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The role of institutional factors in achieving SDG 16: A thematic review of drivers of corporate anti-corruption action

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ABSTRACT

The persistent problem of corporate corruption undermines market development and competition. The negative impacts of corporate misconduct are complex and show up differently for various stakeholder groups. Almost all national and international forums in the fields of academia, business, and government are reviving the need for more regulatory monitoring to reduce corruption. In particular, reducing corruption and bribery in all its manifestations, including bribery in business, is the aim of target 16.5 of the United Nations Sustainable Development Goals for 2030 (UN SDG). The corporate community needs to put more effort into understanding their organizational environments and their vulnerabilities. Therefore, this study aims to identify the elements found in the organization's internal architecture that could expose it to vulnerabilities related to corporate corruption. It explores in great detail how the organization's ethical stance affects the corruption problem. The study has investigated the dominant leadership style and how it affects staff morale when dealing with immoral requests. The awareness of how rules affect organizational responses to corporate anti-corruption challenges requires cognizance of the organizational approach to the desired regulatory mode of operation.

Keywords: corporate corruption, anti-corruption in business, Business ethics, leadership style, regulatory approach, SDGs

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INTRODUCTION

Corruption in business directly affects societies and economies. When business takes place outside the legal boundaries, the confidence of public institutions is eroded and at the same time harms economic growth, prosperity, equal access to resources, freedom and safety (Hough, 2023). Corruption in business manifests in many ways, many of which are directly related and others in ways that are below the cover. Business are plagued with corruption in supply chain, procurement of contracts, nepotism and business licenses, avoid contractual terms and conditions, ignore legal requirements and avoid enforcement (Transparency International). Companies have been identified with paying of bribes and exercising undue influence through their corporate political engagement. SDG 16.5 of the United Nations Sustainable Development Goals for 2030 specifically seeks to substantially reduce corruption and bribery in all their forms including bribery in business (UN SDG).

In this backdrop the role of corporate sector is prominent to design and implement anti-corruption processes and procedures. Anti-corruption strategies have gained corporate attention owing to concerns of lack of significant progress in achieving SDG 16.5 in the last decade. The corporations are also faced with a renewed expectation to focus on anti-corruption issues due to requirement of global sustainability reporting frameworks. A thorough

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analysis of the landscape of issues pertaining to corporate corruption reveals that structural and institutional factors located internally have a significant influence in shaping corporate anti-corruption strategies. Corruption threatens a society's capacity to provide its citizens with sustainable growth as well as justice, stability, and effectiveness (Bozhenko et al., 2023).

This research is research thus attempts to deliberate on following key issues:

1. How SDGs seek to address the issue of corporate corruption.
2. how corruption is defined is corporate context.
3. How ethical philosophies influence corporate attitudes towards bribery and corruption.
4. How different regulatory approaches may influence corruption in corporate context.
5. How different leadership styles may influence employee morale to face corruption demands in corporate context.

The ensuing discussion is accordingly divided in five sections to understand each of these issues in detail.

Contextualizing SDG and Corporate Corruption, SDG 16:

"Sustainable Development Goal 16 (SDG 16) aims to promote peaceful, inclusive societies, provide access to justice for all, and build effective, accountable institutions. This goal recognizes the vital connection between peace, justice, good governance, and sustainable development." At the face of it, it seeks to address issues such as violence, exploitation, corruption, and inequality, which hinder societal progress and stability. The boundary where an organisation has to work towards a corruption free society draws line between the internal and the external environment. The external environment draws more from the law of the land which is an outcome of the societal evolution, the legal frameworks and the levels to which they are executed. On the other hand, it has been found that there is a strong need for the internal corporate structures to look at how to create a anti-corruption environment. SDG 16 directs at such issues. The key targets of SDG 16 includes the issue of Reduction of Bribery and Corruption.

Corruption and bribery are among the most significant obstacles to achieving SDG 16. These practices erode trust in institutions, distort decision-making processes, and increase inequality. The concept of corruption and bribery is quite often correlated to issues pertaining to the domain of public sector. The corporates cannot be absolved from such issues. In fact,quite often this inequality exists more in the private organisations in comparison to the government ones. The reduction of bribery and corruption under SDG 16 is critical to building societies that are equitable and sustainable. Governments, institutions, and citizens must work collectively to ensure accountability and transparency. In doing so, they contribute not only to achieving SDG 16 but also to strengthening the foundation for broader sustainable development.

SDG 16 seeks to promote businesses in a transparent environment and the special emphasis on reducing corruption and bribery is given under SDG 16.5. The two indicators of 16.5 aim to identify the proportion of corruption by identifying the individuals engaged in corrupt practices. This is addressed at two levels

a) Identification of people who were asked for bribe at least on one incident in the last twelve months and;

b) The number of people who paid bribe in the last twelve months. The irony that emerges in the identification under 16.5 is that it considers the government segment only. Although SDG 16.6 targets at developing effective, accountable and transparent institutions at all levels. This includes an organisation with anti-corruption practices. It is necessary that a mention be made on the 10th principle of United Nations Global Compact which was adopted by UNGC in addition to the other principles already instituted.

This research is an interest to look at why corruption evolves and how can organisations look at building anti corrupt organisations. The following sections are directed towards different themes identifying how the topic has

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been approached by various researches in the facets of philosophies, regulatory approaches and leadership styles effecting corruption. This research looks at the following framework. It considers how the different philosophies, leadership styles and the regulatory approaches influence the working in the organisations. The aim is to understand how transparency and processes can be better tuned by creating an anti-corruption framework. The work is organised with an overall understanding of various themes that relate to corruption and thereafter the works discusses how under the three sections of various philosophies, leadership styles and regulatory approaches issues related to corruption have been dealt by various research pieces.

Defining and Contextualizing Corruption in Corporate Parlance

The issue of corporate corruption is viewed differently by different scholars owing to differences in academic disciplines and orientation. The predominant attention has been focused on defining and describing the nature and effects of corruption in political and bureaucratic parlance (Jain, 2008). Corruption in corporate context has to be defined in a way that address the key concerns of the corruption in corporate context(Prakash & Tiwari, 2024).

"Asian Development Bank defines corruption as the abuse of public or private office for personal gain. It implies any behaviour under which people in the public or private sectors improperly and unlawfully enrich themselves or those close to them, or induce others to do so, by misusing their position (ADB, 1998)".

The deliberate [giving or taking] (…), in the course of international economic, financial, or commercial activities, of any undue pecuniary or other advantage, to any person, who directs or works for, in any capacity, another private sector entity, for this or another person, in order that this person act or refrain from acting in breach of this person's duties, is what the International Chamber of Commerce (2006, p. 2) defines as corruption in private organizations. (Nichols, 2017).

According to (Bahoo et. al 2020). defines corruption as "an illegal activity (bribery, fraud, financial crime, abuse, falsification, favoritism, nepotism, manipulation, etc.) conducted through misuse of authority or power by public (government) or private (firms) officeholders for private gain and benefit, financial or otherwise." (Bahoo, Alon, & Paltrinieri, 2020). These definitions bring forth that corruption may broadly be understood as an activity that involves misuse of organizational position for private or organization gain involving illegal activities such as bribery, fraud, favouritism, nepotism, collusion, manipulation or other such arrangements which are legally prohibited or morally thought as forbidden according to ethical conventions in business. This also indicates that an organization has to design legal and moral boundaries within its specific context to create an understanding of the corrupt practices within an organization. The ensuing discussion brings forth some recurrent issues encountered by the corporations that may form interactions with corrupt corporate practices.

REVIEW OF CORRUPT PRACTICES AFFECTING BUSINESSES

Corporations not only face demands of illegal payments of bribery from external environment but also deal with a range of unethical issues internally. This reflects the fact that the challenge of corruption in business is multifaceted and emanates from different sources. The task of the top management is to scan a large number of potential sources which may pose a threat to the ethical foundation of the corporation and address them through a well crafted multipronged strategy, so as to insulate itself from the emergent challenges of corporate corruption. This section provides a general survey of prominent sources and corrupt practices emerging from those sources which might pose a threat to organizational ethics.

Manipulative Competitive Processes in the Conduct of Business Activities:

Competitive processes like bids and other such arrangements are designed to promote efficiency in price discovery mechanisms and promote healthy competition amongst industry players. The spirit of this process is compromised when unethical players attempt to bypass the bidding process by obtaining confidential information (and even manipulating the process) about competitors through bribes to officials involved in bidding process or employees of

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the competitors (Phan & Stachuletz, 2022). This creates challenges for ethical companies which seek to win business through competitive price quotations and high-quality product and services. Personnel involved in handling bidding and such other competitive arrangements are at high-risk exposure to these type of unethical practices (Phan & Stachuletz, 2022).

Financial Misconduct involving Moral and legal Violations:

The responsible employees trusted with financial operations (cash and other liquid assets) and other corporate functionaries authorised to operate banking operations are at high risk of a moral failure. This emerges due to their ethical values and integrity not reinforced through a sound belief system and rewards for their integrity. Incidents of such misconduct resulting in to embezzlement, misappropriation of corporate funds and other such misdemeanours. It results into financial losses for the organization, apart from resulting in loss of trust, in its own employees (Kreikebaum, 2008).

Behavioural Issues at Crossroads due to Unethical Conduct:

Use of corporate assets for personal purpose, misstatement of small expenditures, nepotism, favouritism and such other issues which interfere with the ethical climate of the organization have repercussions for the anticorruption response of the corporation. These issues are largely treated as matters of discipline and improper employee behaviour. Moreover, these practices exert their influence outside their intended domain of influence. They also provide reflection of the tolerance of unethical behaviour within corporations and thus might be received as wrong signals of tolerance for corrupt behaviour by the employees (Oteo et al., 2025; Jun, 2019).

Legal Violations to Save Costs, Escape Fines etc:

Compromise with the rules which escalate costs are seen as routine by many within and outside the corporate world. Adjustments to tax liabilities and avoiding fines owing to violation of environmental rules, pollution control norms, safety norms etc have become an accepted practice in the corporate parlance. Unethical practices such as lobbying hints at the risk exposure to corrupt practices (Aven & Iorio, 2023).

Personal Misdemeanours by Managers Influencing the Organization:

Personal conduct of the managers especially those placed in top of the hierarchy has influence across the rank and file of the corporation. These managers might look for shortcuts to success, adopt unethical ways to win business for the company in the face of stiff competition in the market. Decisions made without the application of ethical reasoning, closely related with the managers or favouring one value chain partner over others creates vulnerabilities to emergence of corrupt practices (Aven & Iorio, 2023).

The challenge for the top management in corporations in this context is to closely securitize their own behaviour, scan the areas of vulnerabilities in the immediate environment of the organization and take appropriate actions to remove vulnerabilities in corporate corrupt practices

ETHICAL PHILOSOPHY AND CORRUPTION

According to (Richter & Burke, 2007), the philosophical underpinnings of ethics are a source of ongoing discussion and disagreement in how organizations respond to ethical dilemmas. The ethical triangle proposed by Winter (1988) best describes the three ethical theories that almost all companies adhere to: consequentialism, deontology, and virtue-based ethical decision making (Ibid). A consequentialist explanation of normative ethics is based on the fundamental idea that what is good or bad, right or wrong, should be determined by carefully weighing the advantages and disadvantages of a particular course of action. Contrarily, deontological frameworks contend that moral conduct ought to be in accordance with a set of universal principles of obligation, rights, and fairness rather than pursuing net societal gains, which may nevertheless permit the exclusion of particular

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individuals or groups (Mcelwee, 2019). In contrast, the virtue ethics paradigm defines moral behavior by emphasizing the excellences of personal character rather than outcomes (Ferrell, Fraedrich, & Ferrell, 2009).

The consequentialist ethical theory considers morality as a concern with the results of human behavior rather than the deeds themselves. Nonetheless, some decisions taken in the name of consequentialism can be quite terrible. (Kopnina & Saari, 2019). This view i.e. consequentialism may have detrimental effect on a firm's ability to effectively respond to the threat of engaging in corrupt practices. An emerging view amongst business stakeholders is that important decisions should be taken on the basis of cost and benefits rather than concerns about duties to follow the rules (Megías et al., 2023).

The primacy of profits over other duties of ensuring fairness and equity have led to a distorted interpretation of ethics and those advocating suitability of consequentialist ethics in business are the driving force behind such bias (Kolstad, 2012).The overarching influence of the profit principle often lead to ignoring negative external influence of corruption effecting actors located outside the organization (Abraham et al., 2018).

Moral or legal violations are inconsequential for corporations operating with consequentialist ideological prism and mechanisms such as deferred prosecutions have come to facilitate their positions(De Vita & Vozza, 2024).The utilitarian theory has an overarching effect on consequentialist philosophy which is based on calculating the outcome of an action. It follows from teleological perspective which focuses on the results of an action as primary yardstick to adjudge ethicality of the action(Poperwi et al., 2024; Maletova & Utkina, 2024). The means adopted to obtain results are considered secondary in consequential reasoning. In this sense the positive outcomes of corruption may be considered as well serving for the people involved(Hess and Dunfee 2000 CILJ, n.d.).An important strand in consequentialist view is rule consequentialism which pertains to the consideration that an action is ethical until it violates the stated rules(Eggleston, 2007).

The linkage between compliance of anti -corruption rules and its effect on anti- corruption seems unrelated as per this argument and also illustrated in recent studies(Poperwi et al., 2024; Megías et al., 2023b). Some pragmatic considerations opine that actions are justified based on the desirability of their outcomes and accordingly manipulating market mechanism through means of bribery and other forms of favour may be justified in terms of their positive consequences (Siddhartha, 2024).

According to the deontological viewpoint, everyone should behave in a way that may be interpreted as a universal law. Secondly act in a manner so as never use a human being as a tool to achieve an objective. It assumes that using unethical methods to accomplish an objective is never acceptable, regardless of how "good" the result may be. Therefore, universalism, or deontology, is a non-consequentialist theory as opposed to consequentialist utilitarianism (Schlegelmilch, 2016). Merely great moral intentions of managers are not sufficient to stand against the corrupt practices in market place as the competitive forces may drive even decision makers with good moral intention towards adjusting with market realities (Chakrabarty & Erin Bass, 2015). Strong traits of honouring business obligations and fulfilling contractual obligations help create a positive corporate image but are seldom successful to deter other market actors from engaging in crosscuts (Fatić, 2013).Deontological agents are more likely to discourage misconduct(corruption) in business with their primary concerns for upholding their moral duties alongside ensuring profits (Ertz et al., 2020).

Kantian view of moral obligations which are inviolable advances moral duties in business which go beyond profits and suggest a plausible approach to preventing corporate corruption (Dion, 2023). In contrast to consequentialism, virtue ethics cares for the importance of virtue and moral character of in the activities of a business performer (Solomon 1992). IT considers that virtue relates to the capacity of and individual to make a judgment and act according to individuals moral dispositions this is with respect to the decision makers (leaders) of the organization. The market and the relevant organizational systems have not received as much attention in virtue ethics. As virtue ethics focuses on respect for human virtue and integrity as the most crucial idea of business ethics, this might be an issue with virtue ethics since it fails to adequately capture the system, organization, and market components of

ethics. Because of this focus on personal virtue, ethics is founded on the idea of the good and on people's ability to grow in morality and character (Solomon 1992).

The foundation of virtue ethics is Aristotle's theory of ethics, which placed a strong emphasis on the idea of the mean and human judgment. Finding the ideal middle ground between extremes is the goal of determining an action's mean. The good life, practical reason, integrity and character, community and virtues, and concern for wisdom of action, integrity and decision-making have all been key elements of virtue ethics in business (Rendtorff, 2017). The moral absolutism proposed by deontological approach seems to be unaware of business realities given the fact that pragmatic businesses acknowledge externalities and may make alternative provisions to compensate them rather than forgoing profits or closing activity streams causing externalities. This suggests a balancing approach of virtue is often preferable than absolutism (Poff, 2023). A rather practical approach of building virtues and finding a balance (golden mean) between demands of ethical conduct i.e. ensuring the due rights of stakeholders involved in business and those affected indirectly by business operations is more likely to accepted by a wider community associated with a business (Dall'Agnol, 2024).

Businesses focussing on building leaders and managers with virtuous character are centred around creating a balance between profits and ethics in order to sustain their business in the long run and create a positive image for all their stakeholders (Calhoun, 2004). A plausible reason for this argument is the assertion that businesses subscribing virtue ethics framework are closely integrated with wider society (Musili & Chamwama, 2024). Organizations grounded in virtue ethics are guarded in their response to demands of corruption and resist the incitement of quick profits in exchange of ethical deviations (Stephan Isaiah & Konyefa Dickson, 2024).

The three approaches to ethical decision making mentioned above provide alternative ways to look at ethical situations and thus provide guidance to ethical behaviour. In essence, the response of an organization may be different to the same situation operating under the influence of different ethical philosophies. While, consequentialism is a transactional philosophy, deontology is more duty bound and virtue framework advocates inculcation of virtues in decision making. This implies that different organizations operating under three different philosophies may have differing approaches to the threat of engaging in corruption. Investigating the preference for the three philosophies, The higher prevalence of non-consequentialist moral intuitions may be explained by Evrett et al.'s discovery that prior research has shown that people are more inclined to trust "deontological" agents—who forgo harming one person in order to save many others—than "consequentialist" agents, who support such instrumental harms. (Everett, Faber, Savulescu & Crockett, 2018). Therefore, it is pertinent to see the effect of the dominant ethical philosophy of the organization and its preparedness to tackle threat of corruption. It is thus assumed that non consequentialist philosophies would be more effective in tackling threat of corruption for an organization.

REGULATORY FRAMEWORKS FOR CORPORATE ANTI-CORRUPTION ACTION

During 1970s, a Securities and Exchange Commission report on the issue of prevailing extent of corruption in United States, cited over 400 U.S. companies admitting to making questionable or illegal payments in excess of $300 million to foreign government officials, politicians, and political parties. These companies included 117 of the fortune 500 companies (House of Representatives, 1977). This led a wide public debate and the legal void for combating corruption was recognized. This void was sought be filled by Foreign Corrupt Practices Act of 1977 of the 95th US Congress. The law enunciated nationality, territoriality and protective principles in order to be effective against foreign bribery (Luthans & Doh, 2012). Facilitating payments were excluded from this prohibition (Argandoña, 2017).

The US response to foreign bribery initiated widespread system wide global concern on business bribery and corruption. Growing concerns over the magnitude of transnational bribery and the potential economic distortions it creates the following prints came out in the form of The 1997 Convention on Combating Bribery of Foreign Public Officials in International Business Transactions (drafted by the Organization for Economic Cooperation

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and Development (OECD). Bribing a foreign public official was previously banned exclusively for US companies, but this global agreement made it a crime. It was hailed as the first worldwide anti-corruption campaign that reached nearly all developed countries, which together account for more than 75% of global exports (D'Souza, 2012). 36 OECD nations and 8 non-OECD countries—Argentina, Brazil, Bulgaria, Colombia, Costa Rica, Peru, Russia, and South Africa ratified the Convention, which is the first and only international anti-corruption tool centred on the "supply side" of bribery transactions. (OECD). However, many economies across the globe remained outside the purview of this convention.

The wave of globalization since the beginning of 21st century raised common concerns amongst a wide group of developed and developing countries and led to the serious and integrated response to the issue of corruption resulting in the adoption of UN Convention against Corruption. (Davis & Ruhe, 2003)

With the aim of promoting and strengthening measures to prevent and combat corruption more effectively and efficiently; facilitating and supporting international cooperation and technical assistance in the prevention of and fight against corruption, including in asset recovery; and encouraging integrity, accountability, and proper management of public affairs and public property, the United Nations Convention Against Corruption (UNCAC) has created an opportunity to develop a global language about corruption and a coherent implementation strategy (Basabose, 2019). It covers both the supply and demand sides of B2B corruption, including requests and offers of "undue advantage" to act or refrain from acting in violation of obligations, under Article 21. (Burduja & Zaharia, 2019; Huter, Ruggero & Dell, 2019).

With the creation of this new corporate criminal offense, businesses now have the duty of proving they have sufficient anti-bribery policies in place. Strict penalties for both active and passive bribery by people and businesses are also provided by the Bribery Act. It is now one of the most stringent anti-bribery laws in the world. Transparency International notes that it creates a new strict liability offense for businesses and partnerships that fail to prevent bribery. (Transparency International).

Companies are held accountable for corrupt activities carried out by individuals working for them under the UK Bribery Act of 2010. The Act forbids both business-to-business and public official bribery. Because of its worldwide jurisdiction, businesses can be held accountable in the UK for corruption committed by their agents, subsidiaries, or employees anywhere in the world. Facilitation payments are forbidden by the Bribery Act, which does not differentiate between small and big bribery payments like the Foreign Corrupt Practices Act , (GAN).

The above discussion on the frameworks to deal with global business corruption suggests that the literature on ABC compliance standards and the extent to which they are effective in achieving their objectives, lead a lot of scope for further exploration (Schonfelder, Velamuri, & Liu, 2016).

Dunfee and Hess express their understanding that governments need to tackle corruption from a variety of perspectives and that "a criminal law approach by itself is not likely to work". (Hess & Dunfee, 2000) They suggested voluntary standards of ethical conduct that are comparable to the Sullivan Principles as one such viewpoint. Twelve principles that were accepted at the Caux Roundtable make up the C2 principles (ibid). Reducing the supply side of corruption, or bribery, is the aim of such voluntary rules (ibid). While endorsing these kinds of frameworks and voluntary standards as a "important first step," Hess and Dunfee admit the shortcomings of the C2 principles (Hess & Dunfee, 2003). These guidelines are meant to describe what businesses must do, at the very least, to detect and eliminate corruption that is enabled by their own employees and to protect themselves from external attacks by corrupt actors. (Bishara & Schipani, 2009).

Compliance with respect to Anticorruption has a larger reach than the current law of any specific country and should not be restricted/limited by the provisions of legally binding international conventions. Anticorruption compliance is defined by a broader body of international recommendations, guidelines, and principles that aim, along with the legal regime. It should look at a definition evolving from common worldwide standards in an

environment where the line between public and private actions is blurred (Giavazzi, Cottone, & De Rosa, 2014). The nature of corruption is such that its outcomes may be appealing at the outset when one applies consequential reasoning and consider apparent outcomes rather than intrinsic requirements of adhering to rules (Pavlović et al., 2016.). Protracted lawsuits and undesirable conviction rates have adversely affected both companies and markets hence enforced self-regulations in the form of equity fine and community service orders are more likely to serve reparative justice(Braithwaite, 1982)

The industry codes of conduct provide a point of leverage for corporate behaviour following ethics, environmental and other social responsibilities and make them open to collective scrutiny of the respective industry bodies (Jenkins, 2001). Self-regulations is positively correlated with employee morale to fulfil moral, ethical and fiduciary duties and encourages internal whistleblowing by employees. This creates an organizational culture marked by openness of top management to alleviate concerns of unethical practices (Yeoh, 2014)

The traditional legal and regulatory architecture for deterring corporate corruption is oriented towards a punitive approach whereas a range of regulatory arrangements made under the industry codes and self-regulation directives by the regulators fall under the positive approach towards corporate regulation (Ruhnka & Boerstler, 1998). The assumption that self-regulation is the most efficient and successful way to achieve corporate self-restraint in the marketplace is the foundation of the regulatory model of corporate governance. However, as demonstrated by a century of recurring corporate scandals the most recent of which were Enron, WorldCom, and Refco that paradigm is unable to consistently comply with fundamental ethical and legal practices(Weismann, 2009). Market forces can encourage businesses to adopt regulations and standards, but they depend on publicly accessible data regarding business conduct. The goal of voluntary programs is to offer consistent, trustworthy information reporting. However, successful regulation still depends on government action(Grahamm, 2005). In certain studies, it is observed that in developing markets current institutional architecture is not strong to permit self-regulation or voluntary disclosure of information, and that there is no culture for information disclosure. It is maintained that strict disclosure laws improve information flow in politically related businesses and reduce corrupt behaviour(Yusuf & Yousaf, 2020).

Ethics and anticorruption strategy is increasingly becoming a core part of corporate strategy. The establishment of self regulation protocols in alignment in externally enforced regulation are worth receiving the priority of top management to alleviate concerns of corporate frauds and corruption(Kul, 2023).

ROLE OF LEADERSHIP STYLE IN COMBATING CORRUPTION

Effective leadership has been suggested by academics and practitioners as a means of accomplishing organizational objectives (Bass, 1985; Bennis & Nanus, 1985). This is due to the fact that management relies heavily on leadership (Orole, Gadar & Hunter, 2015). From a normative or philosophical standpoint, ethics and leadership have been extensively written about (Brown & Trevino, 2006); yet, there are only anecdotal evidence that some leadership styles encourage corrupt behavior (Aguilera & Vadera, 2008). Additionally, a large body of research examines how management control systems (MCS) can prevent and identify corruption (e.g., Goode and Lacey, 2011; Bishara and Schipani, 2009; Rae and Subramaniam, 2008), but it ignores the importance of leadership style (Karmann, 2013).

Leadership can be utilized as a mechanism to prevent corruption however, for leadership to be successful should understand connection between the leadership style of the organization and institutional effectiveness (Kroukamp, 2014). There has been much discussion on the connection between organizational effectiveness and leadership style. According to the majority of studies, leadership style and organizational performance are significantly correlated, and there may be a positive or negative relationship between the two (Asamoah, 2017). This suggests that leadership style has influence on the organizations propensity to engage in corrupt activities. This implies that an organization's inclination to participate in corrupt practices is influenced by the leadership style. Four elements make up transformational leadership: intellectual stimulation, inspiring motivation, individual concern, and

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charisma or idealized influence (attributed or behavioral) (Bass & Steidlmeier, 1999). The morality of transformational leadership has been sharply questioned. There has been much debate on the morality of transformative leadership; some contend that it is immoral. They argue that rather than appealing to reason, its speech could appeal to emotions. They argue that it is devoid of democratic debate and power distribution checks and balances (Ibid). It's well documented that transformational leaders support cooperative environments in which officers may collaborate on planning, critique, and decision-making. Additionally, they urge followers to perform their numerous responsibilities in the most admirable manner possible, which includes abstaining from vices like corruption (Orole, Gadar, & Hunter, 2015).

Transactional leaders are guided by the preset standards and norms, reacting to rewards and punishments according to the specific objective, having significant control on employee behavior (Panahi & Fazli, 2020).Behavioral control effected by transactional leadership style limits the behavior of employees and eventually increases the accordance between behaviors and organizational goals, namely reducing organizational corruption (Karmann, 2013).

When making decisions for the company, ethical leaders consider the long-term effects, disadvantages, and advantages. They are modest, care about the bigger picture, work for justice, accept accountability, and treat everyone with dignity. High ethical standards are established and followed by morally upright leaders. Through their actions, they affect the organization's ethical ideals (Mihelič, Lipičnik & Tekavčič, 2010). Reducing corruption in firms in developing nations may be facilitated by ethical managerial leadership (Bashir & Hassan, 2019).

Transactional leadership is more aligned with calculative trust where employees weigh costs and benefits and accordingly repose trust in a leader's style whereas transformational leadership is found to be associated with attributes such as identity based trust and trust in vision and wisdom of the leader. The comparative analysis reveals transformational leaders effect employee morale to reduce unethical behaviour(Trong Tuan, 2012).

Transformational leadership is found to be more effective in encouraging employees to openly discuss unethical behaviour in organizations and flag the corrupt practices prevailing within the organization and outside it (Caillier & Sa, 2017). Unethical behaviour favouring one's organizations have also been an area of enquiry by the researchers and transactional leadership has been found to be positively associated with Unethical pro-organizational behaviour(Kim et al., 2023).Transformational leadership is more strongly associated with deontological duty-based ethics that supports the view that irrespective of the outcomes a manager should adhere to the rules of conduct and ethics (Groves & LaRocca, 2011).

In certains situations both transactional and transformational leadership styles positively affect employee morale to moderate the influence of unethical practices on employees and discourse professional incivility and inclination towards unethical behaviour(Dartey-Baah et al., 2024).

The emerging literature on ethics and leadership acknowledges strong distinctions amongst transactional, transformational and ethical leadership styles(Brown & Treviño, 2006). Moreover, certain overlaps are also not negated while the leadership theorists opine that dominance of one leadership style is prominently ascribed by managers(Ayoko, 2022)

In certain studies it is found that ethical leadership has no correlations with transactional leadership. Additionally, it has a negative correlation with the organization's transactional culture and laissez-faire leadership (Scott, 1993; Seleim, 2009). The results also point that the relationship between organizational culture and employee outcomes is mediated by ethical leadership which include discouraging deviant and unethical behaviour(Toor & Ofori, 2009)

Ethical leadership which incorporates attributes such as equity in ethical standards irrespective of position in hierarchy and ownership for ethical deviance of team members and subordinates is positively associated with

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increasing employee morale and reducing the deviant behaviour(Mishra & Maiko, 2017). Ethical leadership style has attributes such as integrity, empathy, accountability and transparency ingrained in it which is demonstrated through respect for employee rights and refrain from posing unreasonable demands to employees motivating them to behave ethically and resist demands of unethical nature emerging from the environment of the organization(Matebese, 2024). The above discussion suggests that leaders either adopt a transactional or transformational approach to guide the behaviour of the subordinates in the organizations. Each of the two approaches affect the organization's potential to engage in corrupt activities differently. Moreover, recently a growing body of researchers argue that ethical leadership is a distinct style of leadership with the promise to combat corruption within business organizations.

In nutshell, it is derived that the academic literature is divided on the effectiveness of the particular style of leadership that can be used to effectively combat corruption in business organizations. This suggests that understanding the effect of the above discussed three styles of leadership would help fill the knowledge gap in this area, hence the prevalence and effectiveness of the three leadership styles requires to be understood.

CONCLUSION

In particular, the United Nations Sustainable Development Goals for 2030, objective 16.5, aim to significantly eliminate corruption and bribery in all of its manifestations, including corporate bribery. Societies and economies are negatively impacted by business corruption. Conducting business outside of the law undermines trust in public institutions and has a negative impact on prosperity, equality of access to resources, freedom, and safety. Business corruption may take many different forms and has a significant impact on people's lives and well-being worldwide. Businesses ignore contractual terms and conditions, disregard legal requirements, and evade enforcement by paying bribes or using their corporate political participation to exert undue influence in order to get business licenses and win public or private procurement contracts (Hough, 2023). Business corruption takes many forms, with profound effects on the lives and wellbeing of people everywhere. Companies pay bribes or exercise undue influence through their corporate political engagement in order to win public or private procurement contracts and obtain business licenses, avoid contractual terms and conditions, ignore legal requirements and avoid enforcement (Transparency International). The goal 16.5 of the United Nations Sustainable Development Goals for 2030 specifically seeks to substantially reduce corruption and bribery in all their forms including bribery in business. However, corporate contribution and action on corruption hinges on developing a thorough understanding of factors at structural and behavioural levels encompassing ethical philosophy adopted by the organization, leadership style prevailing in the corporation and preferred regulatory approach all have an integrated influence in determining corporate response to the imperative of addressing concerns of corruption and achieving goal 16.5 of SDG's.

AUTHOR DECLARATIONS

CRediT Author Statement / Author contributions

Ajai Prakash: Conceptualization; Methodology; Software; Formal Analysis; Investigation; Data Curation; Writing – Original Draft; Visualization.

Ajitesh Kumar Tiwari: Conceptualization; Validation; Resources; Writing – Review & Editing; Supervision; Project Administration

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