
**INTEGRITY-BASED AND COMPLIANCE-BASED ETHICS PROGRAMS:
A CRITICAL ANALYSIS OF KEY DIFFERENCES**

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Abstract

Company failures and penalties due to ethical shortcomings have increased the need to promote, encourage, and enforce ethical principles in organizations. Such enforcement helps reduce unethical practices, increase corporate social responsibility, and foster a sain business and collaboration environment. This article identifies the two most common types of ethics programs namely integrity-based and compliance-based ethics programs. After defining these terms, the article analyzes the key differences between them based on the phases of program management that include initiation, planning, implementation, and control. The article also synthesizes key findings related to staffing for the program’s management, ensuring a fit between the selected program and the organization structure, implementing appropriate staff training, and deploying processes to evaluate the program. The article also presents some implications for organizations in the current business climate and critically analyzes prior quantitative studies that were focused on the implementation of ethics programs in various industries. In concluding the work presented, the article suggests some opportunities for further research related to a possible combination of the two types of integrity programs.

Keywords: compliance-based ethics, Dodd-Frank act, ethics, ethical, integrity-based ethics, program, Sarbanes Oxley act

1. Introduction

Over the years, organizational integrity and ethical behavior have been sources of concern for many companies, individuals, and governments. Recent company failures or sanctions due mostly to ethical issues in cases such as Adelphia, Enron, Tyco, WorldCom, and Goldman Sachs have increased the need to promote, encourage, and enforce ethical behavior in firms (Weber & Wasieleski, 2013; Lartey, 2020). The failure or sanction of these companies was due to ethical issues such as the extensive use of company resources for personal needs in the case of Tyco, unethical accounting practices to cover up financial weaknesses in the case of Enron, or the offering of complex products while betting on them to fail in the case of Goldman Sachs. In an effort to prevent such unfortunate events from happening again, companies place emphasis on ethics programs, while the government creates and modifies laws to address existing limitations. These company and government interventions suggest the existence of two complementary or competing ethics approaches, namely integrity-based and compliance-based ethics programs.

The purpose of this paper is to analyze the key differences between these two programs, synthesize the findings, and evaluate the implications for organizations in the current business climate. To achieve the stated goals, this paper will first define integrity-based ethics and compliance-based ethics. Secondly, it will analyze the key differences between these two ethics

programs, followed by a synthesis of the findings. Finally, the paper will evaluate the implications for organizations in the current business climate before ending with a conclusion summarizing the work.

2. Definition of Integrity-based and compliance-based ethics

Since the introduction of the Federal Sentencing Guidelines for Organizations (FSGO) in 1991, the implementation of ethics programs has increased in US firms. After the failure of many renowned companies at the beginning of the twenty-first century, the importance of ethics in organizations became even more apparent with the enactment of the Sarbanes-Oxley Act of 2002 in the hope of restoring public trust in the financial markets (Hess, 2007; Weber & Wasieleski, 2013). One of the outcomes of the Sarbanes-Oxley Act was the review by the United States Sentencing Commission of the organizational sentencing guidelines for the redefinition of an effective compliance program. Consequently, the Commission defined an effective compliance program as one promoting ethical conduct as well as compliance with existing laws. A compliance-based ethics program is thus an approach aimed at building ethical organizations based on the prevention, detection, and punishment of violations of existing laws. The compliance-based ethics program is one of two approaches generally implemented by organizations.

The other form of ethics program known as integrity-based ethics focuses on employee integrity in the workplace. Critics of the compliance-based ethics approach decry its lack of consideration for individual conscience and the limited address of ethical issues at an individual level (Roberts, 2009). As explained by Stevulak and Brown (2011), integrity rests on the necessity to transcend the concept of compliance and achieve organizational integrity. In other words, organizations need to perform beyond compliance to laws by addressing the integrity of their members. They do this through the implementation of integrity-based ethics programs that seek to build ethical organizations concerned with the respect of laws and the increase of human authority based on ethical values. Even though both integrity-based and compliance-based ethics deal with the implementation of organizational ethics, there are many differences between them.

3. Key differences between integrity-based and compliance-based ethics programs

This paper organizes the differences between integrity-based and compliance-based ethics programs into four categories corresponding to the phases of a program deployment, namely (1) initiation, (2) planning, (3) implementation, and (4) control. This structure is in alignment with the steps presented by Towell, Mcfadden, Mccoy, and Buhrow (2012) in their study of the implementation of an ethics program at the Northern Illinois University. In this breakdown of the program lifecycle, the initiation phase represents the beginning of the program and explains its essence, purpose, and assumptions. The planning phase comes after the inception and before the actual execution of the program and consists of the determination of leadership, standards, and methods. Following the planning phase, the implementation phase represents the execution of the ethics program, which leads to the phase of control that analyzes the efficiency of the program in producing expected results. During each of these phases, there are key differences between integrity-based and compliance-based ethics programs.

3.1 Initiation Phase

The proper implementation of any program follows a number of well-defined steps, starting with the initiation phase. Just like all other phases, the initiation phase has many steps that vary depending on the scope and type of project or program. This section of the paper will focus on the steps that show consistent differences between integrity-based and compliance-based ethics programs, one of which is the essence of the program.

3.1.1 Essence

Jannat et al. (2021) posit that ethics programs in organizations are focused on reducing unethical behavior from employees, but the first difference identified between integrity-based and compliance-based ethics programs resides in their essence. While the essence of an integrity-based ethics approach is self-governance based on standards chosen by the organization, the essence of a compliance-based approach is conformity to standards established by an external entity such as the government (Dell'Oro, 2001; Hess, 2007; Paine, 1994). This suggests that the organization decides on the implementation timeline and the content of its integrity-based ethics program, while the government or other external structures such as international institutions decide on the timing and content of organizations' compliance-based programs. Besides the difference in essence, another key difference exists in the purpose of the two ethics programs.

3.1.2 Purpose

The next difference between integrity-based and compliance-based ethics programs resides in their purpose or objective. As explained by Paine (1994) and reiterated by Blodgett (2011) and Stansbury and Barry (2007), laws preventing criminal misconduct mandate compliance-based programs. In addition, McDaniel (2007) posits that compliance is a system of enforcement essentially addressing what is within the law. Manning (2020) adds that compliance suggests "working within boundaries defined by contractual, social, or cultural standards" (p. 995). In other words, compliance-based programs derive from laws that aim at preventing criminal behavior in organizations. Examples of drivers of compliance-based programs include the Sarbanes-Oxley Act of 2002 enacted to protect investors, or the Dodd-Frank Act of 2010 enacted to reform Wall Street and protect consumers after the financial crisis of 2008.

In contrast to compliance-based ethics programs mandated by laws, organizations initiate integrity-based programs to enable and promote employee integrity, company values, responsible conduct, and ethical behavior. They achieve this by emphasizing on the process of ethical decision making as suggested by Jones (1991), which occurs in three steps consisting of (1) the recognition of the existence of a moral issue; (2) a moral judgment of the issue; and (3) the ethical action. To ensure that employees follow these steps in their decision-making process, organizations implement ethics programs along with adequate communication and training. The difference in the purpose of the two ethics programs suggests a difference in their main assumptions.

3.1.3 Behavioral assumptions

During the initiation of an ethics program, the behavioral assumption is another factor that differentiates integrity-based and compliance-based approaches. While the compliance-based approach sees organizational members as independent beings mainly motivated by material self-interest, the integrity-based approach sees them as social-dependent beings guided by material self-interest as well as ideals and values (Paine, 1994). These two approaches differ fundamentally because the former suggests ill intent while the latter suggests good intent. Indeed, compliance programs are enacted after the discovery of a criminal misconduct and seek to prevent the problem from reoccurring, thus the assumption of ill intent that characterizes this approach.

3.2 Planning Phase

The planning phase of an ethics program contains various steps and deliverables and defines among others the scope of the program and resources needed for a successful deployment. The review of scholarly literature reveals the existence of one main difference between integrity-based and compliance-based ethics programs during this phase, mainly related to the leadership and staffing structure of the program. A successful ethics program implementation requires proper planning of the team that will lead and support the endeavor.

While the organization's leadership team leads integrity-based programs, lawyers generally lead compliance-based efforts. In an article discussing the importance of the position of Chief Ethics and Compliance Officer (CECO), Gnazzo (2011) posits that when there is a compliance officer function in an organization, this role leads the compliance effort and ensures that every level of the organization implements all the requirements. Because compliance-based ethics programs are based on existing laws with the purpose of preventing, detecting, and punishing violations as explained by Paine (1994), they are designed by lawyers who understand legal requirements, implications, and ramifications. As such, the CECO of an organization is ultimately someone with knowledge and expertise in legal practices. In the case of integrity-based ethics that deal with the organization's vision, mission, and values, managers lead the effort with the help of lawyers who act as subject matter experts, because integrity-based ethics can also address morality elements within the law requiring expert advice.

Besides their leadership structure, integrity-based and compliance-based ethics programs differ in their staffing structure. Paine (1994) explains that the staff supporting a compliance effort is made of lawyers and legal counselors, while the staff supporting an integrity-based ethics program is made of executives and managers as well as lawyers and any other function deemed necessary by the organization. Lawyers constitute a specialized workforce that deals with the understanding of laws and regulations, their interpretation, and translation into the company's daily operations. The proper planning of the leadership and staffing structure is important in the success of an ethics program and so is the implementation phase.

3.3 Implementation Phase

The implementation phase corresponds to the execution of the program. During this phase, there are many differences between integrity-based and compliance-based ethics programs. These differences mainly reside in the implementation methods and the training programs.

3.3.1 Methods

Integrity-based and compliance-based ethics programs differ in the methods used for their implementation. To ensure that members of the organization understand the importance of the program, the compliance-based approach uses training and education on compliance, enforces standards, does not provide any level of discretion to the organization or the employees, monitors and controls the execution of the program, and penalizes misconducts and wrongdoings (Hess, 2007; Paine, 1994). While also educating, monitoring and controlling, and penalizing, the integrity-based approach is different in the sense that it empowers employees, promotes leadership and accountability, and makes use of the decision processes as suggested by Jones (1991). Indeed, after providing appropriate training to employees in the integrity-based approach, the organization trusts them to make the right decisions in alignment with its values, mission, and vision. This level of trust and empowerment does not always exist in the compliance-based approach that needs to ensure proper decision-making through control mechanisms such as checklists, footnotes, and explicit acknowledgments.

3.3.2 Education and training

Even though the goal of education is to create employee awareness and enable the appropriate ethical behavior, integrity-based and compliance-based ethics programs differ in the form of education or training provided to employees. As explained by Paine (1994), compliance-based ethics programs focus on educating employees on complying with existing laws and regulations, and the use of appropriate procedures to disclose violations of federal laws. While integrity-based programs encourage compliance with existing laws seen as a legal and moral obligation, they also educate employees on the inclusion of ethics in their decision-making process and living up to the organization's values (Heeley, 1998; Hess, 2007; Lartey, 2020). To this end, integrity-based ethics training emphasize the three steps of ethical decision-making suggested by Jones (1991) and previously presented in this paper. With integrity-based programs, obeying the laws is also one of the organization's values as previously stated, because no organization openly seeks disobedience of legal rules and regulations. In contrast, compliance-based programs do not put the same reciprocal accent on the organization's values and culture. In other words, compliance-based ethics programs just require the organization to be compliant with the laws in place, regardless of their values, vision, or culture.

3.4 Control Phase

During the control phase, many things are similar between the integrity-based and the compliance-based ethics programs. Nevertheless, two items checked during this phase show key differences between the two programs. These steps are cost and effectiveness.

3.4.1 Cost

The implementation costs constitute a key differentiator between integrity-based and compliance-based ethics programs. Stevulak and Brown (2011) explain in their article that integrity-based ethics programs help avoid the burden of rules and regulations that add significant costs to service delivery. The authors suggest that the implementation of a compliance-based ethics program creates additional costs for the organization's products and services compared to the integrity-based approach. In discussing the high compliance costs in a study of the alliance between law and ethics, Guinn (2000) posits that the implementation of compliance-based ethics in a small hospital typically costs between \$50,000 and \$70,000, and costs up to \$100,000 for its yearly operation. Rossi (2010) supports this viewpoint by explaining that managers often cite high costs as the reason why they are not at the forefront of compliance and regulation. Because the implementation of integrity-based ethics is at the discretion of the organization, firms generally select to implement items that will not drastically increase their cost and affect the return to shareholders. On the contrary, firms have fewer choices when implementing a compliance-based program due to the requirement to implement specific aspects of the program in order to be compliant, thus the higher costs to companies.

3.4.2 Effectiveness

An existing debate in the scholar literature is that of the effectiveness of integrity-based ethics programs compared to compliance-based programs. Some authors argue that integrity-based ethics programs are more effective than compliance-based programs in the achievement of positive results for firms (Hess, 2007; Paine, 1994). Others such as Roberts (2009) contend that compliance-based programs have successfully helped firms reduce the number of violations and currently provide organizations with adequate legal protection against sanctions in case of illegal actions committed by their employees. Indeed, the United States Sentencing Commission (2014) states in its overview of organizational guidelines that it can hold an organization criminally responsible for the wrongdoing of its employees even if they acted against company policies. The Commission explains that it can reduce any potential fine by as much as 95 percent if the organization demonstrates that it has instituted an effective compliance program. As such, the US Sentencing Commission provides a significant incentive for organizations to implement compliance-based ethics programs, but the final decision ultimately belongs to the leadership of the organization. Because of the differences in the purpose between integrity-based and compliance-based ethics programs, the effectiveness of one over the other depends on the end goal sought by the organization, because different goals could require the deployment of different programs.

4. Synthesis of Findings

In analyzing the differences between integrity-based and compliance-based ethics programs, this paper uncovered many findings, one of which is the existence of a significant number of differences between the two programs during every phase of their lifecycles. These differences appear in many forms but for the ease of organization, this paper presented them from a program implementation standpoint, going from the initiation of the programs to their regular operation within the organization. Further empirical studies confirm the findings presented in this paper.

In a study of Fortune 1000 companies, Weaver, Treviño, and Cochran (1999) surveyed 254 firms in the industrial and service sectors. The goal of their survey was to study how companies involve their employees in ethics programs and how they use and implement ethics policies, codes, structures, trainings, and communications. Using a t-test statistic, the authors confirmed that there was no statistically significant difference between answers from service companies and those from industrial companies. As such, they could process all responses together as a single sample. Their findings show that 98 percent of surveyed firms address ethics using formal documentation, 67 percent of which use policy manuals and 78 percent use codes of ethics. This suggests that many companies use both policy manuals and ethics codes in the implementation of their ethics program. Policy manuals relate to the company's mission, vision, goal, and values and establish consistency and discipline in decision-making and employee behavior. Ethics codes on the other hand are sets of principles necessary to maintain an ethical work environment in alignment with existing laws and regulations such as the Equal Employment Opportunity Act of 1987 and anti-discrimination policies among others. The use of policy manuals and codes of ethics suggests the implementation of both integrity-based and compliance-based ethics programs. The higher percentage of firms implementing codes of ethics suggests that more companies surveyed implement a compliance-based ethics program than an integrity-based program.

The study of Weaver et al. (1999) also revealed that many companies initiated their ethics codes or policies during the period from 1993 to 1994, suggesting that the publication of the US Sentencing Commission guidelines in 1991 was an important driver of companies' deployment of an ethics program because it enforced compliance. In addition, this explains why more companies in the sample implement a compliance-based ethics program. Regarding ethics personnel and offices, Weaver et al. (1999) found that 54 percent of firms have one person assigned with keeping the organization aligned with the guidelines of the United States Sentencing Commission. Even though the authors did not differentiate between integrity-based and compliance-based ethics programs, this finding regarding the personnel assigned to compliance suggests the implementation of a compliance-based ethics program in at least 54 percent of responding firms. Indeed, compliance-based programs require alignment with existing laws, regulations, and guidelines, as supported by Hess (2007) and Paine (1994) and previously discussed in this paper.

Arguing that ethics policies are ineffective unless properly distributed to employees, the authors found that most firms distribute their ethics codes or policies to high level executives and managers, but fewer distribute them to non-supervisory employees. In addition, all firms that distribute their ethics codes or policies require employees to acknowledge receipt, suggesting an engagement to awareness and compliance. Finally, regarding communication and training, Weaver et al. (1999) found that one third of employees did not receive any training related to ethics. Since 1999 when the authors conducted their study, many events occurred worldwide prompting for increased ethical behaviors in firms, better employee training and awareness, and more company responsibility in employee wrongdoings. As such, while some of the authors' findings still hold true, others might have evolved with time as confirmed in the analysis of a more recent study.

In 2010, Weber and Wasieleski (2012) from the Palumbo-Donahue School of Business at Duquesne University in Pittsburgh, Pennsylvania conducted an empirical study on a sample of 61 organizations, all members of the Ethics and Compliance Officers Association (ECO). The purpose of their study was to analyze questions related to organizational ethics, employee training, reporting, and other ethics initiatives. The researchers found that all surveyed organizations promote ethics and compliance through four main mechanisms, namely (1) an ethics and compliance officer, (2) ethics policies, (3) training, and (4) reporting initiatives. They also found that organizations implement an ethics and compliance program (a) to create a sense of ethical responsibility as organizations want to do the right thing, and (b) because of the need to comply with existing laws. This suggests the implementation of integrity-based and compliance-based ethics programs respectively, because these reasons are in alignment with the definitions provided earlier in this paper.

Regarding the communication frequency of ethics programs to employees, respondents of the survey confirmed that their organizations provide ethics policies and codes to employees during their initial orientation, after any revision of the code, at mandatory ethics trainings, and during the annual distribution period. Compared to the findings of Weaver et al. (1999) previously presented, there is a considerable improvement in the communication of ethics codes and policies. This improvement is in alignment with the technological evolutions and the ubiquity of email communications and company intranet sites that facilitate the communication and distribution of information in work environments.

Finally, Weber and Wasieleski (2012) reported that 98 percent of participating firms confirmed having an employee ethics-training program. The authors found that the primary focus of these programs is to increase employee awareness on ethical issues in the workplace, followed by awareness of compliance standards, and the improvement of employees' decision-making skills. This is another evolution from the findings of Weaver et al. (1999) showing that one third of employees did not receive any ethics training. Once more, technological evolution depicted by the ubiquity of web-based training explains the availability of ethics trainings to almost all employees, because a single website can make the necessary training content available anytime to all employees.

5. Implications for organizations in the current business climate

The differences existing between integrity-based ethics programs and compliance-based ethics programs have significant implications for organizations in the current business climate, sometimes requiring the implementation of two or more ethics programs targeting different categories of employees. In their empirical study, Weber and Wasieleski (2012) found that even though firms surveyed applied a general ethics code or policy to all employees, some firms have additional codes and policies targeting specific categories of employees such as those dealing directly with government regulators, consumers, or suppliers. These employees address specific issues requiring different sets of knowledge and behaviors. For example, employees who deal with suppliers need to know how to react when offered a gift in order to avoid possible corruption implications. As such, in the current business climate, companies need to analyze and determine situations where it makes sense to implement different ethics programs at the same time.

The purpose of the organization's ethics program and the behavioral assumptions should match the type of ethics program to implement. For example, in their study related to the creation of an interdisciplinary business ethics program in the Northern Illinois University, Towell et al. (2012) selected an integrity-based ethics program because it was in alignment with the goal sought by the university. This selection assumed that even though material self-interest motivates individuals, ideals and values also guide them. Because the organization aimed at empowering faculty and students in making the right decisions in alignment with its values and vision, the selection of the integrity-based approach proved to be a better choice in fulfilling the organization's needs. This suggests that organizations need to define their goals and assumptions prior to the decision of implementing an ethics program, because a clear definition of the goals and assumptions will guide them in the program selection and implementation process.

Ensuring that the appropriate leaders and staff manage the ethics initiative is an important decision in the success of the program. For example, Paine (1994) presents the case of Wetherill Associates, a privately owned supplier of automobile electrical parts. To emphasize on the importance of their ethics initiative, the CEO of that company made the deployment of their ethics program one of her main tasks and delegated most of the other unrelated tasks to her subordinates. Such an approach that challenges conventional management removes boundaries and encourages the adoption of the initiative by all members of the organization because of involvements at the highest level of the firm's leadership. As such, involving the organization's leadership at the highest executive levels is another implication for firms in today's business climate.

Because of the differences in leadership requirements and standards between compliance-based and integrity-based ethics programs, organizations need to make sure their structures are fit for the type of program selected. When selecting a compliance-based program for example, companies need the necessary legal-savvy staff (McDaniel, 2007; Roberts, 2009; Rossi, 2010). The successful implementation of a compliance-based program requires more than just administrative personnel. Firms that decide to implement a compliance-based ethics program need to have legal experts in their staff. If they do not have such expertise, they should be willing to hire one or to collaborate with contracting firms that provide such services. This need is due to the reasons discussed earlier, such as the interpretation of legal texts and adaptation to the company's daily operations.

Organizations should implement effective training programs associated with the purpose of the type of ethics program selected. In an empirical study analyzing the effectiveness of integrity training programs, Van Montfort, Beck, and Twijnstra (2013) explain that three main factors influence the effectiveness of integrity training programs. The authors identify these factors as (1) the characteristics of the participants, (2) the organizational context, and (3) the characteristics of the training program. Based on pre and post surveys conducted, Van Montfort et al. (2013) concluded that the short-term effectiveness of integrity training programs depends on the duration allocated to such training and the effectiveness of the officials doing the training. Based on such findings, organizations need to select the right course and trainers for their ethics programs. With today's technological evolutions, online trainings have become the most widely deployed form of training and organizations should take advantage of such tools. Even the best intentions can potentially result in undesirable outcomes if an organization does not place proper

attention on the training program to ensure a good deployment of its ethics program. In addition to the effectiveness of the training program, organizations need to look at the cost and effectiveness of their ethics programs.

The implementation of an ethics program can be successful or fall short of achieving the expected results and organizations need to have processes in place to evaluate the performance of these programs. Some elements that firms need to take into consideration include the cost of the program and its effectiveness in driving ethical behaviors. Indeed, just as with any product launch, companies need to quantify the cost of ethics programs and secure the necessary budgets prior to implementing the programs. They also need to evaluate the overall cost of the programs after their implementation and know the amounts allocate for operations over the years. In addition, firms need to evaluate the effectiveness of their ethics programs to validate the adoption of ethical behaviors sought. In doing that, firms should make necessary adjustments as they identify shortfalls in the execution of their ethics program.

6. Conclusion

Ethics programs are useful in preventing company misconduct and aligning employee behavior with the organization's purpose and values. Even though integrity-based and compliance-based ethics programs have many things in common because they seek ethical behavior in firms, they also have many differences. This paper defined integrity-based and compliance-based ethics, analyzed their key differences using a program lifecycle framework to ease the flow of the logic and thought process, synthesized findings, and evaluated the implications for organizations in the current business climate.

Integrity-based and compliance-based ethics programs are fundamentally different in the sense that the prior is internal and the latter external to the organization. Nevertheless, both target employees who are the main actors of these programs. In addition, the incentives provided by the United States Sentencing Commission (2014) for firms that implement effective compliance-based programs and the fact that integrity-based ethics generally includes elements from existing laws and regulations brings up the question of knowing if both integrity-based and compliance-based ethics could be combined. The answer to this question can constitute a topic for further discussion, even though McDaniel (2007) suggests that such integration could lead to gains and losses in both programs.

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