

Must bribery always be unethical?

Authors: P.D.R. Griffiths, EM-Normandie Business School, Métis Lab, pgriffiths@em-normandie.co.uk; Roger Crisp, Uehiro Oxford Institute, roger.crisp@uehiro.ox.ac.uk

Abstract

This paper delves into the issue of corruption and business ethics with the intention of exploring if there are cases in which paying a bribe by a business leader might be potentially justifiable and ethically acceptable. It does so by, first, defining corruption and bribery and then providing some ethical theoretical background. It then adopts Philp's (2006) model of corruption to analyse four case studies where the unit of analysis is an incident of attempted bribery. It concludes by broadening the definition of corruption and arguing that, from a not implausible ethical perspective, the business leader might be doing the right thing by paying a bribe.

Keywords

Business ethics; corruption; bribe; bribery; ethics.

Introduction.

Corruption in the form of bribes is a pervasive issue in society that affects businesses, introduces inefficiencies in an economy, and affects common people due to the diverting of resources from needed public services to enrich undeserving individuals (Herre et al., 2025; Holmes, 2015). This brief paper is the result of reflections on the personal experiences of the lead author of attempted corruption when he was in business, and collaboration between the authors to extract general lessons by framing the findings within ethical theory.

Many authors have dealt with the issue of societal culture and behaviours that are acceptable in some societies and not in others (House et al., 2004). Having worked in leadership positions in business, in 16 countries, on five continents, the lead author has first-hand knowledge of this. It is also well established that ethical standards and acceptable behaviours evolve over time; Scott (1972) introduces the term *proto-corruption* as corruption that was considered legitimate under past legal regimes. Having been in business for several decades, the lead author also has hands-on experience of this. This paper will therefore refrain from going down those well-travelled paths and explore the more interesting aspects of personal ethical stances and assessment of contentious situations.

The purpose of this paper is to explore if there are cases in which paying a bribe by a business leader might be potentially justifiable and ethically acceptable. To this end, the research question to be addressed is *Are there cases in business when it may be ethically permissible to take part in bribery?*

The analysis of this question will be based on four cases the lead author was exposed to while working as Partner-in-charge (PiC) of the Latin American operations or client service practices at

global Western management consulting firms. It is important to note these experiences happened at three firms that had different corporate cultures in terms of how to confront cases of corruption.

The next section will give an overview of concepts in corruption and provide an ethical framework. The section following that will describe the method adopted for the analysis, after which the cases will be described. In the final two sections the findings of the four cases will be mapped onto the depiction of corruption and ethical stances described in the second section and draw some conclusions.

Corruption and ethics

Admitting that some may question dictionary citations, in this case it is useful because a single source gives us the definition of corruption and bribery and thus the relationship between them. According to the *Oxford Dictionary of English* (2003) a bribe is defined as *Dishonestly persuading someone (in a position of power) to act in one's favour by a gift of money or other inducement*; and corruption as *dishonest or fraudulent conduct by those in power, typically involving bribery*. Holmes (2015) claims that one of the problems in combatting corruption is that there is not a universally accepted definition of the term. He refers the reader to the Transparency International (TI) definitions as *the abuse of public office for private gain* and *the abuse of trusted power for public gain*. However, can we agree on what *public office*, *trusted power* and *private gain* mean? Pozsgai-Alvarez (2019, p.434) cites Noonan (1984) on a historical definition of bribe that is also hard to pin down: *a demand for reciprocity which had become immoral*. These definitions are well aligned and indicate that bribe is a specific case of corruption.

TI (2025) states that corruption happens in the shadows often enabled by professionals such as lawyers, bankers, estate agents, accountants, protected by anonymous shell companies and flawed financial systems that allow corruption to flourish and hide the illicitly acquired wealth of the corrupt.

Philp (2006) suggests that there is significant consensus in the literature on corruption as requiring three actors as depicted in figure 1a: Actor *A* who receives a payment or a material benefit from an actor *C* at the cost of an entity *B*. *C* would normally not access this benefit without the intervention of *A*. *A* is usually the holder of a public office and *B* is the intended beneficiary of that public office such as society in general. So, the key components of corruption, on this conception, are:

- A public office that is regulated by a set of rules and expectations that are necessary for the attainment of the benefit to the public interest that is the purpose of the public office.

- A distortion in the exercise in public office that leads to a gain in private interest at the expense of the public interest. There is an actor who gets a benefit that they would otherwise not have had, and an entity that does not receive a benefit to which it was entitled. In other words, some gain that should have not been, and some loss that should have not been.
- The idea that there are three actors involved or affected by the corrupt activity: The holder of the office *A*, the intended beneficiaries of the office, *B*, and the unjustified beneficiary of the corrupt activity, *C*.

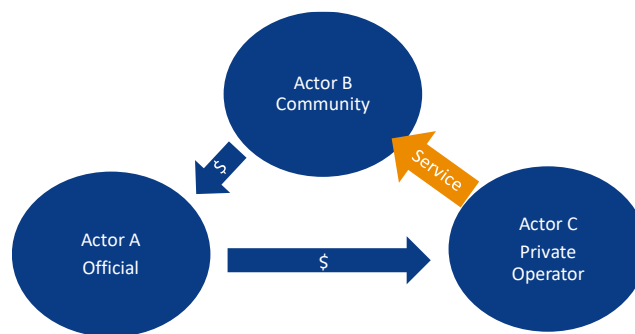


Figure 1a. United in serving the community

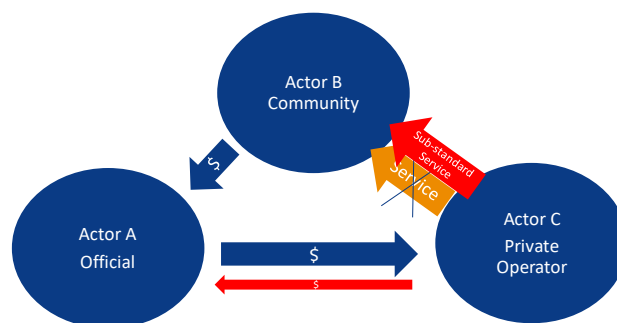


Figure 1b. The bribe model resulting in sub-par services to the community

Within this framework there are many variations of corrupt activity. This paper will focus on corruption in the form of bribery (figure 1b).

What is business ethics? Clearly it is not merely about having or not having a set of stated rules to guide behaviours, as the Enron case demonstrated. Enron had a highly developed code of ethics that every employee and external stakeholder had access to, in which the foreword signed by its chairman, Kenneth Lay, read:

We want to be proud of Enron and to know that it enjoys a reputation for fairness and honesty and that it is respected (Aslop, 2004)

This did not stop it from grossly misrepresenting its financial situation.

Ethics is about what *ought* to be done and is defined by a series of values (Karale, 2021), on which rules may be based (Weaver & Treviño, 1999). The absence of values will lead to bending the rules (Weaver & Treviño, 1999; Younas e al., 2023) and abiding by the rules does not necessarily mean that the person is ethical (Cox, 2021), though it can be said that an unethical person will be prone to non-compliance with the rules (De Cremer, 2009). More specifically, business ethics can be defined as the study of standards of business behaviour that promotes human welfare. It is a systematic study of values for which there is a wide dispersion of methodological approaches complicated by different understandings of what is right or wrong (Lewis, 1985; Randall & Gibson, 1990).

It is common in philosophical business ethics to find the suggestion that there are two schools of moral philosophy. The first is consequentialism, according to which the morality of an action is judged only by the consequences arising from that action. Any action will be assessed morally in terms of the harms and benefits it causes to multiple stakeholders, and according to how far it promotes the greatest overall good, that good usually being understood as consisting in happiness or well-being. In our view, consequentialism moves away from the narrow agent-neutrality of classical utilitarianism in line with Bennett (1989), Broome (1991) and Skorupski (1995) as cited by SEP (2023). However, an act is morally right depending “only on the consequences of *that act itself* (as opposed to the consequences of the agent’s motive,...)” (SEP; 2023, p.2).

Deontology, in contrast to consequentialism, will insist that there are right- and wrong-making properties independent of the promotion of the overall good. In this school of thought, no matter how good the consequences of an action, some choices are morally forbidden because what makes a choice right is its conformity with a moral norm. In other words, the right is said to have priority over the good (SEP, 2024). Citing Scheffler (1982) “deontologists typically supplement non-consequentialist obligations with non-consequentialist permissions” (SEP, 2024, p.3), meaning that some actions are permitted even if they do not maximise good consequences (Moore, 2008).

The business ethics literature, and indeed the philosophical ethics literature more generally, contains many cases in which consequentialism appears to suggest that some action – such as the torturing or killing of some innocent – is morally required, because it produces the greatest good overall (de George, 2014, p.52). This in itself does not, of course, show that consequentialism is mistaken, unless we assume that no plausible moral theory can require such actions. But let us leave aside the question of whether consequentialism is or is not the correct moral theory. What matters for our purposes is what consequentialism says about how agents in potential bribery situations should act. And here we find that nearly every consequentialist recommends *against* the application of consequentialism itself to the situation. So those in business should not be *asking themselves* whether some action of theirs

is justified by consequentialism or not, and in the case of potential bribery situations the reason for that is obvious: such assessments will be skewed by the self-interest and strong tendency to self-deceit we find in human beings. In other words, most consequentialists will strongly support a business culture that forbids even considering bribery as an option.

But at this point we need to remember that the consequentialist principle – that we should promote the overall good – should *not* be seen as entirely independent of deontological theories which put weight on non-consequentialist factors. There is an important difference between ‘overall’ and ‘pro tanto’ principles, the latter being just one principle among others. Any reasonable person should accept the consequentialist principle as a pro tanto principle, as one principle among others – in other words, it is part of ‘common-sense morality’, or deontology. Consider the following case. You have to choose a present for a child, and have a choice of either A or B. A will give the child more pleasure, *ceteris paribus*. It is obvious that, in this case, there is a reason to produce more good overall by choosing present A.

So, even within plausible deontological theories, there is the possibility that the theory will require some action (which would contradict other pro tanto principles in the theory, such as those requiring honesty or fairness) on the grounds of overall benefit. Another example might be the dropping of the atomic bombs on Japan that led to the end of WWII. Many things counted against dropping them, but it is not implausible to say that they were justified because the world would have gone so much worse overall had the war continued.

In sum, we are left in the following situation. According to consequentialism, we should live our lives in accordance with certain common-sense or deontological principles, while recognizing the truth of the consequentialist principle itself as an account of what makes actions right (Hare, 1981, ch.3).

According to deontology, also, we should live our lives in accordance with common-sense principles, one of those principles itself being that, in certain cases, we are required to make the world as good as possible, even if that requires going against certain other principles, which, in this case, have less practical weight¹.

The question, then, is whether, in real life, bribery can be justified, either by consequentialism or by any plausible form of deontology (that is, one that allows consequentialist considerations to have weight).

¹ The term ‘common sense’ here is used in the specific Sidgwick meaning of common sense morality as characterised in Crisp (2015, p.23 and pp.145-194).

Methodology

We apply a qualitative multiple case-study approach where the unit of analysis are four incidents of attempted bribery in a business context. The case studies will be analysed applying Philp's (2006) model of corruption. We apply Philps Three-Actor model for several reasons:

- It captures the full relational structure of corruption compared to the alternative two-actor models (i.e., Principal-agent or bribed-briber.)
- It distinguishes bribery from legitimate transactions based on the relationship between the three parties: The agent's duty to the principal; the agent's betrayal of that duty for private gain; the third party knowing exploitation of the betrayal.
- It is applicable to a broad array of situations and is particularly appropriate for the case studies being studied.

We will now present the data in the form of the four case studies.

Four cases of attempted bribe

Let us now outline four real-life cases of corruption that are selected to facilitate the response to the research question. They are all located in different countries within Latin America and their unit of analysis is the actual corruption attempt incident.

Case 1 – Coercion to pull out.

After an intense pre-qualification process, the firm and its main competitor in the market are the only two short-listed for a large management transformation project in a state-owned pension administration. It is Saturday afternoon in the office where the team of six experienced professionals has been preparing the proposal for over five weeks. They are now in the office working flat out with only four days to go. Unexpectedly, the telephone rings and on the other end of the line is a voice familiar from the evening TV news shows. The Government minister comes through loud and clear that the firm should not submit this proposal. This was accompanied by the threat that if it does, it can count itself out of any future government work while this Administration remains in office. A key ingredient is that in this market, over 95 percent of the firm's revenue comes from state-owned companies and there are no large private sector companies to whom offer these services.

Case 2 – A multinational adopts the local societal culture.

The firm has been pursuing a major technology-enabled business transformation project at the local subsidiary of a multinational industrial company. This project is vitally important for the PiC because of its size and visibility. In tough market times, this would require a team of ten or twelve consultants for some two years. There may be one more contestant still in the game, but the PiC knows that the whole process has gone impeccably well and the PiC senses that they are the clear forerunner. The client's detailed queries indicate that the engagement may not quite be in the bag yet, but it is there for his firm to win or lose. As the PiC is thinking about this his account manager for the prospect comes to him and says that his counterpart at the client has told him that "the contract is yours but you need to pay a \$ 50,000 fee." An established "Market Development" company will extend the firm a legal invoice for that amount, which is small, compared to the size of the contract and therefore not a show-stopper from a financial perspective. Now, the firm has no explicit policy on how to deal with this kind of situation. In fact, this issue has never been discussed or even mentioned in the management team meetings that the PiC has attended in head office. It is a young firm in a dynamic business sector: management meetings are focused on how to manage growth, not on how to handle the kind of unethical situation the PiC is now confronted with. He is 10,000 miles away from the Centre and he does not know whom he could consult over the phone on such a sensitive issue.

Case 3 – Contribution to the campaign.

A major banking system opportunity has opened in one of the largest state-owned banks. The PiC assessed the requirements of the system, the risk profile of the project and the positioning of his competitors, and eventually decided that the firm would not lead: Its best option is to link up with one of the other contenders, and he was very happy to take the back seat in the joint venture (JV). The firm would still have a sizeable amount of work if the JV gets awarded the project, so he invests heavily in putting high-calibre people onto the proposal team, leaving the project manager in charge of day to day running of the proposal and relationships with the JV partner. The PiC has no contact with the final client as that is done by the firm's counterpart in the leading party of the JV. After struggling to meet the deadline – just - he hears that the JV has been well qualified on the technical proposal and, after the commercial bid is opened, that they are placed to win. Two or three days later the PiC is invited to lunch by the Director of the JV partner, and during the meal it emerges that the client is ready to assign the project to the consortium, but a three percent fee needs to be paid "as contribution to the upcoming election campaign." The Director of the JV partner enquires whether the firm is prepared to share this cost with their part of the fees. As usual in these large and risky projects, some float has been built into the price, so the solicited amount could be absorbed as cost. While the PiC listens carefully, he reflects that his Financial Services practice is well behind its sales target for the year, and that this project would fill much of the gap. The PiC's position is relatively safe as it is his

counterpart that is taking the high risk of exposure if this should go wrong. However, as opposed to in the two previous cases, he now works for a traditional, well established consulting firm, where the issue is regularly discussed and thus are no doubts: any partner, without exception, caught in dishonest or fraudulent conduct of this nature would be immediately ejected from the firm and possibly prosecuted.

Case 4 – Sustainably corrupt.

The PiC now works for a six-year-old management consulting firm that has been remarkably successful in expanding internationally. It has a presence in the UK where it was founded, in Continental Europe, in Latin America, in Australia from where it is expanding around Asia-Pacific, and in South Africa. The PiC is one of 20 partners and leads the Latin American operation. He and his partners meet twice a year to keep track of the progress of the firm and plan its development in the future. In the back of the PiC's and all his partners' minds is that they will make this business grow and in a horizon of a few years sell it to materialize the benefits of many years of experience and hard work. Based on his past international experience and learning from the implosion of Arthur Andersen after the Enron accounting scandal, that unethical activities in a single remote office can lead to the downfall of a global professional services firm, the PiC persuaded his partners of the need to set up a code of ethics and he volunteers to lead the process of designing and implementing it. He also obtained approval and led the launching of a corporate responsibility services practice, where environmental sustainability would play an important part in the firm's offering. He recruited a team of local specialists for this practice, but was finding it hard to obtain clients – business and government leaders were open and sometimes even eager to discuss issues of sustainability, but slightly more reluctant when it implied paying fees for it.

After much work, the PiC finally was successful in persuading a local government to engage and carry forward an impactful project in the waste management field, creating a grand plan for a recycling centre and programme that would have great visibility in the county and beyond. His contacts were the mayor and the planning director (a political appointment) that belonged to competing political parties but had a good working relationship. The PiC helped them create the business plan to obtain funding for the project from a central government development agency and this initiative was successful. By that time the PiC and his team had spent many unpaid hours, but there was an unwritten understanding that if the bid for central funds was successful, the local council would have to put the project out for tender, but the firm would be in a strong position to get selected. Many more hours of invested time elapsed but finally the tender process took place. The firm submitted a highly elaborate technical proposal and priced it competitively to ensure there would be no mishaps. The bids were opened in a public event and all seemed to be going as expected. The day after the bids were opened,

the firm's local expert who was responsible for developing the initiative comes to the PiC's office and says that they have been asked to make financial contributions in equal amounts for the parties of the two counterparts, for the election coming up a few months later where the mayor was standing for re-election and the planning director would be a candidate to the national parliament. It was a considerable amount that needed to come out of the project fees that were already stretched – but it was doable. The PiC was in desperate need for a first paid project as proof of concept that there is market demand for a sustainability services practice.

These four situations clearly illustrate one of the toughest challenges that business leaders confront in today's business environment: the pressure to perform, but to do so with integrity that is, to resist overstepping into unethical behaviours but at the same time meet the demanding performance goals that are expected by their organisations and the markets; and also how to handle the symmetrical issue of pressing their own reports to meet ever more demanding targets without cutting corners. This is at the essence of what corporate governance is about in the knowledge economy where “corporate governance itself moves from being just one dimension of sustainability...to becoming the great protagonist that ties together corporate culture, stakeholder management, a sustainable business strategy that addresses the organisation's new challenges in an innovative business model” (Griffiths, 2021, p.243).

Putting things into context

Before we do the analysis and discussion of the cases, it is important that we acknowledge that the lead author is speaking from experience as he was directly involved in these four cases, so the findings could be challenged on the grounds that the author may have a biased view of the events. We believe this risk has been effectively mitigated through two factors. On the one hand, the second author is a highly experienced researcher and is completely detached from the cases. All the lessons extracted from the analyses have been deeply discussed to ensure that biased comments did not find their way into the narratives. On the other hand, the cases were written several years ago but the incidents that they describe took place at least ten years ago so the lead author has had time to detach himself as well.

It is also important that we state what we believe is the purpose of business. We adopt a stakeholder perspective, consistent with contemporary management scholarship (Bridoux & Stoelhorst, 2022; Donaldson & Preston, 1995; Freeman, 1984; Griffiths, 2021;) and recent practitioner consensus (Business Roundtable, 2019). In line with this stance, we argue that businesses exist to create value

for multiple constituencies – shareholders, employees, customers, communities, and society broadly – and not merely to maximise shareholder value.

A key premise for the analysis of the cases is that in none of them was there space for negotiation or for looking for creative alternatives. In all cases the only alternatives were to accept or to decline the propositions from agent A.

The first case is a peculiar one in that it is not, strictly speaking, a case of attempted bribe. In this case corruption takes the form of extortion demanding for an inaction where that inaction fits snugly into Noonan's (1984) definition of corruption as *a demand for reciprocity, which becomes immoral* because it is depriving entity *B* in figure 1 from a potentially more effective and efficient solution than that proposed by its competitor. Curiously, there is no payment being made from actor *C* to actor *A*. Presumably actor *A* will receive compensation from the competitor if the project is assigned to it. Actor *C*'s inaction takes place under the expectation that it will not be barred from other projects with the government in the future. After much internal discussion, reflection and assessment of the situation, it was reckoned that the government minister was bluffing and did not have the power to bar the firm from aspiring other work with the state, so the proposal was submitted (and lost!) It has to be recognised, thus, that the motivation for submitting the proposal was not so much morally grounded as it was in response to an assessment of the business situation. For some schools of thought morally grounded motivation is essential for ethical behaviour, however for the more direct consequentialists "whether an act is morally right depends only on the consequences of *that act itself* (as opposed to the agent's motive,...) (SEP, 2023, p.2)."

Another interesting reflection emerges from case 3. The PiC is informed by his JV partner of the request from the commissioning agent of a contribution to the political campaign that needs to be made to unlock the execution of the contract. Due to the strict rules in his organisation about entering in corrupt activities, he takes the comfortable position of refusing to contribute to the payment. Given the stressful situation in terms of meeting his financial objectives, he does this because of the rules, not because he is morally motivated to do the right thing. This is reflected in that he does not take a stand and say that his firm will pull out of the project if a payment is made. In fact, he asked no more about the issue. Sometime after this conversation he gets the good news that the contract has been awarded and is happy that they have managed to secure this work and therefore both meet his financial target and save the jobs of his team members, plus enable delivering a needed service to the community. According to the framework of consequentialism adopted in this paper, he has met the goals of his firm, he has saved the jobs of his team for a significant amount of time, he has enabled his JV partner to deliver their services, from which the

community the project is aimed at will receive its benefits. The conversation on the request for a payment is never raised again so the PiC has no knowledge of the outcome. So, technically, he does not break the rules of his firm nor commit an illegal act. Therefore, the decisions made are morally acceptable and legally sound. Should he have investigated if the payment was made? Not from a consequentialist perspective, but certain deontological thinkers will claim that he has not caused death but may have failed to prevent death, violating the doing vs allowing harm doctrine (SEP, 2024, citing Foot, 1967; Kamm, 1994; Moore, 2008; Quinn, 1989.)

Cases 2, 3 and 4 have in common that they differ significantly from Philp’s (2006) model depicted in figure 1b. In the three cases (and, indeed, in case 1, too) the bribe initiative was taken by actor A and not by actor C. In the three cases actor C competed cleanly and produced the best proposal, the one amongst all the alternatives, that was expected to give the most beneficial service to entity B. Actor C legitimately won the right to the contract that would deliver the service. The corruption incident was initiated by actor A that blocked the assignment of the contract and demanded an illegitimate compensation to unblock it. This is depicted in figure 2.

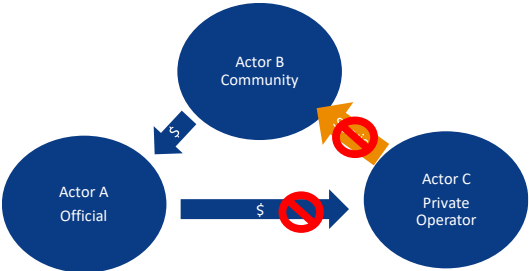


Figure 2a. Assignment of the contract is blocked by actor A.

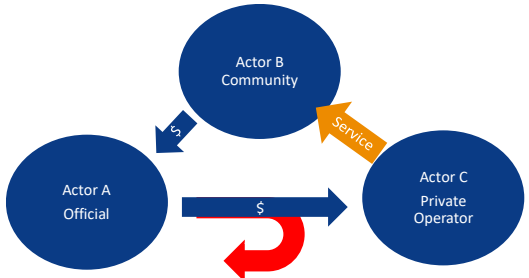


Figure 2b. Unblocked in exchange for compensation

The ethical question that arises here is: should actor C accept to make a payment to unblock the contract that it has legitimately won? An ethical view putting more weight on deontological than consequentialist principles would forbid him to do so. He would probably also have to report the case to the authorities, which would result in the cancelling or seriously delaying the execution of the

service. However, from a perspective that allows more weight to outcomes rather than the nature or particular actions the PiC will have to weigh the damages of not making the payment. In the three cases the firm would assign between ten and 20 consultants onto each project – these are professionals with young families and many commitments at a time when it is very difficult to find a job. If he does not get the contract, the PiC will have to let go the consultants. This will have a highly negative impact on the individuals' careers, on their families, and on the firm that will lose valuable human capital that took many years to develop. It will also be negative for the community, actor *B*, which needs that service, and for the shareholders of the consulting firm that will lose value. From this point of view, the evidence appears overwhelmingly in favour of making the payment.

Nevertheless, there are negative aspects of this action that need to be weighed-in as well. Will this be a precedent that leads to more bribe cases in the future? And what about the negative effects on the election opponents of the corrupt officials in cases 3 and 4? Or that the incident is detected with consequence to the PiC who would lose his job and possibly go to gaol, and to the firm that would have a reputation catastrophe in the market?²

A classic criticism of Consequentialism is that it is impossible to anticipate all the consequences of an act, far into the future, but to demand this seems unreasonable. We do not know the laws of nature in enough detail to be able to foresee the future to such an extent. SEP (2023) reviews the case of the man who gives a woman friend a knife as a present and when the woman unwraps the gift she sees on the knife an ornament design that reminds her of something horrible that her husband has done and she immediately reacts using the knife to kill her husband. Did the man's act of giving the knife cause the death of the woman's husband? Most people and the law courts would say it was the woman's act and not the man's that caused the death, simply because her act intervened in the causal chain between the act of giving the knife and the death of her husband. Hart and Honore (1985) posit that when voluntary acts and coincidences intervene in certain causal chains, "then the results are not seen as caused by the acts further back in the chain of necessary conditions." The implication here is that if an act has to be such a proximate cause to a harm in order for the harm to be a consequence of the act, "then consequentialists can claim that the moral rightness of the act is determined only by such proximate consequences" (SEP, 2023, p.9). This makes it far easier for agents and observers to justify moral acts because they need not predict consequences beyond proximate-causes in time and space.

² It should be noted that by the fact that in all four cases the corruption incident was initiated by actor *A* and not *C*, this contradicts the definition of bribe given by the Oxford Dictionary (2003). It should also be noted that case 2 is not a case of corruption in the definition of TI as actors *A* and *B* are not public office and the community.

Conclusion

This paper has used Philp's (2006) framework of three actors intervening in cases of corruption to analyse four cases of bribery or coercion to address the following question: *Are there cases in business when it may be ethically permissible to take part in bribery?* The study extends the traditional definition of corruption that implies that bribery incidents are initiated by the private sector agent *C* in Philp's (2006) model. These cases show that often the initiative is taken by the official, actor *A*.

The paper suggests that in many cases private sector operators may have a strong reason to bribe (or 'pay a transaction fee' to) officials to unblock projects that they have legitimately won the right to execute. In these cases the corruption incident has no cost for the community (actor *B*) as it enriches the public official (actor *A*) at the exclusive expense of the private sector supplier (actor *C*).

The four cases studied highlight the pressure on the decision makers, particularly on the private sector actor *C*, on their moral responsibility and on the ethical dilemmas that these situations pose. It is quite possible that the character of the agent may be altered if they follow the recommendations of this paper. However, if this is done in a thoughtful way, there is no reason to believe that this change will be for the worse.

Finally, we would like stress that we are not advocating consequentialism. The point we are making is that consequences are just one relevant feature in ethical decision-making, and sometimes the amount of good at stake may justify an action of a type which is usually prohibited. Nor are we focusing on the short term only. The idea is that the history of the world might go better through these kinds of action, in certain circumstances. Most importantly, as stated above in our view on the purpose of business, we are not referring to purely economic or financial benefits but benefits of a diverse nature that are of value to multiple stakeholder groups (i.e., shareholders, indeed, but also employees, customers, communities, and society broadly.)

There is still much work going forward in defining terms and forms of corruption and unethical business behaviours. There is also much need to research into institutional forces to avoid giving actor *A* the power of extortion over actor *C*. More specifically, given the multi-level nature of the analysis of corruption and ethical behaviour in business, as revealed in this study, such as societal culture and the relationships between governments and businesses at the macro-level, the interaction between businesses at the meso-level, and the need to develop a corporate culture of

performance with integrity at the micro-level, an institutional logics perspective (Thornton et al., 2012) would provide an alternative theoretical underpinning for future research on this topic.

This paper makes the point that we need to accept that not only is corruption common but also that in certain circumstances the amount of good at stake may justify an action of a type that is usually prohibited.

References:

Aslop, R.J. (2004) Corporate reputation: Anything but superficial – the deep but fragile nature of corporate reputation, *Journal of Business Strategy*, 25 (6): 21-29

<https://doi.org/10.1108/02756660410699900>

Benlahcene, A., Bin Zainuddin, R. & Syakiran Akmal, N. (2018) A Narrative Review Of Ethics Theories: Teleological & Deontological Ethics *IOSR Journal Of Humanities And Social Science (IOSR-JHSS)* Volume 23, Issue 7, Ver. 6, pp. 31-38

Bennet, J. (1989) Two Departures from Consequentialism, *Ethics*, 100: 54-66

Broome, J. (1991), *Weighing Goods*, Oxford: Basil Blackwell.

Bridoux, F., & Stoelhorst, J. W. (2022). Stakeholder Governance: Solving the Collective Action Problems in Joint Value Creation. *Academy of Management Review*, 47, 214-236.

<https://doi.org/10.5465/amr.2019.044>

Business Roundtable (2019) Business Roundtable Redefines the Purpose of a Corporation to Promote 'An Economy That Serves All Americans, <https://www.businessroundtable.org/business-roundtable-redefines-the-purpose-of-a-corporation-to-promote-an-economy-that-serves-all-americans>

Cox, D.J. (2021) Descriptive and normative ethical behavior appear to be functionally distinct, *J Appl Behav Anal*, 54(1):168-191, doi: 10.1002/jaba.761

Crisp, R. (2015) *The Cosmos of Duty: Henry Sidgwick's 'Methods of Ethics'*, Oxford University Press: Oxford

De Cremer, D. (2009) *On Understanding the Human Nature of Good and Bad Behavior in Business: A Behavioral Ethics Approach*, Inaugural Addresses Research in Management Series Reference number ERIM: EIA-2009-041-ORG ISBN 978-90-5892-223-6, <https://repub.eur.nl/pub/17694/EIA-2009-041-ORG.pdf>

de George, R.T. (2014) *Business Ethics*, 7th edn., Harlow: Pearson

- Donaldson, T., & Preston, L. E. (1995). The Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications. *Academy of Management Review*, 20, 65-91.
<https://doi.org/10.2307/258887>
- Foot, P. (1967) The Problem of Abortion and the Doctrine of Double Effect, *Oxford Review*, 5: 5-15
- Freeman, R.E. (1984) *Strategic Management: A Stakeholder Approach*. Pitman, Boston.
- Griffiths, P.D.R. (2021) *Corporate governance in the Knowledge Economy: Lessons from case studies in the Finance Sector*, Palgrave-Macmillan, Springer Nature Switzerland
<https://link.springer.com/book/10.1007/978-3-030-78873-5>)
- R.M. Hare, R.M. (1981) *Moral Thinking: Its Methods, Levels, and Point*, Oxford: Clarendon Press
- Hart, H.L.A. & Honore, T. (1985) *Causation in the Law*, Second Edition. Oxford: Clarendon Press
- Herre, B., Samborska, V. & Ortiz-Ospina, E. (2025) Corruption, *Our World in Data*, [Corruption - Our World in Data](#)
- Holmes, L. (2015) *Corruption: A Very Short Introduction*. Oxford: Oxford University Press
<https://doi.org/10.1093/actrade/9780199689699.001.0001>
- [House, R., Hanges, P.J., Javidan, M., Dorman, P.J. & Gupta, V. \(2004\) Culture, leadership, and organisations: The GLOBE study of 62 societies. Sage](#)
- Kamm, F.M. (1994) Action, Omission, and the Stringency of Duties, *University of Pennsylvania Law Review*, 142(5): 1493-1512.
- Karale, A. (2021) The Challenges of IoT Addressing Security, Ethics, Privacy, and Laws, Review article, ScienceDirect, Internet of Things, Volume 15, September 2021, 100420,
<https://doi.org/10.1016/j.iot.2021.100420>
- Lewis, P.V. (1985) Defining 'business ethics': Like nailing jello to a wall. *J Bus Ethics* 4, 377–383.
<https://doi.org/10.1007/BF02388590>
- Moore, M. (2008) Patrolling the Borders of Consequentialist Justifications: The Scope of Agent-Relative Obligations," *Law and Philosophy*, 27(1): 35-96.
- Noonan, J. T. (1984). *Bribes: The intellectual history of a moral idea*. New York: Macmillan
- Philp, M (2006) Corruption definition and measurement. In C. Stampford, A. Shacklock, C. Connors & F. Galtung (Eds.) *Measuring corruption*. Ashgate Publishing Limited.

Pozsgai-Alvarez, J. (2020) The abuse of entrusted power for private gain: meaning, nature and theoretical evolution. *Crime Law Soc Change* **74**, 433–455 (2020). <https://doi.org/10.1007/s10611-020-09903-4>

Quinn, W.S. (1989) Actions, Intentions and Consequences : The Doctrine of Doing and Allowing, *The Philosophical Review*, 98(3) : 287-312

Randall, D.M., Gibson, A.M. (1990) Methodology in business ethics research: A review and critical assessment. *J Bus Ethics* **9**, 457–471. <https://doi.org/10.1007/BF00382838>

Scott, J. C. (1972). Comparative political corruption. New Jersey: Prentice Hall.

Scheffler, S.(1982) *The Rejection of Consequentialism*, Oxford: Oxford University Press

Schwartz, M.S. & Carroll, A.B. (2003) Corporate social responsibility: A three-domain approach. *Business Ethics Quarterly*, 13(4), 503-530.

SEP – Stanford Encyclopedia of Philosophy (2023) *Consequentialism*, <https://plato.stanford.edu/entries/consequentialism/>

SEP – Stanford Encyclopedia of Philosophy (2024) *Deontological Ethics*, <https://plato.stanford.edu/entries/ethics-deontological/>

Skorupski, J. (1995) Agent-Neutrality, Consequentialism, Utilitarianism,...A Terminological Note, *Utilitas*, 7: 5-54

Thornton, P., Ocasio, W., & Lounsbury, M. (2012) *The Institutional Logics Perspective*. Oxford University Press.

TI (Transparency International) (2025) What is Corruption? (<https://www.transparency.org/en/what-is-corruption> downloaded on 17th September 2025)

Weaver, G.R. & Treviño, L.K. (1999) Compliance and Values Oriented Ethics Programs: Influences on Employees' Attitudes and Behavior *Business Ethics Quarterly*, 9 (2):315 – 335, DOI: <https://doi.org/10.2307/3857477>

Younas, K., Imran, A. & Zaratashia, M. (2023) Analyzing Business Ethics in International Markets: A Case Study of Coca-Cola, *Open Journal of Social Sciences*, 11(9), DOI: [10.4236/jss.2023.119034](https://doi.org/10.4236/jss.2023.119034)