
The Effectiveness of Codes of Ethics in Labour Relations as a Tool for Preventing Corruption

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Corruption is observed in various processes of human activities, from governance to private life. An important element of preventing corruption is the implementation of codes of ethics, which by the very nature of these codes declare high ethical standards and principles and are consistent with the applicable laws. The effectiveness of codes of ethics in the field of labour relations as a tool for preventing corruption is also reinforced by other auxiliary anti-corruption instruments. The purpose of this article is to determine the role of codes of ethics in shaping corporate culture, outline the importance of ethical principles in labour relations, conduct a detailed analysis of the effectiveness of codes of ethics in the field of labour relations in the framework of corruption prevention, and analyse the application of comprehensive codes of ethics and disciplinary codes as a stimulating tool for the effectiveness of the codes of ethics. As a result, we have drawn conclusions about the importance of using other auxiliary tools alongside codes of ethics to increase efficiency, and in the course of studying the problematic aspects of implementing codes of ethics in the framework of corruption prevention, we have formulated recommendations for their elimination.

Introduction

Today, corruption affects all aspects of society and the state. It is spreading at a frantic pace all over the world and is taking on diverse forms and types. Therefore, one of the important steps to effectively prevent the spread of corruption is to introduce certain ethical frameworks that can have a positive impact on the fight against corruption. This is particularly effective in labour relations. Therefore, we consider it appropriate to analyse in more detail the impact of ethical standards in the form of codes of ethics on the effectiveness of corruption prevention measures (Yaroshenko *et al.* 2018).

Ethics is a kind of moral compass that helps distinguish what is right and wrong, and how to make correct and fair decisions. In general, people who act in accordance with certain ethical principles are much less likely to engage in corrupt practices such as nepotism or bribery. They are influenced by strong moral foundations, which create an atmosphere of trust, honesty and openness in society. As a result, corruption is reduced and good governance is promoted (Masoud 2023).

Moreover, ethical norms influence the creation of a certain environment of integrity, which is evident at all stages of human interaction and is considered a catalyst for encouraging others to be truthful and act transparently. This is especially important when it comes to the activities of public authorities and institutions, where the relevant officials are vested with authority and are able to influence the activities of society (Aayisha 2023). When civil servants act in accordance with high ethical principles and standards, they are more likely to make decisions that bring positive results for people rather than for themselves (Dahanayake 2018). Thus, the adherence to ethical principles and standards is the primary basis for preventing and combating corruption.

It is important to note that ethics, in turn, actively contributes to the establishment of specific principles of behaviour that are in the public interest. In general, codes of ethics contain clearly defined expectations of potential ethical behaviour and set specific rules for employees to follow. This helps prevent corrupt practices such as fraud, embezzlement and kickbacks. Organizations can cultivate ethical culture to protect themselves and the public from negative effects of corruption (Beeri *et al.* 2013).

Moreover, ethics presupposes the responsibility of certain individuals and organizations. Codes of ethics directly measure the behaviour of employees in terms of corrupt behaviour, identifying the gap between actual and desired behaviour. Moreover, a certain percentage of institutions or employees understand the importance of accountability and adhere to ethical standards in the workplace to avoid corrupt acts (Tilukay *et al.* 2022). Ensuring compliance with ethical behaviour plays a crucial role in preventing corruption.

By its very nature, ethics supports accountability and promotes trust, transparency and a sense of justice in society. In order to reduce the impact of corruption, the implementation of codes of ethics should be a priority in all aspects of our lives, from personal behaviour to public institutions. This is the only way to

achieve the desired result, namely, timely and effective prevention of corruption (Brown *et al.* 2005).

If we look at the relationship between codes of ethics and anti-corruption, this relationship is very significant because codes of ethics serve as the foundation that encourages different segments of the population to behave honestly and avoid corrupt practices in certain organizations (Beeri *et al.*, 2013). It is undeniable that corruption is rampant at all levels in many countries around the world today, but the percentage of corruption would be much higher if ethical guidelines and codes did not exist. Thus, we summarize the key aspects of the relationship between codes of ethics and corruption prevention to build our research on this connection.

Establishing ethical standards and fundamental principles of behaviour in codes of ethics affects the definition of acceptable and unacceptable behaviour. This helps to prevent corruption by providing basic standards of ethical behaviour (Beeri *et al.* 2013). The culture of integrity created by codes of ethics promotes transparency, openness, fairness, honesty and accountability, which promotes the reduction of employees' participation in corrupt schemes (Tilukay *et al.* 2022).

To tackle corruption, the role of management is significant because managers should adhere to the relevant ethical standards and should not be involved in corruption. In such a way, this strengthens the employee's commitment to the company and cultivates a negative attitude towards corruption (Aayisha 2023). Codes of ethics provide guidance on how to solve ethical dilemmas and make decisions, and as employees become familiar with the ethical standards set out in the code of ethics they become better prepared to make certain decisions, and understand the consequences of ethically wrong actions, which further reduces the likelihood of being subjected to actions that constitute signs of corruption (Meyer-Sahling 2020). Codes of ethics usually include clauses on how to report unethical behaviour to prevent corruption in a timely manner. Codes of ethics contain provisions on the consequences of breaches of established standards, and the existence of clearly defined consequences strengthens accountability and deters people from engaging in corrupt practices.

However, codes of ethics should be constantly modified and adapted to the realities of today. Their dynamism should be closely monitored and their vulnerabilities should be addressed on a regular basis. Moreover, over time, new manifestations of unethical and corrupt behaviour of employees arise, and therefore all these important points should be added and worked out on an ongoing basis (Meyer-Sahling 2020). The alignment of key ethical norms with regulatory norms ensures that organizations not only prevent corruption but also comply with the law, reducing the risk of legal consequences (Aayisha 2023).

Codes of ethics serve as a fundamental tool in creating a culture of integrity, providing guidance, setting expectations and strengthening accountability. When implemented effectively and adhered to at all levels of an organization, codes of ethics make a significant contribution to preventing corrupt practices. However, codes of ethics must be supported by other effective tools to prevent corruption. Unfortunately, in addition to employees who live up to high moral standards, there

are employees and senior officials who put their own interests first (Yaroshenko *et al.* 2020).

That is why it is advisable to outline a purpose within the framework of our study. The purpose of the article is to determine the role of codes of ethics in shaping corporate culture, to outline the importance of ethical principles in labour relations, conduct a detailed analysis of the effectiveness of codes of ethics in labour relations in the framework of corruption prevention, and analyse the application of comprehensive codes of ethics and disciplinary codes as a stimulating tool. An important aspect is to characterize the challenges in the field of labour relations that arise before the implementation and use of codes of ethics (Yaroshenko and Lutsenko 2022).

The novelty of our study is a comprehensive analysis of the impact of codes of ethics on the prevention of corruption in labour relations. This study supplements the existing literature with new perspectives on the role of codes of ethics in preventing corruption and offers concrete practical recommendations for organizations.

In this study, we primarily sought to achieve a comprehensive understanding of the effectiveness of codes of ethics in labour relations as an effective tool for preventing corruption. The research methods we chose throughout the study actively contributed to the disclosure of problematic aspects of the implementation of codes of ethics and their compliance by employees and managers. Such methods as the method of systematic analysis and synthesis, comparative legal method, dialectical method, method of induction and deduction, were used.

The method of system analysis helped determine the role of codes of ethics in shaping corporate culture and the application of comprehensive codes of ethics and disciplinary codes as a stimulating tool for the effectiveness of the code of ethics. The method of synthesis in combination with the method of analysis facilitated a detailed analysis of the effectiveness of codes of ethics in the field of labour relations within the framework of corruption prevention. The synthesis method was used to form a general vision of the problematic aspects of compliance with the code of ethics and the need to involve additional tools to combat corruption in the labour sphere (UtilitiesOne 2023). The study also used the comparative legal method to compare the impact of the code of ethics on employees and the disciplinary code.

The dialectical method was used to reveal the challenges in the field of labour relations that arise before the introduction and use of codes of ethics at enterprises. The induction method was used to consider that it is important for managers to comply with ethical codes and how codes of ethics affect the reputation of the business and attract investors. Using the method of deduction, the role of the code of ethics in the process of preventing corruption was established. The research methods we chose throughout the study actively contributed to revealing the complexities of the real situation of implementing codes of ethics. The study is important in view of its multidisciplinary nature and will interest everyone involved in the study of ethics, corruption, corporate governance and labour relations.

Results and Discussion

The Role of Codes of Ethics in Shaping Corporate Culture. The Importance of Ethical Principles in Labour Relations

Understanding the ethical framework and then embedding it into the corporate culture of a business or institution is essential to ensure that it is maintained in the current environment. In general, companies that implement effective ethical practices in their operations will generally get more out of their employees through their loyalty and respect for the rules. This also has a positive impact on public attitudes towards business transparency, which is the key to increasing profits (ComplyLog 2024). It can be argued that companies that allocate significant resources to invest in their people get many times more for their business. The practices of preventing corruption among employees of a company in terms of establishing ethical principles and creating codes of ethics are no exception.

The requirements for ethical behaviour of individuals are contained in the Law of Ukraine ‘On Prevention of Corruption’ (Articles 37, 38, 63) (Verkhovna Rada of Ukraine 2014). The Law of Ukraine ‘On Insurance’ defines the procedure for approving and controlling the code of conduct (ethics), policy for identifying, preventing and managing conflicts of interest in the insurer (Article 25, part 7, clause 13) (Verkhovna Rada of Ukraine 2021). Article 5 of the Law of Ukraine ‘On Financial Services and Financial Companies’ contains norms and requirements for managers and employees of financial and/or support services providers, including standards of business conduct and professional ethics (Verkhovna Rada of Ukraine 2023). A code of ethics is not mandatory. The law does not provide for sanctions for its absence, such an internal document enhances the company’s reputation and builds trust (Think Brave 2024).

As a general rule, a code of ethics is the basis for how a company defines the behaviour of its employees in accordance with its business goals. A code of ethics includes the principles of an institution or organization, its standards and expectations for ethical and moral behaviour of all those associated with the company (ComplyLog 2024). It is important to note that if all employees understand the company’s values and mission, they work effectively for results. Thus, it is imperative to communicate the main aspects of the code of ethics, including all obligations.

In general, a code of ethics has a range of advantages. The first one is creating and maintaining a company’s reputation because a business is obliged to establish and adhere to the ethical principles set out in its code of ethics (Aayisha 2023). The existence of the risk of being involved in unethical behaviour, such as corruption, encourages many business owners to actively promote standards and rules of conduct in the workplace and to establish sanctions for those who violate them. That is why the adoption of codes of ethics is the basis for creating an ethical environment for business and increasing trust on the part of counterparties and the public.

Investors perceive such a business as a profitable investment because they understand the principles on which the business is built (Meyer-Sahling and

Mikkelsen 2022). When there is a clearly defined policy of equity and sustainable development in the code of ethics, the likelihood of investing in a business increases rapidly. Otherwise, the company faces the risk of internal violations and reputational damage (Borri 2017).

Attracting professionals to the team is another important aspect. Thus, recent employment trends show that young people choose to work in companies that actively promote high goals and moral principles. In general, more employees are now guided by the desire for ethics and fairness in the workplace. That is why the code of ethics is an ideal way to show potential employees the principles and methods of work, company values and to make such a company attractive to the candidate (Hassan *et al.* 2014). A business with a strong ethical stance will have an advantage in the labour market by offering better working conditions than those companies who do not adhere to these principles. This also applies to aspects such as inclusiveness. If the code encourages inclusivity at all levels of the organization, it has a better chance of attracting the best candidates, regardless of their race, age, gender identity, sexual orientation or cultural background (ComplyLog 2022c).

It is also important to note that social, environmental and governance aspects are key terms related to sustainable investing in today's market. This refers to issues that directly relate to the company's attitude towards its employees, ensuring their well-being and a comfortable atmosphere in the workplace (ComplyLog 2022b). The code of ethics creates equal, fair and holistic workplaces. Moreover, companies should adapt their codes to the changes taking place in society in order to prevent certain inequalities or a deteriorated working environment.

The code of ethics facilitates the resolution of conflicts of interest by including provisions on how to handle these situations. That is why it is necessary to encourage timely disclosure of conflicts of interest and to make sure that this requirement is enshrined in the code of ethics. In the worst case, this can negatively affect the company's reputation and further cooperation with contractors (ComplyLog 2022a).

A code of ethics helps create better practices for internal behaviour within the team, as clearly established ethical norms and principles eliminate the possibility of ambiguity, and therefore all employees understand their obligations clearly. Moreover, this affects the internal standardization of existing processes and principles that are essential for the functioning of the business internally (Hassan *et al.* 2014). This includes onboarding processes, grievance procedures, whistleblowing investigations, chain of command, job responsibilities and other aspects of internal processes.

A code of ethics helps create better practices for external behaviour in terms of confidentiality, protection of trade secrets and intellectual property of the company. It also has an important impact on the framework and protocols for communication with customers. Ultimately, employees will act consistently, with integrity and in a manner that is beneficial to the company. Furthermore, the code of ethics should address the prevention of leakage of sensitive data or use of protected materials for personal gain, as well as risk mitigation issues, including the risk of any activity that

could damage the relationship between the business and its customers, including issues directly related to corruption. (ComplyLog 2022b).

In general, codes of ethics should be consistent with applicable laws, including those on the prevention of corruption. When the code of ethics is approved for the first time or when it is updated in accordance with the changes and realities of today, the stated positions, rules, principles and policies should be communicated to employees. The code of ethics should be made available to all employees (Meyer-Sahling and Mikkelsen 2022). This ensures that they are aware of their responsibilities in relation to the code and their behaviour within the organization. It is also important to explain the protocol for reporting certain questionable ethical standards in a particular employee. For this reason, it is necessary to create a strong whistleblowing process in the code of ethics. Employees should be informed about the existence of reporting channels, the confidentiality of their reports, and how their reports will be handled (ComplyLog 2022c). It is also important to establish procedures for investigating reports and imposing sanctions, i.e., the organization should have a policy on how it will act upon a report of a violation of the ethical principles covered by the code. In addition, there should be penalties for those found guilty of unethical behaviour.

Codes of Ethics and Corporate Culture

By their nature, codes of ethics define the key values and standards of a company and its employees. They are formally agreed upon and are mandatory for everyone to follow. The code of ethics provides guidance on certain appropriate behaviour and establishes obligations to which employees must strictly adhere. Unlike disciplinary codes, codes of ethics do not have an enforcement mechanism. On the contrary, by adopting a code of ethics and establishing the value of moral principles and standards, employees are expected to strive to comply with it themselves and follow ethically correct behaviour through various seminars, trainings and workshops (Meyer-Sahling 2020).

Moreover, codes of ethics are an excellent tool to help deter and prevent corruption and promote integrity. Indeed, the adoption of codes of ethics is an important indicator for businesses, their status and attractiveness to investors. However, sometimes the reality differs significantly from the desired expectations. For some organizations, on the one hand, codes of ethics serve as a real official document that must be followed. The code of ethics is considered a guide for ethical behaviour and helps to recognize ethical issues in the course of work (Six and Lawton 2013). However, on the other hand, in a significant number of enterprises, codes of ethics may be ignored, and their implementation may become an unsystematic phenomenon. It depends on the position of the management, as there are many cases when ethical codes are purely formal and non-compliance with them does not entail any kind of responsibility. The main function of codes of ethics is only to demonstrate their status to counterparties, to 'maintain' reputation, etc.

If we compare codes of ethics and disciplinary codes, the latter are certainly a tougher alternative to prevent corruption. Thus, disciplinary codes are highly formalized documents that define procedures and, in particular, sanctions for employees found guilty of misconduct. They are intended to focus on the deterrent effect of punishment rather than on setting guidelines or standards of appropriate behaviour for employees or civil servants themselves (Garcia-Sanchez *et al.* 2011).

It is important to note that the effectiveness of codes of ethics will be much higher if disciplinary codes are implemented in parallel. Their combined enforcement is generally associated with a reduction in corruption. In practice, the more disciplinary codes are applied, the more ethical codes deter corruption in both the public service and the private sector. In other words, one tool for preventing corruption interacts with the other, reinforcing each other.

In our opinion, this is a good indicator that codes of ethics can work effectively and bring the desired results. However, this is only possible if additional mechanisms are introduced, such as the disciplinary code. An important point for further research and an improvement of anti-corruption policy is the search for other additional anti-corruption mechanisms that will prevent corruption (Garcia-Sanchez *et al.* 2011). Nevertheless, a modern anti-corruption strategy should combine instruments to achieve maximum effect. Regarding the effectiveness of purely ethical codes in preventing corruption, it is important to note the following factors. Codes of ethics clearly define ethical standards and norms of behaviour. Clear wording is the basis for compliance by employees with ethically correct behaviour and the absence of a tendency to commit corrupt acts (Stevulak and Brown 2011).

Incorporating the code of ethics into corporate culture is done to ensure its effectiveness. When employees clearly observe that ethical behaviour is consistently modelled and supported, it becomes a norm of labour relations. In this regard, management plays a significant role, as the attitude of management to moral principles and compliance with ethical standards is an indicator of its involvement in the corporate culture and adherence to the prescribed rules. A lack of commitment to the code of ethics by managers can undermine the effectiveness of codes of ethics (Six and Lawton 2013). As a result, the effectiveness of ethical codes is reduced, while corruption flourishes.

The implementation of training programmes on ethical behaviour is extremely important. Training helps employees to understand the importance of ethical behaviour and provides them with the skills to deal with ethical issues (Andrews 2013). However, it is necessary to reinforce such training with the norms of the current legislation on the prevention of corruption, the liability for corrupt acts, and the importance of adherence to the principles of the code of ethics. It is also important to introduce a disciplinary code that would reinforce the ethical norms.

The mechanisms for reporting ethical violations and an effective response to such reports should also be created in the form of confidential channels for reporting corruption and other manifestations of unethical behaviour in the company. Effective mechanisms, combined with whistle-blower protection, encourage employees to report concerns while preventing corruption (Six and Lawton 2013).

Communicating the consequences of not adhering to ethical codes to employees is another key component of introducing the code of ethics. All codes of ethics are adopted with due regard to the current legislation, anti-corruption policies, etc. Understanding the responsibility for one's actions reduces the risk of corruption (UtilitiesOne 2023).

The effectiveness of codes of ethics is determined by how relevant they are to current situations and their ability to adapt to the evolving nature of labour relations. The norms of the code of ethics should be reviewed and updated from time to time, regulating new ethical issues (Wright *et al.* 2016). Open and transparent communication of ethical standards helps build trust between employees and stakeholders. Such transparency helps prevent corruption in labour relations (Andrews 2013).

As can be seen, the effectiveness of codes of ethics in preventing corruption is influenced by many factors. However, it is important to understand that it should be applied alongside other enforcement mechanisms, for example, in conjunction with a disciplinary code.

Problematic Aspects of Implementing Codes of Ethics

The effectiveness of codes of ethics is manifested in different aspects and often depends on other anti-corruption instruments. Although the code of ethics has an impact on the prevention of corruption and on the internal work of the enterprise, it is initially essential to consider certain difficulties and problems related to its implementation.

The lack of understanding of the importance of implementing and adhering to a code of ethics by the company's management is the key problem in this context. When management promotes ethical behaviour, there is a higher probability that this will be adopted by the staff. However, if the top management does not fully support and demonstrate commitment to ethical values, employees may perceive the code as a mere formality (Prabowo *et al.* 2018).

Moreover, the lack of communication and training leads to the fact that employees do not understand the meaning and role of the ethical code in their work. This may cause ignorance or even misunderstanding of the norms and principles established by the code. In this regard, we recommend implementing specific communication strategies and holding regular webinars on the practical application of the code of ethics in the workplace. Vague wording of the code of ethics also creates a double perception of ethical standards, norms, and principles. That is why the clarity of the wording and justifications in the code is critical. Moreover, these formulations should be practically applicable (Prabowo *et al.* 2018).

The absence of an established confidential channel for reporting unethical behaviour, such as corruption, may result in employees being afraid of having their message exposed and worsening the working atmosphere. To solve this problem, it is important to create reliable channels for anonymous reporting of violations. Therefore, the establishment of such channels is a priority for the effective prevention

of corruption. Furthermore, the lack of consistency of legal norms with the ethical norms covered in the code of ethics is another problem. Consequently, constant adaptation and improvement are required in order to adapt to new and emerging issues (Boateng and Cox 2016).

Apart from that, the awareness of employees of the liability for unethical behaviour, such as corruption, strengthens the responsible attitude to their work duties (Quah 2020). At the same time, cultural and regional differences cause challenges in creating a universal code of ethics that takes into account local features. Therefore, we recommend adapting the code of ethics to cultural differences, involving employees with different backgrounds in the development process, and providing additional guidance on its application in different contexts.

Employees can often resist the introduction of an ethical code as this is accompanied by additional changes in the existing processes and culture of the organization. They may feel uncertain or even threatened by the changes in the established practices. This can cause distrust of innovations and unwillingness to adopt new rules. To overcome this resistance, it is recommended to develop gradual change strategies that will take into account the needs and interests of employees. The key aspect of such strategies is effective communication that clearly demonstrates the benefits of implementing an ethical code (Treisman 2007). For example, educational programmes or training can help employees understand the importance of ethical standards and their benefits for the organization and for each employee. Encouraging ethical behaviour through various forms of recognition and awards can motivate employees to adhere to new norms.

Many companies may also lack the resources to properly monitor and oversee ethical compliance. This creates a risk that ethical violations go unnoticed or unpunished, which in turn undermines the credibility of the code of ethics. For effective control, it is recommended to conduct regular audits based on available reports of unethical behaviour that may detect and prevent potential violations. The introduction of mechanisms for anonymous reporting of violations can help identify cases of unethical behaviour that might otherwise go unnoticed.

If ethical behaviour is not taken into account when assessing the effectiveness of employees, this can lead to the fact that employees will give priority to the fulfilment of tasks and the achievement of results at the expense of ethical standards. In this regard, the introduction of indicators of compliance with ethical standards for assessing the performance of employees can improve performance indicators. Thus, recognition and remuneration of employees who demonstrate a high level of ethical behaviour can motivate them to adhere to these standards. However, it is worth considering the personal authority of managers between colleagues (Palidauskaite 2006).

Accordingly, the implementation of the code of ethics should be a systematic and comprehensive process, involving communication, education, control, and integration with key performance indicators. This will reduce resistance and increase the level of ethical behaviour in the company.

Conclusion

The code of ethics is the basis for determining the behaviour of employees in accordance with a company's business goals. As a rule, the code of ethics includes the principles of a certain institution or organization, its standards and expectations regarding the ethical and moral behaviour of everyone associated with the company. The main advantages of having the code of ethics are as follows: the creation and maintenance of the company's own reputation; increasing the attractiveness of business; establishing profitable business relationships, contracts, etc.; attracting professionals to the team; the presence of a high level of social responsibility; facilitating the resolution of conflicts of interest; the introduction of improved practices for internal behaviour within the team and practices for external behaviour in terms of compliance with the requirements of confidentiality, protection of commercial secrets, and intellectual property of the company.

In general, codes of ethics must be consistent with the norms of the current legislation on the prevention of corruption. The code of ethics must be available to all employees, and employees are required to familiarize themselves with such a code. Employees must be informed of the existence of reporting channels, their confidentiality and the procedure for reporting. It is also important to develop procedures for investigating reports and imposing sanctions at the organizational level. Thus, a policy of the organization's actions should be created and clearly outlined as a result of receiving a report on violations of the ethical principles covered in the code. In addition, penalties should be provided for those found guilty of unethical practices.

If we think about the effectiveness of codes of ethics to prevent corruption, it is important to note such factors as the clarity of delineation of ethical standards and norms of behaviour; the inclusion of the code of ethics in the corporate culture; the implementation of educational programmes on ethical behaviour; the inclusion of mechanisms for reporting ethical violations and effective response to such reports; and informing employees of the consequences of non-compliance with codes of ethics. The effectiveness of codes of ethics is determined by their ability to adapt to the evolving nature of labour relations.

Furthermore, it is essential to note that the effectiveness of ethical codes will be much higher when implementing along with disciplinary codes. Their simultaneous forced (and in some cases voluntary) implementation is generally associated with a decrease in the level of corruption. In general, the more disciplinary codes are applied in practice, the more codes of ethics restrain corruption both in the public service and in the private sector. That is, one tool for preventing corruption interacts with another, reinforcing each other.

Finally, the code of ethics has its influence on the prevention of corruption and on the internal work of the enterprise. However, at the stage of implementation, the code of ethics may face certain difficulties and problems, namely: the lack of understanding of the importance of implementation and compliance with the code of ethics on the part of management; the lack of established communication and

training, causing insufficient awareness among employees about the meaning and role of the code of ethics during the performance of their work duties; the unclear wording of the code of ethics, which creates a double perception of ethical standards, norms and principles; the lack of a confidential channel for reporting unethical behaviour; the lack of consistency of legal norms with ethical norms; the awareness of employees about the responsibility for unethical behaviour; the resistance from the labour team to the implementation of the code of ethics; the lack of proper control and supervision of compliance with ethical standards; and the lack of integration with performance indicators.

Availability of Data and Materials

Data are available on request.

Author Contributions

The authors' contributions are equal.

Consent to Participate

Informed consent was obtained from all individual participants included in the study.

Consent for Publication

All individual participants agreed to be included in the study.

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Conflicts of Interest

The authors declare they have no financial and competing interests.

Ethical Approval

All procedures performed in studies involving human participants were in accordance with the ethical standards of the institutional and national research committee and with the 1964 Helsinki declaration and its later amendments or comparable ethical standards.

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