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BEYOND RULE-BASED ETHICS

Learning from Covid-19 to promote a culture of integrity in Mexico

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Introduction

Although the Covid-19 pandemic seemed at first to unite humanity in a joint effort towards redefining the most valuable aspects of human life, the recovery period has not been without its problems. Among them, corruption stands out for its detrimental impact on the common good, democracy, and the Rule of Law, giving rise to human rights violations, distorting markets, undermining quality of life, and allowing for organized crime, terrorism, and other threats that deter human security from flourishing (Naciones Unidas, 2003).

Covid-19 has especially revealed how seriously the problem of corruption affects people's development, as some of the documented cases have shown – e. g., in Mexico, the government overpaid for ventilators (Durán, 2022). Hence, the pandemic has left some lessons for the future not only in terms of crisis management but also in terms of compliance to avoid corruption. One of the most important ones is the limitations of a purely normative perspective as opposed to other possibilities, such as an integral framework that considers a culture of integrity at large. According to the OECD, emergency responses during Covid-19 identified five major corruption problems during the pandemic: public procurement, misappropriation of emergency relief funds, conflicts of interest, misuse of information, and inadequate reporting and protection mechanisms. A close look at the recommendations issued by the *Crises and Corruption* report (UNODC, 2022) shows that anti-corruption agencies ultimately played a limited role during the pandemic; moreover, “[t]heir limited role during states of emergency significantly increased corruption risks in the overall management of public funds” (UNODC, 2022, p. 13).

Corruption is a complex phenomenon in which different variables are at play, including both regulatory and cultural aspects, usually reflected in the national

character that contributes to or restricts systematic malpractice in different countries, institutions, etc. (Gaygısız & Lajunen, 2022). In this sense, corruption is not just a matter of new and better regulations but also a matter of cultural change and improvement. Indeed, the phenomenon of integrity policies – whether national or international, public or private – should be understood in the key of a culture of integrity rather than simply according to the logic of rules and control, or of mere habit related to compliance with a given norm (Miller, 2017).

However, reinforcement of the cultural perspective on integrity requires a moral approach that promotes a thorough understanding of what it means to act in accordance with principles and habits that reinforce the quality of a person's decision-making process when deciding to act with integrity and not corruptly. Recent years have seen a significant number of studies focused on showing the advantages of an ethical perspective on business. However, whereas the majority of this academic research deals with the relationship between compliance and economic performance or sustainability (Calabretta, Durisin, & Ogliengo, 2011), the importance of virtue in business has been neglected.

Along these lines, we believe that it is valuable to reformulate this understanding of corruption and a culture of integrity according to a virtue theory that accounts not only for individual decision-making qualities but also for a culture of integrity based on the common good. To this end, this paper will approach the problem of integrity and corruption in organizations from the perspective of virtue ethics, which, since the second half of the 20th century, has regained philosophical relevance over other approaches in the business world (Ames et al., 2022; Koehn, 1995; Ferrero & Sison, 2014). Virtue ethics in business has its origins in Aristotelian (Pinto-Garay, 2019; Swanton, 2011, 2013) and Thomistic moral philosophy (Koehn & Wilbratte, 2012; Grassl, 2010; Finnis, 2011a). This moral philosophy essentially implies that individual human excellence is essential to society's flourishing as a whole, i.e., the common good.

This chapter is divided into three sections: first, it introduces the National Anti-Corruption System in Mexico and organizational compliance as the main tools to combat corruption from a rule-based perspective. Then, in the second part, it analyzes the problem of corruption and integrity in light of virtue ethics, which complements and supports the above. Finally, it highlights the importance of practical wisdom in decision-making as a prerequisite for achieving a culture of integrity.

A history of corruption and integrity: The case of Mexico

The systemic problem of corruption – that is, the social, political, institutional, private–public, and legal phenomenon of malpractice in public and private activities – has mostly been approached from a dual perspective: compliance and culture. As indicated by Manning (2020), corruption and malpractice have been addressed, on the one hand, in the logic of a system based on compliance with both rules and systems of standards and, on the other hand, in one based on a culture of integrity that involves, among other aspects, the valorization of

commitments, the development of objectives, leadership, etc. In the latter cultural context, rather than compliance with externally imposed norms, self-management in accordance with the organization's standards is sought, or, in other words, assurance of responsible conduct (Manning, 2020).

It is precisely in this dual dimension of compliance and culture of integrity that it is possible to describe the historical phenomenon of corruption and the institutional changes that have arisen starting from the importance of reducing corrupt practices to their minimum expression.

In fact, it is precisely in this dual dimension that it is possible to understand anti-corruption policies and initiatives such as the United Nations Convention against Corruption (UNCAC) (Naciones Unidas, 2003). The latter, in fact, materialized among the logic of regulations and culture, from which it can be clearly argued that business, i.e., especially the private sector, “[has] a responsibility to act as good corporate citizens” (UNODC, 2013). For public institutions, on the other hand, it indicates that states

shall, in accordance with the fundamental principles of its legal system, formulate and implement or maintain coordinated and effective anti-corruption policies that promote the participation of society and reflect the principles of the rule of law, proper management of public affairs and public property, integrity, transparency and accountability.

Naciones Unidas, 2003, p. 5

Article 1 expressly states that, among its goals, it aims “To promote and strengthen measures to prevent and combat corruption more efficiently and effectively” (Naciones Unidas, 2003). The Convention triggered a series of structural efforts in some countries to combat corruption and promote new regulations and a culture of integrity, especially in those countries hardest hit by public and private corruption.

In Mexico, for its part, the problem is particularly serious, in particular due to cultural traits such as a low general level of education and high levels of impunity in the government (Lima & Delen, 2020). According to Transparency International's report, “Corruption Perceptions 2022,” which evaluates experts' and business people's perception of corruption in the public sector, Mexico is rated 31 out of 100 points, with the international average at 43/100, bringing its rating closer to sub-Saharan Africa than to other countries in the region (Transparency International, 2023).

Thus, after UNCAC entered into force, the National Anti-Corruption System was created in Mexico, giving rise to the modification of legal regulations and the creation of specific regulations, including the General Law of Administrative Responsibilities (Ley General de Responsabilidades Administrativas, 2016). This law expressly refers to the integrity of legal entities; in addition, the issue of what can be done to promote a culture of integrity that goes far beyond the fight against corruption is constantly on the table during related discussions.

The National Anti-Corruption System (SNA) emerged from a series of reforms that gave rise, among other things, to the General Law of Administrative Responsibilities (LGRA). This standard contains a section entitled “Integrity of legal entities,” which is firmly based on a vision of integrity that is more procedural than cultural. In effect, this regulation calls for an organization and procedural manual, a code of conduct published and socialized among the members of the organization, the creation of control, surveillance, and auditing systems, whistleblower systems, adequate training and qualification processes regarding integrity measures, human resource policies aimed at avoiding the incorporation of persons who may pose a risk to the integrity of the corporation, and, finally, mechanisms that ensure transparency and dissemination of its interests at all times. As can be seen, none of these aspects refers to the importance of bringing about, in addition, changes to a culture of integrity.

In addition, it is worth highlighting the drive to reinforce a culture of integrity, which has been reflected, among other places, in the “Global Resource for Youth Education and Empowerment against Corruption,” an integrity education program that offers Mexican students a series of modules that seek to educate them in integrity. On the other hand, there is the “Methodology for the Promotion of Citizen Participation in Preventing and Combating Corruption,” carried out by UNODC and the United States Agency for International Development (USAID). This project is made up of four components: I. Prevention and combat of conflicts of interest in the state public administration, with emphasis on public contracting. II. Citizenship of the Fight against Corruption and Impunity in cooperation with civil society. III. Strengthening Integrity in the private sector. IV. National Peer Review Mechanism for the Application of the UNCAC at the sub-national level. This project is significant because it is the most robust effort articulated at the national level and integrates different actors to educate on integrity, specifically on issues of prevention and combating corruption.

Whereas it is true that the use of information and communication technologies (ICTs) and digitalization can be used to prevent and detect corruption in organizations, it should be noted that it can present new opportunities for corruption, among others, the dark web, cryptocurrencies, or the misuse of technologies such as centralized databases (Adam & Fazekas, 2021). In that sense, the types of ICT-based anti-corruption interventions can be summarized as follows: I Digital public services and e-government; II Crowdsourcing platforms; III Whistleblowing tools; IV Transparency portals and big data; V Distributed ledger technology (DLT) and blockchain; and VI AI. Specifically, to prevent corruption in organizations, technology is a tool that could serve, for example, in whistleblowing channels, risk management, digitization of activities, just to name a few examples. In addition, data analysis has made it possible to identify the most vulnerable areas for corruption in different cultural contexts.

This case, however, leaves the door open to the question of the nature of corruption and integrity in the context of strengthening community, organizational, institutional, or civic culture.

Towards a culture of virtue and integrity

Integrity is a concept that usually refers to various characteristics related to good performance on the part of citizens, workers, authorities, managers, etc. According to Huberts (2018), integrity is related to other key concepts such as “consistency; professional responsibility; moral reflection; values such as incorruptibility, laws, and standards; moral values and standards; and exemplary behavior.” Thus, more systematically, he stresses that integrity, whose Latin root is *integritas*, implies harmony: “professional wholeness or responsibility; honesty, impartiality; virtues such as wisdom, justice, fortitude, and temperance; clarity of laws and rules; legal interpretation in complying with the relevant moral values and norms.” Along the same lines, Kaptein (2009) argues that, when it comes to organizational matters, integrity should be referred to as a virtue and culture, especially when there are concrete initiatives in the promotion of corporate ethics.

Now, integrity in cultural matters depends on a deliberative process that goes beyond simply accepting some prescriptive standards (Manning, 2020). The unreflective following of regulations closes off the possibility of acquiring virtues. Therefore, the practices of those who make up organizations run the risk of simply conforming to an institutional logic that seeks instrumental good. In other words, mere compliance cannot guarantee that corrupt practices take place in organizations.

Hence, a system based on regulatory compliance should be distinguished from one based on a culture of integrity (Paine, 1994); these, in effect, differ because only the logic of integrity is capable of assuming a more complete narrative of company commitments, objectives, methods, company leadership, organizational systems and procedures, reporting and investigation, verification of activities, and decision making. All of the above is based on a self-management ethos in line with the organization’s standards; “[a]n integrity-based approach to ethics management combines a concern for the law with an emphasis on managerial responsibility for ethical behavior” (Paine, 1994).

Now, how can we understand an ethos of accountability and professional self-management from the perspective of virtue?

In neo-Aristotelian thought, especially as reflected in the philosophy of Alasdair MacIntyre (1981), virtuous organizational activity, whether that of companies or public entities, is structured on the basis of personal practices and the ordering of instrumental resources in a more or less permanent way in what we call institutions. Virtues, as we will explain, play a key role in the human activity that integrates practices and institutions.

Practices, in effect, are those actions that are considered good insofar as they pursue goods in themselves or ultimate goods – as in the case of the practice of

medicine that seeks the well-being of patients or their health. Institutions, on the other hand, allow for the availability of the instrumental goods that are necessary to sustain practices. Thus, and continuing with the example of the healthcare, the practice of medicine requires hospitals or health institutions that provide the material and economic resources necessary to achieve patient recovery. However, if the physician develops their activity in a way that is not so much oriented to the recovery of patients (a good in itself) but rather aimed at improving their own and/or the hospital's profitability and economic efficiency, then their activity would become corrupt.

This relationship between practices and institutions does not mean, however, that professional practices should be alien to instrumental goods. On the contrary, they should strive to order these goods towards the achievement of goods in themselves. But this more or less stable ordering of instrumental goods in institutions towards goods in themselves requires habituation, a reinforcement of character, which we call virtues, and, in this case, professional or work virtues.

In this sense, professional practices developed in the institutional context should not only seek the pursuit of ends in themselves but also – and more importantly in the long term and in the development of a culture of integrity – acquire the necessary personal virtues that prevent progressive organizational deterioration due to adapting personal activity to what is merely institutional, namely, the pursuit of instrumental goods.

Consequently, in this logic of practices and institutions, corruption is primarily the pursuit of external or instrumental goods as if they were ultimate goods or goods in themselves. In this sense, corruption is an inversion of priorities in such a way that the ultimate ends themselves are not achieved to their maximum potential or, quite simply, are never really achieved because the instrumental goods of the institutions, such as money, power, or prestige, are superimposed on them. Thus, for example, to say that the purpose of business activity is above all profitability, or that political activity should only seek power, are ways of understanding professional activity in business or public institutions on the basis of a logic of corruption.

In this way, and in the case of professional activity, integrity refers to the permanent ordering of instrumental goods towards the attainment of ultimate goods. In this sense, the ultimate end has such high priority that it could move a professional of integrity to seek ultimate goods even to the detriment of instrumental goods, such as, for example, when in certain circumstances a physician is willing to pursue their patient's health by bearing the economic cost of the treatment. Integrity, which refers to the integrality of the dimensions of personal practice in the institutional context, is nothing other than the incorporation of the different dimensions of human activity into a harmonious arrangement of human goods, both instrumental and final, i.e., goods sought for their own sake.

On the other hand, integrity is not characterized by discarding or disregarding instrumental goods such as money, power or prestige. On the contrary, integrity is characterized by ordering instrumental and final goods in a way that

protects the superior importance of the latter. Following this logic, John Finnis (2011a, p.187) explains that,

The scholastics had an untranslatable maxim to make this simple point: *bonum ex integra causa, malum ex quocumque defectu*, an act will be morally good (right) if what goes into it is entirely good, but will be morally bad (wrong) if it is defective in any morally relevant respect (bad end, or bad means, or inappropriate circumstances).

Integrity, in fact, refers to the consideration of all the parts and dimensions that make up an activity's instrumental and non-instrumental dimensions, with all of them placed in an orderly fashion in pursuit of ultimate goods. In this sense, integrity describes the ordering of all technical, productive, economic, or instrumental resources – that is, everything that characterizes the institutional dimension of organizations – in favor of ultimate goods. This is why we say that the physician's exercise of integrity is that which seeks the health of patients in the context of the institutional efficiency of a hospital. Thus, the professional's exercise of integrity must consider institutional efficiency, but always with the conviction that there are ultimate and superior goods other than those that are merely instrumental.

Finally, action that is properly integral must necessarily reflect the common good. This means that one must integrate both one's personal good and development, as well as that of other community members with which one participates. This, we could say, is a form of personal-communal integrality in which there are neither zero-sum games nor actions "at the expense" of others. Strictly speaking, corrupt practices not only denaturalize the relationship of ultimate and instrumental goods, but also have an effect on other members of the community who are used (instrumentalized) for another's own ends. In effect, this prevents the realization of "complete communities," which means

an all-round association in which would be coordinated the initiatives and activities of individuals, of families, and of the vast network of intermediate associations ... to secure the whole ensemble of material and other conditions, including forms of collaboration, that tend to favour, facilitate, and foster the realization by each individual of his or her personal development.

Finnis, 2011b, pp. 147–148

The number of case studies and documented examples of organizations that have successfully implemented a culture of integrity is limited. However, it is useful to track the awards and recognitions granted to companies as a source of information on ethical practices within organizations. On the other hand, the E+E label – which recognizes companies with the most ethical practices in Mexico – in its third edition carried out in 2022, awarded 35 companies, including, in the top positions:

Abbvie Pharmaceuticals, Sanofi Mexico, Pfizer Mexico, Walmart de Mexico and Central America, Covestro, Silent4Business, among others. In addition, the Ethics and Values in Industry Award of the Confederation of Industrial Chambers of the United Mexican States (CONCAMIN), which recognizes social responsibility and sustainable development, is currently an available source to learn about virtuous practices. In the same sense, the Mexican Center for Philanthropy (CEMEFI) recognizes organizations in the area of social responsibility.

To achieve a virtuous organizational culture, i.e., a culture of integrity, Aristotelian practical wisdom needs to be exercised, since this virtue refers to an integrity or wholeness in one's life (practices, roles, duties, and responsibilities) (Solomon, 1992). Moreover, virtue ethics is characterized by the idea that, to understand the correctness of an action, it is necessary to employ a certain kind of practical wisdom (Zwolinski and Schmidtz, 2013, p. 221). Practical wisdom is the virtue of good judgment in practical situations (Tsoukas, 2017), which governs our ability to decide what to do. The importance of practical wisdom in decision making is based on its applicability in analyzing complex situations (Roca, 2008), aiming at doing the right thing given a set of particular circumstances, and effectively safeguarding the intended "good" relevant to the situation (Melé, 2010, 2012) to attain personal excellence in accordance with the common good.

This is so because "the human good turns out to be the soul's activity that express virtue" (Aristotle, 1995, 1098a), and, in order for that to happen, it should contemplate goods and principles; so, unlike other approaches, a focus on the virtues is not one-sided in determining the good. In the case of a business firm, it aims to attain a common good (Sison & Fontrodona, 2012, 2013), which presupposes the development of virtues: "[t]he common goods of those at work together are achieved in producing goods and services that contribute to the life of the community and in becoming excellent at producing them" (MacIntyre, 2016, p. 170).

An organization's common good is based on practical wisdom and materializes in the firm's policies and culture when based on common deliberation empowering employees (Spreitzer 2008), integrating ethics through policies that impact workers' participation (Wicks & Freeman, 1998). In other words, organizations achieve excellence in the form of common good when their members participate and are engaged in collaborative and productive tasks that contribute to personal and organizational development, fulfillment, and flourishing (Pinto-Garay, 2015). In fact, participation in any community supposes the historical development of norms and standards, as well as the possibility that the individuals who participate in a given community can debate those norms and standards and can change them through a process of collective deliberation. When excellence as an organizational end is achieved, the organization demonstrates good corporate character (Moore, 2005) and attains the common good that is embedded in the community, the organization and all its members.

Among the challenges and barriers to implementing a culture of integrity in Mexico, one of the greatest challenges is to strengthen corporate governance structures that generate self-regulations in the companies themselves and compliance management systems. The integrity approach is more complex because it includes other aspects such as organizational climate. In addition to this, it is necessary to work closely with organizations of different sizes to accompany them in the process of including values in their practices. Thus, the guidelines developed according to the size of the companies can be a trigger for this accompaniment. In addition, the Mexican government – through the Ministry of Public Administration – has developed a Business Integrity Register to recognize companies that comply with the requirements described in the 25th Article of the General Law of Administrative Responsibilities.

In short, according to virtue ethics, an organization's culture of integrity based on practical wisdom can be materialized in the firm's work policies and culture when both are based on deliberation and employees' empowerment. As a result, it seems quite plausible that *virtue ethics* can offer a broader frame of reference and yield a series of advantages and benefits for a long-lasting culture of integrity.

Conclusions

As we continue to recover from the effects of Covid-19 on economic, organizational, and social life, we are presented with an opportunity to globally contribute to the common good. Despite numerous efforts in this regard, problems such as corruption still present great challenges for the public and private sectors. In the case of Mexico, the National Anti-Corruption System, in conjunction with corporate compliance and social responsibility initiatives, have served as a kick-start on the road to integrity.

However, since integrity is a virtue, it requires us to go beyond mere compliance, i.e., following rules. In this sense, virtue ethics can help overcome the limitations of rule-based approaches, helping to build a culture of integrity that guarantees the correct functioning of these initiatives in the long term. This chapter aimed to offer conceptual keys to advance in this direction, understanding – following MacIntyre – corruption as the pursuit of instrumental goods (especially money) instead of final, properly human goods, and for its part, integrity as the correct arrangement of the goods at stake in the different dimensions of human activity. Finally, the exercise of practical wisdom is key to building a culture of integrity that can fight against corruption in the long term.

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