stakeholders

As being aware of the critical role of its human resources in the appropriation of a competing advantage, the organization can be effective only if it succeeds in managing the petitions of its personnel and the other stakeholders which are needed owing to their resources and their support.

In addition, the stakeholder theory revealed that a company is directed by other interests that those of its managers (Doublet, 2000; Rienstra and Nijkamp; 1996). Each one seeks to maximize its own utility function (Poincelot, 1999). According to Freeman (1984), they influence and are influenced by the activity of the company such employees, customers, shareholders, suppliers, backers, State…

According to Clarkson (1995) the stakeholders are those without whose participation the corporation cannot survives. Hill and Jones (1992) define them as being the elements that make the environment of the company and having legitimate claims. This legitimacy emerges from the relations of exchange established between the organization and its stakeholders. The prosperity of the company and its success depend on the consideration and the conciliation of the interests and the values of the various stakeholders. Thus, their values are integrated in the governance system of the company (Charreaux and Desbrières, 1998).

Clarkson (1995) proposed to discriminate between stakeholders according to their importance degree by classifying them into two groups: main stakeholders, those whose participation’s interruption has an effect on the good control of the company’s activities, and the minor stakeholders those who affect and are affected by the control of the company’s activities but are not essential for its performance.

The values of the main stakeholders translate their respective interests. In consequence, several authors such as (Aryee, Budhwar et Chen, 2002; Lam, Schaubroeck et Aryee, 2002; Kickul, Lester et Finkl, 2002; Mertz, 2000 et Hellriegel, Slocum and Woodman, 1989) stress the objectives that summon up the responsibility of the company towards its partners.

We can synthesize these various interests in the following table:

<table>
<thead>
<tr>
<th>Stakeholders’ Objectives and Interests</th>
<th>Short term</th>
<th>Long term</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shareholders</td>
<td>- Dividends distributed.</td>
<td>- Net Amount of the credit and the price of the action.</td>
</tr>
<tr>
<td></td>
<td>- Acceptable profitability.</td>
<td>- Reputation of the company.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Treatment without discrimination.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- The protection of their financial investment.</td>
</tr>
<tr>
<td></td>
<td>- Good remuneration.</td>
<td>- More value.</td>
</tr>
<tr>
<td></td>
<td>- Significance and meaning of work.</td>
<td>- Reliable information.</td>
</tr>
<tr>
<td>Customers</td>
<td>- Ratio Price / quality/ Allowed Time.</td>
<td>- Service after sale.</td>
</tr>
<tr>
<td></td>
<td>- Relation based on integrity and mutual respect: impartiality and non-discrimination.</td>
<td>- Satisfaction of expectations and respect of the held promises.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Development and offer of products and services of value.</td>
</tr>
<tr>
<td>Personnel</td>
<td>- Good remuneration.</td>
<td>- Possibilities of personal progress, career.</td>
</tr>
<tr>
<td></td>
<td>- Significance and meaning of work.</td>
<td>- Safety and health of employment.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>- Communication, attention and dialogue.</td>
</tr>
<tr>
<td>Bankers</td>
<td>- Nature and statute of the borrower company’s management.</td>
<td>- Solvency of the company.</td>
</tr>
<tr>
<td></td>
<td>- Quality of the guarantees presented by the borrower company.</td>
<td>- Profitability of the activity to be financed.</td>
</tr>
<tr>
<td>Suppliers</td>
<td>- Reputation of the company</td>
<td>- Partnership.</td>
</tr>
<tr>
<td></td>
<td>- Solvency of the company</td>
<td>- Stable relations in the long run.</td>
</tr>
<tr>
<td>Public Collective</td>
<td>- Reasonable Use of energy and mineral resources.</td>
<td>- collective good will</td>
</tr>
<tr>
<td></td>
<td>- Jobs creation.</td>
<td>- Safeguarding of the ecosystem.</td>
</tr>
</tbody>
</table>
II. Competences

The end of the Eighties marks a significant inflection in the usual models of strategic analysis where the theory of the resources tries to substitute a new integrating framework for investigations founded, mainly, on the industrial economy (Grimand and Amaury, 2000). This vision designs the firm in rupture with the economic and strategic current approaches. Several researches as well as an abundant literature were interested in the concept of competence which became a predominant matter for researchers in management (Claude-Gaudillat, Quélin; 2004).

Wernerfelt (1984) criticized the dominant approaches especially the approach structure-behavior-performance supported by Porter (1980) showing the positive impact of human resources on the performance of the companies and initiating the resource based view approach. The central idea which impelled this theory stipulates that the companies, even those belonging to the same industry, carry out dissimilar performances because they control heterogeneous resources. The performance of the company is related not only to the choice of an attractive industry, but also to an intelligent and original management armed with single or rare resources.

The researches of Penrose (1959) dealing with the theory of the firm revealed the importance of the resources, tangible and intangible in the explanation of the existence and the growth of companies.

In (1973), McClelland put the accent on the concept of competence. He highlighted the importance of competences for organizational prosperity, productivity and steady progress. He expressed the human performance in terms of diplomas, the held knowledge, but also the individual characteristics and competences, in other words what one can do. The performance of the company is correlated, according to Barney (1991), with the identification and the exploitation of competences, as well with their use wisely and with their scarcity. Hamel and Prahalad (1990) put forward the forces and the weaknesses of the company or the tangible and intangible assets linked in a permanent way to its activity. By competence, Athey and Orth (1999) mean “a set of observable performance dimensions, including individual knowledge, skills, attitudes, and behaviors, as well as collective team, process, and organizational capabilities, that are linked to high performance, and provide the organization with sustainable competitive advantage”.

Bright, Rodriguez, Gregory, Gowing and Patel (2002) presented the USOPM® competence definition (the United States Office of Personnel Management) formulated as following “a measurable pattern of knowledge, skill, abilities, behaviors, and other characteristics that an individual needs to perform work roles or occupational functions successfully”. Musca (2004) defines it as being the individual or collective aptitude to carry out a given activity or process by coordinating and combining the use of the capital. St-Amant and Renard (2004) present the competence of an individual as a practical intelligence of situations based on resources and knowledge and which transforms them.

Sanchez, Heene and Thomas (1997), Losey (1998), Gratton and Ghoshal (2003), were interested to deepen this concept by developing its dimensions and its components. Losey (1999) expresses competence in the form of an equation:

Losey’s Competency Equation:

\[
\text{Competency} = \text{Intelligence} + \text{Education} + \text{Experiment} + \text{Ethics} + \text{Interest}.
\]

Gratton and Ghoshal (2003) define competence or the human capital as being composed of three dimensions:

- Intellectual capital
- Social capital
- Emotional capital

All these debates put explicitly or implicitly the accent on three interdependent and composing dimensions of competence within the meaning of Durand (1997) and (2000).

- Knowledge: St-Amant and Renard (2004) noticed that the knowledge makes reference to the various dynamic cognitive diagrams which process and combine data, events, intuitions and objects that will be used to form a mental framework to decode the world and to ensure its comprehension. Dupray (2001) evokes the biographical attributes and the characteristics relating to the route of initial training of the individual as critical determinants of the construction of knowledge. It constitutes the structured set of assimilated information that is
integrated within a context of reference (Durand, 2000). Athey and Orth (1999) qualify it as "emerging knowledge or skills required for future success".

- **Know-how**: The competence indicates, following Dupray (2001), a located capacity of action which is acquired, developed and shown only in its effective exercise, by its use. Otherwise, the concept of competence includes an appreciation of the person, who implements in his work capacities of a practical, intellectual, technical or relational nature useful immediately for the production. Athey and Orth (1999) speak about "knowledge or skills associated with current job performance". The Know-how associated with the knowledge tends, thus, to improve it and to make it evolve. The experience, "the life’s greatest teacher" within the meaning of Losey (1999), is a very important part in the constitution of the know-how. It arises, according to Durand (1997), from practice. It gets the most out of the capacity to act according to a pre-established processes or objectives.

- **Know-how to be**: It is defined by the will and the capacity to behave in a productive way. Dupray (2001) integrates the behavior of the individual among the determinants of competence given that it characterizes his connection with his work and his professional career. What’s more, it includes the way in which the person plan ahead his future compared to his career and his capacity to seize professional opportunities and to acquire knowledge. His know-how to be is materialized by the attention and the efforts which he is likely to provide in his work. It is, according to Athey and Orth (1999), the "new ways of thinking or behaving that provide distinctive competitive advantage". The behavior, the identity and the will constitute an essential facet of the capacity of an individual to achieve a task, and consequently, of his competence. The motivation influences as well positively as negatively the competence.

**b) The development of competences**

“High performing people are critical for high-performing organizations”. On the basis of this thought worked out by Bright, Rodriguez, Gregory, Gowing and Patel (2002) and subsequent to the evolution of management, the competing context and the nature of the organizations, the development of competences proves to be a principal activity which requires a privileged effort and an attention in order to make the company benefit from opportunities of evolution and conquest conditions of success. To fill the gap of competences within the meaning of Durand and Guerra-Vieira (1996) is a crucial task and an activity that the company has to adopt in order to control the portfolio of recently necessary competences. It is an activity which is incorporated in the agenda of a strategic analysis of the company’s forces and weaknesses, proposals of axes of improvement and creation of innovation’s opportunities. The transition from the existing set of competences to the new folder recommended represents a fruitful stage of evolution for the company providing it with a potential of adaptation to the new requirements of the activity. Teodorescu (2006) introduces models of competence which contribute to the achievement of the company’s objectives.

The management of the company’s portfolio of competences is undertaken with an inventory of those it holds. This census, to which it appeals in order to clarify its managerial vision and to apprehend its competing context expressed in terms of competences, makes possible to distinguish those that it holds of those that are to be controlled. It can be considered according to the approach of Durand and Guerra-Vieira (1996) carrying out the typology of competences and the actions to be undertaken according to the subsequent step:

**Table 2 : Continuum of valorization and construction of competences**

<table>
<thead>
<tr>
<th>Already held in the company</th>
<th>To learn</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pure Valorization</td>
<td>++</td>
</tr>
<tr>
<td>+</td>
<td>++</td>
</tr>
<tr>
<td>Adaptation</td>
<td>+</td>
</tr>
<tr>
<td>And unlearning</td>
<td>+</td>
</tr>
<tr>
<td>+</td>
<td>++</td>
</tr>
<tr>
<td>+</td>
<td>+</td>
</tr>
<tr>
<td>++</td>
<td>+++</td>
</tr>
<tr>
<td>++</td>
<td>++</td>
</tr>
<tr>
<td>++</td>
<td>+</td>
</tr>
</tbody>
</table>

Durand (2000)
Thus, the development of a competence follows a distinct methodology according to the situation:

- The valorization of competences: When it is about a confirmed competence, owned by the company, this one seeks to maintain it and to put it forward in order to benefit from the competitive advantage which comes out. Thus, four possibilities are on hand:
  - A pure valorization.
  - An internal valorization: by establishing it where one needs.
  - An external valorization: To cash in on.
  - To develop it making all the company profit.
- The construction of competences: It is a requirement to seek to build competences when they are missing. Three cases arise:
  - Required competence had proven its reliability elsewhere within the company. It is a question of using it like a means of training by adapting it to the context via a synergic adequacy.
  - The company estimates the possibility of dominating it, through a network of qualified partners, more advantageous: absorption and rebuilding.
  - The company, not controlling the competence and rejecting the possibility of acquisition via a partnership, develops it in-house through its capacity of learning.
- The unlearning - creative destruction: Sometimes and in order to develop its competences, the deconstruction of those became obsolete proves to be crucial. This activity aims at concentrating the energy of the company on the valorization of attested competences or to build those required.

It is within this dynamic context that the competence is shaped and transmits to the organization a potential and a certain capacity procuring for it a higher performance.

The development of distinctive competences appears increasingly as being the starting point of the strategic analysis of the company and like the outcome of the efforts implemented to increase its performance and to improve its competitiveness. Rouby and Solle (2002) noticed that the strategic analysis evolved to be articulated, consequently, just about four fundamental stages: the identification, the exploitation, the protection and the development of organizational core competences.

c) Ethics: source of development of competences

Competences are animated with a particular dynamic, kept up far from any form of stability because of the quasi permanent need to generate new competences and to destroy those become obsolete. Thus, Edouard (2000) underlined the need for developing competences in order to control a competing advantage. Additionally, this requirement aims, according to Winter and Sidney (2000), to improve the capacity of the organization.

Developing competence is a complex task which requires a meticulous choice of the suitable actions making it possible to act on its constitutive dimensions. It requires a favorable atmosphere allowing the blooming of the knowledge, the know-how and the know-how to be and which is laid out by the management system. Ethics, the decisional subsystem, endeavors to make competences move forward and develop human resources making of it a strategic constituent on which the company can be based in order to have a durable competitive advantage. Indeed, the force of the know-how, the collective cognitive devices, the common knowledge, the shared learning is to allow a convergence of interests, beliefs and individual anticipations within the firm in order to fill certain common objectives of value creation in particular of competences development.

Our contribution to these considerations roughly debated results in the proposal of a model helping to perceive the nature of the bonds between ethics and the development of competences and the attempt of empirical validation on the banking sector in Tunisia.

III. Model of Research

The principal issue of this research is to apprehend the following problematic question:

In which measurements ethics can ensure the development of competences?

Our model of research arises in the subsequent way:
Figure 1: Ethics source of development of competences

We are proposed to study the determining relation between the development of competences and the ethics which tries to meet all of the values' scales, of the stakeholders, the company as well as the leader. The specified model of research enables us to approach a whole of guiding lines making possible to approach the impacts of ethics on competences and to estimate in which measurements this impact generates their development.

a) Hypothesis
Our specified model is founded on the following hypothesis:
- H.1: Within the context of the responsible management, ethics attempts to satisfy the various values’ scales (leader, stakeholders, company).
- H.2: Ethical governance induces the development of competences while seeking to satisfy the various scales of values.

b) Empirical Analysis
The review of the literature about the management of competences enabled us to note down a set of dimensions making the theoretical variables of our model operational. We specified the area of each one of these variables and we developed a list of items allowing their measurement for the later analysis.

We present, first of all, the adopted methodology for the research. Then, we carry out the collected data processing, the analysis and the interpretation of the generated outcome.

IV. Methodology
In order to find an answer to our problematic question, to check our hypothesis and to validate our model of research, we chose the Tunisian banking environment as a context for the empirical validation using a questionnaire to collect essential information.

We inquired a sample of 45 managers (33.33% shareholders, all employees, 5% customers) of several banks.

To treat and analyze the collected information, we used the SPSS 11.0 as the data software processing and adopted the two following complementary statistical approaches:
- An exploratory approach: this phase enabled us to structure the data collected by carrying out analysis of reliability thanks to the indicator Alpha of Cronbach and of validity through ACP (principal component analysis).
- A confirmatory approach: this approach enabled us to check the hypothesis formulated beforehand by testing them through analysis of correlation and regression.

V. Results and Discussion
Within what follows, we present the results of the two approaches used.

a) Exploratory approach
The following table summarizes the principal results of this exploratory stage.
Thanks to this exploratory approach, we can perceive the reliability of the variables which includes intern coherence (homogeneity of items making up each dimension of the variables) and the reproducibility. In fact, Alpha of Cronbach is higher than 0.8 for the best part of the variables. Moreover, we pick out the validity of the variables owing to the principal component analyses (ACP) which made it possible to recap the initial information by replacing it by a restricted number of variables or composite factors even as restoring more than 60% of the primary data for the majority of the variables.

### Correlation analysis

<table>
<thead>
<tr>
<th>Development of Competences</th>
<th>Correlation de Pearson</th>
<th>Sigg. (bilateral)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Leader’s Values</td>
<td>0.031</td>
<td>NS</td>
</tr>
<tr>
<td>Company’s Values</td>
<td>0.329</td>
<td>(0.088)</td>
</tr>
<tr>
<td>Shareholders’ Values</td>
<td>0.471 VE</td>
<td>(0.011)</td>
</tr>
<tr>
<td>Customers’ Values</td>
<td>0.379</td>
<td>(0.047)</td>
</tr>
<tr>
<td>Employees’ Values</td>
<td>-0.106</td>
<td>NS</td>
</tr>
<tr>
<td>Valorization</td>
<td>0.031</td>
<td>NS</td>
</tr>
<tr>
<td>Construction</td>
<td>0.386</td>
<td>(0.042)</td>
</tr>
<tr>
<td>Unlearning</td>
<td>-0.158</td>
<td>NS</td>
</tr>
</tbody>
</table>

It communicates positive dependences between the dimensions company’s values and employees’ values as a partner with the variable “development of competences”. Thus, the employees’ aspirations with regard to their potential, within the Tunisian banking environment, are explicitly formulated. They covet the valorization of their competences as well as the support of their improvement. At this time, the banks fulfill these expectations hoping to benefit from qualified human resources for a social performance consolidating its financial performance. Nevertheless, the shareholders as well as the customers do not seem to be concerned with these requests which do not constitute a purpose in itself nor a need of the essence for these partners. Thus, the ethical governance generates the development of competences which represent a strategic resource.

### Regression Analysis

Since the “development of competences” is composed of three dimensions, each one of them was the subject of regression with the variable ethics.

- **Valorization**: The regression of the dimension valorization of competences led to an overall significant model (Fisher = 0.104). It is formulated as follows:
VAL = -8.379E-17 + 0.215 VD - 1.302E-03 VS - 0.277 VA - 2.025E-02 VC + 0.573 VE

Significance (0.257) (0.996) (0.157) (0.928) (0.074)

This equation shows that the variability of the "valorization of competences" is explained by the item "the employees' values" thanks to a strong positive and significant correlation between them where the latter aspire to a motivating remuneration, to an interesting horizon of career, in short to the contentment of their hopes. However, the "shareholders' values" contribute fairly but negatively to the explanation of the dependent variable variations given that they expose a differing interest to this form of investment because what precedes for this category of stakeholders it is the remuneration of their assets in the short and long-term in addition to the positioning of their bank. Therefore, ethics satisfies the interests of the employees what contributes to the competences' valorization.

- Construction: The regression of the competences' construction led to a non significant model (Fisher = 0.461), the dimension "construction of competences" is not explained by "ethics".

- Unlearning: The regression of the competences' unlearning led to a non significant model (Fisher = 0.697). Thus, the variable "ethics" does not make it possible to recall the variations of this dimension in the banking environment.

VI. Conclusion

Next to changes which crossed all the levels of the organization, both in-house as outdoors, this one has undoubtedly evolved. It is, accordingly, considered as being made up of single combinations of resources and competences (individual and collective) which prove to be source of sustainable competing advantage.

Nowadays, what it can do and the way in which it intends to arrange the assets and competences that it controls in relation with its dynamics and its organizational capacity constitute the bases of success and excellence. Moreover, we passed from a state where the strategy is seen as an adaptation to the environment to a state where that one is perceived like an occasion to put forward the resources and competences. Rouby and Solle (2002) stressed that any organization is brought to point out the important fields of competences in which it wants to excel and consequently, to inventory at a more elementary level, the knowledge, the know-how and the behaviors essential to the definition and the implementation of its vision. Then, the managerial team will have to identify the key knowledge, in other words the basic knowledge required to the constitution and the maintenance of the requested competence, the know-how to be developed with regard to this basic knowledge in order to stimulate their development or their implementation. It will have to identify at the same time the know-how to be to found, in other words, the individual and collective attitudes that will allow the development of the knowledge and the know-how considered fundamental.

Currently, the management of companies is becoming increasingly responsible while focusing the employees in particular because the managers are becoming, from now on, conscious that the performance is measured not only in an economic scale but also in ethical and social ones through the development of competences as alternative.

This research enabled us to put forward the need for adopting a responsible managerial behavior for going beyond the simple detention of human competences which constitute a source of competing advantage and presenting their development on the basis of three dimension valorization, construction and unlearning. Our model enabled us to recall the bonds involving the decisional facet of management, ethics, and the management of competences and to deduce its positive impacts on competences' development.

References Références Referencias


