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The Global Survey of Business Ethics 2022-2024 (GSBE)

Teaching, Research and Training

Volume 1: Introduction and Africa

Editors **Bryan Robinson | Georges Enderle**



Globethics

Global Survey of Business Ethics

2022-2024

Teaching, Research and Training

Volume 1: Introduction and Africa

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2022-2024
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Editors: Bryan Robinson / Georges Enderle

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1.

INTRODUCTION TO THE GLOBAL SURVEY OF BUSINESS ETHICS 2022-2024

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1.1 Introduction

The Global Survey of Business Ethics 2022-2024 (GSBE) incorporates the full 36 country or regional reports that were collated over three years of investigation by 94 reporters. The sheer volume of content required the publication of three volumes.

The volumes are collated as follows:

Volume 1: Introduction to the Global Survey of Business Ethics 2022-2024
Africa

Volume 2: Introduction and overview
China (including three reports for Mainland China, Hong Kong and Macau); Japan; Indonesia; Philippines; India; Australia; Russia; Latin America; Brazil; United States of America; and Mexico

Volume 3: Introduction and overview

Europe

This primary introduction will explain the history behind our current GSBE, highlighting the previous successful surveys, namely the Worldwide Survey in 1996, coordinated and edited by Georges Enderle, and the Global Survey of Business Ethics in Training, Teaching and Research in 2012. It will explain the consultative approach we took in the development and launch of the current survey - the Global Survey of Business Ethics in Teaching, Research and Training 2022-2024. A timeline of the project and key objectives are also provided to ensure an understanding for the reader of the systematic approach taken in the survey.

Various themes were identified in our consultations with academics across the globe. These themes depicted contemporary areas of business ethics teaching, research, and training that were deemed important to investigate. These were incorporated into the survey questionnaire and interview schedule, although provision was made to allow participants the freedom to list other important themes they felt were important to consider. An opportunity was provided for participants to prioritise such themes - these findings can be found in the various country reports. The 13 themes that were identified and are explained in this introduction to the GSBE were the following: Business and Human Rights; Business and Sustainability; Business and the Just Energy Transition; Business and Wealth Creation; Corporate Governance; Digital Transformation; Corruption; Whistleblowing; Conflict and Terrorism; Religion and Spirituality in the Economy and Business; Diversity; Micro, Small and Medium Enterprises; and Leadership and Ethics Management.

This introduction section will further detail the methodological considerations, with country reporters having the option to utilise the structured quantitative survey, qualitative interview schedule, or a combination of both. Participants were allowed to adapt the data collection instruments to take into account their unique country contexts, as well as trans-

late it into their own language to facilitate communication and data collection. The population and sample are explained, and the analysis is unpacked. A useful summary table is presented on the methodologies selected by the various countries and regions.

The focus on teaching, research and training will also be explained in this introduction to the GSBE. While country reporters were encouraged to focus on all three, it was acknowledged reporters had different capacities in terms of collecting such data and were allowed to focus on one, two or three of these.

The countries that are finally included in these three volumes are then listed in tabular format and compared with the past Worldwide Survey of 1996 and the Global Survey of Business Ethics in Training, Teaching and Research in 2012. As mentioned, 36 country reports were obtained through the extensive effort of 94 reporters. Finally, the structure of the country reports are related.

This section then concludes with listing publications from the previous surveys of 1996 and 2012 for ease of reference. Various appendixes are provided at the end of the comprehensive introduction including the original survey questionnaire and interview schedule, as well as excerpts of the translated survey questionnaires and interview schedule in Mandarin Chinese, Cantonese Chinese, Russian, Spanish, Portuguese, and German.

We begin with a history of the Global Survey of Business Ethics.

1.2 History of the Global Survey of Business Ethics (GSBE)

The Global Survey of Business Ethics 2022-2024 is the third such survey that will be published almost 28 years after the first survey! The first took the approach of a Worldwide Survey and the results were presented at the International Society of Business, Economics, and Ethics's (ISBEE)

World Congress, held in Tokyo in 1996, and findings were published in a special edition of the Journal of Business Ethics in 1997. Georges Enderle was the coordinator and editor of this first survey. A more ambitious survey was published in 2012 in the Globethics.net Global Series. This time it was called the Global Survey of Business Ethics in Training, Teaching, and Research - a title retained for the current GSBE 2022-2024. The editors were Deon Rossouw and Christoph Stückelberger. Finally, the current Global Survery of Business Ethics in Teaching, Research and Training 2022-2024 was coordinated and edited by Bryan Robinson and Georges Enderle.

1.2.1 The Worldwide Survey of Business Ethics (1996)

Since the founding of ISBEE in 1989 at the EBEN-Conference in Barcelona, it has been clear for ISBEE to "go global." This meant not to organize another international conference in North America or Europe, but "beyond." It chose to go to Asia because of the "East-Asian Miracle" (1960-1990) with its sustained growth and deceasing economic inequality, and China's economic reform and opening-up policy under Deng Xiaoping (1978-1990s). It went to Tokyo for the first ISBEE World Congress, hosted by Reitaku University and its Institute of Moralogy (founded in 1935). It also meant to find out what was going on in business ethics around the world. That's why "a worldwide survey of business ethics" was undertaken and a number of country- and region-reports were presented in Tokyo and then published in the Journal of Business Ethics (Enderle 1997). Business ethics has been defined "in a comprehensive sense that includes issues at the individual, organizational, and systemic levels of decision making and acting in business and economic life" (i.e., at the micro-, meso- and macro-level). The survey asked questions about business ethics activities not only in academia but also in the business world (later termed "teaching, research and training"). It further asked about the "semantics of business ethics", "major challenges of business

ethics in your country / region", and "common task of business and academia in the field of business ethics." The findings are still interesting today (see Enderle 1997).

1.2.2 The Global Survey of Business Ethics in Training, Teaching and Research (2012)

The stimulus for the survey was, for the first time ever, to obtain a truly global perspective on what is happening in business ethics as field of training, teaching and research.

Deon Rossouw's interest in what was and is happening in the field of business ethics on a global (and not only international) scale was first sparked when Georges Enderle invited him to participate in a panel discussion at the First ISBEE World Congress in Japan in 1996. Although it was called a worldwide survey, it did not include all regions and countries of the world. Deon was interested to see what happens in each country on the globe, and that is what made the 2012 GSBE unique.

Deon spent a yearlong sabbatical from July 2008 to June 2009 at Globethics.net in Geneva where he worked as their first Director of Business Ethics. He was most fortunate that the Globethics.net Foundation agreed to sponsor the research and publication of the GSBE. The team was able to conduct a multi-day workshop in Geneva where the research coordinators of each of the nine regions were present, and in which they could agree on a common methodology for how the research would be conducted across all nine regions that they divided the world into. There was a significant amount of negotiation (and geopolitics) that went into the decision on how to decide on the nine world regions that they eventually settled on. (Unfortunately, it later turned out that the report on the Middle East and North Africa could not be realized.)

1.3 The launch of the Global Survey of Business Ethics in Teaching, Research and Training 2022-2024

Bryan Robinson attended his first Business Ethics Network of Africa (BEN-Africa) Conference in 2015 in Addis Ababa, Ethiopia. It was the start of a long and fruitful relationship with the organisation. Already in 1996, he joined the executive committee as treasurer, and in 2020, was elected president of the organisation. Deon Rossouw was chairperson of the BEN-Africa Advisory Board, and since Bryan was involved in the organisation, he recollected Deon's wish for a repeat of the GSBE. As president, Bryan and his team were dedicated to grow the organisation's footprint on the African continent and globally. The idea of repeating the GSBE started growing roots as it had the potential to become a significant project for BEN-Africa that could be leveraged to involve BEN-Africa network members in a meaningful exercise, grow the network in Africa, develop strategic alliances, and leave a valuable legacy in the form of the GSBE.

Deon Rossouw, though (perhaps knowing the huge task that lay ahead of us), was not keen to lead the project. Instead, in 2021, he introduced Bryan to the author of the original survey, Georges Enderle. And that was the beginning of the GSBE 2022-2024. Georges was very interested, and planning began in earnest.

One of the critical success factors of the current and previous Worldwide and Global Survey of Business Ethics was the collaborative effort of the survey. So one of the first steps was consultation with a wide array of academics and interested parties in developing the global survey. A number of preliminary virtual meetings were held with stakeholders and prospective country reporters, to determine the objectives of the survey, and to begin to craft the content of the survey. Strategic partners and endorsements for the GSBE were initialised which included the International Society of Business, Economics, and Ethics (ISBEE) as the over-

riding global network, BEN-Africa, the European Business Ethics Network (EBEN), Asociación Latino-Americana de Ética, Negocios y Economía (ALENE), Australian Business Ethics Network (ABEN), Australian Association for Professional and Applied Ethics (AAPAE), Society for Business Ethics (SBE), and the Association for Practical and Professional Ethics (APPE). Other networks later supported the initiative, such as informal networks in Asia and the Russian Business Ethics Network (RBEN).

After two intensive meetings in May and June 2022 in which the questionnaire and interview schedule were elaborated in consultation with over 100 academics and specialists, the GSBE was ready to begin. The ISBEE Congress in Bilbao, Spain, in July 2022 saw the launch of GSBE 2022-2024. At this event, the logo and the finalised questionnaires and interview schedule were presented. The GSBE received endorsement by those present, and heralded the start of the GSBE. In further consultations in the fall, four more themes were added and the opportunity was given to mention additional themes (see Appendix 1).

1.4 Project timeline

The proposed project timeline presented at the launch of the GSBE is showed in Table 1, although it cannot be said that all deadlines were met. Stage 3 and 4 proved to be problematic when the provision of final collation of data, analysis and country report writing was to be concluded. However, with some revision of deadlines, the country reports began trickling in, and by the end of May 2024, most reports were on hand and had been revised in accordance with the evaluation by Bryan Robinson and Georges Enderle. The final submission to Globethics for publication was met, namely 20 June 2024.

Table 1: Proposed timeline

Phase	Activity	Time period
Initiation	The initiation of communication between regional networks.	2021
Launch	A hybrid meeting at the 7th ISBEE World Congress where the GSBE proposal will be presented for discussion to interested organisations and individuals.	22 July 2022
Stage 1: Identifying expertise in business ethics	Identify individuals and institutions with expertise in business and economic ethics in the various world regions. Country / regional research leaders to be appointed. Supporting teams to be appointed within these countries and regions. Methodology to be determined and data collection instruments to be developed for respective countries and regions.	23 July 2022 to 31 October 2022
Stage 2: Data collection	GSBE to be conducted.	1 November 2022 to 30 June 2023
Stage 3: Data collation and processing	Data processing will be conducted according to categories identified.	1 July 2023 to 31 October 2023
Stage 4: Reporting	Research report writing; academic article writing	1 November 2023 to 30 June 2024
Stage 5: Dissemination of results	Release of results at key country, regional and international conferences: For example, ISBEE;	1 July 2024 – 31 December 2024

	BEN-Africa; EBEN; SBE; ALENE; China Forum etc.	

1.5 Themes investigated in the GSBE

During the early consultative process, a number of themes were initially identified that were deemed critical to evaluate. They indicated the worldwide "horizon" of business ethics topics which might be prioritized by country reports in different ways. While certainly not an exhaustive list of themes, they did assist in structuring the questionnaire, and participants were allowed the opportunity to identify other themes they believed important in their country's context.

The themes were the following:

1.5.1 Business and Human Rights

Human rights as defined in the International Bill of Human Rights (including the Universal Declaration of Human Rights [1948], the International Covenant of Economic, Social and Cultural Rights [1976] and the International Covenant on Civil and Political Rights [1976]) and adopted by the United Nations Framework "Protect, Respect and Remedy" (2008) and the United Nations Guiding Principles on Business and Human Rights (2011).

Their relevance for business (of all sizes) is highlighted by the Institute for Human Rights and Business (IHRB 2020 and 2021). www.ihrb.org

The Top 10 Business and Human Rights Issues 2021 include:

- Resilience for All: Redesigning Supply Chains for a Pandemic-Altered World
- Tracking & Tracing: Preventing Misuse of COVID-Related Tech
- Stranded at Sea: Resolving a Humanitarian Crisis
- Wage Theft: Standing Up for Migrant Workers in the COVID Crisis
- The Office: Making the New Workplace Work for People
- Forced Labour: Leveraging Against State Imposed Human Rights Abuse
- Climate Migration: Responding to the Reality of Displaced Communities
- Race Matters: Addressing Discrimination at All Levels
- Standards Fragmentation: Fighting Against the Divide
- Transition Finance: Maximizing the Social Benefits of Net-Zero

The Top 10 Business and Human Rights Issues 2022 relate to climate change and include:

- State Leadership: Placing people at the center of government strategies in confronting the climate crisis
- Accountable Finance: Scaling up efforts to hold financial actors to their human rights and environmental responsibilities
- Dissenting Voices: Ensuring developmental and environmental priorities do not silence land rights defenders and other critical voices
- Critical Commodities: Addressing human rights risks in mining to meet clean energy needs
- Purchasing Power: Using the leverage of renewable energy buyers to accelerate a just transition

- Responsible Exits: Protecting workers and communities in transitions out of high-carbon activities
- Green Building: Constructing rights-based approaches to mitigation and resilience for buildings and infrastructure
- Agricultural Transitions: Embedding equity and justice in global food production transformations
- Transforming Transport: Mobilizing green transport to be inclusive and rights-respecting
- Circular Economy: Generating positive social outcomes while reducing the impact of materials and waste

1.5.2 Business and Sustainability

Sustainable development means "to meet the needs of the present without compromising the ability of the future generations to meet their own needs" (WCED 1987).

Sustainability, in its threefold conception, "recognizes and incorporates the social, economic and ecological objectives of multi-generations" (Prizzia 2007, 20; referring to Agenda 21 of the UN Conference on the Environment and Development 1992 in Rio de Janeiro).

17 Sustainable Development Goals (SDGs) and 169 targets were promulgated in The 2030 Agenda for Sustainable Development by the UN General Assembly on September 25, 2015.

GOAL 1: No Poverty / GOAL 2: Zero Hunger / GOAL 3: Good Health and Well-being / GOAL 4: Quality Education / GOAL 5: Gender Equality / GOAL 6: Clean Water and Sanitation / GOAL 7: Affordable and Clean Energy / GOAL 8: Decent Work and Economic Growth / GOAL 9: Industry, Innovation and Infrastructure / GOAL 10: Reduced Inequality / GOAL 11: Sustainable Cities and Communities / GOAL 12: Responsible Consumption and Production / GOAL 13: Climate Action / GOAL 14: Life Below Water / GOAL 15: Life on Land / GOAL 16: Peace

and Justice and Strong Institutions / GOAL 17: Partnerships to achieve the goals.

1.5.3 Business and the Just Energy Transition

The *Just Energy Transition* from black to green energy goes beyond environmental considerations, and includes distributive and procedural justice dimensions for workers, communities and society (see Schulte et al. 2022):

- Distributive and procedural justice
- Job creation versus job destruction
- Community engagement

1.5.4 Business and Wealth Creation

Wealth creation (see Enderle 2021, World Bank 2021): Comprehensive conception of wealth (of nations):

- Wealth includes natural, economic, human and social capital.
- Wealth is a combination of private and public wealth.

1.5.5 Corporate Governance

Corporate governance (see Rossouw 2009):

- The ethics of governance (how values in companies exist and shape the regime) and the governance of ethics (how companies are required or recommended to manage their own ethical affairs with codes of ethics, rules of conduct, ethics auditing, etc.).
- External governance (by-laws, professional standards, societal norms, in the market itself) and internal corporate governance (direction and control exerted by a board or executive managers over the performance of a company).
- Shareholder or stakeholder orientation in corporate governance (governance in the interest of whom?)

1.5.6 Digital Transformation

Digital transformation: Robotization and automation of society and the economy and the use of artificial intelligence (see Kirchschlaeger 2021):

- "Fourth Industrial Revolution" (IR)
- Data protection and privacy
- Creation or destruction of paid jobs

1.5.7 Corruption

Corruption (see Windsor 2018): Dishonesty or deliberate dereliction of duty typically for personal gain by a government official or a private entity official, broadly including fraud, bribery, or deliberate misreporting.

- in developing and transition economies
- in advanced economies
- international collaboration to combat corruption

1.5.8 Whistleblowing

Whistleblowing:

- Speaking up. Internally and externally of the company
- Ethics at Work (see IBE 2021):

  (a) How willing are employees to speak up when they are aware of misconduct?

  (b) How satisfied with the outcome are people who speak up?

  (c) How common is retaliation against those who speak up?

  (d) What prevents employees from speaking up about the misconduct they are aware of?

1.5.9 Conflict and Terrorism

Business in countries of war: How can business ethics contribute to peace? (see https://eben-net.org/1765-2/):

- Responses and responsibilities during a sudden crisis

- Emotions and well-being
- Organisational ethical policies
- Contributing to peace

1.5.10 Religion and Spirituality in the Economy and Business

The Routledge International Handbook of Spirituality in Society and the Professions (see Zsolnai & Flanagan 2019):

- The realization of economic conceptions of religions in the country's economy
- Spirituality in the workplace, good practices and difficulties
- Spiritually inspired business and and social enterprises
- The participants of religious/spiritual movements in economic and business initiatives

1.5.11 Diversity

Diversity in the Workplace (see Roy 2018):

- Diversity in organizations
- Diversity as the collective differences and similarities of different dimentions, e.g., related to demographic characteristics of employees, or related to diverse functional issues such as marketing, research, manufacturing, finances, and so on with an organisation

1.5.12 Micro, Small and Medium Enterprises (MSMEs)

Inculcating ethics in small and medium-sized business enterprises: A South African leadership perspective (Robinson & Jonker 2017)

- Special challenges and opportunities
- Ethics management and compliance
- Family MSMEs

1.5.13 Leadership and Ethics Management

Leadership (Windsor 2018a)

- Ethical leadership
- Unethical leadership
- Ethics management

1.5.14 Other Themes

Participants were also provided with an option to answer the following question: 'What other contemporary business ethics topics do you believe should be prioritized in business ethics teaching/training?'

1.6 Methodology

The GSBE adopted a variety of methodologies and country reporters were allowed to choose the methodology they preferred or that was most suitable to the context of their survey. The methodologies were aligned to methodologies that had been used in previous global surveys and were as follows (Rossouw & Stückelberger 2012, 12-17)

- Survey questionnaire (Appendix 1)
- Literature review
- Personal interviews
- Desktop searches
- Database analyses

1.6.1 Quantitative surveys, qualitative interviews and mixed methods

The survey questionnaire was quantitative in nature (Appendix 1.11.1 - 1.11.5) while the interview schedule was qualitative in nature (Appendix 1.11.6).

It was always emphasized that country reporters were allowed to select the methodology of their choosing, and country reporters tended to choose the methodology that they were comfortable with, and that was appropriate to the size of their sample.

1.6.2 Translations

Country reporters were allowed to adapt the survey questionnaires and interview schedules to a limited extent. It was important to keep elements consistent to ensure longitudinal analysis could be effected over the three decades of the global and worldwide surveys and for analysis between countries. However, it was acknowledged that countries differed in terms of their political economies, level of teaching, research and training on business ethics, and the different cultural contexts of the country.

While most countries used English, the questionnaire was translated, among others, into Portuguese, Spanish, Russian, German and Chinese (Mandarin and Cantonese). Extracts of these translations are included in Appendixes 1.13.

1.6.3 Population and sample

The population of each country varied considerably and depended on the size of the country and residential population, the size of the academic sector and corporate sector in the case of training, and the focus of the training, teaching, and/or research.

Sampling took place within this context, resulting in significant differences in sample sizes between countries. A country such as Burundi, for example, had a small sample size, while Germany had a large sample size. The sample was also dependent on the capacity of the country reporter/s. It is acknowledged that all reporters were reporting on a volunteer basis, and that they had different time and other resources to dedicate to the GSBE. Many country reports were compiled by single reporters, who may not have the ability to distribute and collect a large number of surveys or conduct numerous interviews.

The response rate from those requested to participate also varied between countries. Some reporters disclosed in their country reports the resistance or disinterest to participate in the research.

Sampling tended to be purposive and snowball sampling, with most country reporters utilising their personal and professional networks to reach out to participants.

1.6.4 Data collection instruments

The data collection instruments described above were either survey questionnaires, interview schedules, or both. Examples of these and extracts of their translations are provided in Appendix 1.11.

1.6.5 Data analysis

The data analysis differed substantially between the different reports and was principally a function of the sample size. Quantitative analysis was mostly descriptive in nature, depicting the frequency of responses for the various categories of questions.

Data collected from the interview schedule was usually in the form of a report, describing responses to the various questionnaires. While some categorization of themes occurred, extensive thematic, or other types of coding, was not prevalent.

1.6.6 Summary of methodologies and sample sizes

Table 2 provides a summary of the methodologies adopted for the research and the sample sizes achieved in the data collection process.

Table 2: Summary of methodologies and sample sizes

Country	**Survey Questionnaires (Quantitative)**	**Interview schedules (Qualitative)**	**Focus Groups (Qualitative)**	**Content analysis (Qualitative)**	**Total sample size**
Angola	10				10
Burundi	5	2			7
Kenya	8	8 (same participants)			8

Mozambique	11				11
Namibia	9				9
Nigeria	28				28
Rwanda	4				4
South Africa	5	9			14
Uganda	99	36	28		99 + 36 + 28 FG
China: Mainland	43				43
China: Hong Kong		10			10
China: Macau		26			26
Japan	42				42
Indonesia	262		46		262 + 46
Philippines	15	3			15+ 3
India	80	41 (using survey)			80
Australia	51			Media analysis for 33 texts	51
Russia	104				104
Latin America (consolidated)	61				61
Brazil	49				49
USA	40				40
Mexico	35	11			46
Czech Republic	12 160 students	12			24 160
Denmark	na	na	na	na	na

Estonia	7	7	7 with 70 part.		84
France	23	5			28
Germany, Austria, Switzerland	67 2 14	16 (Germany)			83 2 14
Hungary		18			18
Ireland		18			18
Italy	81				81
Netherlands	38	11			49
Norway		10			10
Romania	17				17
Slovak Republic	15				15
Spain	58	6			64
Ukraine		41			41

1.7 Focus on teaching, research and training

The GSBE survey specifically investigated teaching, research and training on business ethics. Although there may be overlap, generally academia includes teaching and research of business ethics, while training occurs as an in-house function of organisations, or is provided by training institutions, normally private-sector training providers.

The survey questionnaire and interview schedule were therefore divided into two sections, one focused on teaching and research, the other on training. Country reporters could select their focus area/s, and investigate one, two or three of these areas. Table 3 provides a synopsis of the focus areas investigated by the various country reporters.

Table 3: Focus on Teaching, Research and Training

Country	Teaching	Research	Training
Angola	X	X	X
Burundi	X	X	X
Kenya	X	X	X
Mozambique	X	X	
Namibia	X	X	X
Nigeria	X	X	X
Rwanda	X	X	X
South Africa	X	X	X
Uganda	X	X	X
China: Mainland	X	X	X
China: Hong Kong			X
China: Macau			X
Japan	X	X	
Indonesia	X	X	X
Philippines	X		X
India	X	X	X
Australia	X	X	
Russia			X
Latin America (consolidated)	X	X	X
Brazil	X	X	X
USA	X	X	X
Mexico	X	X	X
Czech Republic	X	X	X
Denmark	X	X	X
Estonia	X		X
France	X	X	X
Germany, Austria, Switzerland	X	X	X
Hungary	X	X	X
Ireland	X	X	X
Italy	X	X	
Netherlands	X	X	X
Norway	X	X	X
Romania	X	X	

Slovak Republic	X	X	X
Spain	X	X	X
Ukraine	X	X	X

1.8 Country reports and reporters

The Table below provides an overview of countries that were included in prior surveys as well as the current survey. Previous surveys, for the purposes of presenting consolidated analysis, sometimes discussed the results from a regional perspective, hence some discrepancy in the categories of country and region. The current GSBE, for the first time, produces the country reports in full - this with the view of assisting fellow scholars who wish to interrogate the data in more detail for subsequent and related research purposes.

Initially, there were 115 interested country reporters covering 51 countries. Due to capacity constraints of these prospective country reporters, we, unfortunately, did not obtain reports on all these countries, although we still had a significant success rate in obtaining comprehensive country reports from most reporters. Our final report incorporates 34 countries, noting that there are two consolidated regional perspectives in the Latin America Report, and the Germany, Austria, and Switzerland Report. In addition, there were three teams working on different regions of China, which resulted in three separate reports for Mainland China, Hong Kong, and Macau. A total of 94 reporters wrote these reports.

Country or region	**Worldwide Survey 1996**	**Global Survey 2012**	**Global Survey 2022-2024**	**GSBE 2022-2024 Number of report-ers**
Angola			X	1
Burundi			X	1
Kenya			X	1
Mozam-bique			X	3
Namibia			X	6
Nigeria			X	4
Rwanda			X	1
South Af-rica	X		X	1
Uganda			X	3
East Africa	X	X		
West Africa		X		
Southern Africa	X	X		
Franco-phone Af-rica		X		
Africa		X		
China: Mainland	X	X	X	3
China: Hong Kong			X	2
China: Ma-cau			X	1
Japan	X	X	X	2
Korea		X		
Indonesia			X	8
Philippines	X		X	3
India	X		X	3
Central Asia		X		
South and South East Asia		X		
East Asia		X		
Australia	X		X	2

New Zealand	X			
Oceania		X		
Russia	X		X	3
Middle East	X			
Latin America (consolidate)	X	X	X	1
Brazil			X	3
USA			X	3
Mexico			X	4
North America	X	X		
Czech Republic			X	4
Denmark			X	1
Estonia			X	1
France			X	1
Germany, Austria, and Switzerland			X	7
Hungary			X	1
Ireland			X	1
Italy			X	5
Netherlands			X	2
Norway			X	3
Romania			X	1
Slovak Republic			X	4
Spain			X	2
Ukraine			X	2
Western Europe	X			
Central Europe	X			
Eastern Europe	X			
Europe		X		
Total Reporters				**94**

1.9 Structure of the reports

The following structure of the country and regional reports was used to allow for longitudinal comparisons between the GSBE 2012 and the GSBE 2022-2024 and for cross-sectional comparisons between countries within the regional reports. The structure was relatively broad and country reporters were allowed the opportunity to adapt where necessary to ensure appropriateness with the priorities of the country reports, and the methodology adopted. Teaching, research and training are the three areas of the business ethics survey. The report could be presented to address one, two or three areas, depending on the focus of the country reporter(s). The following ten structural aspects were provided as guidelines to the country reporters:

1. Introduction

100-200 words, background of the country (history, legal framework, diversity, current challenges, etc.).

2. Existing literature

Conducting a literature review, published since 2011 and based on business ethics issues identified in the Survey Questionnaire.

3. Methodological considerations

Briefly explaining methodology, resources (individuals, institutions), processes (stages), and limitations of undertaking the survey.

4. Terminology and key recurring concepts

Terms in the country's language(s) and in English.

5. Focus areas of business ethics

Theoretical foundations, macro-economic challenges, corporate responsibility, ethical management and leadership, ethical issues in business, professional ethics, etc.

6. Themes in the teaching of business ethics

See activities, topics and issues in the Survey Questionnaire

7. Themes in business ethics research
See activities, topics and issues in the Survey Questionnaire
8. Themes in training on business ethics
See activities, topics and issues in the Survey Questionnaire
9. Major business ethical issues in the next five years
10. Conclusion
100-200 words
11. Acknowledgements
12. References

1.10 Conclusion

This comprehensive introduction to the Global Survey of Business Ethics on Teaching, Research and Training, we trust, has provided a useful context and understanding with which to read the various country reports. It includes the historic reports that informed and guided the current GSBE; the process followed in crafting the GSBE content and the process embarked upon; the various themes that formed the framework of our data collection and analysis; the various methodological considerations and methodologies selected by the various country reporters and well as this sample sizes that were employed; the countries that are include in the GSBE and the number of reporters involved in each country; the structure of the reports; and the actual survey questionnaire and translations (provided in the addendixes which follow).

We trust you enjoy reading and absorbing the content of these detailed country reports. These volumes are published under Creative Commons License Attribution-NonCommercial- ShareAlike 4.0 International (CC BY-NC-SA 4.0, https://creativecommons.org/licenses/by-nc-sa/4.0/), which guarantees the rights of licensor and allows free use and re-use to the licensees (the readers) provided appropriate credit is given, content is not used for commercial purposes, and if shared, transformed or adapted,

the work is shared alike, i.e., shared and distributed under same license. We, therefore, encourage you to use the data and the country reporters' analysis in your own research, writing and teaching, and we would appreciate you sharing with us any publication that may cite the GSBE.

Yours faithfully,



Bryan Robinson *Georges Enderle*

20 June 2024

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1.13 Appendix 1: Data collection instruments

1.13.1 Logo and cover page of surveys



GLOBAL SURVEY OF
BUSINESS ETHICS 2022-2024
TRAINING, TEACHING AND RESEARCH

IN ASSOCIATION WITH



1.13.2 Information provided to participants



SURVEY QUESTIONNAIRE

Thank you for considering participation in the Global Survey of Business Ethics (GSBE).

This will be the third such survey following that of the worldwide survey in 1997 (Enderle 1997) and the global survey in 2012 (Rossouw & Stückelberger 2012). We launched the current GSBE at the 7th ISBEE Congress on July 22, 2022 in Bilbao, Spain.

The objectives of the survey are similar to the global survey in 2012 and include determining the following:

- Contemporary issues in the business ethics fields and how these compare globally;
- the language and terminology that frames business ethics;
- themes covered in teaching, research and training of business ethics;
- the major business ethics issues in the forthcoming years.

As the surveys of 1997 and 2012, the GSBE uses the definition of business and economic ethics (in short, business ethics) "in a comprehensive sense that includes issues at the individual, organizational, and systemic levels of decision-making in business and economic life."

Your participation will contribute to achieving these objectives. Please note that your participation is entirely voluntary; you have the right to withdraw from the survey; and that your participation will be confidential.

Please ONLY complete ONE of the following sections most appropriate to your current position:

Academia: Teaching and Research (You are affiliated to an educational institution, such as a school or university, as faculty, management or administration)	Section 1
Training (You are affiliated to a training organisation or business which provide Business Ethics training to employees)	Section 2

(if you do not feel that any of these are appropriate, please select the section most appropriate to your position)

1.13.3 Demographic and background information requested

(Please note 1.2 was for the teaching and research questionnaire section; 2.2 was for the training questionnaire section (noting participants had to choose to complete one or the other))

1.1 PLEASE COMPLETE THE FOLLOWING BACKGROUND INFORMATION TABLE (PLEASE MARK WITH X OR PROVIDE DETAILS IN THE FINAL COLUMN

Question	Answer
What is your home language?	
What other languages do you speak?	
In which country do you live?	
What is your country of birth?	

What is your gender?	Male		Female		Other		Rather not say	
What is your age?	Under 21		21–35		36–60		61 or above	
What is your level of education?	Less than Grade 12		Grade 12		Degree or diploma		Post-graduate qualification	

1.2 POSITION AND ORGANISATION (PLEASE MARK WITH X OR COMPLETE THE FINAL COLUMN)

Question	Option 1	X	Option 2	X	Option 3	X	Other (Please detail)
What type of educational institution are you affiliated to?	Primary / Secondary School		College		University		
How are you affiliated?	Teaching		Research		Management		
What is your position or title?							

How many years have you been in this position?	Under 1 year		1–5 years		6–10 years		11 years or above	

2.1 POSITION AND ORGANISATION (PLEASE MARK WITH X OR COMPLETE THE FINAL COLUMN)

Question	Option 1	X	Option 2	X	Option 3	X	Other (Please detail)
What type of organisation are you affiliated to?	Business		Governmental department / institution		NGO, NPO, Civic organisation		
	Public sector training provider		Private training provide r				
How are you affiliated	Trainer		Manager		Ethics officer or similar		
	Assurance provider (Audit, risk, or similar)						
What is your position or title?							
How many years have you been in this position?	Under 1 year		1–5 years		6–10 years		11 years or above

1.13.4 Questions in the survey questionnaire for teaching and research

1.1 TERMS AND LANGUAGE FOR BUSINESS ETHICS

What terms (concepts/expressions) do you use to refer to business and economic ethics in your native language(s)? Please provide a literal English translation in the case of non-English terms.

1.2 ACTIVITIES RELATED TO BUSINESS ETHICS

Please indicate which of the following activities with regard to business and economic ethics you are involved in by ticking the appropriate box(es):

Activity	X
Undergraduate curricular modules/ courses in degree earning programmes. Please indicate an elective module/course with an [E] and a compulsory module/course with a [C].	
Postgraduate curricular modules/ courses in degree earning programmes. Please indicate an elective module/ course with an [E] and a compulsory module/course with a [C].	
Research	
Consulting / advisory services for organisations	
Advocacy / campaigning / activism	
Policymaking	
Any other activity not listed above (for instance, organisation of a Prize of Business Ethics – in academia, for companies). Please specify below:	

1.3 TOPICS AND THEMES RELATED TO BUSINESS ETHICS

Please indicate the topics (themes or issues) related to business and economic ethics that you address in your teaching:

1.4 PRIORITISATION OF BUSINESS ETHICS ISSUES

Please indicate in the table below the importance you attribute to the topics listed below (irrespective of whether or not these topics are currently included in any module/course that you offer). Please select very important, important, neutral, not important, or should be excluded from the curriculum.

Topic	Very important	X	Important	X	Neutral	X	Not important	X	Exclude	X
Human Rights										
Poverty and Inequality										
Sustainability										
Just Energy Transition										
Business and Wealth Creation										
Corporate Governance										
Digital Transformation										
Corruption										
Whistleblowing										
Conflict and Terrorism										
Religion and Spirituality in the Economy and Business										
Diversity										
Micro, Small and Medium Enterprises										
Leadership and Ethics Management										

What other contemporary business ethics topics do you believe should be prioritized in Business Ethics Training	

1.5 PUBLICATIONS ON BUSINESS ETHICS

Please list below (or attach as a separate document) all publications on business and economic ethics that you have produced (as author, co-author or editor) since 2011. In the case of a non-English publication, please provide an English translation of the title of the article, book, or chapter in square brackets:

1.6 MAJOR ETHICAL ISSUES

What do you regard as the major ethical issues in the field of business and economic ethics over the next five years?

THANK YOU!

1.13.5 Questions in the survey questionnaire for training

2.3 TERMS AND LANGUAGE FOR BUSINESS ETHICS

What terms (concepts/expressions) do you use to refer to business and economic ethics in your native language(s)? Please provide a literal English translation in the case of non-English terms.

2.4 ACTIVITIES RELATED TO BUSINESS ETHICS

Please indicate which of the following activities with regard to business and economic ethics you are involved in by ticking the appropriate box(es):

Activity	**X**
Training programmes (practical and vocational training) offered by training institution to businesses	
Training programmes offered to government departments or institutions	
Training programmes offered to other types of organizations	
Training programmes (practical and vocational training) undertaken by the business enterprise itself (internal training)	
Developing and / or facilitating training programmes	
Ethics management	
Compliance management	
Governance	
Research	
Consulting / advisory services for organisations	
Advocacy / campaigning / activism	
Policymaking	
Any other activity not listed above (for instance, organisation of a Prize of Business Ethics – in academia, for companies). Please specify below:	

2.5 TOPICS AND THEMES RELATED TO BUSINESS ETHICS

Please indicate the topics (themes or issues) related to business and economic ethics that you address in (please indicate N/A if not applicable):

	N/A	Topics
Non-degree-earning training programmes		
Training programmes (practical and vocational training) for BUSINESSES		
Training programmes for governmental departments or institutions		
Training programmes for other types of organisations		

2.6 PRIORITISATION OF BUSINESS ETHICS ISSUES

Please indicate in the table below the importance you attribute to the topics listed below in Business Ethics education (irrespective of whether or not these topics are currently included in any module/course that you offer). Please select very important, important, neutral, not important, or should be excluded from the curriculum.

Topic	Very important	X	Important	X	Neutral	X	Not important	X	Exclude	X
Human Rights										
Poverty and Inequality										
Sustainability										
Just Energy Transition										
Business and Wealth Creation										
Corporate Governance										

Digital Transformation										
Corruption										
Whistleblowing										
Conflict and Terrorism										
Religion and Spirituality in the Economy and Business										
Diversity										
Micro, Small and Medium Enterprises										
Leadership and Ethics Management										
What other contemporary business ethics topics do you believe should be prioritized in Business Ethics Training										

2.7 PUBLICATIONS ON BUSINESS ETHICS

Please list below (or attach as a separate document) all publications on business and economic ethics that you have produced (as author, co-author or editor) since 2011. In the case of a non-English publication, please provide an English translation of the title of the article, book, or chapter in square brackets:

2.8 MAJOR ETHICAL ISSUES

What do you regard as the major ethical issues in the field of business and economic ethics over the next five years?

THANK YOU!

1.13.6 Qualitative questionnaire

(The same demographic information and background information was included in the qualitative interview schedule)

These are guiding questions and can be freely contextualised and adapted to the interview with the participant. Not all areas need to be covered.

Two interview schedules are provided for participants from the following broad categories of participants:

- Academia: Teaching and research (Section 1)
- Training: Training organisations and businesses which provide Business Ethics training to employees (Section 2)

1. What terms (concepts/expressions) do you use to refer to business and economic ethics in your native language(s)? Please provide a literal English translation in the case of non-English terms.
2. What activities of business ethics are you involved in (e.g. teaching, type of teaching, research, consulting)?
3. Please describe the topics (themes or issues) related to business ethics that you include in your modules and courses.
4. In your view, what are the critical business ethics challenges that business and society face at the moment?
5. How do you believe your modules and courses contribute towards addressing business ethics challenges facing business and society?
6. How important is the focus of normative ethics in teaching and research for your institution? Explain your answer.
7. What dominates teaching and research of business activities in your institution: philosophical or legal approaches, social sciences, profit maximising considerations or a balanced interdisciplinary approach?
8. What are the strengths and weaknesses of your university / college / other's curriculum in terms of business ethics?

9. What do you regard as the major ethical issues in the field of business ethics over the next five years?

1.13.7 Chinese translations of survey questionnaire (Mandarin)

(This is an excerpt of the teaching and research section of the survey questionnaire)

1.3 TERMS AND LANGUAGE FOR BUSINESS ETHICS
您的习惯词组或语种（称呼经济伦理学）

What terms (concepts/expressions) do you use to refer to business and economic ethics in your native language(s)? Please provide a literal English translation in the case of non-English terms.

在您的母语中，请问您用何种名词（概念/表述）来指称我们所谓的"商务和经济伦理学"？请将该名称转译成英文名词。

1.4 ACTIVITIES RELATED TO BUSINESS ETHICS
经济伦理学相关活动

Please indicate which of the following activities with regard to business and economic ethics you are involved in by ticking the appropriate box(es):

从下列各项商务和经济伦理学活动中，请选择相应的栏框，您有参与哪些实务？

Activity	X
Undergraduate curricular modules/ courses in degree earning programmes. Please indicate an elective module/course with an [E] and a compulsory module/course with a [C]. 本科课程(学历类项目)。请在选修课下标注 [E]，在必修课下标注[C]。	

Postgraduate curricular modules/ courses in degree earning programmes. Please indicate an elective module/ course with an [E] and a compulsory module/course with a [C]. **研究生**课程(**学**历类项目)。请在选修课下标注 **[E]**，**在必修**课下标注[C]。	
Research **研究**	
Consulting / advisory services for organisations 为机构提供咨询/**建**议服务	
Advocacy / campaigning / activism **倡**导/**运**动/**行**动派	
Policymaking **政策制定**	
Any other activity not listed above (for instance, organisation of a Prize of Business Ethics – in academia, for companies). Please specify below: **上述之外**（**如**：经济伦理学奖项设立机构–**学**术设奖，颁予企业），请具体说明：	

1.5 TOPICS AND THEMES RELATED TO BUSINESS ETHICS
与经济伦理学相关的论点或主题

Please indicate the topics (themes or issues) related to business and economic ethics that you address in your teaching:

请标示出您所亲历的、**与商**务及经济伦理学相关的论点（**主**题或事务）。

1.6 PRIORITISATION OF BUSINESS ETHICS ISSUES
经济伦理学论题优先级排序

Please indicate in the table below the importance you attribute to the topics listed below (irrespective of whether or not these topics are currently included in any module/course that you offer). Please select very important, important, neutral, not important, or should be excluded from the curriculum.

下列表格中的主题，请按照您认为的重要性打分（**不**论其是否涉及您所提供的论题）。请选择非常重要、**重要、一般、不重要，以及**应予剔除出教材：

Topic **论题**	**Very important** **非常重要**	**X**	**Important** **重要**	**X**	**Neutral** **一般**	**X**	**Not important** **不重要**	**X**	**Exclude** 应予剔除	**X**
Human Rights 人权										
Poverty and Inequality 贫困和不平等										
Sustainability **可持**续发展										
Just Energy Transition **公正的能源**转型										
Business and Wealth Creation **商**业及创富										
Corporate Governance										

公司治理										
Digital Transformation 数字化转型										
Corruption腐败										
Whistleblowing 检举										
Conflict and Terrorism冲突及恐怖主义										
Religion and Spirituality in the Economy and Business 经济和商业中的宗教及属灵性										
Diversity多样性										
Micro, Small and Medium Enterprises 微、小及中等企业										
Leadership and Ethics Management 领导及伦理管理										

What other contemporary business ethics topics do you believe should be prioritized in Business Ethics Training 此外，您认为当前还有何种主题应予优先考虑（在经济伦理学培训中）	

1.7 PUBLICATIONS ON BUSINESS ETHICS 关于经济伦理学的出版物

Please list below (or attach as a separate document) all publications on business and economic ethics that you have produced (as author, co-author or editor) since 2011. In the case of a non-English publication, please provide an English translation of the title of the article, book, or chapter in square brackets:

请在下表列出（或单独以附件形式），自2011年以来，您所参与的有关经济伦理学的全部出版物（含唯一作者、共同著作或者编辑）。如为非英文作品，请在方括号中提供该论文、书籍，或章节的英译名称。

1.8 MAJOR ETHICAL ISSUES 主要的伦理议题

What do you regard as the major ethical issues in the field of business and economic ethics over the next five years?

您认为，今后五年，在经济伦理学领域，主要的伦理议题是什么？

1.13.8 Chinese translation of the interview schedule (Cantonese)

Question 1 (ENG): Can you please describe your organization's approach in inculcating business ethics and good corporate citizenship?

Question 1 (CHI): 請問 貴公司就灌輸公司及個人層面道德理念的策略是甚麼？

Question 2 (ENG): In your view, what are the critical business ethics challenges that your organization, and society in general, face at the moment?

Question 2 (CHI): 你認為 貴公司至現今社會所面對有關商業道德上的挑戰有哪些？

Question 3 (ENG): How do you believe your organization's approach addresses business ethics challenges facing your organization and society in general?

Question 3 (CHI): 你認為 貴公司的營商之道有助及如何解決上述提及有關 貴公司至現今社會所面對在商業道德上的挑戰？

Question 4 (ENG): With regards to higher education such as business schools, what is your view on the education students / graduates receive from a business ethics perspective?

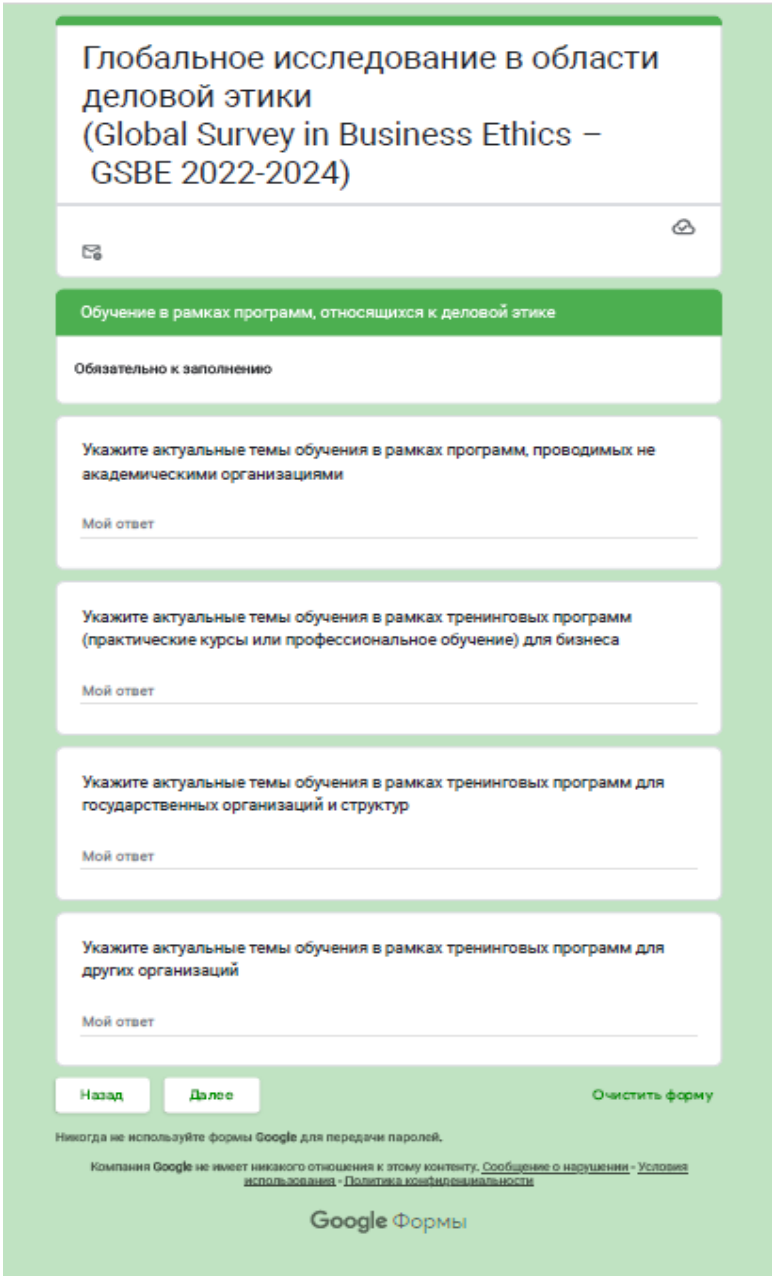
Question 4 (CHI): 從商業道德角度來看，你如何評價現今高等教育機構(如大學商學院)提供給現有學生或畢業生有關商業道德的教育？

Question 5 (ENG): What do you regard as the major ethical issues in the field of business ethics over the next five years?

Question 5 (CHI): 你覺得對商界來說，在未來五年在道德上面對的問題有哪些？

1.13.9 Russian translation of the survey questionnaire

(A number of countries used online questionnaires to facilitate data collection. The Russian reporters did the same after translating the questionnaires - excepts are presented below)



Глобальное исследование в области деловой этики
(Global Survey in Business Ethics – GSBE 2022-2024)

Обучение в рамках программ, относящихся к деловой этике

Обязательно к заполнению

Укажите актуальные темы обучения в рамках программ, проводимых не академическими организациями

Мой ответ

Укажите актуальные темы обучения в рамках тренинговых программ (практические курсы или профессиональное обучение) для бизнеса

Мой ответ

Укажите актуальные темы обучения в рамках тренинговых программ для государственных организаций и структур

Мой ответ

Укажите актуальные темы обучения в рамках тренинговых программ для других организаций

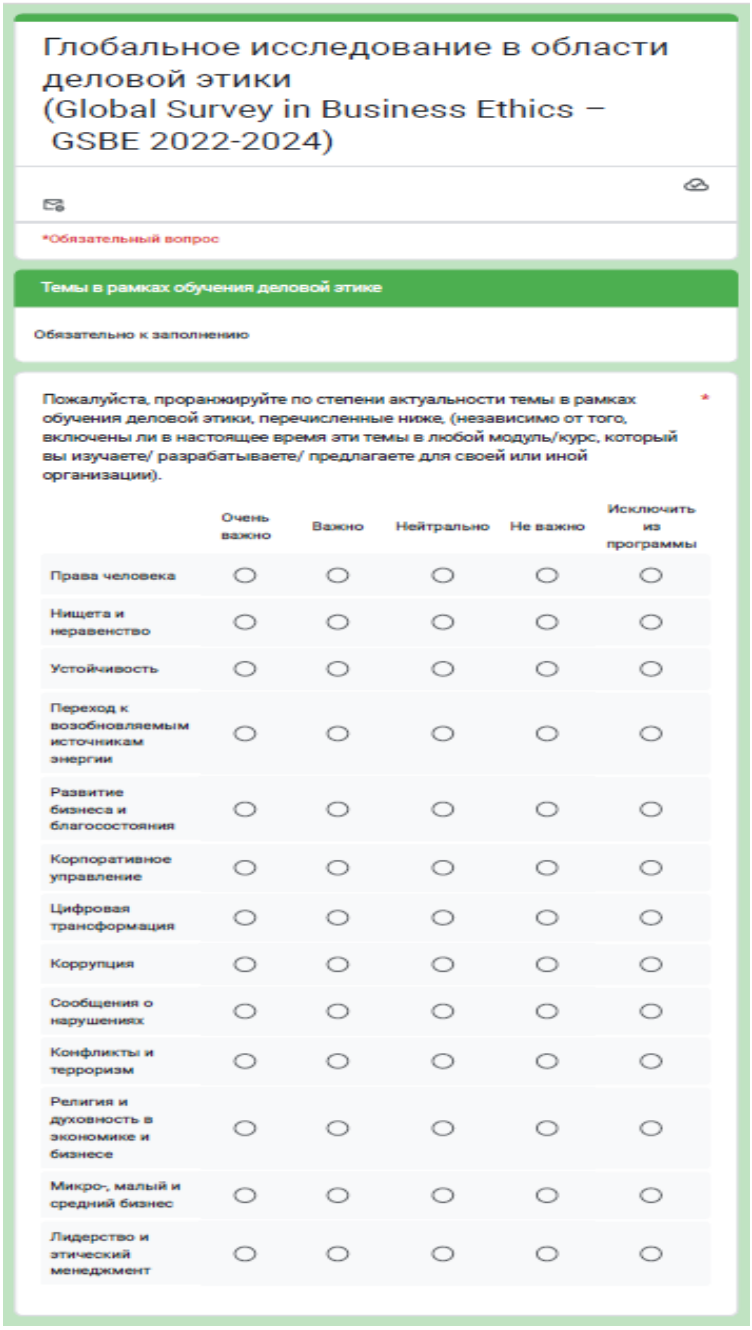
Мой ответ

Назад Далее Очистить форму

Никогда не используйте формы Google для передачи паролей.

Компания Google не имеет никакого отношения к этому контенту. Сообщение о нарушении - Условия использования - Политика конфиденциальности

Google Формы



Глобальное исследование в области деловой этики (Global Survey in Business Ethics – GSBE 2022-2024)

*Обязательный вопрос

Темы в рамках обучения деловой этике

Обязательно к заполнению

Пожалуйста, проранжируйте по степени актуальности темы в рамках обучения деловой этики, перечисленные ниже, (независимо от того, включены ли в настоящее время эти темы в любой модуль/курс, который вы изучаете/ разрабатываете/ предлагаете для своей или иной организации). *

	Очень важно	Важно	Нейтрально	Не важно	Исключить из программы
Права человека	○	○	○	○	○
Нищета и неравенство	○	○	○	○	○
Устойчивость	○	○	○	○	○
Переход к возобновляемым источникам энергии	○	○	○	○	○
Развитие бизнеса и благосостояния	○	○	○	○	○
Корпоративное управление	○	○	○	○	○
Цифровая трансформация	○	○	○	○	○
Коррупция	○	○	○	○	○
Сообщения о нарушениях	○	○	○	○	○
Конфликты и терроризм	○	○	○	○	○
Религия и духовность в экономике и бизнесе	○	○	○	○	○
Микро-, малый и средний бизнес	○	○	○	○	○
Лидерство и этический менеджмент	○	○	○	○	○

1.13.10 Spanish translation of the survey questionnaire

An excerpt of the survey questionnaire translated into Spanish is provided below:

1.3 TÉRMINOS Y LENGUAJE DE LA ÉTICA EMPRESARIAL

¿Qué términos (conceptos/expresiones) utiliza para referirse a la ética empresarial y económica en su(s) lengua(s) materna(s)? Por favor, proporcione una traducción literal al inglés en el caso de términos no ingleses.

1.4 ACTIVIDADES RELACIONADAS CON LA ÉTICA EMPRESARIAL

Indique cuáles de las siguientes actividades con la ética empresarial y económica está involucrado/a marcando la(s) casilla(s) correspondiente(s):

Actividad	**X**
Módulos/cursos curriculares de grado en programas de obtención de títulos. Indique con una [E] si un módulo/curso es electivo y con una [O] y si un módulo/curso es obligatorio	
Módulos/cursos curriculares de posgrado en programas de obtención de títulos. Indique con una [E] si un módulo/curso es electivo y con una [O] y si un módulo/curso es obligatorio	
Investigación	

Consultoría / Servicios de Asesoramiento para Organizaciones	
Promoción de derechos / campaña / activismo	
Elaboración de Políticas	
Cualquier otra actividad que no figure en la lista anterior (por ejemplo, la organización de un Premio de Ética Empresarial - en el ámbito académico, para empresas). Especifique a continuación:	

1.5 ASUNTOS Y TEMAS RELACIONADOS CON LA ÉTICA EMPRESARIAL

Indique los temas (asuntos o cuestiones) relacionados con la ética empresarial que aborda en la docencia:

1.6 PRIORIZACIÓN DE LOS TEMAS DE LA ÉTICA EMPRESARIAL

Por favor indique en la tabla de más abajo la importancia que usted le atribuye a los temas de la lista (independiente de que los temas que estén actualmente incluidos, o no, en el módulo/curso que usted ofrece). Seleccione en la casilla muy importante, importante, neutro, no importante, o que debería ser excluido del currículum.

Temas	**Muy im-portante**	**X**	**Im-portante**	**X**	**Neutro**	**X**	**No im-portante**	**X**	**Excluir**	**X**
Derechos Humanos										
Pobreza e inequidad										
Sustenta-bilidad										
Transición Ener-gética Justa										
Negocios y Crea-ción de Riqueza										
Gobierno Corpora-tivo										
Transfor-mación Digital										
Corrup-ción										
Denuncia de Irregu-laridades										

Conflictos y Terrorismo										
¿Qué otros temas de ética empresarial contemporánea cree que deberían ser prioritarios en la formación sobre ética empresarial?										

1.7 Publicaciones en Ética Empresarial

Por favor indique más abajo (o adjunte un documento por separado) todas las publicaciones en ética empresarial y económica en las que usted ha participado (como autor, coautor o editor) desde 2011. En el caso de que sea una publicación que no esté disponible en inglés, por favor señale la traducción al inglés del título del artículo, libro, o capítulo de libro en paréntesis cuadrados.

1.8 Grandes Cuestiones Éticas

¿Cuáles considera que serán los principales problemas éticos en el ámbito de la ética empresarial y económica en los próximos cinco años?

1.13.11 Spanish translation of the interview schedule

The translated questions are provided below:

1. ¿Qué términos (conceptos/expresiones) utiliza para referirse a la ética empresarial y económica en su(s) lengua(s) materna(s)? Por favor, proporcione una traducción literal al inglés en el caso de términos no ingleses.
2. ¿En qué actividades de la ética empresarial y económica está involucrado/a? (Por ejemplo, docencia, tipo de enseñanza, investigación, consultoría).
3. Describa los temas (asuntos o cuestiones) relacionados con la ética empresarial y económica en sus módulos y cursos.
4. Desde su punto de vista, ¿cuáles son los desafíos de la ética empresarial que enfrentan hoy los negocios y la sociedad?

5. ¿Cómo cree que sus módulos y cursos contribuyen a abordar los desafíos de la ética empresarial a los que se enfrentan las empresas y la sociedad?
6. ¿Qué nivel de importancia atribuye a que la ética empresarial aborde explícitamente cuestiones ético-normativas en los ámbitos de la docencia, la investigación y la formación? Fundamente su respuesta.
7. Desde su punto de vista, ¿en qué grado la ética empresarial está dominada por los enfoques jurídicos, las ciencias sociales y las consideraciones de maximización de los beneficios?
8. ¿Cuáles son las fortalezas y debilidades del plan de estudios de su universidad / instituto profesional / otro, en términos de ética empresarial?
9. ¿Cuáles considera que serán los principales desafíos éticos en el campo de la ética empresarial en los próximos cinco años?

1.13.12 Portuguese translation of the survey questionnaire

An excerpt of the translated Portuguese

TERMOS E LINGUAGEM PARA A ÉTICA EMPRESARIAL

Que termos (conceitos/expressões) utiliza para se referir à ética empresarial e económica na(s) sua(s) língua(s) materna(s)? Favor apresentar uma tradução literal para o inglês, no caso de termos que não estejam nesta língua.

ACTIVIDADES RELACIONADAS COM A ÉTICA EMPRESARIAL

Indique em qual das seguintes actividades no que diz respeito à ética empresarial e económica está envolvido, assinalando a(s) caixa(s) apropriada(s):

Actividade	**X**
Módulos curriculares de licenciatura/ cursos em programas de obtenção de diplomas. Favor indicar um módulo/curso facultativo com um [F] e um módulo/curso obrigatório com um [O].	
Módulos/cursos curriculares de pós-graduação em programas de obtenção de diplomas. Favor indicar um módulo/curso facultativo com um [F] e um módulo/curso obrigatório com um [O].	
Pesquisa	
Consultoria / serviços de consultoria para organizações	
Advocacia / campanha / activismo	
Elaboração de Políticas	
Qualquer outra actividade não enumerada da acima (por exemplo, organização de um Prémio de Ética Empresarial – no meio académico, para empresas). Favor especificar a seguir:	

TÓPICOS E TEMAS RELACIONADOS COM A ÉTICA EMPRESARIAL

Indique os tópicos (temas ou questões) relacionados com a ética empresarial e económica que trata no seu ensino:

PRIORIZAÇÃO DAS QUESTÕES DE ÉTICA EMPRESARIAL

Favor indicar na tabela abaixo a importância que atribui aos tópicos enumerados abaixo (independentemente de estes tópicos estarem ou não actualmente incluídos em qualquer módulo/curso que ofereça). Favor seleccionar muito importante, importante, neutro, não importante, ou deve ser excluído do currículo.

Tópico	**Muito importante**	**X**	**Importante**	**X**	**Neutro**	**X**	**Não importante**	**X**	**Excluir**	**X**
Direitos Humanos										
Pobreza e Desigualdade										
Sustentabilidade										
Transição de Energia Justa										
Criação de Empresas e Riqueza										
Governação Corporativa										
Transformação Digital										
Corrupção										
Denúncia de Irregularidades										
Conflito e Terrorismo										
Religião e Espiritualidade na Economia e nos Negócios										

Diversidade										
Micro, Pequenas e Médias Empresas										
Liderança e Gestão da Ética										
Que outros tópicos de ética empresarial contemporâneos acha que deveriam ser priorizados na Formação em Ética Empresarial										

PUBLICAÇÕES SOBRE ÉTICA EMPRESARIAL

Favor enumerar a seguir (ou anexar como documento separado) todas as publicações sobre ética empresarial e económica que tenha produzido (como autor, co-autor ou editor) desde 2011. No caso de uma publicação que não esteja em língua inglesa, queira fornecer uma tradução para o inglês do título do artigo, livro, ou capítulo entre parênteses rectos:

PRINCIPAIS QUESTÕES ÉTICAS

Quais considera serem as principais questões éticas no domínio da ética empresarial e económica durante os próximos cinco anos?

OBRIGADO!

1.13.13 German translation of the survey questionnaire

(This is an excerpt of the teaching and research section of the survey questionnaire)

22. Welche Bedeutung messen Sie den unten aufgeführten Themen in der wirtschafts- und unternehmens-ethischen Lehre bei? (Unabhängig davon, ob diese Themen derzeit in einer von Ihnen angebotenen Veranstaltung behandelt werden oder nicht)

	sehr wichtig	**eher wichtig**	**neutral**	**weniger wichtig**	**überhaupt nicht**	**Keine Angabe**
Armut und Ungleichheit						
Digitaler Wandel						
Diversität						
Konflikte und Terrorismus						
Korruption						
Managementethik und Leadership						
Menschenrechte						
Nachhaltigkeit						
Religion und Spiritualität in Wirtschaft und Unternehmen						
Sozial gerechte Energiewende						
Unternehmensethik in kleinen und mittleren Unternehmen						
Unternehmensführung (Corporate Governance)						
Unternehmensverantwortung in der Wertschöpfungskette						
Whistleblowing						

29. Wie wichtig finden Sie es, dass Studierenden die folgenden Kompetenzen für die berufliche Praxis im Bereich der Wirtschafts- und Unternehmensethik vermittelt werden?

	sehr wichtig	**eher wichtig**	**neutral**	**weniger wichtig**	**überhaupt nicht**	**Keine Angabe**
Auditierung und Auditprozesse						
CSR-Initiativen und Richtlinien (EU, UN, OECD)						
Ethikstandards (Equator-Principles, FSC-Standards, ISO 26.000, SA 8000 etc.)						
Ethisches Grundlagenwissen						
Finance (ESG, Sustainable Finance etc.) Grundlagen der Wirtschafts- und Unter-nehmensethik (Theorien, Konzepte)						
Instrumente der Unternehmensethik (Ethikkodizes, Stakeholdermanagement, Whistleblowing etc.)						
Konzepte der Corporate Social Responsibility						
Menschen- und Arbeitsrechte (Normen, Theorien)						
Methodenkenntnisse der empirischen Forschung						

Nachhaltigkeit (Konzepte, Theorien)						
Rechtliche Normen (CSR-RUG, HinSchG, LkSG)						
Sozialpolitische Rahmenbedingungen des Wirtschaftens						
Theorien zur Entstehung und Prävention von Wirtschaftskriminalität						
30. Welche weiteren Kompetenzen finden Sie wichtig Studierenden zu vermitteln?						

31. Welche Themen werden in den nächsten 5 Jahren Ihrer Meinung nach in der Wirtschafts- und Unternehmensethik wichtig sein?

	sehr wichtig	**eher wichtig**	**neutral**	**weniger wichtig**	**überhaupt nicht**	**Keine Angabe**
Armut, Klimamigration und humanitäre Krisen						
Consumer Social Responsibility						
Corporate Sustainability Reporting						
Cyber-Crime und Cyber-Security						
Demografischer Wandel, Überalterung, etc.						
Digitalisierung, KI und Corporate Digital Responsibility						
Geopolitische Konfliktlagen & Corporate Political Responsibility						

Menschen- und Arbeitsrechte						
Offenheit ethisch-politischer Diskurse und überlagernde Diskursverengung						
Green Economy & Responsible Innovation						
Ethische Verantwortung in der globalen Lieferketten						
Sozial-ökologische Transformation von Wirtschaft und Gesellschaft						
Unternehmensskandale und Finanzmarkt-krisen						
Welternährung, Armut und Verteilungs-gerechtigkeit						
32. Welche anderen Themen werden Ihrer Meinung nach in den nächsten 5 Jahren sehr wichtig sein						

2

AFRICA: INTRODUCTION AND OVERVIEW

The first Volume of the Global Survey of Business Ethics 2022-2024 contains the primary introduction to the GSBE and explains the evolution of the surveys towards this current version, the various themes investigated, the methodologies adopted, an overview of the country reports, reporters and sampling sizes, and excerpts from the various questionnaires and interview schedules in English and a variety of translations.

Volume 1 also contains the African reports. To recap some information from previous tables, the following country reports were obtained for Africa using relevant quantitative and qualitative data collection instruments.

Country	**Survey Questionnaires (Quantitative)**	**Interview schedules (Qualitative)**	**Focus Groups (Qualitative)**	**Total sample size**	**Number of reporters**
Angola	10			10	1
Burundi	5	2		7	1
Kenya	5	5 (same participants)		5	1
Mozambique	11			11	3

Namibia	9			9	6
Nigeria	28			28	4
Rwanda	4			4	1
South Africa	5	9		14	1
Uganda	99	36	28	99 + 36 + 28 (FG)	1

While extensive efforts were made to obtain country reports from North Africa, in actual fact, significant effort was made to enlist reporters from Northern Africa and the Middle East, but were not successful. One interview was conducted with an academic in Mali, but the one interview was insufficient to generate a full country report. While there was initial support from potential reporters in Zambia, Malawi, and Ethiopia, these failed to materialise into country reports. While Portuguese speaking countries, namely Angola and Mozambique, were well represented in the country reports, Francophone African countries were not well represented, with the only French-speaking country being Burundi.

Even with these limitations, the country reports provide a rich understanding of business ethics teaching, research and training on the continent.

While some individuals may consider Africa almost as 'one-country', it is far from that. With 54 countries and the additional contested territories of Western Sahara and Somaliland, each country having a smorgasbord of cultures and ethnicities, Africa is anything, but homogenous. They differ in their geopolitical stances, their socio-economic development levels, and social and business cultures. However, there are similarities in many of the challenges faced by African nations, such as poverty, inequality, susceptibility to climate change and environmental problems, vulnerability of women and children, human rights abuses, corruption and conflict. While there are some generalisations in this statement, these are

serious problems faced by many of the people of Africa. One would, therefore, expect business ethics teaching, research and training in Africa to have similar prioritisations to one another. A surprising finding from the GSBE is that this is not necessarily the case.

An elementary analysis of the business ethics themes, and their prioritisation in the findings from the survey questionnaires and interview schedules found that there were compelling differences between the prioritisation of these in Africa. These are presented in the country tables below. (Note: Additional themes suggested by participants are also included where relevant; these findings are influenced by the different methodological considerations; some were not categorised in terms of their deemed importance, e.g., Burundi; human rights were specifically listed in all tables even if they were not included in the country report).

Angola

Business ethics issue	**Ranking**
Corporate governance	1
Corruption	1
Reporting irregularities	1
Human rights	4
Poverty and inequality	5
Leadership and ethics management	6
Digital transformation	6
Sustainability	6
Business and wealth creation	9
SMMEs	9

Just energy transition	11
Conflict and terrorism	12
Diversity	13
Religions and spirituality	14

Burundi

Business ethics issue	**Ranking**
Corruption: Corruptive practices, new forms of corruption and economic crimes	1
Sexual harassment	1
Corporate Social Responsibility	1
Ethics and consumer society	1
Ethics and international trade	1
Ethics and predatory economy	1
Value chain management	1
Sustainable development goals (SDGs)	1
Artificial intelligence	1
Abuse of information technology and social media	1
Human trafficking and migrations	1
Climate change and environmental crimes	1
Illicit financial flows in developing countries	1

Local/global values and the achievement of ethical economy/business	1
Wealth creation in developing countries	1
Ethics of public-private partnership in developing countries.	1
Corruption: Corruptive practices, new forms of corruption and economic crimes	1
Human Rights	Not specifically mentioned although relevant in some of the issues mentioned

Kenya

Business ethics issue	**Ranking**
Corruption	1
Data privacy and security	1
Supply chain ethics	1
AI and automation	1
Whistleblower protection	1
Human rights: Not mentioned	0

Mozambique

Business ethics issue	**Ranking**
Human rights	1
Poverty and inequality	2

Leadership and ethics management	3
Sustainability	3
Corruption	5
Just energy transition	6
Business and wealth creation	7
Corporate governance	8
Digital transformation	9
SMMEs	10
Diversity	11
Religion and spirituality	12
Conflict and terrorism	13
Whistleblowing	14

Namibia

Business ethics issue	**Ranking**
Leadership and ethics management	1
Corporate governance	2
Corruption	3
Religions and spirituality	3
Poverty and inequality	5
SMMEs	6
Sustainability	7
Digital transformation	8

Just energy transition	9
Conflict and terrorism	9
Human rights	9

Nigeria

Business ethics issue	**Ranking**
Leadership and ethics management	1
Corruption	2
Corporate governance	3
Human rights	4
Sustainability	5
Poverty and inequality	6
Business and wealth creation	7
Conflict and terrorism	7
SMMEs	9
Whistleblowing	10
Religion and spirituality	11
Digital transformation	12
Diversity	13
Just energy transition	14

Rwanda

Major ethical issue	Ranking
Human rights	1
Poverty and inequality	1
Corporate governance	1
Corruption	1
Whistleblowing	1
Conflict and terrorism	1
Diversity	1
Sustainability	8
Just energy transition	8
Business and wealth creation	8
Digital transformation	8
Religion and spirituality	8
SMMEs	8

South Africa (Teaching only)

Major ethical issue	Ranking
Human rights	1
Sustainability	1
Corporate governance	1
Leadership and ethics management	1
Corruption	5
Whistleblowing	5

Conflict and terrorism	5
Diversity	8
Just energy transition	9
Poverty and inequality	9
SMMEs	11
Business and wealth creation	12
Religion and spirituality	13

Uganda (Teaching)

Major ethical issues	**Ranking**
Leadership and ethics management	1
SMME sustainability	2
Wealth creation	3
Sustainability	4
Wealth creation	5
Corporate governance	6
Poverty and inequality	7
Digital transformation	8
Human rights	9
Corruption	10
Diversity	11
Whistleblowing	12
Conflict and terrorism	13

Just energy transition	14

The tables clearly indicate important differences in the prioritisation of business ethics, and reading through the country reports, one can gain better insight into the reasons therefore. One area worthwhile deliberating on in some more detail, is that of human rights. The previous tables indicate that the prioritisation of human rights varies considerably between countries, or is not considered at all. South Africa, Rwanda, and Mozambique rank human rights first as a priority, and this is reasonably easy to explain. South Africa with its apartheid history, and Rwanda, with its sad genocide, have both made considerable efforts to improve human rights conditions within their countries, with South Africa having one of the most inclusive constitutional frameworks entrenching human rights protection. Nigeria and Angola ranked human rights at 4, while Namibia and Uganda ranked human rights at a low 9. The Table below indicates how two countries, Burundi and Kenya, have not listed human rights as a priority.

Country	**Human rights included as a major ethical issue**
Angola	Yes
Burundi	No, although relevant in themes mentioned
Kenya	No
Mozambique	Yes
Namibia	Yes
Nigeria	Yes
Rwanda	Yes

South Africa	Yes
Uganda	Yes

While this lack of prioritisation of business ethics in teaching, research and training may be attributed to the methodological approaches of the relevant country reporters, it may also be that human rights simply does not receive the attention it possibly deserves as human rights continues to be volatile in Africa. While there have been notable improvements in human rights protection in certain countries, in others, a disturbing trend can be observed: increasing crackdown on political dissention in the SAHEL regions; conflict in Sudan and Ethiopia's Tigray region; the kidnappings by Boko Harem fighters in Nigeria; the violent initiatives by Boko Harem in Nigeria and al-Qaeda in Mali, and elsewhere, to entrench strict Sharia law and with it, gender inequality and discrimination; and the rise of anti-LGBT+ legislation and the rise of homophobic attacks. Business in countries with restrictive country rights are more likely to infringe human rights in compliance with legislation.

This places significant pressures on business operating in such environments, and one would expect a reciprocal response would be needed from business ethics teachers and practitioners, to address these complexities: Multinational enterprise dilemmas such as home versus host country compliance; corporate policies versus host country legislation; and protecting rights and dignities of employees and stakeholders whose rights may be infringed. Businesses would also need to consider, apart from financial aspects, what are the benefits to citizens from their foreign direct investments (FDI) in countries with such human rights violations?

These are indeed some of the complex questions that business ethics teachers, researchers and trainers will need to grapple with. The following country reports provide important findings on the current state of teaching, researc, and training on business ethics in the various African countries included, as well as insights into future trends that may require an adaptation of such teaching, research and training to ensure relevenace and resilience for those benefitting from such interventions.

3

ANGOLA

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3.1 Introduction

Angola, located in southwestern Africa, gained independence from Portuguese colonial rule on November 11, 1975. The country boasts rich cultural and ethnic diversity. Home to over 40 distinct ethnic groups, including the Ovimbundu, Mbundu, and Bakongo, Angola's cultural tapestry reflects a blend of Bantu traditions, Portuguese colonial influences, and indigenous practices. Angola's legal framework is shaped by its historical trajectory, transitioning from colonial rule to independence. The legal system is a blend of Portuguese civil law and customary law, reflecting the nation's diverse cultural heritage. The Constitution of the Republic of Angola, adopted in 2010, serves as the supreme law. Legal reforms have been ongoing to enhance governance, human rights, and economic regulations. During the Post-Independence Challenges (1975-2002), Angola plunged into a bitter civil war that lasted for 27 years. The involvement of external powers and ideological differences complicated the conflict, leading to widespread devastation and loss of life.

In 1991, a peace agreement was signed between the MPLA-led government and UNITA; but the peace was short-lived, and the country returned to full-scale civil war in 1992. The conflict finally came to an end in 2002 with the death of UNITA leader Jonas Savimbi, leading to a lasting peace in the country.

Post-War Reconstruction and Economic Growth (2002-2010s): The country experienced significant economic growth, primarily driven by its oil industry. However, this growth was not evenly distributed, and large portions of the population remained impoverished. Despite economic growth, Angola faced challenges such as high unemployment rates, inadequate social services, and widespread poverty. Additionally, issues of corruption, lack of transparency, and political repression remained prevalent, hindering the country's progress.

Addressing ethical concerns and combating corruption require a multi-faceted approach, including strengthening institutions, promoting transparency, enhancing accountability, and raising public awareness. Corruption remained a significant concern, with the government taking steps to address the issue, such as establishing anti-corruption agencies and implementing reforms.

3.2 Existing literature

The need for ethics in the political environment of Angola was explored in a number of studies. A study carried out in the Municipality of Lubango asked the question ‘what does the need for Ethics in the Angolan Political environment consist of?’ (Chiwale & Sabalo 2022). The need to ‘rescue’ ethical and civic values for training the ‘new man’ in Angola; a qualitative descriptive stud, was considered by Pequeno and Tomê (Pequeno & Tomê 2022). Ethics in the leadership of public higher education

institutions in Angola was investigated in an article that analyzed the importance of ethics in the leadership of public higher education institutions in Angola for the period 2014-2020 (Santana 2021).

Despite these positive exceptions, Angola's literature landscape concerning ethics subjects appears relatively sparse, reflecting a notable gap in scholarly exploration and discourse within the country. Despite the significance of ethical considerations in various spheres of Angolan society, including governance, business and social welfare, there is a conspicuous absence of robust literature addressing these topics. The limited availability of academic research, publications and scholarly discussions on ethics suggests a potential lacuna in intellectual engagement and critical inquiry into ethical dilemmas and frameworks within the Angolan context. This dearth of literature may hinder comprehensive understanding, impede progress in ethical development, and limit the dissemination of best practices.

The Constitution of the Republic of Angola, adopted in 2010, serves as a fundamental legal document outlining the principles and values that guide the nation. While the constitution primarily focuses on legal and governance matters, including fundamental rights, and the structure of government, it may indirectly touch upon ethical considerations. The concept of ethics is mentioned in the constitution two times: One in the article 49 (Freedom of professional and business association) and another one Economic, Financial and Fiscal Organization chapter (i) general principles article 89 (fundamental principles). (Constitution of the Republic of Angola 2010). Compliance terms are mentioned nine times. In the revised version of constitution, the compliance term is reinforced and mentioned five times. (Gov_AngolaConstituição190102230948141675284494.pdf, 2021)

In Angola, the emphasis on compliance surpasses that of ethics, reflecting a predominant reliance on structured regulations. The term "compliance" takes precedence in discussions concerning business conduct and regulatory adherence. Notably, the primary instrument for addressing ethical matters is the Code of Conduct, indicating a regulatory-centric approach to ethical considerations. This reliance on a formalized code underscores a preference for delineated rules and guidelines as the principal mechanism for instilling ethical behavior within organizations. The prevalence of compliance-oriented discourse suggests a prioritization of legal adherence over broader ethical frameworks. Balancing this approach may necessitate fostering a culture that integrates ethical values more organically alongside compliance measures, acknowledging the nuanced interplay between regulatory conformity and a robust ethical foundation within the Angolan business landscape.

Angola is a country that speaks and advocates more about compliance and less about ethics or business ethics. This might indicate a focus on regulatory adherence rather than moral or ethical principles in business and governance. This approach has both positive and negative implications:

Positive aspects:

1. Legal Framework: Emphasizing compliance means that the country has established a strong legal framework to regulate business activities and ensure that organizations follow the rules. This can help in maintaining a stable business environment.

2. Transparency: Compliance measures often include reporting and disclosure requirements, which can promote transparency and accountability in business operations.

3. Investor Confidence: A commitment to compliance can instill confidence of foreign investors, as they may perceive that the country takes business regulations seriously, reducing the risk of fraud or misconduct.

Negative aspects:

1. Narrow Focus: An exclusive emphasis on compliance can lead to a narrow focus on adhering to the letter of the law rather than the spirit of ethical principles. Companies may prioritize technical compliance over ethical behavior.

2. Lack of Moral Guidance: While compliance ensures that companies operate within the bounds of the law, it does not necessarily provide guidance on moral or ethical decision-making. This can lead to situations where actions may be legal but unethical.

3. Evasion and Exploitation: Some entities may exploit the compliance-centric approach to find legal loopholes or engage in unethical practices that fall just within the limits of the law.

4. Short-Term Thinking: Compliance often revolves around meeting immediate legal requirements. A lack of emphasis on ethics can lead to short-term thinking and decision-making without considering long-term consequences or ethical implications.

The above described focus on compliance instead of business ethics and ethical culture might lie in the legacy left by the previous president Eduardo dos Santos, the former President of Angola. He served as the country's leader for 38 years from 1979 to 2017, whose mantra was *"the goat eats where it is tied"*. The goat is part of the Angolan imagination about political reality. The proverb according to which a goat eats

where it is tied is well known. This proverb is about how politicians and public servants have a popular call for the insatiable theft of public goods in the places they occupy. Dos Santos' rule was indeed marred by allegations of corruption and mismanagement, which had a considerable impact on the country's development. The lack of transparency and accountability in the government's operations was one of Eduardo's tenure trademark.

Angola grapples with a persistently negative image in terms of corruption and transparency, as evidenced by low scores on global indices. The 2022 Transparency International Corruption Perceptions Index assigned Angola a score of 33, on a scale from 0 ("highly corrupt") to 100 ("very clean")[1], indicating a challenging environment. This unfavorable perception poses significant challenges, impacting the country's reputation, hindering foreign investments, and eroding public trust. While the government demonstrates a commitment to improvement, the enduring negative perception underscores the imperative for sustained anti-corruption efforts, institutional reforms, and proactive measures to enhance transparency.

Addressing these concerns is crucial for fostering a more positive international image and instilling confidence in Angola's governance and business practices, but leaves many open questions regarding the understanding of the terms and language used to describe business ethics. The terminology varies from compliance with moral principles, do what is right, integrity, reputation, values of integrity, transparency, honesty, good faith, liability, and shame. These are all terms described by participants in the GSBE Angola country survey.

The absence of clear terms and language for business ethics can have significant consequences across organizational and societal levels. Without standardized terminology, there is a risk of ambiguity and misunderstanding regarding ethical principles and expectations within business

[1] Angola Corruption Rank (tradingeconomics.com)

contexts. This ambiguity may lead to inconsistent interpretations of ethical issues, resulting in ethical lapses, conflicts, and breaches of trust. Moreover, the absence of a shared language for discussing business ethics can hinder effective communication, collaboration, and decision-making among stakeholders. It may also impede efforts to develop robust ethical frameworks, codes of conduct, and compliance mechanisms within organizations. Ultimately, the consequences of lacking clear terms and language for business ethics extend beyond individual companies, potentially eroding public trust in the integrity and credibility of the business sector as a whole.

The first effort to have a common understanding came in 2015 with the Corporate Governance Annotated Guide to Good Practices published by Capital Market Commission (Guia Anotado de Boas Práticas de Governação Corporativa.pdf, 2015)

Documents such as the Guidelines on Ethics and Conduct in Public Contracts[2] since 2019 is one sign that "conducting public procurement procedures and the execution of public contracts, provided for in Law no. 9/16, of 16 June, Law of Public Contracts, reserves a special role in defining the behavioral basis that must always be associated with the official behavior of employees, administrative agents or workers and managers of Public Contracting Entities (EPC)". (minfin057405.pdf, 2019)

Angola's act of recognizing the importance of global standards has resulted in legislative reforms to enhance its legal system. Efforts are directed towards adopting and adapting international norms and fostering legal mechanisms that reflect contemporary best practices. This commitment extends across various sectors, including business, human rights, and governance. By incorporating these international benchmarks, Angola aims to strengthen its legal foundation and enhance its standing

[2] minfin057405.pdf (gov.ao)

within the global community. This proactive approach reflects a conscious drive to embrace progressive legal principles, ensuring that the legal framework evolves in tandem with the dynamic demands of the international legal landscape. Other relevant legislation includes Law No. 01/04 of February 13th – Commercial Companies, and Law No. 3/10 - Public Probity Law.

The Presidential Decree No. 319/18, of 31 December about Public Probity Law (minfin056999 Decreto Presidential n 319-18 de 31 de Dezembro.pdf, 2018) extends the scope of application to all public servants or administrative agents who participate in the process of training and execution of public contracts, namely, technicians in charge of preparation of documents and other procedural documents, members of the evaluation committee and technicians responsible for managing and executing the contract. The main objective is to prevent corruption in public procurement through the following interventions:

a) Manual and The Code of Ethics and Conduct in Public Procurement, Declaration of Assets and Income, Declaration of Interests. Imust be completed by all holders of political positions, public managers, members of the Evaluation Committee who intervene in the process of formation of public contracts, with the obligation to declare their companies, as well as their family members in the direct line and in the collateral line up to the 2nd degree, to prevent public managers from entering into contracts with their companies or their family members.

b) Guide for reporting signs of corruption in public contracts, such as Declaration of Impartiality, Confidentiality and Independence. It must be made by members of the Assessment Committees with a commitment to honor, absence of conflicts of interest and acting in accordance with legal postulates.

c) Practical Guide to Preventing the Risks of Corruption and Infractions Related (internal control measures that contribute to preventing, detecting and combating corruption), Guide to Reporting Corruption in Public Procurement (to encourage the population to report cases of this kind). An Anti-Corruption Guide is part of the approved decree.

Other legislation of relevance is the following:

Law No. 14/2021: General Regime of Financial Institutions, which regulates the establishment process, the exercise of activity, supervision, the intervention process and the sanctioning regime of financial institutions

Law No. 05/2020: The anti-money laundry law has new obligations for Subject Entities. The publication of Law No. 05/2020, of 27 January, revoked Law No. 34/2011, of 12 December, thus requiring the updating of procedures, processes and controls of the Subject Entities.

Executive Decree No: 42/01 of 6 July – Regulation of the Audit Committees of Public Companies.

Angolan Penal Code: Law N. 38/20.

Notice No. 10/2021: Financial Institutions Corporate Governance Code – BNA

Notice No. 14/2020: BNA Rules for Preventing and Combating Money Laundering and the Financing of Terrorism

Notice 12/2023: BNA – Regulates the activity of External Auditors

While these legal frameworks align with global efforts to combat financial crimes and promote transparent financial practices, their origin lies in international conventions and guidelines rather than being tailored to Angola's unique socio-economic and cultural context. This approach may raise questions about the effectiveness and appropriateness of these regulations in addressing the nuanced challenges within the Angolan

landscape. Balancing international compliance with a nuanced understanding of the country's values and priorities is crucial to ensure that legal frameworks are not only robust from a global perspective, but also resonate with the local ethos and contribute meaningfully to Angola's socio-economic development.

The new administration under President João Lourenço since September 2017 has taken steps to investigate corruption cases, hold individuals accountable, and improve the business environment in Angola. However, addressing the deep-rooted corruption challenges inherited from the previous regime remains an ongoing struggle.

The Executive under Joao Lourenço leadership outlined the Public Procurement Strategic Plan 2018-2022 (PECPA)(minfin058645 Plano Estrategico para a Contrataçao Publica 2018-2022.pdf). However, the national director of Public Procurement revealed to Jornal de Angola in 2019/[3] that there are cases of corruption in public procurement that stemmed from anonymous complaints, one of which has already led to an audit. Without revealing the contracting entity in question, the director indicated that the institution managed to obtain "very concrete data".

Such steps occurred because public procurement has been seen as the root cause of the structural corruption in the country. To support such efforts, Angola has a new Public Contracts Law (n° 41/20, of 23 December) (56E235B8-A6550_1 Parecer sobre a Lei 41-2020 nova LCP - Consultora Jurídica, Ludmila Ferreira,.pdf, 2020), (minfin1268194 Lei 41-2020 revoga a lei 9-16 de 16 Junho dos Contractos Publicos.pdf, 2020) which, among several new features, provides for the creation of the "Electronic Dynamic Procedure". Its objective is dematerializing Angolan public procurement, which allows for quick adjudications, in less than 24 hours, and effective processes, through prior registration of companies on the Public

[3] Jornal de Angola - Notícias - "Há corrupção na contratação pública"

Procurement Portal through the training and execution of contracts via Electronic Platforms (Art. 12th nº2-).

The danger lies in the potential for organizations to neglect addressing root causes of unethical behaviour, relying solely on appearances to meet regulatory requirements. This approach can lead to a culture of complacency, where the true essence of compliance is diluted, and ethical lapses may go unnoticed. The consequences include increased vulnerability to legal and reputational risks, as well as the erosion of trust among stakeholders.

The former Vice-President of the Republic, Bornito de Sousa, on the first tenure of Joao Lourenço advocated that ”*entities that make up the public sector can and should adopt good practices from the private sector and implement compliance programs”* (Jornal de Angola - Notícias - Bornito de Sousa advoga boas práticas de compliance, 2021). He reinforced that business schools, universities and training institutions such as ENAPP - National School of Administration and Public Policies, should not fail to include courses on compliance in their training plans. *"Compliance must become a common element of life and activity, not only for companies, but also for public institutions and organizations in general",* he concluded.

The country still focuses on the concept of compliance and administration public schools do not have ethical content in their curricula. It is a great danger that the country engages in "makeup compliance". A term that refers to the superficial or cosmetic adherence to regulatory or ethical standards without genuine commitment or substantive change in behavior. Such a facade may create a false illusion of compliance, masking underlying issues and vulnerabilities such as weak institutions, low quality of general education, and high levels of poverty.

Regarding historical evidence on the subject:

Civil society associations and professional organizations have been playing a pivotal role in advocating for good governance, compliance, and ethics within societal and professional frameworks. These entities serve as catalysts for positive change, acting as influential voices that champion transparency, accountability, and ethical conduct. Through advocacy initiatives, they contribute to shaping policies that uphold these principles, influencing legislative reforms that strengthen governance structures. Additionally, civil society and professional organizations often engage in awareness campaigns, educational programs, and collaborative efforts with businesses and governmental bodies to instil a culture of ethical behavior. The following civil society organisations are playing an important role in Angola:



The Angola Ethics Center, CEA, is a non-profit, non-partisan and non-political organization governed by Angolan law, with the sole objective of promoting, in a pedagogical way, business ethics in national and foreign companies in the private and public sector in Angola. The institution was founded by 26 members registered by Diário da República n.º 251 - Série II published data 30/12/2014 and is governed by a Board of Directors who report to the General Assembly of founding members.

Angolan Corporate Governance Association, ACGA created in 2019, intends to contribute to the promotion of a business environment in Angola based on good corporate governance practices, as an instrument for economic efficiency, financial stability and sustainable growth of Angolan companies, through a change of mentality based on ethical leadership. ACGA Angola Corporate Governance Association | LinkedIn[4]

More recently, The Angolan Association of Ethics and Sustainability is a private, non-profit organization that was established in 2020, whose scope is to respond to one of the pressing challenges of the institutions and the country, in matters of ethics and sustainability. This organization is the result of a Christian Association of Catholic Managers and Directors, which for reasons of incompatibility of some principles, with the universality in the actions of the United Nations, gave rise to AAES – Angolan Association of Ethics and Sustainability. Website: AAES - ASSOCIAÇÃO ANGOLANA DE ÉTICA E SUSTENTABILIDADE [5]

By providing a platform for dialogue, these civil society groups facilitate the exchange of ideas, best practices, and experiences, fostering a collective commitment to upholding the highest standards of governance. Their influence extends beyond mere rhetoric; they actively participate in monitoring and evaluating adherence to ethical standards, thereby holding

[4] https://www.linkedin.com/in/acga-angola-corporate-governance-association-a25132196/?originalSubdomain=ao

[5] https://www.aaes.ao/quem-somos.html

institutions accountable. In essence, civil society associations and professional organizations emerge as guardians of societal values, driving the pursuit of integrity, compliance, and ethical excellence in both public and private spheres.

3.3 Methodological considerations

The methodology involved administering questionnaires to gather insight regarding Business Ethics in Teaching, Research and Training.

About the process: The survey questionnaire was distributed by email on the 2nd of March 2023, to a broad group of 33 people sampled; on April 12, 2023 the questionnaire was resent and to additional 9 people.

On October 2, 2023 one last call was made, and regrettably, despite many efforts, a significant majority did not respond. We received 10 responses, 5 female and 5 males, between the age bracket of 36-60, all with post-graduate qualifications.

Despite telephonic conversations with potential participants for the Global Survey of Business Ethics, and explaining the importance of participation, they yielded low responses. A phenomenon that might be defensible by the perceived utility among participants. The initial outreach encountered challenges in conveying the survey's significance, potentially leading respondents to question the practicality or impact of their input.

Despite employing several measures to boost participation, such as personalized reminders and clear instructions, the response rate to the questionnaire remained disappointingly lower than anticipated. The outreach efforts, aimed at cultivating a more engaged and responsive audience, seem to have faced unforeseen challenges. From ten responses, only eight complete responses were garnered, adding a sense of urgency to uncover the reasons behind this subdued engagement. An illustration of scepticism was clearly demonstrated in writing. One of the questionnaire

recipients (a seasoned business ethics expert) wrote a long explanation on April 15th for not responding, namely: *"In fact, I actually took the time to read the document carefully before I started filling it out. I took time to reflect throughout the week, but with my eyes on what is happening in Angola. Although the topics are relevant, I thought it best not to participate yet. However, I would like to share some fundamental inputs with my friend. I have participated in several surveys with a global scope without any impact on the state of affairs in Angola."* This is a sign of frustration and might explain the limited responses received.

The questionnaire was presented in Portuguese, leading to diverse responses with participants using both Portuguese and English, sometimes in a mixed language format. The translation process varied, with some participants providing responses directly in Portuguese or English.

In order to bring the answers in English, we relied on free translation or automated tools like Google Translator. This language diversity adds complexity to the analysis, as nuances and contextual variations in responses may arise due to different translation methods. Acknowledging this linguistic diversity is essential for an accurate interpretation of participant input, and recognizing the potential impact of translation choices on the overall understanding of the survey results.

The demographics of participants are depicted in the table below:

	Academic degree	**Location**	**Languages that speak**	**Age**	**Gender**	**Origin of birth**	**Public private government**	**Number of years**
1	Degree or Diploma	Angola	Portuguese/ French/ English	+61	F	Angola	Government Consultant	+11

2	Pos Graduation	An-gola	Portu-guese/ French/ English	+61	F	An-gola	Private Uni-versity	
3	Pos Graduation	An-gola		36-60	M	An-gola	Private Uni-versity	1-5
4	Pos Graduation	An-gola	Portu-guese/ Creole of Cape Verdi / English	36-60	M	Cape Verdi	Corpo-rate Con-sultant	1-5
5	Pos Graduation	An-gola	Portugues e/ English/ (Tchokw e e Umbundu)	36-60	M	An-gola	Private Uni-versity (UCA N) re-search /train-ing and man-age-ment	+11
6	Pos Graduation	An-gola	Portugues e/ French/ English/ Spanish	36-60	M	Angol a	Private Uni-versity (re-search /train-ing and man-age-ment	1-5

7	Pos Graduation	An-gola	Portugues e/ English/ Spanish	25-35	M	An-gola	Institu-tion Train-ing com-pliance and man-age-ment	6-10
8	Pos Graduation	An-gola	Portugues e/ English/	36-60	F	An-gola	Com-pany Man-age-ment (*com-pli-ance)*	
9	Degree or Diploma	An-gola	Portu-guese/ English	36-60	F	An-gola	Private com-pany consul-tancy ser-vices	
10	Degree or Di-ploma	An-gola	Portu-guese/ English	36-60	F	An-gola	Private com-pany law ser-vices	
	Pos Graduation	An-gola	Portugues e/ English/	36-60	M	An-gola	Private com-pany con-sultant	

3.4 Terminology and key recurring concepts

Terms in the country's language(s) and in English.

General constructs used	**Portuguese terminology used**
Business ethics Economic ethics	Ética Empresarial Ética e Administração Ética e Gestão
Business ethics	Ética empresarial
Corporate governance	Governança corporativa
Compliance	Conformidade
Values: honesty, probity, honesty, respect liability, shame…	
Conflicts of interest Corporate governance Bribery Corruption Money laundering	

The table serves as a comprehensive reflection of participant responses, presenting the data in a manner aligned with the language used by the respondents. The table is a useful tool for understanding the diverse and context-specific viewpoints expressed by participants, contributing to

a more insightful interpretation of the survey data. It also illustrates the danger of the absence of clear terms and language for business ethics that may lead to ambiguity, misunderstandings, and inconsistent interpretations of ethical principles.

3.5 Themes in the teaching of business ethics

See activities, topics and issues in the Survey Questionnaire

Teaching Business Ethics topics
Fundamentals of ethics Business Ethics social responsibility (private university) Theories of ethics Ethical theories Dissonance of ethics Dilemma and traps
Practical perspective Compliance Corporate governance
Accountability and ethics Integrity of organizations Probity in the public sector Criminal liability of companies
Ethics in negotiation - Ethics in labor relations - Ethics in management and career progression - Environmental ethics

The participants from private universities emerged as notable contributors to the survey's discourse on ethics, particularly those engaged in teaching programs related to ethics. This observation underscores a distinctive trend, suggesting that private educational institutions have taken a proactive role in integrating ethics into their curriculum. The participation of representatives from these universities signals a commitment to fostering ethical awareness and values within the academic sphere. Their engagement in the survey implies a recognition of the importance of ethics in education and a willingness to contribute to the broader conversation on ethical considerations.

In practical terms, the survey participants who described themselves as consultants from private companies play a pivotal role in advising on corporate governance and compliance codes of conduct. These experts bring a wealth of industry-specific knowledge and practical experience, offering tailored guidance to organizations aiming to enhance their governance structures and ensure adherence to ethical standards.

3.6 Themes in business ethics research

Participants in the survey provided a list of research topics; yet there is a challenge in accessing concrete evidence to substantiate these topics. The limitation lies in the absence of detailed evidence or supporting data for the listed research areas. While participants expressed interest in specific subjects, the lack of tangible evidence could hinder the depth and credibility of the research.

Themes in ethics research and publication
Ethics and team working
Ethics and corporate social responsibility of organizations
Overview [Ethics and Corporate Social Responsibility

Ethical integrity: challenges for the Angolan maritime, logistics and port sub-sector [Integrity in maritime and port activity] Integrity strategies (ethics) in public and private institutions: similarities and differences [(Ethics) Integrity strategies in public and private institutions: similarities and differences]
Ethics and sexuality: looking at the increase in sexual violations evidence Challenges of building an ethical corporate culture Ethical questions in public tendering
Labor compliance: Corporate integrity mechanisms in contracting, maintaining and terminating employment relationships, CH Magazine 2022
1 Various "Petroleum's" – Ethical Dimensions – Part I, II and III 2. Ethics and Dress Code – Part A and B 3. Ethics in the Housing Bank Credit 4. Ethics in the Covid-19 era 5. Ethics and Human Capital Management

A limited number of research articles have been identified, with a notable concentration from ISCED Huila and Universidade Agostinho Neto. This observation suggests that these institutions have been actively contributing to the scholarly discourse in the surveyed field. The relative scarcity of research articles from other sources may indicate potential gaps or opportunities for broader engagement and collaboration across diverse academic institutions. While the existing articles offer valuable insights, diversifying the sources could enrich the overall research landscape, fostering a more inclusive and comprehensive understanding of the ethical considerations within the surveyed domain.

The research papers found on the internet are: (Santana 2021); (Chiwale & Sabalo 2022); (Fresta & Francisco 2020); (Pequeno and Tomê 2022).

3.7 Themes in training on business ethics

Some insights regarding the educational landscape concerning ethics, governance, and compliance in Angola.

Regrettably, the universities in Angola do not currently offer dedicated courses in ethics as part of their curriculum. While public universities in Angola might not currently offer specialized courses in ethics, governance, or compliance, private institutions and individual consultants have stepped in to fill this gap.

The UCAN is a pioneer in that regard, and many private educational institutions and experienced consultants now provide comprehensive training programs, workshops, and seminars tailored to ethics, governance, and compliance topics. The Universidade Católica de Angola (UCAN) offers a theology course that incorporates a significant ethical dimension. This signifies that within the theological curriculum, there is a dedicated focus on the study and exploration of ethical principles and values. The inclusion of an ethics dimension in the theology course at UCAN reflects a holistic approach to theological education, recognizing the interconnection between theological principles and ethical considerations

The Catholic University of Angola (UCAN), through the Center for Scientific Studies and Research (CEIC) in partnership with the Chr. Michelsen Institute and Statoil launched on 8 June 2016, provides a compendium on Ethics in public service, companies and business. The objective of the initiative was to transmit values of transparency and good governance, in addition to promote the inclusion of the topic in the

curriculum plans of higher education institutions in the country. Angola University launched a book about ethics to incentivize the transparency and good governance.[6]

Professional organizations have recognized the importance of ethics in their respective fields. Professional organizations, representing auditors, medical practitioners, and lawyers (examples such as OCPCA [accounting and auditor bars], Angolan Bar Association and, Order of Doctors of Angola) are characterized by the establishment of robust codes of conduct. Violations of these codes may result in disciplinary actions, reinforcing the importance of ethical behaviour within the professional community. Overall, the existence of such codes demonstrates a collective commitment to ethical standards and professionalism within these organizations.

The survey participants who described themselves as consultants and activists are the ones who have taken the initiative to incorporate modules on professional ethics and conduct in their workshops, catering to the needs of professionals, businesses, and the community at large.

3.8 Prioritisation of business ethics' issues

Tópico	Muito	X	Importante	X	Neutro	X	Não	X	Excluído	X
Human Rights		Xxxxxxxxxx				x				
Poverty and Inequality		Xxxxxxxxx		Xx						
Sustainability		Xxxxxxx		Xxxx						

[6] https://www.pordentrodaafrica.com/politica/angola-universidade-catolica-lanca-compendio-de-etica-para-melhorar-transparencia-e-boa-governacao

Just Energy Transition				xxXxxx		x		x		
Business and Wealth Creation		Xxxx		Xxxxx						
Corporate Governance		Xxxxxxxxxx								
Digital Transformation		Xxxxx		xxxx						
Corruption		Xxxxxxxxxxx								
Reporting Irregularities		Xxxxxxx								
Conflict and Terrorism		Xxxxxx		xx				x		
Religion and Spirituality in Economy and Business		Xx		x		xxxx		xx		
Diversity		Xx		Xxxx		xxx				
Micro, Small and Medium Enterprises		Xxxxx		xxxxx				x		
Leadership and Ethics Management		xxxxxxx		xxx						

3.9 Major business ethical issues in the next five years

Future Ethical Issues
Neutralization of ethics
Devaluation of the victim

Normalization of questionable behaviors
Integrity and personal honesty Social co-responsibility and impact of actions Ethical certification in hiring / contracts
Sustainability Conflicts of interest Transparency Corruption
Artificial Intelligence: subjects and responsibilities Fiscal Policies: Justice and Equity Global North and Global South Relations: Justice and Equity Sustainability
Ethical leadership - Corporate governance - Ethics in public management - Human rights - Digital justice - Environmental ethics - Energy transition
Fair competition Conflict of interests Money laundering
Awareness of the concept and the importance of ethics - the relevance of ethical principles for all types of relationships - (effective) benefits of the application of ethical principles in business relations and the economic impact • Unethical use of corporate power • Lack of ethics in preserving human rights

• Lack of ethics in the interaction between workers' unions and business management teams

The Table above serves as a direct reflection of the participants' responses, meticulously capturing their sentiments using the exact words and terms they employed during the survey. This approach ensures a faithful representation of their perspectives, allowing for a detailed analysis of the data while maintaining the authenticity of the participants' language choices.

The survey participants' responses, while lacking in full-text elaboration, succinctly pinpoint key terms and ideas, notably reflecting long-term concerns. Themes such as the neutralization of ethics, the devaluation of the victim, and the normalization of questionable behaviors emerge prominently. Despite the brevity, these pinpointed terms convey a depth of apprehension surrounding ethical considerations. The participants' choice to highlight these specific concepts suggests a collective unease about the potential erosion of ethical standards, the marginalization of victims, and the normalization of behaviors that may raise ethical questions.

Additionally, among these concerns, subjects such as Artificial Intelligence (AI), fiscal policies, global North and South relations, and sustainability emerge as focal points. Again, despite the absence of detailed narratives, these pinpointed terms underscore deep-seated apprehensions about ethical responsibilities in AI development, the pursuit of justice and equity through fiscal policies, the dynamics of power and fairness in global relationships, and the imperative of sustainable practices for future generations. While succinct, these pinpointed terms encapsulate the participants' overarching concerns, hinting at complex ethical dilemmas and systemic challenges.

3.10 Conclusion

In conclusion, the inaugural Global Survey of Business Ethics in Angola yielded a modest, yet diverse response of 10 participants, evenly split between 5 females and 5 males. The examination of business ethics in Angola reveals a distinctive approach where the terminology may not explicitly use the term "ethics" but strongly aligns with priorities that serve as the foundation for a robust ethical business environment. The survey participants in Angola unanimously have astutely identified and prioritized key areas, including human rights, poverty and inequality, corporate governance, corruption, and leadership and ethics management. This strategic selection reflects an acute awareness of the critical factors shaping ethical considerations within the country.

While the sample size is limited, the insights gleaned positively reflect long-term concerns within the realms of Artificial Intelligence (AI) and ethical considerations. The pinpointed terms, such as the neutralization of ethics and devaluation of the victim, underscore a shared apprehension about potential ethical challenges in the evolving landscape of AI.

As for the other positive note, the survey revealed a collective acknowledgment of the importance of ethics training. This recognition signals a proactive stance toward addressing ethical concerns, emphasizing the significance of education and training to instil ethical principles within organizations.

3.11 Acknowledgements

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4

BURUNDI

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4.1 Introduction

Burundi is situated in the Great Lakes Region of Africa, on the shore of Lake Tanganyika. Its political capital is Gitega with Bujumbura as the economic capital. The 400-year long monarchic rule was interrupted by the German colonization from 1896 to 1914 followed by the Belgian occupation under the United Nations mandate till its independence in 1962. Landlocked and known as the heart of Africa, it is bordered by Rwanda in the North, Tanzania in the East and Southeast and Democratic Republic of Congo in the West. Economically, Burundi relies on subsistence agriculture with coffee, tea, cotton and avocadoes as export crops. Its mineral resources include nickel, vanadium, rare earths, gold, cobalt, tantalum, etc. The economy of Burundi has suffered from unfair contracts and chain of corruption on some of these resources with as a consequence socio-political instability. Burundi's industries include tourism, food processing, certain consumer goods such as blankets, shoes and soap, etc. Its banking system comprises commercial foreign and local banks as well as microfinances. Burundi ranks among the least developed countries. Its

membership to regional organizations like East African Community (EAC) and Common Market of East and Southern Africa (COMESA) is geared to boosting its economy. Despite its hiccups, the democratic experience is meant to create a business environment. The legal framework for enterprises includes the Investment Act (2008) protecting foreign investments, the Competition Act (2010), the Company Act (2011); Social Security Code, Income Tax Code; Burundi General Tax Code (2006), Banking Act 2017 and an updated Mining code (2022). Finally, the Burundi's Development Agency (ABD) operates on the principle of one stop centre to accelerate the process of establishing a business.

4.2 Existing literature

The existing literature could be divided into three categories. The first category comprises articles published in the Revue Ethique et Société, Articles published elsewhere, public documents commenting on legal framework for business. I begin with books which have to do with economic ethics.

Books treating issues of economic ethics. These include:

Two books published by Symphorien Ntibagirirwa, namely:

- Local cultural values and projects of economic development: An interpretation in the light of the capabilities approach (2016).

- Philosophical premises for African Economic Development: Sen's capability approach (2014).

What lies behind these two books is the search for an ethics of economic development based on local/African human and moral values. The 2014 publication suggests that the concept of ubuntu and the values that

derive from it could inspire economic development which is integral and sustainable in Africa.

Two other books are published in Kirundi (native language in Burundi)

- Inzira itazimiza yo kwiteza imbere (2014) (*The right path to autonomous [economic] development)* by Mathias Kinezero (an independent consultant).

- Umugambi w'ukurwanya ubukene busatira impande zose z'ubuzima bw'abantu: Tuva he? Tuja he? Twohagera gute (2023) (*The project of fighting against poverty pressing on both sides of human life: Where do we come from? Where are we heading to? How to arrive there?*") by Mathias Kinezero.

The authors of these books were motived by the publications of *Revue Ethique et Société*, a journal of Dominican fathers in Burundi which deals with current ethical issues. Although they are not specialists in economic ethics or business ethics, their publication has a great bearing on economic ethics and even business ethics locally;

- The third categories of books are Doctoral Theses. Two theses have a bearing on economic ethics and management:

    - The dynamic contribution of Burundian universities to management innovation (2023), by Lambert Ciza.

    - Marketing strategy and the performance of poultry farming cooperatives in Gitega province, Burundi: The moderating effects of strategic planning and capacity building (2023), by Didace Hatungimana.

The second category is made of articles published in *Revue Ethique et Société*: This journal has published a certain number of articles which are relevant to business and economic ethics since 2011 especially on

issues of corruption, microfinance and social economy. However, I will concentrate on these outlined by the respondent of our questionnaire.

The most notable are two articles published by Jean Marie Katubudi Bakenge:

- Construire une économie éthique en Afrique: Un développement dans le creuset de l'économie solidaire (2020). <*Building an economic ethics in Africa: Development from the perspective of social economy*>

- Corruption et assomption de l'être humain: contours éthiques et politiques de la question (2012). <*Corruption and assumption of the human being: Ethical and political frameworks of the issue*>

Few other were published by Symphorien Ntibagirirwa as outlined below:

- L'intégration régionale comme réalité et valeur politique et économique (2011) <*Regional integration as a reality and political and economic value*>

- Peut-on lutter contre la corruption sans lutter contre la dégérescence morale (2012): <*Can we fight corruption without fighting against moral decadence*>

- Corruption et la densité de notre identité en jeu (2012) <*Corruption and the density of our identity in question*>

- L'esprit du développement économique ou l'économie de l'esprit (2015) <*The spirit of economique development or the economy of the spirit*>

- Quel leadership pour l'avenir: Dessein et destin (2017) <*Which future leadership for what future : Projet and destiny*>

- Le leadership du Pape François face à la question de l'économie mondiale: Position et orientation (2017) < *Pope Francis' leadership and the issue of world economy:Pposition and orientation*>
- Le Développement sous l'angle de la foi: L'eucharistie a-t-elle une valeur ajoutée (2020). <Development from faith perspective: does the eucharist have an added value>
- Les flux financiers illicites en Afrique: Quelle éthique face à l'hydre de l'économie qui échappe à l'humain (2021) <*Illicit Financial Flows : Which ethics for the economy that fails to be human*> [7]
- Les Flux Financiers Illicites: Un regard éthique qui fait attention à la question du genre (2021) < *Illicite Financial flow : An ethical perspective that cares about the gender issue*>

4.3 Methological considerations

To undertake this survey, forms were sent to various people who could be reached: teachers of deontology, business ethics (they are not many in Burundi), and those who deal with ethical issues in the economy and development such as corruption, tax investigation and recovery, management, etc. Despite efforts and repeated reminders, only few succeeded to fill in the questionnaire. On 9 people contacted and who received the questionnaire, only 5 responded. To feel the vacuum, two people who published their books on economic ethics in Kirundi were interview in the line of the survey. As I said in the section "existing literature", these two people are not directly interested in economic ethics or business

[7] Editorial article

ethics. However, the issue of integrity and honest business are their concern as they have implications on economic development in Burundi as a poor country.

Hence, data collection was not uniform or regular as it was previously planned. Secondly it took longer than expected.

4.4 Terminology and key recurring concepts

Naming business and economic ethics in Kirundi

No	Terminology in Kirundi	Translation in English by the respondent	My translation
1.	Ubugwizatunga butagira akanenge	Increasing one's wealth in an honest manner	Business with integrity
2.	Gukora ibikorwa biteza imbere birimwo umoco	Running wealth multiplying activities transparently	Transparent wealth creation
3.	Kwikorera ivyawe atamanyanga ugize	Doing business without fraud and lies	Doing one's business with honesty
4.	Ubugwizatunga bubereye	Good economy	Ethical economy
5.	Urudandaza rutagira inenge	Honest business	Business with integrity
6.	Urudandaza rurangwa n'ubuntu	Business with a human face or business characterized by ubuntu	Business ethics
7.	Ubugwizatunga burangwa n'ubuntu	Economy with a human face or Economy characterize by ubuntu	Economic ethics
8.	Urudandaza rutagira amahinyu	Honest/transparent business	Transparent business

4.5 Focus areas of business ethics

- Natural Law and Moral Philosophy (a chapter addresses the issue of the global economy). Compulsory course thought at the undergraduate level.
- Foundations of Governance. Compulsory course thought at post-graduate level.
- Governance of economic development. Compulsory course thought at post-graduate level.
- Leadership ethics, values et social responsibility. Compulsory course at post-graduate level.
- Business ethics, core course thought at the undergraduate level (auditing ethics in business).
- Professional ethics
- Ethical issues in the economy (policies of economic development, the issues of environment)
- Consulting on Governance and Public-Private partnership

4.6 Themes in the teaching of business ethics

The themes covered in teaching business ethics fall under various categories. The first category are the themes that fall under business ethics as such. These include: Corporate governance, Corporate social respon-

sibility (strategy, theories and current issues), Shareholder and stakeholder theories (frameworks and practices), Illicit financial flows[8] from the ubuntu perspective, UN Global compact/Guiding principles on business and human rights, Organizational values and audit tools, International non-financial reporting standards (measurement, metrics, labels and awards), planning and business management, innovation and entrepreneurial culture, value chain management. Three of these courses are addressed by more than one teacher, namely, corporate governance, corporate social responsibility, shareholder and stakeholder theories. It is not sure why they are addressed by more than one business ethics teacher. It might be because they are basic both in business practice and theory. It may equally be because people are increasingly aware of the changing role of corporate governance and the relevance of corporate social responsibility (Williams, 2008, p. 442).

The second category comprises themes that are relevant to economic ethics. These include Governance of economic development, Social economy (économie sociale solidaire), Political and moral philosophy in relation to the economy, ethics and major strategies of world economic development, Regional economic integration. None of these themes covered in this category is shared by more than one teacher. They are most addressed by teachers who have a background in philosophy except strategies of world economic development and regional economic integration.

The third category comprises themes which fall either side of business ethics or economic ethics. These include corruption and economic

[8] The interest in the issue of Illicit financial flows arises from the alarming proportions of the phenomenon in Africa (88.6 billons annually according to UNCTAD) and its consequences on the one hand, and the Mbeki's report (ECA, 2015) as well as ECDE's Economie du Commerce Illicit en Afrique de l'Ouest (ECDE, 2018) on this phenomenon of the other hand.

crimes, public-private partnership, decent work, employability and professional deontology, Ethics and professional deontology, moral decision-making, and ethical theories/ fundamental ethical principles. The themes of ethics/employability and professional deontology are addressed by more than one teachers. This may come from the fact that, in lieu of applied ethics, most academic institutions teach deontology.

The fourth, last category is that of leadership and management. This category comprises the themes of leadership ethics, Gouvernementalité[9] (Governance), and Foundations of governance. Although the theme of professional deontology has been classified in the third category, could be fit equally in this category.

Some other courses have a certain point of intersection. That is the case of the "gouvernementalité" which I translated as governmentality and Foundations of governance. The same could be said for the courses of "innovation and entrepreneurial culture" and Stakeholder management/engagement. In effect, it is argued that,

The very processes of entrepreneurial activity, whereby entrepreneurs find or create opportunities because they have knowledge or experience that others do not, depend on understanding how stakeholder interests have been or cannot be satisfied (Freeman et al. 2010, p. 20.

Other courses are special or particular to each lecture. Now we shall consider themes in economic/business ethics research.

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[9] The concept of « gouvernementalité », as the respondent in the survey used to say, comes from Michel Foucault. Although in this survey it is translated as governance, it is literally in translated as gouvernementality. The reader will have to be aware of the complexity of this concept which Foucault himself attempted to explain in three different ways to convey what he meant (Foucault 2001, p. 655)..

4.7 Themes in business ethics research

The themes highlighted in business ethics research are the following:

- Economie Sociale Solidaire (Social Economy)
- Ethics of public-private partnership
- Illicit financial flows and the gender issues
- Strategies of fighting and prevention of corruption (dealt with by two people)
- Economic development
- Environmental ethics, etc.
- Governmentality (in French gouvernementalité)
- Professional ethics (dealt with by three people)
- (Responsible) Leadership from the ubuntu perspective

Looking at these themes, two main observations could be made. The first observation is that the same logic of themes covered in teaching almost obtains also in themes covered in themes in research. These themes in research can be categorized into three headings. The first heading is that of business ethics as such. This heading comprises the themes of ethics of public-private partnership, illicit financial flows and gender issues, and corruption. The second heading comprises themes of economic ethics, namely solidary social economy, economic development, and Governance/Governmentality. The third heading comprises issues, which are at the intersection of business ethics and economic ethics. These include professional ethics, environmental ethics, and Ethical/responsible leadership from the perspective of ubuntu. Thus, there is a certain correspondence between themes covered in business or economic ethics and those

covered in research. In other words, there is a certain coherence between teaching and research. Indeed the two feed each other.

However, the second observation, none of these issues of research in business ethics deals with such issues as what is business ethics, its content, its methodology, its relevance to the society, etc. In fact, these themes in business ethics research could be dealt without necessarily having an idea of business ethics as a field of teaching and research. The implication is that business ethics in Burundi is still at its infancy. The "growth" to maturation of business ethics in Burundi will need to consider Rossouw's two of the three reasons why research in the field of business ethics is vital for further development of the field, namely:

- Research should extend the theoretical base of business ethics. Without such an expanding theoretical basis, business ethics will remain an infantile academic field incapable of developing systematic knowledge of its area of study.
- The credibility of business ethics as an academic endeavor which depends largely on whether research can provide intellectual tools for practitioners to understand and manage the ethical dimensions of economic activity (Rossouw 2004).

4.8 Themes in training on business ethics

- Public-private partnership
- Governance and leadership
- Value chain management
- Corruption and anti-corruption strategies

- Decent work
- Employability and professional deontology

These themes are dealt with in seminar and workshops as part of the collaboration between the Institut de Professionalisation et de l'Innovation (IPI) and the Institute of Development and Development Ethics (IDEE). These issues include employability, corruption and public-private partnership, value chain management, etc. The issue of public-privatepartnership was dealt by IDEE in collaboration with the Universiy of Lake Tanganyika (ULT). Although it is not training in a strict sense, there have been some interventions of IDEE and the Observatoire de Lutte CContre la Corruption et les Malversations Economiques (OLUCOME) on the issue of corruption and its fight and prevention on National Television of Burundi.

4.9 Major business ethical issues in the next five years

The respondents in the survey have highlighted the follow as business ethical issues in the next five years:

- Corruption: Corruptive practices, new forms of corruption and economic crimes
- **Sexual harassment**
- Corporate Social Responsibility
- Ethics and consumer society
- Ethics and international trade
- Ethics and predatory economy
- **Value chain management**

- Sustainable Development Goals (SDGs)
- **Artificial intelligence**
- **Abuse of information technology and social media**
- Human trafficking and migrations
- Climate change and environnemental crimes
- Illicit financial flows in developing countries
- Local/global values and the achievement of ethical economy/business
- Wealth creation in developing countries[10]
- Ethics of public-private partnership in developing countries.

These themes listed can be categorized in three groups. The first category is that of ongoing (perennial) themes in business and economic ethics. These include the themes of corporate social responsibility, corruption, climate change and environmental crimes, Ethics and international trade and Sustainable Development Goals (SDGs). The issues of corruption and corporate social responsibility were among the issues identified in the last survey for the last five years (Kagabo 2011, p. 78). Corruption and economic embezzlement wereconsidered as the major threats to good political and economic governance in Francophone Africa covered by the last survey including Burundi. Indeed, nepotism and lack of transparency in public affairs are still recurrent. This is linked to the phenomena such as tribalism, nepotism, transparency in public affairs management, and political and economic governance in developing

[10] The concern for Wealth Creation in developing countries arose as people took interest in Georges Enderle's *Corporate Responsibility for Wealth Creation and Human Rights* (Enderle 2021) through my conferences and seminars on this book.

countries. Corporate social responsibility, specifically, was highlighted in relation to globalization and multinational enterprises. In this respect, a number of questions are raised about international economic inequalities, poverty reduction policies, and aid for developing countries (Kagabo 2011, p. 79). This is still the case.

The second category includes new themes, namely Illicit Financial Flows, Artificial Intelligence, abuse of information technology and social media, wealth creation in developing countries, Public-private partnership, value chain management, ethics and consumer society.

The third category comprises themes which pull on both sides of the first category and the second category. This category includes Sexual harassment, Ethics and consumer society, Ethics and predatory economy, Value chain management, Human trafficking and migrations, Illicit financial flows in developing countries, Local/global values and the achievement of ethical economy/business. In this category, the question of women and gender which was evoked in the last survey reappears in a disguised fashion. It is disguised in the theme of sexual harassment as well as human trafficking and migration. Most victims of harassment are women in various social, political and economic sectors. Furthermore, the 2020 UNCTAD's report on Economic Development in Africa observes that human trafficking and migrants are the major source of illicit financial flows. 72% of the victims are women and girls of which 49% are women and 23% are girls (UNCTAD 2020, pp.143-144).

4.10 Conclusion

This survey has shown that business ethics is still at its infantile state in Burundi despite some steps made compared to the last survey. In certain cases, issues of business and economic ethics are dealt with without necessarily being aware that one is dealing with business ethics. The great

task therefore is to bring business and economic ethics to the awareness of institutions on the one hand and to bring business men and women in Burundi to "rethink the purpose of business". For this to obtain, we might need to touch on the conscience of individuals with business and on the morality of the business system itself…" (Goodpaster 2002, p. x).. This may require to train business ethicist.

The number of respondents obtained in this research show that very few institutions have a course of business ethics in their curricula, some others have what is referred to as professional deontology which is too narrow compared to business ethics. As a consequence, it has been a great challenge to collect data for the survey research.

The themes proposed for the next five years should help in the efforts to lay business ethics firm on its ground. In fact, they should be part of the materials, which business and economic ethicists need for their teaching and research.

4.11 Acknowledgments

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5

KENYA

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5.1 Introduction

Kenya is one of the countries in the East African region. According to the Kenya National Bureau of Statistics, in 2019, it had a population of 47.6 million and out of this, 75% was made up of youth under 35 years. The country attained its independence in 1963. Since then it has endeavoured to develop politically, socially, and economically through social development initiatives, constitutional review, rapid economic initiatives in public investment, agricultural production, and industrial investment among others. As a result, its economy is the largest in East and Central Africa. Furthermore, it is a global hub for tourism, and a regional hub for transportation, business, finance, and trade. Its activities are guided by its development blueprint with a long-term plan for attaining middle income status as a nation by 2030, known as Vision 2030. This therefore means that its economic and business activities are a point of attraction and focus for various stakeholders.

The Global Survey of Business Ethics (GSBE) conducted a survey in Kenya between May and July 2023 with the aim of taking stock of the

present field of business and economic ethics. The objectives of the survey included determining the following:

- Contemporary issues in the business ethics fields and how these compare globally;
- The language and terminology that frames business ethics;
- Themes covered in teaching, research and training of business ethics;
- The major business ethics issues in the forthcoming years.

The survey uses the definition of business and economic ethics (in short, business ethics) "in a comprehensive sense that includes issues at the individual, organizational, and systemic levels of decision-making in business and economic life" (Enderle 1997; Rossouw & Stückelberger 2012, as cited in Global Survey of Business Ethics: Proposal 2024). The terminology varies in different languages and is explained when appropriate. The findings and recommendations of the survey are discussed in this report. The concept of business integrity and ethics refers to the application of ethics at the organizational level of the business. Other levels at which ethics could be applied in a business environment include: systemic, industry, organizational and individual.

The report includes Kenya's legal framework; contribution of the private sector in Kenya to business ethics; methodological consideration; terminology and key recurring concepts; themes of business ethics; theoretical foundations of combating corruption; themes in the teaching of business ethics; themes in business ethics research; themes in training on business ethics; and major business ethical issues in the next five years. The report provides an overview of business ethics in the country with a focus on business and human rights, sustainability, corporate governance, corruption, diversity, and leadership. The information used is based on

the Global Survey of Business Ethics conducted in Kenya between May and July 2023 using qualitative and quantitative methodologies.

5.2 Existing literature and contextual review

Kenya's constitutional review culminated in a new Constitution in 2013. The Constitution envisaged a legal framework that is founded on democracy, rule of law, human rights, inclusivity, good governance, accountability, and transparency. Subsequently, various reforms, by way of enacting laws, developing regulations and policies, and creating independent institutions to champion these aspirations have been put in place. These include the following:

Kenya's Constitution 2010

In 2010, Kenya underwent a significant constitutional review, emphasizing integrity and servant leadership. Chapter 4 outlined the Bill of Rights with emphasis on protection of fundamental human rights. Chapter 6 on the other hand focused on Leadership and Integrity, bringing in a new concept of attaching leadership with integrity. Chapter 6also highlighted the fundamental responsibility of State officers as holding their positions in public trust, requiring ethical conduct and prioritizing the welfare of the nation and its citizens above theirs. This chapter serves as a reminder of the commitment to integrity and the important role it plays in propelling sound leadership for the well-being of the nation. Article 10 outlined the nation's core values and principles of governance. Article 232 on the other hand outlaid the public service values that every public officer is expected to exhibit in the course of duty.

Establishment of the Ethics and Anti-Corruption Commission (EACC)

The Ethics and Anti-Corruption Commission (EACC) is a public body established under Section 3 (1) of the Ethics and Anti-Corruption

Commission Act, 2011. Its mandate is to combat and prevent corruption, economic crimes, and unethical conduct in Kenya through law enforcement, prevention, public education, promotion of standards and practices of integrity, ethics, and anti-corruption.

To ensure a comprehensive approach to tackling corruption and foster a culture of transparency and accountability, the Commission gathers information on corruption occurring in government and the public sector from various sources. They include members of the public, heads of government departments and agencies, officials working in both the public and private sectors, whistle blower platform and the media.

Launch of the *Mwongozo* Code – Corporate Governance Guide

State Corporations in Kenya are governed by the *Mwongozo* Code, based on the values enshrined in Article 10. It was enforced through a taskforce appointed by the former president, His Excellency Uhuru Muigai Kenyatta, on 23rd July 2013 with the mandate of reviewing parastatal with a view to introducing their reforms.

State Corporations play an important role in national development. Hence there is a need to the increase their productivity and enhance accountability in how public funds are utilized. *Mwongozo* provides a framework embodying a Board Charter, Codes of Conduct, professional ethics, and performance management. The Code prescribes corporate governance guidelines on matters such as effectiveness of Boards, transparency and disclosure, accountability, risk management, internal controls, ethical leadership, and good corporate citizenship.

Review of the Kenya Curriculum from 8-4-4 System to Competency Based Curriculum

The Kenyan curriculum underwent a significant transformation from the 8-4-4 system to the Competency-Based Curriculum (CBC) in December 2017. This new system monitors each learner's progress over two years, divided into early years, middle school, and senior school levels.

The core competencies of CBC encompass communication, collaboration, critical thinking, problem-solving, creativity, citizenship, learning to learn, self-efficacy, and digital literacy. The emphasis is on developing practical skills and knowledge applicable to real-life situations. At the end of their learning journey, learners are expected to embody values such as love, responsibility, respect, unity, peace, patriotism, integrity, self-efficacy, and digital literacy. CBC aims to nurture well-rounded individuals equipped with essential competencies and strong moral values for a brighter future.

Employment Act Cap 226

The Act of Parliament, 2007, was designed to define and protect the fundamental rights of employees. Further, it was to provide for the basic conditions of employment, to regulate employment of children, and determine how employers and employees should relate.

Establishment of the National Cohesion and Integration Commission (NCIC)

NCIC is a statutory body under the National Cohesion and Integration Act No.12 of 2008 that promotes national identity, values, and reconciliation in Kenya.

The Office of the Director of Public Prosecutions Act 2013

The Office of the Director of Public Prosecutions (ODPP) was established to uphold the provisions of Articles 157 and 158. Article 157 establishes ODPP as an independent office responsible for instituting and undertaking criminal proceedings on behalf of the state while Article 158 elaborates the functions of the Director of Public Prosecutions. By promoting constitutionalism, the ODPP aims to strengthen the fight against corruption in Kenya, striving for a transparent, accountable, and corrup-

tion-free society. Section 7 (2) of the Mutual Legal Assistance Act empowers the ODPP to collaborate with international partners to combat corruption effectively and uphold the rule of law.

The Bribery Act (2016)

The Act spells out very stiff penalties for both private and public entities. It is a reinforcement of the Anti-Corruption and Economic Crimes Act, 2003 which was perceived to focus only on the demand side of corruption (public officials) and not properly addressing the supply side (private sector).

Regional and International Participation

Beyond the national level, Kenya is also a member country that established the Anti-Bribery and Corruption Guide. On the regional and international fronts, Kenya has signed and ratified various conventions such as United Nations Convention Against Corruption 2003 (UNCAC); African Union Convention on Preventing and Combating Corruption 2003; East African Community Protocol on Preventing and Combating Corruption. These have become part of its laws as prescribed in its Constitution.

Contribution of the private sector to business ethics

The private sector has played a significant role in shaping the business ethics landscape in Kenya. Some of the major contributions have been made by Safaricom Plc and Global Compact Network Kenya. Safaricom Plc, is the largest telecommunications provider in Kenya, and one of the most profitable companies in the East and Central Africa region. Being aware that companies are subject to moral scrutiny, Safaricom Plc has implemented an ethics programme with key pillars which include the following:

1. An Ethics Committee with a defined charter and terms of reference - with periodic reporting to the Board

2. An established Code of Conduct
3. Ethics policy
4. Conflict of Interest Management program
5. Anti-bribery and Corruption Framework and policy
6. An awareness program
7. Anonymous reporting/ Whistleblowing program

While it is appreciated that there is no one-size-fits-all model, every business should implement a business integrity and ethics programme that goes beyond compliance with rules and regulations, and fosters a culture of integrity. Strong ethical values must be at the core of such a programme, and those values must be identified and developed carefully (Global Integrity Education [GIE] project University Module on Business Integrity and Ethics, 2019).

Global Compact Network Kenya

The Global Compact Kenya Network was first launched in the country in 2005 by the United Nations Development Programme (UNDP) with five local businesses. It was re-launched in 2007 to allow for greater private sector ownership, this time in partnership with a trinity of leading private business organizations in Kenya, namely, Kenya Association of Manufacturers (KAM), Kenya Private Sector Alliance (KEPSA) & Federation of Kenya Employers (FKE). The secretariat is currently hosted at the Kenya Association of Manufacturers. It works closely with UN Global Compact in New York.

The Network which has over 250 participating organisations and has adopted the Ten Principles of the UN Global Compact which are based on human rights, labour, environment, and anti-corruption. The members enact the same values and principles in their businesses by incorporating them into strategies, policies, and procedures, and establishing a culture of integrity.

The members also committed towards achieving the Sustainable Development Goals (SDGs). The business community of Kenya has developed the Code of Ethics which is an initiative to promote and enhance the ethics of business conduct in Kenya in line with the ten principles of the UN Global Compact in the areas of Human Rights, Labour Standards, Environment and Anti-corruption. The members sign a Letter of Commitment and Engagement which signifies their promise to adhere to the code, integrate it and report on progress regarding its implementation.. Furthermore, they promote gender equality and women's empowerment by adopting the Women's Empowerment Principles, hence joining over 3,000 other business leaders around the world who have done so.

Another major contribution is the development of a playbook titled: *Uniting against Corruption: A Playbook on Anti-Corruption Collective Action*. This was developed as part of the UN Global Compact multi-year project Scaling up Anti-Corruption Collective Action within Global Compact Local Networks. Its aim is to mainstream the understanding and uptake of Collective Action among Global Compact Local Networks, businesses, and other relevant stakeholders.

The Network has also partnered with the Ethics Institute, South Africa to launch the Ethically Aware Supplier Induction (EASI) online training programme that targets the executive managers of Small and Medium Enterprises (SMEs) who need to make sense of increasing ethics demands on their businesses – and what to do about it. It is envisaged that large companies, will use the EASI programme to train SMEs in their supply chains. The trained SMEs will be accredited as being “Ethically Aware”, and this accreditation will be accepted by a number of supporting large organisations.

5.3 Methodological considerations

The survey used both qualitative and quantitative methodologies. Data was collected using questionnaires with both closed and open-ended questions. In addition to the survey questionnaires the following other methods were used to collect data on individual and institutional expertise in the field of business ethics:

- Literature reviews;
- Personal interviews;
- Desktop searches; and
- Database analyses.

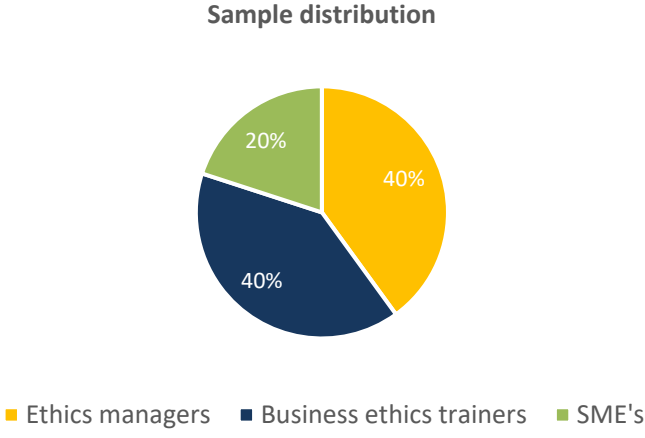


Figure 1: Participant distribution

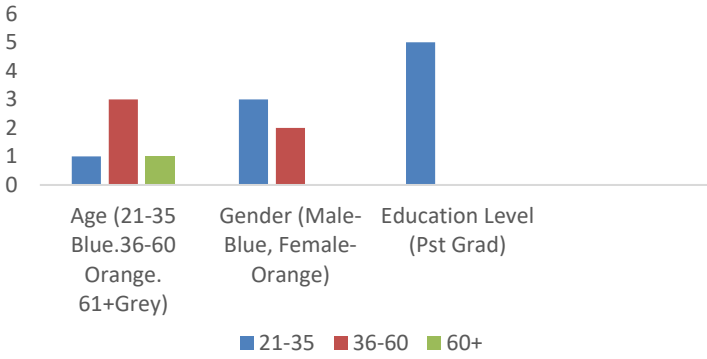


Figure 2: Age, gender and educational level breakdown

5.4 Terminology and key recurring concepts

- *Wanjiku* – Agikuyu female name used when addressing matters relating to the ordinary citizen
- *Mwananchi* – A Swahili word for citizen
- Brown envelope – Bribe
- *Chai* – Swahili word for tea used as euphemism to solicit for bribes especially in the police sector
- *Ovukholi ovulai*- Luhya word for good deeds
- *Mwikalile museo* – Kamba word for living ethically and disciplined life

Wanjiku and Mwananchi

Wanjiku: The Power of the Ordinary Citizen. It represents the ordinary Kenyan citizen who bears the brunt of corruption. Their voice, participation, and demand for accountability are essential in promoting integrity and averting corruption effectively.

Mwananchi: Engaging Citizens in Anti-Corruption Efforts. It encompasses the concept of an engaged citizen, actively participating in anti-corruption initiatives. By being informed, exercising their rights, and holding leaders accountable, *Mwananchi* can contribute to enhancing accountability.

Unmasking the Brown Envelope

The brown envelope is a symbol of bribery where money or gifts are given to public officials to influence decisions or gain undue personal advantage. This perpetuates a culture of corruption, erodes trust in public institutions, and diverts resources that could otherwise be used for public welfare (Omondi 2021).

Promoting Ovukholi Ovulai

The Power of Good Deeds. It encapsulates the expectation of good deeds from individuals. By promoting ethical behavior, accountability, and integrity, this concept reinforces the values necessary to mainstream ethics and integrity in society. Fostering a Culture of Ovukholi Ovulai.

Through education, awareness campaigns, and public discourse, Kenya can promote a culture of *ovukholi ovulai.* Emphasizing the rewards of ethical behavior and recognizing positive role models can help inculcate these values in society.

Mwikalile Museo

A Call to Ethical Living. *Mwikalile museo* refers to living an ethically and disciplined life. It emphasizes personal responsibility, integrity, and moral conduct, which are vital in embedding ethics and integrity.

In my community, ethics was and is still believed to be an expectation without a specific name. In other words, I don't know, but I can research "he calls a friend from his community to check; response - ***Ovukholi ovulai*** – meaning good deeds, expected from someone." – Joseph Okhako.

The Role of Citizens in Promoting *Mwikalile Museo*

Citizens drive change by shaping public opinion, disseminating information, and exposing corrupt practices. Responsible and independent media can raise awareness, expose corruption cases, and inspire citizens to embrace *the mwikalile museo.* Empowering *Wanjiku*, rejecting the culture of the brown envelope, promoting *ovukholi ovulation*, and embracing *mwikalile Museo* are key elements in fostering transparency, accountability, and integrity, paving the way for a brighter future.

5.5 Focus areas of business ethics

Ethics and Integrity:

Business ethics plays a vital role in shaping the economic and social landscape of nations. It encompasses individual conduct, corporate governance, and ethical decision-making while engaging in business and economic activities. In this analysis, feedback from ethics practitioners is based on the various themes of business ethics and their relevance to the current situation in Kenya. By exploring the challenges and opportunities faced by Kenyan businesses in relation to these themes, we gain insights into the ethical landscape and subsequently highlight areas of improvement.

The understanding of ethics and integrity in Kenya is sometimes disconnected. The phrase "Huyu ni mweupe kama pamba" may refer to someone with good ethical values, but it's often based on mere compliance or lack of public knowledge of wrongdoing, not genuine cleanliness. True integrity goes beyond appearances, and society needs a strong conscience to drive ethical behavior.

When Kenya revenue authority is not on your case (have not raised an issue with you), does that mean you are compliant? Some businesses deduct monthly statutory fees from employees but never remit to relevant institutions, there should be punitive measures set for culprits like revocation of business licences, and consequences speak louder than guidelines.
George Musembi - Tax and audit consultant

Business and Human Rights:

In Kenya, the integration of business and human rights presents significant challenges that require attention and action. Among the key concerns are labour rights, personal rights, and the need to address workplace discrimination based on gender and ethnicity. Ensuring the protection of human rights in business operations is of utmost importance for fostering a just and equitable society. Businesses must uphold workers' rights to a safe and healthy work environment, fair wages, and reasonable working hours. Eliminating exploitative practices and promoting decent working conditions is essential for creating an environment where employees are treated with dignity and respect. By promoting equality and diversity in the workplace, businesses can harness the full potential of their workforce and contribute to a more harmonious and productive society.

Business and Wealth Creation:

Kenya prioritizes wealth creation by empowering youth and women entrepreneurs through government initiatives like AGPO (Access to Government Procurement Opportunities) and the recently introduced "hustler" fund. These initiatives aim to foster economic growth and inclusivity by facilitating access to finances for aspiring business owners in the disadvantaged groups (youth and women). According to *The Changing Wealth of Nations 2021* (World Bank Group 2021) our material well-being is under threat: from unsustainable exploitation of nature, from mismanagement and mispricing of the assets that make up national wealth,

and from a lack of collective action at local, national, and regional levels. This underscores the importance of accountability in wealth creation. To facilitate this, public participation in the budgeting process and policy making is a requirement in Kenya, under the public financial management legal framework. Nevertheless, it was noted that there is a lack of interest among many youths in engaging in these processes. This disengagement poses challenges to ensuring inclusive decision-making and resource allocation.

Despite the government's efforts to promote entrepreneurship and wealth creation, certain obstacles persist. Corruption, limited access to information, and weak corporate governance hamper the potential for sustainable business growth and equitable wealth distribution. To address these hurdles and foster a conducive environment for wealth creation, a multi-faceted approach is needed. Transparency in government policies and practices is essential in building trust and encouraging more young entrepreneurs to participate in public participation processes.

Furthermore, strengthening corporate governance frameworks ensures that businesses operate with integrity, promoting investor confidence and sustainable growth. Collaborative efforts between the government, private sector, and civil society can facilitate this transformation towards ethical business practices. A thriving business ecosystem, supported by transparent and accountable governance, will pave the way for sustainable wealth creation, benefiting the nation.

Digital Transformation:

Kenya has taken the lead in digital adoption, with many of its citizens embracing e-commerce platforms for buying and selling products and services. The Covid-19 crisis accelerated this trend, offering a significant opportunity for Kenyans to embrace digital services even further. How-

ever, alongside this digital transformation, the country faces ethical challenges concerning data protection, job displacement, and responsible use of technology.

To address these concerns, Kenya took a proactive step and established an Act of Parliament, the Data Protection Act, 2019, to create the Office of the Data Protection Commissioner. This initiative aims to safeguard citizens' rights and promote ethical practices within the digital space. By navigating the digital age while upholding ethical principles and protecting citizens' privacy and rights, Kenya strives to maximize the benefits of digital transformation.

Corruption and citizen engagement:

Citizen engagement plays a critical role in the fight against corruption in Kenya. Whistleblowing enables citizens to report corruption incidents anonymously to anti-corruption agencies, fostering a safer environment for reporting wrongdoing. Through advocacy and activism by civil society, citizens are empowered to demand for accountability and transparency from their leaders, strengthening the overall governance system. Moreover, citizens can actively support anti-corruption initiatives by contributing resources and providing valuable information that aids in the investigation and prevention of corruption. To effectively combat corruption, it is important to involve citizens and the media. The media's role in highlighting corruption cases and informing the public is instrumental in promoting transparency and holding those responsible accountable for their actions. By encouraging citizen participation and ensuring freedom of the press, Kenya can work towards curbing corruption and fostering a more just and equitable society for all its citizens. At the same time, stakeholders such as employees, customers, shareholders, business partners and civil society expect even higher standards of integrity and ethical business conduct.

To understand the vital role citizens play in combating corruption, it is imperative that we delve into the theoretical foundations that underpin this issue. Scholars have highlighted that corruption flourishes in environments characterized by weak institutions, a lack of transparency, and limited accountability (Nakirijja & Oijun 2020). In response, citizens can serve as catalysts for change by actively promoting ethical practices, holding public officials accountable, and advocating for the establishment of stronger institutions.

The impact of corruption on the economy is immense, as it hampers investment, distorts markets, and erodes public trust. In this context, key players in driving the anticorruption agenda can significantly contribute to addressing corruption by creating awareness among citizens on its economic consequences. By advocating for transparent economic policies and supporting initiatives that foster fair competition and equal opportunities, citizens can help foster an environment that discourages corrupt practices.

Corruption often infiltrates various aspects of business, such as procurement, advertising, marketing, employment, and corporate social responsibility processes. Here, citizens play a crucial role in tackling corruption by actively exposing corrupt practices in these areas. They can advocate for transparent and fair procedures and support initiatives that enhance accountability and integrity in business transactions. By emphasizing the importance of business ethics, citizens contribute to creating an environment where corrupt practices are nipped in the bud before they take root.

In the fight against corruption, professional ethics holds a critical place, particularly within sectors such as law enforcement, judiciary, and public administration. In these domains, citizens and media can play an active role in holding professionals accountable for their actions. By de-

manding ethical conduct and promptly reporting any wrongdoing to relevant authorities or anti-corruption agencies, citizens actively participate in safeguarding the integrity and trust of these crucial institutions.

5.6 Prioritisation of business ethics issues

During interviews, individuals in business expressed concerns about the challenges they face in dealing with corruption. These concerns include:

Conducive Environment for Compliance: Small businesses face difficulties in complying with tax regulations, due to harassment from the Kenya Revenue Authority. Citizens and media can advocate for a more supportive and enabling environment for small businesses, ensuring that tax compliance processes are transparent, fair, and efficient (Asomah 2021).

Ethical Dilemmas: Some individuals question the significance of ethical behaviour when shortcuts seem to be rewarded, such as being awarded tenders through corrupt means. Citizens can raise alarm on the long-term negative consequences of corruption, encourage ethical decision-making, and promote a culture of integrity.

Whistleblower Protection: Individuals fear retaliation and lack of protection when blowing the whistle on corrupt practices. Citizens and media can advocate for robust whistleblower protection mechanisms, including anonymous reporting platforms, awareness creation on witness protection, and legal safeguards, to encourage individuals to report on corrupt practices/unethical conduct or provide information on any form of corruption they may have witnessed.

Judicial Integrity: Concerns were raised about the perceived ability to manipulate judicial processes through corruption. Citizens and media

should play the advocacy role and demand for an independent and impartial judiciary. They should also support legal reforms that strengthen the justice system, and hold to account those who attempt to compromise the integrity of the courts.

Mainstreaming ethics and integrity in Kenya requires the active participation of citizens and the media. By promoting ethical practices, demanding transparency, and holding individuals and institutions accountable, citizens and media can contribute significantly to reducing corruption (National Ethics and Corruption Survey, 2021).

It is imperative that the concerns raised by individuals are addressed. These concerns include: creating a conducive environment for compliance, emphasizing the importance of ethical behaviour, protecting whistleblowers, and strengthening the integrity of the judicial system. Only through collective efforts can Kenya build a more transparent, accountable, and corruption-free society.

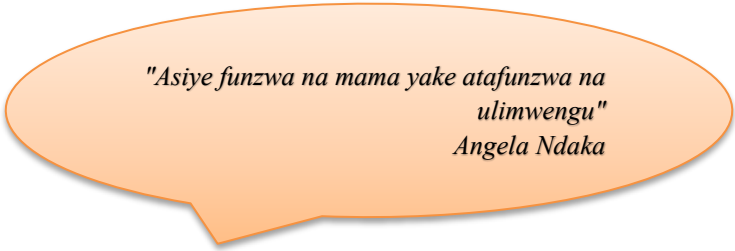
5.7 Themes in the teaching of business ethics



"Samaki mkunje angali mbichi" (You can only fold fish when it is still raw):

The proverb emphasizes on the importance of addressing issues at their early stages. Similarly, combating corruption requires taking proactive measures, swift action and intervention. By raising awareness, reporting instances of corruption, and advocating for accountability, citizens and media contribute to preventing corruption from spreading and

damaging society. Acting against corruption in advance before it goes out of hand is essential for a transparent and accountable society in Kenya.



"Asiye funzwa na mama yake atafunzwa na ulimwengu" (He who is not taught by their mother will be taught by the world):

This proverb underscores the importance of education and guidance at family level in shaping ethical behaviour. In combating corruption, education and awareness play a crucial role in promoting ethical values. Early education in business ethics instils integrity and responsible decision-making, fostering an ethical business environment.

The proverbs "Samaki mkunje angali mbichi" and "Asiye funzwa na mama yake atafunzwa na ulimwengu" highlight citizens and media's vital role in combating corruption in Kenya and the importance of early education in business ethics. They can raise awareness, expose corruption, and advocate for ethical behaviour, fostering a transparent and accountable society.

5.8 Themes in business ethics research

To effectively combat corruption, it is essential to have comprehensive data, trends analysis, and information on milestones achieved in the fight against corruption. A business ethics resource database would serve as a valuable tool for researchers, policymakers, and stakeholders. This section explores the key features and benefits of such a database:

Tracking Industry Trends: The database can provide valuable information that can be used for purposes of monitoring and analysing industry trends, it can also provide insights into sectors that are most vulnerable to corruption. Researchers can identify patterns, detect emerging risks, and propose preventive measures. This data-driven approach enables policymakers and businesses to prioritize resources and implement targeted anti-corruption strategies.

Appreciating Milestones Achieved Over the Years: Such **a** database would document and showcase the milestones achieved in combating corruption in Kenya. By highlighting successful anti-corruption initiatives, the database would then inspire and motivate stakeholders, thus creating a sense of collective responsibility and fostering a culture of integrity (Adam & Fazekas 2021). It would also facilitate knowledge sharing and learning from past experiences.

Shaping Policy: The business ethics resource database would provide evidence-based research and recommendations for policymakers. It would serve as a repository of policy documents, anti-corruption legislation, and international best practices. A well-designed resource database would enable policymakers to develop and implement effective anti-corruption policies and reforms. This would in the long term address the root causes of corruption and promote good governance.

5.9 Themes in training on business ethics

Consensus: Ethics and Integrity Education Shaping Responsible Citizens

Ethics education shapes responsible citizens. Ethics scholars are of the view that ethics education is one of the effective means of instilling values, accountability, and integrity. A key driver to achieving consensus

on the value of ethics education is through the active involvement of various stakeholders, including government agencies, civil society organizations, educational institutions, and the private sector. Collaborative efforts can help develop standardized ethics education frameworks, share best practices, and coordinate resources to create a cohesive and impactful ethics education system.

Mainstreaming Ethics and Integrity Education from Early Years to University

To effectively combat corruption, the findings propose that ethics and integrity education should be mainstreamed from the early years of education all the way to the university. By integrating ethics into the core subjects and extracurricular activities, children and young adults can develop a strong ethical foundation that will guide their decisions and actions throughout their lives.

> *The cultural practice of teaching ethical values through modelling and shielding children from vices played a key role in bringing up responsible citizens. Unfortunately, in our present day, children have access to misleading western-based information with less guidance from parents, their curios nature exposes them to questioning good.*
>
> Catherine Juma

Introduction of Degree Courses on Ethics and Integrity

To strengthen the focus on ethics and integrity, Kenyan public universities should offer degree courses in ethics and integrity, focusing on principles, leadership, corruption prevention, and legal frameworks (Laws of Kenya 2012).

By attracting passionate students, professionalizing ethics roles, and fighting corruption effectively, this would build a better, ethical future.

Job Market Provisions for Ethics Officers and Ethics-Related Positions

Creating a job market for ethics officers and ethics-related positions is essential for ensuring that organizations prioritize ethical conduct and have dedicated professionals to oversee compliance (Nathan & Jackob 2019). Ethics officers promote transparency, conduct ethics training, and guiding ethical decisions. Kenya should encourage organizations to create ethics departments or designate ethics officers. This involves developing job descriptions, creating career paths, and allocating resources. Investing in ethics management facilitates building an ethical culture while giving ethics programmes the attention they deserve.

5.10 Major business ethical issues in the next five years

Corruption is a significant ethical issue in Kenya and just like in many other countries. It is defined as misuse of public resources, bribery, embezzlement, and nepotism (Anti-Corruption and Economic Crimes Act, 2003). Combating corruption requires an all-inclusive strategy where citizens, media, non-state actors and government work together to make individual and institutional accountability a lifestyle rather than a pain.

> *Kenya has gained significant progress on the role of citizen's ability to hold leaders accountable, but we need to see corruption cases concluded by the courts and looted public funds recovered.*
> John Mugendi

Social Responsibility: Businesses that address social issues in the community such as poverty, inequality, and access to education and healthcare, prioritise ethics over profits. This reduces chances of business exploitative practices.

It is not about the big brand pride, big presence in billboards and TV adverts, it's about things the brand does that connect well with the society.

Yvonne Katambo

Data Privacy and Security: With the proliferation of digital technologies and data-driven decision-making, safeguarding personal information and ensuring data privacy are critical ethical concerns. Businesses must handle customer data responsibly, protect it from breaches, and get consent for data usage (Kireri et al. 2021). Strengthening and enforcing data protection regulations and establishing cybersecurity mechanisms are essential in addressing these issues.

Supply Chain Ethics: The complexity of global supply chains poses ethical issues related to human rights abuses, environmental degradation, and unethical sourcing practices. Its complexity makes it a high stakes activity that is prone to unethical practices. Businesses therefore need to ensure responsible sourcing, fair treatment of workers, and sustainable practices throughout their supply chains (Aarvik 2019). Transparency, accountability, and strict compliance with procurement laws. Regulations and policies are key to addressing these ethical challenges.

Artificial Intelligence (AI) and Automation: AI and automation raise ethical concerns on employment, privacy, and bias. There are also concerns about the accuracy and reliability of the information generated by AI, as well as the ethical implications of using AI in education and health care. AI has raised numerous ethical concerns, particularly in areas of privacy, collection, storage, and use of personal data, fairness, and transparency. Unbiased, transparent, and accountable AI is vital; therefore, businesses must invest in reskilling to address job displacement. Human involvement and judgment should be maintained. Ethics and innovation need to go hand in hand.

Whistle-Blower Protection: Promoting transparency within organizations and protecting whistle blowers is critical in ethics management. Ensuring that employees can report unethical behaviour without fear of retaliation is essential for fostering a culture of integrity (Kasema 2020). To ensure this, a multi-agency approach is essential, providing safer environments, recognition, and support for whistleblowers. Training and fostering open discussions on policies, financial aid or fall back plan after losing a job for whistle blowing, and labour laws that protect employees from victimization are also important for protecting whistleblowers.

Recommendations posed by participants to mitigate these ethical risks

(1) Business ethics researchers to partner with other relevant stakeholders such as learning institutions, development agencies, research agencies and beneficiaries of their research to establish a common business ethics resource database. This will not only enrich the business ethics knowledge base, but also act as a credible source of reference for ethics and other professionals, academia, policy makers, and other researchers both locally and internationally. It will also position ethics as a well-established field of study.

(2) Considering the important role private sector plays in business ethics, all businesses, irrespective of their size should be encouraged to establish business integrity and ethics programmes. This will ensure that ethical practices within such organizations become part of the minimum requirements of conducting business in Kenya.

(3) As part of driving the business and wealth creation agenda, access to financial support for Small and Medium Enterprises

should be tied to compliance with business ethics. The government may consider establishing ethical compliance requirements that these enterprises must meet before accessing funding. This will help them appreciate that financial support is not the only thing that matters in entrepreneurship, but also ethical practices.

(4) The Global Compact Kenya Network should partner with both local and national media houses to raise awareness on what they do and the importance of every business becoming their member. This will also help businesses and citizens understand the value of ethics and integrity in businesses and how they can contribute towards the same for their own benefit. It will also help citizens appreciate what to expect of businesses in terms of ethical principles for business.

(5) To inculcate ethical values in society, going forward, ethics should be made a mandatory component of new courses/curriculum being developed or revised. This will complement the Competency Based Curriculum and take care of the older generation that did not go through that curriculum.

(6) Ethics Officers/Trainers should consider forming a professional body that will give them a voice and legitimacy. This will facilitate development of standards of operation, making it easy to engage with other professional bodies, business professionals, state, and non-state actors with interest in ethics programmes, enforce best practice at workplace, in businesses and society and effectively drive the business ethics agenda in Kenya.

(7) As technology continues to develop, Artificial Intelligence and Automation are likely to become part and parcel of business operations soon. For that reason, ethics practitioners should be on the look out to ensure that such innovations are adopted ethically so that human involvement and judgment are maintained. Ethics and innovation need to go hand in hand.

5.11 Conclusion

Being a business hub, Kenya has economic potential, but like many developing countries, corruption and unethical practices reman a challenge that hinders progress and undermines trust. Scholars emphasize that corruption thrives in environments with weak institutions, limited accountability, and lack of transparency. To combat corruption, citizens play a crucial role in demanding accountability, reporting corruption, and advocating for ethical practices The nation has made significant strides in addressing corruption, with the Constitution of 2010 emphasizing on ethics, integrity, public service values, accountability, tying leadership with integrity, and the establishment of independent institutions like the Ethics and Anti-Corruption Commission (EACC) and the National Cohesion and Integration Commission (NCIC).

Business ethics plays a vital role in shaping Kenya's economic and social landscape. Key themes in business ethics include ethics and integrity, business and human rights, wealth creation, digital transformation, and citizen engagement. Citizens can contribute to combating corruption by modelling and supporting ethical behaviour, demanding transparency, and holding institutions accountable. To facilitate this, initiatives such as creating a conducive environment for compliance, protecting whistleblowers, and strengthening the integrity of judiciary should be addressed.

Ethics education is crucial in shaping responsible citizens who actively participate in anti-corruption efforts. Mainstreaming ethics education from early years to university can build a strong ethical foundation. Introducing degree courses on ethics and integrity and creating job opportunities for ethics officers further promote ethics implementation in businesses.

In the next five years, major ethical issues in Kenya include corruption, social responsibility, data privacy, supply chain ethics, AI, and automation, and whistleblower protection. Addressing these concerns requires citizen participation, regulatory mechanisms, and ethical decision-making by businesses.

To combat corruption effectively, Kenya needs comprehensive data and research on business ethics, tracking industry trends, and appreciating milestones achieved. A business ethics resource database can help policymakers design effective anti-corruption policies and reforms. Fostering transparency, accountability, and integrity will pave way for a brighter future for Kenya, with engaged citizens and media playing a vital role in promoting ethical behaviour and combatting corruption.

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7. Gertrude C. Chombo – Certified Ethics Officer/ Ethics Trainer

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6

MOZAMBIQUE

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6.1 Introduction

Mozambique, nestled on the southeastern coast of Africa, boasts a rich tapestry of history, culture, and natural resources. Its journey is marked by colonialism, independence struggles, and post-colonial reconstruction efforts, shaping its legal framework and societal landscape.

Colonized by the Portuguese in the late 15th century, Mozambique endured centuries of exploitation, culminating in a protracted war of independence that ended in 1975. The newly independent nation embarked on a socialist path under the Mozambique Liberation Front (FRELIMO), attempting to forge a unified society amidst diverse ethnic groups and languages.

During Post-independence, Mozambique transitioned into a multiparty democracy, striving to rebuild its economy and infrastructure. Legal frameworks evolved to accommodate this shift, enshrining principles of human rights and economic development. However, challenges such as corruption, political instability, and economic inequality persist, impeding progress.

Mozambique's diverse population, comprising numerous ethnicities, languages, and cultural practices, enriches its societal fabric, but also presents governance challenges. Indigenous traditions coexist with modern legal systems, shaping social norms and business practices.

In the contemporary landscape, Mozambique grapples with multifaceted challenges, including climate change impacts, insurgency in the north, and the fallout from the COVID-19 pandemic. Despite these hurdles, Mozambique's resilience and potential for growth remain evident, offering opportunities for ethical business engagement and sustainable development.

6.2 Existing literature

Mozambique, like many developing nations, grapples with various ethical challenges stemming from its historical, cultural, and socio-economic context. Understanding these issues is crucial for fostering responsible business practices and sustainable development in the region.

1. Corruption and Governance: Studies highlight corruption as a pervasive challenge in Mozambique, affecting business operations and economic growth. Research by Hanlon (1991) discusses the historic entrenchment of corruption within political and business elites, hindering transparency and accountability. Moreover, reports by Transparency International underscore the need for improved governance mechanisms to combat corruption effectively.
2. Corporate Social Responsibility (CSR): Scholars emphasize the importance of CSR initiatives in addressing socio-economic disparities and promoting ethical business conduct. However, challenges such as limited resources and regulatory frameworks impact the implementation of CSR practices.

3. Labor Rights and Human Rights: Studies shed light on labor rights violations and human rights abuses within Mozambique's business sector. Research by Human Rights Watch underscores the prevalence of human rights violations in the context of large-scale development projects.
4. Environmental Sustainability: The literature underscores the importance of environmental sustainability in business operations amid growing concerns over climate change and natural resource depletion. There is an emphasis on the need for responsible resource management and environmental stewardship.

Conclusion: The literature review highlights the multifaceted nature of business ethics issues in Mozambique, encompassing corruption, CSR, labor rights, human rights, and environmental sustainability. Addressing these challenges requires collaborative efforts from government, businesses, civil society, and international stakeholders to foster a culture of transparency, accountability, and ethical conduct in the country's business landscape.

6.3 Methodological considerations

This section briefly explains methodology, resources (individuals, institutions), processes (stages), and limitations of undertaking the survey.

In this research an online (e-mail and monkey survey) interview methodology was employed to gather insights from professionals in the field of business ethics, specifically targeting ethics practitioners and university teachers affiliated with universities, mainly Eduardo Mondlane and Maputo Pedagogic Universities. This choice of individuals and institutions ensured that the responses were informed by people engaged in the theoretical and practical aspects of ethics, although their expertise might not directly relate to business ethics.

Methodology

The primary data collection method was online (e-mail and monkey survey) interviews, which allowed participants to contribute from various geographic locations, enhancing the diversity of perspectives while being cost-effective and flexible. This method also facilitated the participation of individuals who might have been restricted by time or physical constraints.

Resources

Individuals: The participants were ethics practitioners and university teachers, likely possessing deep knowledge in ethical theories and applications, though not specifically in business ethics.

Institutions: The survey targeted individuals associated with universities, leveraging academic environments that are typically conducive to high-level discussions on ethics.

Processes

The research process was divided into several stages:

1. **Interviews**: Conducting the primary data collection through online platforms (e-mail and MonkeySurvey), where participants were asked predetermined questions to maintain consistency across responses.
2. **Translation**: Responses received in Portuguese were translated to ensure clarity and uniformity in analyzing and reporting.
3. **Report Writing**: The final stage involved compiling the data, analyzing trends and individual answers, and synthesizing the information into a coherent report.

Limitations

The survey faced significant limitations:

1. **Low Response Rate**: Of the 76 individuals contacted, only 11 responded, which significantly limits the generalizability of the findings. Such a low response rate could introduce bias, as it may not accurately represent the broader community of ethics experts.
2. **Lack of Specific Expertise in Business Ethics**: None of the respondents had publications on themes directly related to business ethics, which might limit the applicability of the insights to specific business ethical dilemmas.

These limitations highlight the challenges in conducting research via online interviews and in engaging a highly specialized academic audience. The insights gathered, while valuable, must be interpreted with caution due to the narrow sample size and the specific focus of the respondents' expertise.

6.4 Terminology and key recurring concepts

In analysing the responses of the 11 participants in the survey concerning terminology and key recurring concepts, it's clear that several important terms related to business ethics and professional conduct were highlighted. These terms reflect both universal and culturally specific ethical concepts. Here's a summary of the terms provided by our respondents, along with their translations and definitions:

1. **Boas práticas empresariais** (Good business practices) - This term refers to the set of actions and guidelines within a business that are considered to be ethically sound and compliant with legal and social standards. It covers a range of behaviors from corporate governance to fair treatment of employees.
2. **Boas condutas empresariais** (Good business conduct) - Similar to good business practices, this term focuses more on the

behavior of individuals within a business setting. It emphasizes the ethical dimensions of decision-making and interpersonal interactions within a business.

3. **Mahanyela mamane** - This term, as explained, encompasses several ethical concepts including:
    - **Acceptable behaviour or ethics** - Refers to actions that are considered appropriate and ethical within a given cultural or professional context.
4. **Responsibility** - Implies a duty or obligation to act correctly and make decisions that consider the impacts on others and the environment.
5. **Respect** - Involves showing consideration and valuing the rights and positions of others, which is crucial in all ethical business dealings.
6. **Honesty** - The quality of being truthful and transparent in one's actions and statements.
7. **Integrity** - Encompasses the consistency of actions, values, methods, measures, principles, expectations, and outcomes, highlighting moral uprightness.
8. **Comportamento de negócios** (Business behavior) - This term broadly covers how businesses and their representatives behave in a commercial context. It involves adhering to ethical principles in various aspects of business, from marketing strategies to financial reporting.

These responses illustrate a strong emphasis on ethical business practices and personal integrity among the respondents. This focus reflects a commitment to maintaining a high standard of ethics in business, which is crucial for fostering trust and sustainable business relationships. The inclusion of culturally specific terms like "Mahanyela mamane" also

points to the importance of understanding local ethical perspectives when conducting business or cross-cultural research in ethics.

6.5 Focus areas of business ethics

The responses from our survey participants indicate a comprehensive engagement with a broad range of focus areas within business ethics. Here's how their responses can be interpreted and aligned with the specified focus areas:

Theoretical Foundations

- Respeito à vida humana (Respect for human life) and Respeito ao meio ambiente (Respect for the environment): These responses indicate a theoretical foundation that values life and environmental stewardship, reflecting ethical theories such as utilitarianism (maximizing well-being) and deontological ethics (duty-based ethics).
- Igualdade (Equality) and Justiça (Justice): These terms relate to the theoretical frameworks of justice and fairness in business ethics, particularly reflecting on distributive justice, egalitarianism, and fairness theories.

Macro-economic Challenges

- Liderança Financeira (Financial Leadership): This suggests concerns with the ethical dimensions of financial management in the face of global economic pressures and challenges, indicating a focus on ethical decision-making in financial contexts.

Corporate Responsibility

- Respeito ao meio ambiente: Highlighting environmental ethics, this term underscores corporate responsibility towards sustainable practices and environmental care.

- Ethics in Business Administration and Ethics in Public Administration: These responses stress the importance of integrating ethical practices at both corporate and governmental levels, focusing on accountability and responsible governance.

Ethical Management and Leadership

- Liderança Financeira, Ética e Deontologia Profissional (Ethics and Professional Deontology): These terms are directly linked to the ethical responsibilities of leaders and managers to adhere to professional standards and to lead by example in ethical conduct.

Ethical Issues in Business

- Honestidade (Honesty), Integridade (Integrity), and Respeito (Respect): These foundational ethical qualities are crucial in addressing common ethical issues in business such as corruption, transparency, and ethical conflicts.
- Ethics in Business Administration: This also encompasses broader ethical issues businesses face, such as corporate governance, ethical dilemmas, and corporate social responsibility.

Professional Ethics

- Ética e Deontologia Profissional: This term directly refers to the ethical and deontological principles in professional settings, emphasizing the importance of adhering to established standards and codes in all professional activities.

The responses from the survey participants reflect a deep and nuanced understanding of the various components of business ethics, spanning from foundational theoretical concepts to practical applications in corporate and professional contexts. Each term they provided aligns with key areas in business ethics, highlighting an awareness of both global ethical

standards and the specific ethical challenges faced in business and public administration.

6.6 Themes in the teaching of business ethics

The themes indicated by the respondents for teaching business ethics cover a comprehensive array of topics, each crucial for understanding the ethical landscape within the business environment. Here's how these themes can be elaborated upon to provide a fuller context for educational purposes:

1. **Business Ethics (Ética empresarial)**:
    - This theme involves the study of proper business policies and practices regarding potentially controversial subjects including corporate governance, insider trading, bribery, discrimination, corporate social responsibility, and fiduciary responsibilities.
2. **Ethics and Social Responsibility**:
    - This theme examines the ethical responsibilities businesses have to society at large, which can often extend beyond mere compliance with laws and regulations into proactive societal benefit.
3. **Externalidades empresariais (Business Externalities)**:
    - Externalities refer to the costs or benefits that affect a party who did not choose to incur that cost or benefit. In a business context, these can include environmental impacts, public health issues, and economic changes affecting the community.

Teaching these themes involves not just understanding what ethical practices are, but also how they are applied in real-world scenarios. Education in business ethics should provide students with the tools to make

ethical decisions and understand the complex interactions between businesses and the broader society. This education often involves case studies, theoretical discussions, and analyses of real-life business conduct, enhancing the practical application of these ethical concepts.

6.7 Themes in business ethics research

The indication that respondents only pointed to one research area within business ethics suggests a limited emphasis on ethics research within the broader academic or professional environment of our survey participants. This could be due to several reasons such as resource constraints, differing priorities, or a lack of institutional support for ethics research. Here's how we interpret and address this finding:

Interpretation:

1. Limited Priority: The minimal focus on business ethics research might reflect an organizational or cultural perspective where immediate business needs or other academic interests take precedence over the exploration of ethical issues.
2. Resource Constraints: Conducting thorough research in business ethics can require significant resources, including skilled researchers, funding, and access to relevant data, which might not be abundantly available.
3. Institutional Support: There may be a lack of institutional encouragement for pursuing research in business ethics, possibly because of perceived lesser tangible benefits compared to other research areas.

Addressing the Issue:

To enhance the focus on business ethics research, several strategies could be considered:

1. Awareness and Education: Increase awareness about the importance of ethics in business through workshops, seminars, and introductory courses that highlight the practical implications of ethical or unethical behavior in business.
2. Incorporation in Curricula: Integrate business ethics more thoroughly into business school curricula, not just as a standalone subject but as an integral part of all business education, emphasizing ethical decision-making within all business disciplines.
3. Research Funding and Grants: Encourage academic institutions and businesses to provide more funding and grants specifically earmarked for ethics research to make it a more viable and attractive field for researchers.
4. Collaborative Research: Promote interdisciplinary and collaborative research efforts that integrate ethics into areas such as finance, marketing, and strategic management, to explore the ethical dimensions in these fields.
5. Practical Impact Studies: Focus research on the impact of ethical practices on business performance, which could help illustrate the tangible benefits of ethical behavior, thus garnering more interest and support from stakeholders.

By highlighting the practical benefits and necessity of ethical practices in business through these strategies, there might be a stronger inclination towards prioritizing research in business ethics among our respondents and their respective organizations.

6.8 Major business ethical issues in the next five years

The results of the survey rank various topics in business ethics by their perceived importance. Respondents have rated each topic on a scale

that includes Very Important, Important, Neutral, Not Important, and Exclude. The referred table is presented below in a format of a summarized



graphic that facilitates the reading and the interpretation of the results as you can see.

In this graph, we can see the priorities of our respondents in relation to the given topics, which we transcribe:

1. **Human Rights**: Rated as "Very Important" by 6 respondents. No other opinions were registered, indicating unanimous agreement on its importance.
2. **Poverty & Inequality**: Rated as "Very Important" by 10 respondents and "Important" by 1, signaling nearly unanimous consensus on its high significance.
3. **Sustainability**: Considered "Very Important" by 9 respondents and "Important" by 2, showing strong support for its priority.

4. **Just Energy Transition**: A more mixed view, with 1 rating it "Very Important," 7 as "Important," and 1 as "Neutral." This suggests a general agreement on its relevance but less urgency compared to other topics.
5. **Business and Wealth Creation**: Most respondents (8) see this as "Important," with one neutral stance and one considering it "Not Important," indicating some difference in how its ethical dimensions are valued.
6. **Corporate Governance**: 3 find it "Very Important" and 7 "Important," which shows a general agreement on its relevance in business ethics.
7. **Digital Transformation**: Opinions are split between "Very Important" and "Important" (3 each), with some neutrality as well, suggesting varied perspectives on its ethical implications.
8. **Corruption**: Rated as "Very Important" by 10 respondents, with one considering it "Important," indicating a strong consensus on its significance.
9. **Whistleblowing**: The majority sees it as "Very Important" (8), with some considering it "Important" (2), and a single neutral response, pointing to a high value placed on whistleblowing in ethical business practices.
10. **Conflict and Terrorism**: With 5 rating it "Very Important" and 2 "Important," there is a notable recognition of its importance, with some neutrality and one respondent not considering it important.
11. **Religion & Spirituality in the Economy and Business**: Most consider this topic "Important" (7), with fewer (1) seeing it as "Very Important" and some neutrality and disagreement reflected as well.

12. **Diversity**: Seen as "Important" by the majority (6), with one respondent giving it a "Very Important" rating and another a "Neutral" one, suggesting it is valued, but with less intensity than some other topics.
13. **Micro, Small & Medium Enterprises**: Regarded as "Important" by a majority (7), with some (3) saying it is "Very Important" and a neutral stance, reflecting an acknowledgment of the ethical issues in smaller businesses.
14. **Leadership & Ethics Management**: Considered "Very Important" by the majority (10), with one rating it "Important." This shows a strong consensus on the role of leadership in ethical business conduct.

In summary, the table indicates a strong emphasis on issues like human rights, poverty and inequality, sustainability, and corruption, which respondents largely agree are "Very Important" in the field of business ethics. Topics like digital transformation and religion and spirituality show more diverse viewpoints, whereas leadership and ethical management are considered crucial by almost all respondents.

6.9 Conclusion

In conclusion, the GSBE 2022-2024 survey, with a focus on Mozambique, provides an invaluable longitudinal and cross-sectional analysis of business ethics within the country, although the sample was very small. This survey has uncovered key insights into the ethical considerations that shape Mozambican business practices, ranging from historical legacies to contemporary challenges. The survey's findings reveal a pronounced emphasis on human rights, poverty and inequality, sustainability, and the pivotal role of leadership and ethics management. Yet, the report also surfaces areas that demand greater attention and resources, such as research on business ethics, which remains underrepresented.

The richness of the data collected and the thoughtful analysis offered by the respondents suggest a complex ethical landscape where economic activities are inextricable from socio-cultural dimensions and governance issues. The prioritization of diverse topics, from corruption to digital transformation, reflects a nuanced understanding of the ethical challenges and opportunities that lie ahead for Mozambique's business sector.

This survey acts as both a mirror and a map: it reflects the current state of business ethics in Mozambique and plots a course for future inquiry and action. In moving forward, the engagement with these ethical concerns through teaching, research, and practical application will be critical for fostering a business environment that is not only economically successful, but also socially responsible and ethically sound.

6.10 References

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7

NAMIBIA

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7.1 Introduction

Namibian history pre-dates written records (Kananoja 2018). The country was a German colony, i.e., the German presence in the then South-West Africa, known today as Namibia. Germany handed over administrative power and control to South Africa over Namibia in 1989, when Namibia became independent just a year later in 1990. South Africa's Apartheid Administration in Namibia built on what the Germans created during their occupation of Namibia from 1884 to 1914; these two mixed systems of governance brewed ethical norms and cultures Namibians still abide by today. Namibia is a democratic country abiding by the rule of law as enshrined in its Constitution, legislation and common law principles, which have all played a tremendous role in the diversification and implementation of business ethics within Namibia's private and public industries. Post-independence advancements in Namibia challenges still loom particularly the extent to which post-apartheid norms, absent

legislation, and culture continue to mirror the South African dictates even after 33 years of independence-. There is a continual heavy reliance on "the South African way of implementing ethics" rather than focusing on Namibia business ethics and how it can better be broadened. The report reviews the relevant literature, explains the selected methodology ap-plied, provides an analysis of the results and concludes on the business ethics in Namibia.

7.2 Existing literature

There are several types of ethics and ethical issues affecting the nation of Namibia. Specifically, the contentious debate over the ethics and fairness of trophy hunting in Namibia (Descubes et al. 2018), striking a balance between Ubuntu and Western ethical perspectives (Harris 2021) and the ethical issues surrounding the Ramatex saga that left many Namibians unemployed. However, business ethics issues in Southern Africa, Namibia included, have been a topical discussion in the academic literature over the past decade. Böhm et al. (2022) affirm that business ethics is at the centre of all global challenges and that business ethics allows individuals to look at grand challenges differently while arguing that a helpful line of inquiry is to reimagine grand challenges as grand ethical challenges. Dacin et al. (2022), further highlight that as a result of constant changes in society, the questions on the role of the law in encouraging ethical business behaviour are continuously evolving. For example, technology advancements raise questions about how to update laws that protect the privacy rights of employees and consumers. Likewise, the use of artificial intelligence in employment decisions and the operation of autonomous vehicles raises important issues related to employment law and product liability law, respectively. Societal changes leading to increased attention to issues of diversity, equity, and inclusion, raises issues of the

role of the law in increasing the numbers of those that identify as women, underrepresented minorities, or LBGTQ+, in management and corporate boardrooms.

Stakeholders frequently accuse multinational corporations of significantly affecting the society in which they operate, whether due to their employment practices, environmental impacts, support for corrupt regimes, or advocacy for specific policies. (Baudot et al. 2021). Businesses often profess an ethical responsibility to consider societal impacts; despite this, there remains a break between this avowed commitment, responsible social actions, and disclosure (Sikk, 2011). Scholars have investigated the extent to which companies in the region engage in CSR practices and the factors influencing their decisions. Makwara et al. (2023) affirm that culture plays a pivotal role in influencing CSR and further highlights that, though the Ubuntu philosophy adds valuable insight into how firms and managers in Africa can conduct their CSR activities, the transition from a cultural philosophy to a business ethics theory needs to be revised and that translating into the idea that current aspirations of Ubuntu-based CSR relevant to local contexts may not be realised soon. The legal and policy framework on CSR in Namibia remains ambiguous, especially concerning foreign investors. This has made it impossible for the country to fully benefit from the developmental advantages that CSR activities by foreign investors bring with (Marenga & Kakujaha-Matunduf 2019).

Harris (2021) posits that corporate governance practices and models have evolved extensively in South Africa over the last two decades and that corporate governance practices in Namibia draw largely from the South African King Codes on Corporate Governance; however, a number of corporate governance failures persist in these countries as corporate fraud and unethical behaviour in corporations continue to occur.

Corruption has also been a significant issue in Southern Africa and Namibia (Forson et al. 2016). Scholars have examined the impact of corruption on businesses and the economy and the strategies for preventing and combating corruption. It can be argued that there exists a relationship between corporate governance, business ethics, corruption, and the broader institutional setting within countries (Adeleye et al. 2020). Corporate governance alone cannot solve all corporate problems, but when combined with ethical principles, it can make corruption more of an anomaly than a norm. (Sullivan et al. 2013, p. 2). Adeleye et al. (2020) argue that corruption involves multiple stakeholders and that an institutionalised response will need to be based on the principle of mutual obligations. Therefore, cooperation between enterprises, civil society, and governments is essential to finding resolutions. Asheela-Shikalepo (2021) analyses the legislative framework and concludes that though efforts have been made to improve transparency and accountability in Namibia, especially in the public sector of Namibia, the country still has a long way to go in the fight against corruption.

Gender equality and diversity have also been important topics in the literature on business ethics in Southern Africa and Namibia (Baird & Okpara, 2017. Researchers have investigated the extent to which businesses in the region promote gender equality and diversity and the barriers that prevent women and other marginalised groups from advancing in the workplace. Baird and Okpara (2017) found that many regional companies still struggle with gender diversity.

Inferring from regions closer to home, ethical leadership has emerged as a key area of study in the literature on business ethics in Southern Africa and Namibia (Sheteni & Shindika 2017). Eisenbeiß and Giessner (2012) propose that little is known about the contextual antecedents of ethical leadership Scholars have explored the characteristics of ethical

leaders in the region and the impact of ethical leadership on organisational culture and performance. Van Zyl (2015) argued that ethical leadership is particularly important in the region's political instability and social inequality history, while Agisilauo and Harris (2022) highlighted the importance of for teaching practical ethical leadership that emphasises on ethical values and behaviours. Pérezts et al. (2020) argue that philosophical conceptions in leadership have been primarily developed and dominated by Western literature. By bringing one's whole self to the workplace and generating ethical relational—and holistic—forms of leadership, African conceptions of relationality should be increasingly central to the theoretical and practical application of values-driven leadership (Pérezts et al. 2020). Ramnund-Mansingh and Naidoo (2023) emphasise that resilient and successful leadership in Africa should be underpinned by Afrocentric principles and a combination of competencies unique to Africa. Overall, the literature on business ethics in Southern Africa and Namibia highlights the importance of CSR, anti-corruption measures, gender equality and diversity, and ethical leadership in promoting sustainable and responsible business practices in the region. Sahin (2018) concludes that, although some of the four pillars of corporate governance find their roots somehow partially in business ethical principles in most of the EU states' legislations, there have not been established any direct link between business ethics principles and corporate governance principles.

7.3 Methodological considerations

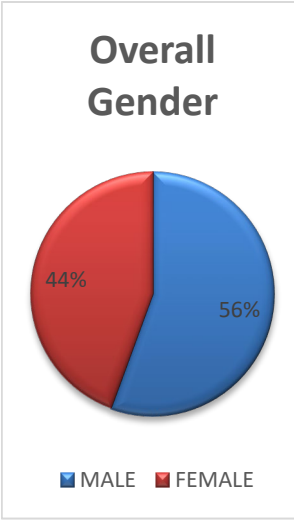
The study applied a quantitative research approach. The subject matter is centred on determining the contemporary issues in business ethics, and major business ethics in forthcoming years. It also covered themes covered in ethics teaching, language as well as terminologies in business

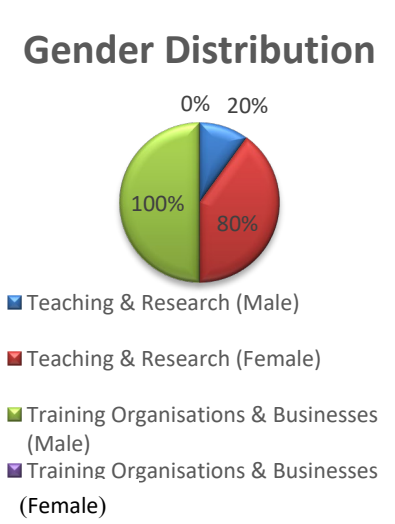
ethics. Though the study does not infer relativity, the researchers employed the quantitative research approach to allow for descriptive analysis and comparison of responses. This approach enabled the participants to give their thoughts on business ethics with their responses only limited to the pre-coded answers provided and using the Likert Scale to give accurate and precise answers to address the research problem.

The target population consisted of personnel from institutions of higher learning in Namibia, specifically, the lecturers on business ethics and human resources personnel at institutions involved in ethics training. In addition, Namibian companies with a business ethics unit were also included in the target population. A preliminary mapping of 49 participants, i.e., 39 from corporates and 10 from Higher Institutions of learning (HIL) was made. This was further reduced to a target population of 23 participants, i.e., 9 from HIL and 14 from corporates that had an ethics unit that was actually involved in ethics training; hence the study population was 23 and a census was employed. 23 questionnaires were distributed and only 9 (39%) were returned and 14 (61%) were unsuccessful. The low response rate can be attributed to some organisations requiring a research ethical clearance certificate to complete the survey and others requesting a digitised research tool rather than the traditional Word document.

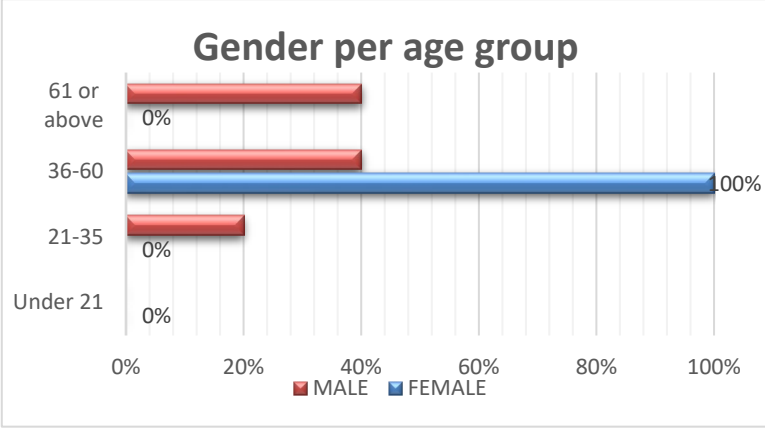
Demographic data of respondents

It was interesting to note that all of all the respondents in the training and business activities were male. Of the respondents, 44% were female, and 56% were male. In contrast, most respondents in academia in Teaching and Research were primarily female at 80%, while only 20% were male.





The majority of respondents were in the 36 to 60 age or above category. All females were in the 36 to 60 age category, while only 20% were 21 to 35 years of age.

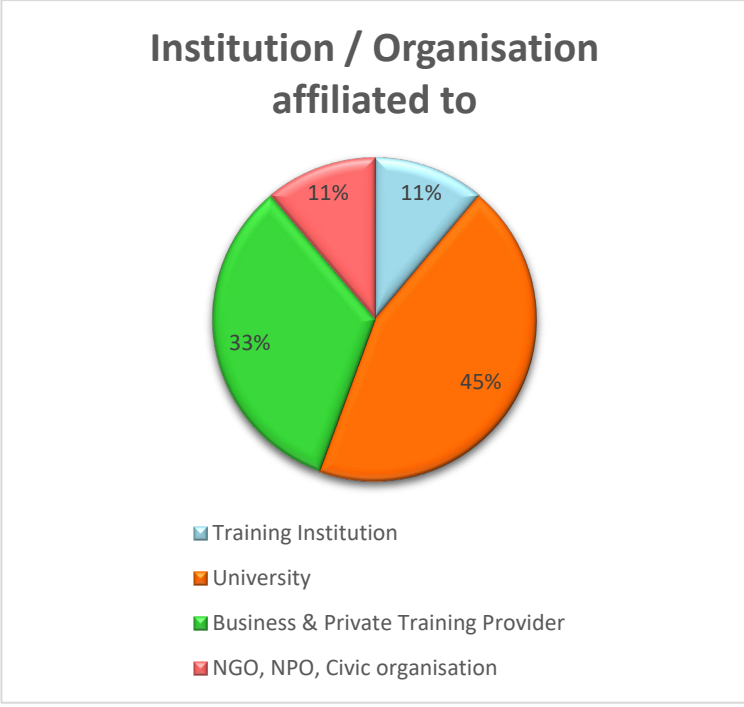


All respondents indicated that they currently live in Namibia. The majority, 44%, of respondents were born in Zimbabwe, 33% in Namibia and 22% in South Africa. Their home language was primarily English at 56% of respondents, and the remaining equally spread between Oshiwambo, Shona, Xhosa and Afrikaans at 11% each. Other languages indicated the majority being English at 45%, if English was not their home language, and Shona at 45% of respondents. Other languages indicated are Afrikaans, Ndebele, Dutch, German, and Chifwe, of which some respondents indicated more than one language as a secondary language.



89% of respondents had a post-graduate qualification, whereas only 11% had a degree or Diploma.

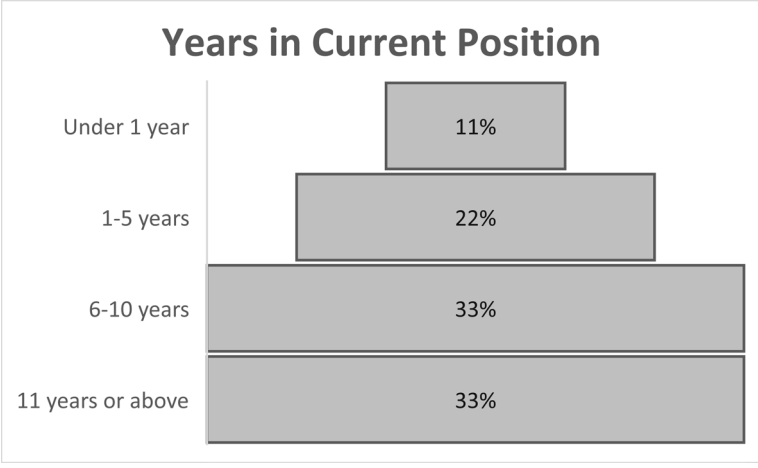
The following graph represents the institutions or organisations the respondents were affiliated to:



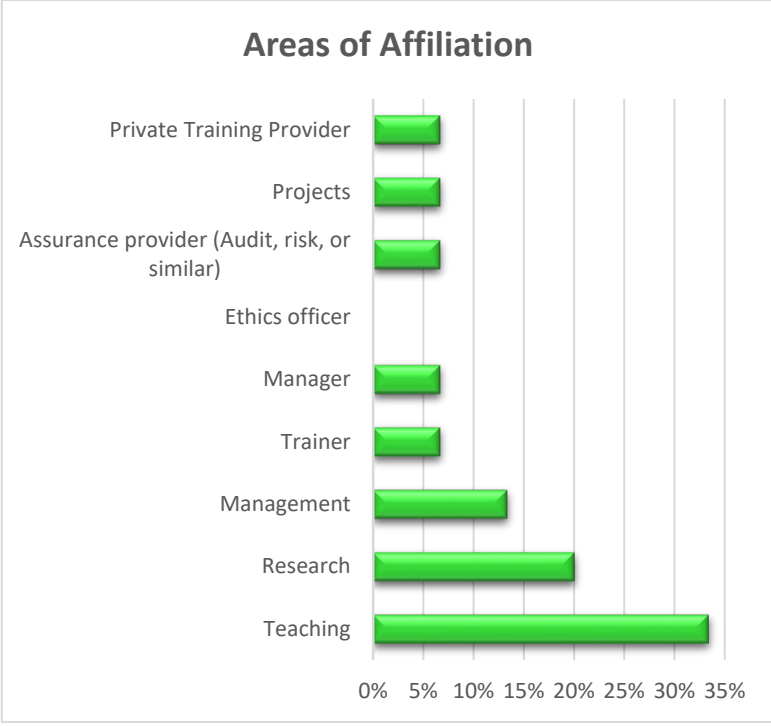
As can be seen, most respondents (45%) are from Universities, with the second being the Business and Private Training Providers (33%). Fewer respondents were from NGOs or other civic organisations and otherwise training institutions.

It is evident from the chart that the majority of respondents, 34%, are lecturers, as indicated by the affiliation chart. The remaining respondents were reasonably spread out amongst the remaining categories.

The majority of respondents (66%) proved seasoned in their affiliation role, showing 11 years and above and 6-10 years to have gained experience in their current position or role. In comparison, only 22% in 1-5 years of being in the position, and 11% under 1 year in their current role or position.



The following areas of affiliation were presented, of which the majority (33%) were in the area of teaching, 20% involved in research while 13% were involved in management:



7.4 Teaching and research activities

Activities of Respondents in Teaching and Research	%	Frequency
Undergraduate curricular modules/ courses in degree earning programmes	100%	
Post-graduate curricular modules/ courses in degree earning programmes.	40%	

Research	60%
Consulting / advisory services for organisations	0
Advocacy / campaigning / activism	0
Policymaking	20%

Since respondents could indicate one or more activities, the sum of all will exceed 100%. As can be seen from all the respondents in Teaching and Research, all of them provide ethics teaching to undergraduate students. The second in line is research activities, after which a select few also provide post-graduate teaching, with only 20% involved in policymaking at their educational institution.

Respondents in Training and Business indicated the following activities:

Activities of Respondents in Training Ethics Training in Businesses	**%**	**Frequency**
Training programmes offered by training institutions to businesses	50%	
Training programmes offered to government departments or institutions	25%	
Training programmes offered to other types of organisations	75%	
Training programmes undertaken by the business enterprise itself (internal training)	75%	

Developing and / or facilitating training programmes	100%
Ethics management	25%
Compliance management	50%
Governance	50%
Research	25%
Consulting / advisory services for organisations	25%
Advocacy / campaigning / activism	25%
Policymaking	25%

In addition, other activities not specifically listed above, but included by the respondents, include grant application assessment and adjudication, as well as Audit Engagements and Review Engagements.

Respondents in Training organisations and businesses were all involved in developing and facilitating training programmes. Secondly, most respondents provided internal training at their training organisation or external training to other enterprises. A minority of respondents were involved in policymaking, research, governance, consulting, advocacy, or ethics management.

7.5. Terminology and key recurring concepts

Respondents identified some of the following terms, concepts or expressions referring to business and economic ethics in their native language:

- “Kuita basa nekutya Mwari” meaning ‘doing business in a God-fearing way’.
- "Tsika" means 'good behaviour'.
- “Umuntu ngumuntu ngabantu” or “Ubuntu”, meaning ‘I am because we are’.

Some expressions commonly referred to were highlighted by some respondents**;**

- Behavioral traits when conducting business.
- “Ethics in what you do” to secure business and in your dealing with customers, suppliers, and service providers.
- "Do unto others as you would have them do unto you".
- Refrain from engaging in "dodgy deals".
- There is nothing like making a "quick buck".
- Staying on the "right side" of the law results in sleeping peacefully at night.
- Abide by the law of the land and give your undivided attention to legal and statutory compliance matters pertaining to the conducting of business.

Terms commonly referred to by respondents in their home language:

- "Etiek = Ethics

- Ouditeur = Auditor
- Professionele Rekenmeester = Professional Accountant
- Wet = Act
- Regulasie = Regulation"

According to the Erasmus University Rotterdam (2014), there are three contending approaches to ethical analysis:

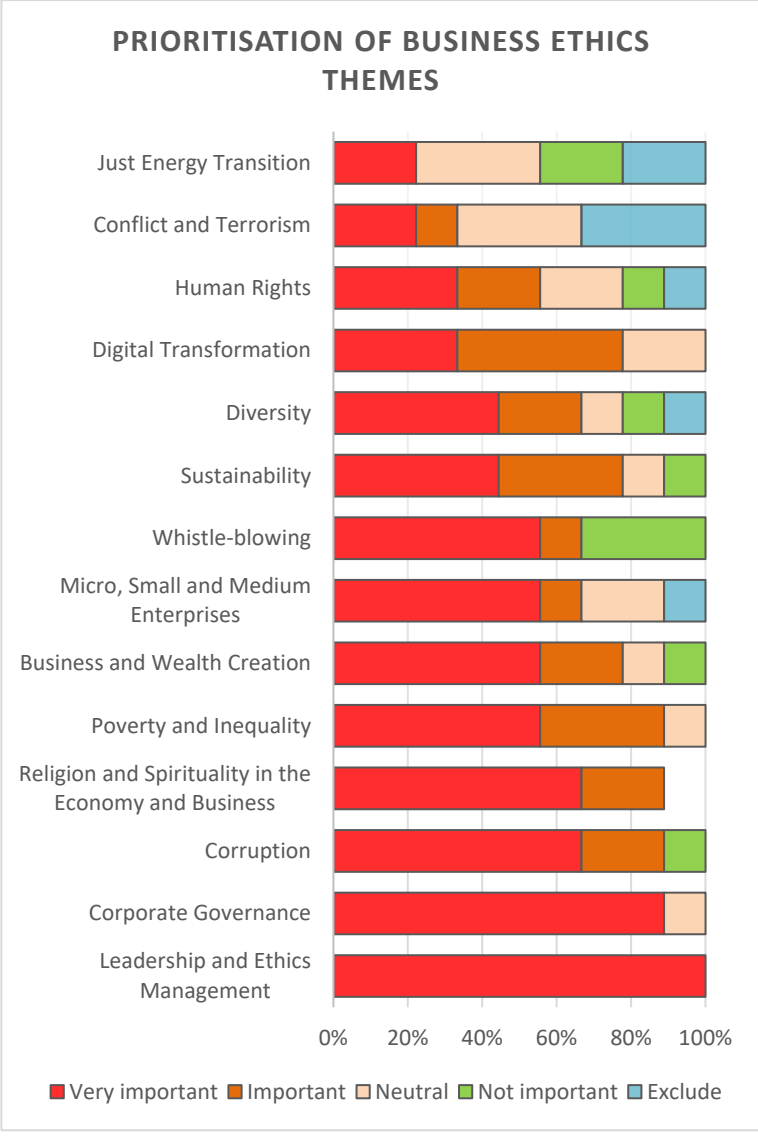
1. Consequentialism: This school of thought focuses on the end rather than the action taken to achieve it. An action is morally good if its consequences are desirable, and vice versa. A certain standard (the purpose or end) is employed against which an action's consequences are judged. The focus is on the result rather than the action taken, which raises certain objections to this school of thought in that it questions whether the action justifies the result if it arises at the cost to another. (Erasmus University Rotterdam 2014)

2. Deontology: This school of thought focuses on the **action** to achieve an end. The action itself is regarded as the object of moral evaluation. This theory argues that all persons have certain obligations and is thus duty-based. An action is morally good if it honours a given obligation, which does not depend on the consequence of the action. (Erasmus University Rotterdam 2014)

3. Virtue-Ethics: Concerned with the intention behind the action. Abilities, intentions, and motives drive these virtues. The person doing the action takes priority. It looks at who is doing the action rather than what they do. These qualities are defined to be desirable, i.e., worthy of pursuing, expressed in action, have durable character, are constantly present and can be influenced by the subject. (Erasmus University Rotterdam 2014). The majority of respondents displayed definitions, terms, and concepts to be directed by the person's virtue.

7.6 Prioritisation of business ethics issues

The themes of business ethics were deemed in the level of priority of respondents:



As evident from the figure above, respondents viewed Leadership and Ethics Management as the most important business ethics theme, after which Corporate Governance follows. Corruption and Religion and Spirituality in the Economy and Business were viewed as equally important in light of relevance. Most respondents associated with Virtue-Ethics as their primary school of thought in defining ethics as foretold by their cultural background. According to Egorov, et al. (2019), the moral intuition perspective significantly contributes to effective ethically-oriented leader development. Respondents intrinsically viewed leaders' effectiveness as linked to their moral intuition.

Corporate Governance in the field of business ethics can be regarded as an arena dealing with corporate self-regulation as it reflects their conduct towards stakeholders. However, a concern for corporate stakeholders need not take a corporate-centric perspective. Rönnegard and Smith (2023) argue that a Rawlsian society would primarily regulate corporate conduct through exogenous constraints in the form of legislation. To the extent that business ethics is concerned with endogenous constraints in the form of corporate-centric self-regulation regarding stakeholders, to adopt a Rawlsian perspective is to assume a society-centric perspective instead and to impose external regulation on corporate conduct in the form of legislation for the benefit of citizens. Choosing the corporate constraint mechanism (exogenous vs. endogenous) that best promotes the Liberty Principle, choose the corporate control regime (shareholder vs. stakeholder) that maximises economic efficiency (Rönnegard & Smith 2023). Just Energy Transition, Conflict and Terrorism, Human Rights and Digital Transformation are the least prioritised business ethics themes.

7.7 Themes in the teaching of business ethics

Respondents in the field of Teaching and Research highlighted some of the following ethical focus areas:

- Corruption
- Corporate Governance
- Internal Control Over Cash
- Ethical Behaviour
- Ethical Culture
- Ethics Committee
- Socially Responsible Investments
- Key Concepts of Ethical Principles in Business and Profession
- Value Systems in SA/Nam
- Ethical Decision-Making
- Resolving Ethical Dilemmas
- Macro Ethics
- The modern Corporation and Moral obligations
- Managing Ethics
- Fairness, Justice and Equality
- Code of Professional Conduct and Ethical Requirements.

As is evident, many focus on the theoretical foundations of ethical behaviour, ethical culture, fairness, justice and equality, with some moving on to cover ethical decision-making and how to resolve ethical dilemmas and ethical management. Most respondents, 60%, deal with Corporate Governance explicitly, while some cover the ethical principles of the Accounting profession, specifically the code of professional conduct, i.e., professional ethics. Only a few highlighted other themes of ethics relating to corporate responsibility, such as the modern Corporation and Moral obligations, Macro Ethics, Ethics Committee, and Socially Responsible Investments.

7.8 Themes in business ethics research

Past business ethics research has focused primarily on 'ethical judgements' (Sparks & Pan 2010). Sparks and Pan argue that several ethical decision-making models feature ethical judgments as a prominent instructive variable.

The Hunt–Vitell and the Rest's four-component ethical decision-making models are the two most cited. Hunt & Vitell (1986, p. 763) outline ethical judgments as "the belief that a particular alternative is the most ethical alternative." By their definition, rendering ethical judgments requires identifying "the most ethical" of available options, logically suggesting that options must be compared as multiple choices. In contrast, Rest (1986) defines ethical judgment as a psychological construct that characterises a process by which an individual determines that one course of action in a particular situation that is morally right as opposed to another course of action that is morally wrong.

Of the respondents, some business ethics themes covered in research were as follows:

- Small and Medium-sized Enterprises and their internal control (Evaluating the Effectiveness of Internal Control Systems in Small and Medium Enterprises in Windhoek, Namibia)
- Evaluation of the cause-and-effect relationship of internal controls on financial reporting in the Ministry of Health and Social Services, Namibia.
- Corporate Governance and the Modern Corporation and Moral obligations (Corporate Philanthropy and Ethics Amongst Namibian Listed Companies: Principal-Agency Perspective)
- Financial Literacy and Home Repossession: The View of Borrowers in Namibia
- Establishment of audit committees in government ministries of a developing country.

7.9 Themes in training on business ethics

Respondents **in Training and Businesses with training providers highlighted some of the following ethical focus areas:**

1. **Non-degree-earning training programmes:**
    - What is ethics, and why do we need it
    - Ethics and the Professional Accountant
    - Non-Compliance with Laws and Regulations (NOCLAR)
    - Cybercrime

2. **Training programmes (practical and vocational** training**) for Businesses:**

    - Business skills training for entrepreneurs and their employees
    - What is ethics, and why do we need it
    - Ethics and the Professional Accountant
    - Non-Compliance with Laws and Regulations (NOCLAR)
    - Cybercrime

3. **Training programmes for governmental departments or institutions:**

    - Training of Trainers for public officials who, in turn, provide frontline support to entrepreneurs in their jurisdiction

4. **Training programmes for other types of organisations:**

    - Training of Trainers for officials and consultants of (a) Business Support Organisations, (b) NGOs and (c) Development Agencies who, in turn, work with SMEs
    - What is ethics, and why do we need it
    - Ethics and the Professional Accountant
    - Non-Compliance with Laws and Regulations (NOCLAR)
    - Cybercrime

- Managing Finances
- Morality in Business
- Communication Skills
- Community Responsibility
- Wealth Management

As can be seen, most focus is on compliance rather than reflective ethics. Very few have included corporate social responsibility in the form of 'Community Responsibility' and 'Morality in Business'.

7.10 Major business ethical issues in the next five years

According to Stahl et al. (2023), AI-related technologies have properties that can escalate ethical and human rights concerns, such as privacy, bias and discrimination, economic distribution, safety and security, changing nature of warfare or political involvement. They suggest that AI ethics and human rights would benefit if given more focus on the systemic nature of AI ecosystems.

In addition, in 2017, it came to light that the Department of Defence of the United States of America contracted a civilian contractor, Google, to develop AI-induced information technology for military applications. However, this initiative, known as Project Maven, raised enormous confrontation from many Google employees, eventually leading to the contract's termination. However, according to Malmio (2023), Project Maven has raised questions concerning the military's ambition to expand its machine-learning platforms and increase its dependence on algorithms for decision-making (Hoijtink & Planqué-Van Hardeveld 2022). Furthermore, "algorithmic warfare" is seen in the academic field of research as

a potential threat that may impact the future direction of world security (Amoore & Raley 2017; Malmio 2023; Wilcox 2017).

In a study conducted by Nguyen & Su (2021) on 51 developing countries from 2002 to 2017, it was found that energy poverty reduction appears to increase gender equality in employment as well as re-balance gender inequality in health being an influential factor for gender equality in education and rights.

Some of the major business ethical issues noted for the next five years among the respondents were as follows:

5. **Those** respondents **in Training Organisations and Businesses:**
    a. Erosion of ethics and morals,
    b. Artificial Intelligence and its impact on i) jobs, ii) economies, and iii) fraud,
    c. Genetic medical treatments and their impact on inequality,
    d. mRNA-based vaccines and their impact on inequality,
    e. Water scarcity and its impact on inequality and war,
    f. Soil degradation and the impact thereof on inequality and war,
    g. Erosion of ethics and morals.
6. **Those** respondents **in Teaching and Research**
    a. Corruption,
    b. Lack of Transparency,

c. Issues of Sustainability and business development,

d. 5th Industrial Revolution and balancing issues of sustainability and business development,

e. Basic rights of individuals,

f. Unfair labour practices,

g. Favouritism,

h. Failure to fairly reward hard work,

i. Side-lining none favourites.

7.11 Conclusion

Namibia has historically suffered from apartheid, social inequalities and other unethical practices that economically disadvantage the general populace. The global survey has provided an opportunity for some of these to be documented and brought to the fore. This survey does not provide the nuances and intricacies of ethical issues affecting Namibia, but rather expresses the opinions of the respondents who voluntarily participated in the survey. It outlines the major business ethical issues prioritised in Namibia and those least prioritised. Some of the most prioritised themes include leadership and ethics management, corporate governance, corruption, religion and spirituality, poverty and inequality and business and wealth creation. What is peculiar about the Namibian business environment is that violations of corporate governance principles are becoming more rampant, while whistleblowing and digital transformation are the least prioritises; yet the later could be the solution to the former. This survey provides a good dataset for further inquiries and analysis of business ethics in the Namibian context in order to inform policy and practice.

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8

NIGERIA

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8.1 Introduction

The Global Survey of Business Ethics of 2012 highlighted how business ethics ideas were 'embedded in the local philosophies and wisdom of the people and in the cultures and cultural patterns of the indigenous tribes of West Africa' (GSBE 2012, 145) and that teaching, training and research in universities were 'novel and limited' (147) in Nigeria. It also depicted the focus areas in business ethics in West Africa as a whole, which included social responsibility, corporate governance, compliance and ethics; with the major business ethical issues anticipated being environmental issues, workplace ethics, corporate social investment, terrorism and security, business as a good servant, and information and communication technology.

The Nigerian Global Survey of Business Ethics 2024 provided an opportunity to determine whether there had been any evolution of teaching, research and training in the country a decade later. The authors conducted

an extensive literature review on ethical education, the teaching of business ethics in higher educational institutions, and the state of business ethics in Nigeria, reflecting that there had indeed been a significant transformation of teaching, research and training on business ethics in Nigeria; yet there is a need to adopt diverse pedagogical approaches and drawing insights from various disciplines to create a comprehensive and engaging business ethics curriculum. The 2024 survey contributes to the extant literature, incorporating data from 28 participants primarily engaged in teaching and research in the field of business ethics, the findings of which are presented in this country report.

8.2 Existing literature

An extensive literature review has been conducted to determine the conceptual foundations of business ethics education, with a specific focus on higher education teaching on business ethics. The review explored extant research on business ethics in Nigeria and business ethics teaching in the country.

Conceptual Foundations of Business Ethics Education

The conceptual foundations of business ethics education are multifaceted, with a solid link to philosophy (Lubbe & Lubbe 2015). This connection is further emphasised by economic analysis and behavioural economics in the theoretical foundation of business ethics (Lütge & Uhl 2021). The pursuit of happiness and human flourishing, as proposed by Aristotle, is also a key concept in business ethics (Bragues 2013). In terms of practical application, the effectiveness of ethics training programs in preventing unethical decision-making is a crucial consideration (Kreismann 2021).

Business ethics is focused on applying moral reasoning strategies to the activities of people engaged in business and to the policies of economic organisations (Dumas et al. 2018). As a discipline which assumes the relevance of ethical issues to business activities, business ethics involves a general study of moral standards as they apply or should apply to business institutions and the relationships between the agents of business activity (García-Marzá 2012). Such a study is necessary for the elaboration and implementation of the practical programs of moral refinement of the relationships between the people who work within organisations, have interests associated with business, or are otherwise affected by business dealings. In a practical sense, business ethics programs aim to improve the ethical climate in business on interpersonal, organisational, and systemic levels (Shin 2012). The development of business ethics programs implies a critical consideration of business activity regarding its social value, legal status, and conformity to moral standards embedded in the regulatory basis of the complex relationships between social actors engaged in economic exchange (Carroll & Shabana 2010).

Ethical Education: An Overview

Teaching business ethics in Nigerian higher education institutions is crucial for fostering ethical leadership and promoting sustainable development. Despite challenges, Nigerian business schools have made significant strides in integrating ethics education into their curricula (Nwokike et al. 2018). By adopting innovative teaching methodologies, leveraging partnerships, and aligning with policy initiatives, Nigerian business schools can contribute significantly to nurturing ethical business practices and shaping the future generation of ethical leaders (Ike,2011).

In recent years, the integration of ethics education into business curricula has garnered significant attention globally, including in Nigerian higher education institutions. Despite facing challenges such as inade-

quate infrastructure, funding constraints, and a shortage of qualified faculty, Nigeria's higher education system has emphasised business education (Moses & Kingsley 2013). This emphasis is crucial in Nigeria's complex socio-economic landscape, characterised by corruption and unethical business practices. Teaching ethics in Nigerian business schools is imperative to address these challenges and foster ethical business practices.

Scholars have utilised various methodologies to examine the effectiveness of teaching business ethics in Nigerian higher education institutions. These methodologies encompass qualitative case studies, surveys, and experimental designs (Gabadeen & Raimi 2012). Experiential learning strategies, including case studies and simulations, have enhanced ethical decision-making skills among students (Asiyai 2015). Integrating ethical content throughout the business curriculum can lead to better learning outcomes by aiding students in comprehending the ethical implications of diverse business disciplines (Farashahi & Tajeddin 2018; Asiyai 2015).

Despite advancements, challenges persist in teaching business ethics in Nigeria. Additional longitudinal studies are necessary to evaluate the enduring impact of ethics education on students' conduct in professional environments (Obiete et al. 2015). Challenges such as cultural norms, inadequate enforcement of regulatory frameworks, and a scarcity of ethical role models in the business sector present significant obstacles. Nonetheless, these challenges also offer opportunities for innovative approaches to ethics education, including integrating indigenous ethical values into the curriculum. Collaborative efforts involving academia, government bodies, and industry stakeholders can facilitate the institution of ethical leadership programs and corporate social responsibility initiatives (Murray et al. 2010).

The Nigerian government has recognised the importance of ethics education through initiatives like the National Code of Corporate Governance and the Anti-Corruption Strategy. Professional bodies such as the Institute of Chartered Accountants of Nigeria (ICAN) have also incorporated ethics components into their certification programs. Accrediting bodies like the National Universities Commission (NUC) play a crucial role in ensuring that ethics education is integrated into the curriculum standards of business schools across Nigeria. Studies have shown that integrating ethics education into business curricula enhances students' moral reasoning and decision-making capabilities, crucial for sustainable economic development and attracting foreign investment (LeClair 2018). By adopting diverse pedagogical approaches and drawing insights from various disciplines, educators can create a comprehensive and engaging business ethics curriculum that prepares students for ethical challenges in the professional world.

Teaching Business Ethics in higher institutions

Business Ethics is a field of study that has emerged as a solution to the numerous adverse incidents of unethical global business practices. It provides sound principles and explains that increased corporate and individual corruption results in the deterioration of society as a whole. Business ethics is taught, researched, and trained to offer guidance and help prevent such incidents from happening in the future (Ike 2011). Business ethics has gained importance due to several incidents of unethical business practices worldwide. For example, the corporate scandals in the United States have sparked a renewed interest in teaching business ethics in higher education. Business schools and their faculties are reevaluating the way they teach business ethics. They review their role in producing honest, truthful managers who demonstrate ethical accountability and live a life of integrity (Slocum et al. 2014). It is in everyone's interest to

have a balanced society founded on ethical and sustainable business practices, among other factors.

Teaching business ethics plays a crucial role in shaping the ethical character of our future business leaders and managers. It is essential to incorporate business ethics into the curriculum of various business-related subjects in higher institutions to build solid ethical characters (Sharma et al. 2019). There is a growing recognition among university teachers that business ethics should be integrated into business school curricula. In addition, this recognition is driven by the need to prepare students for the complex ethical dilemmas and issues of critical ethical decision-making they may confront in their careers and promote a culture of ethical decision-making in the business world. Furthermore, research has shown that incorporating business ethics into the curriculum has several positive outcomes (Sharma et al. 2019). These include improved ethical awareness and decision-making abilities, increased knowledge of the relevance of corporate social responsibility (Omazić & Vlahov 2011), and creating an ethical learning environment where misconduct behaviours are not tolerated.

Additionally, research suggests that teaching business ethics can help students navigate the conflict between personal values and financial success. In addition to these positive outcomes, teaching business ethics can improve organisational reputation and stakeholder trust, as employees and customers prefer to engage with companies that demonstrate ethical business practices. Furthermore, integrating business ethics into the curriculum can contribute to a more sustainable and socially responsible business environment, aligning with the growing emphasis on sustainability and corporate social responsibility in today's business landscape (Lau 2010). For instance, Stead (2017) emphasises the importance of considering perspectives from multiple disciplines, including economics,

education, ethics, and management, to address conflicts of interest effectively. This multidisciplinary perspective can enrich ethics education by comprehensively understanding ethical challenges in different contexts.

Furthermore, Rhodes et al. (2006) highlight the integration of ethics, audit, management, and clinical epidemiology in teaching evidence-based medicine to medical students. This approach underscores the value of incorporating diverse subjects to enhance students' ethical decision-making skills and critical appraisal abilities. Taebi and Kastenberg (2016) discuss teaching engineering ethics to PhD students, emphasising the importance of integrating social responsibility into science and engineering education. This suggests that incorporating ethical considerations in technical fields can foster a culture of ethical awareness and responsibility among future professionals. Gray (2014) also explores veterinary and medical ethics teaching, highlighting the tension between normative ethics and ethical framework development. This tension underscores the need for a balanced approach to ethics education, combining theoretical principles with practical ethical reasoning skills.

Despite these efforts, many scholars are concerned about the current state of management education. The increase in corporate scandals has led to concerns that educating students on sound business ethics before graduation is impractical. As a result, new research highlights the ineffectiveness of business ethics teaching to students in recent years. Surprisingly, managers' voices have yet to be heard in this area. However, they are best positioned to evaluate graduates' capabilities to solve diverse ethical dilemmas and make ethical decisions. According to Sigurjonsson et al.'s (2015) findings, managers could be more satisfied with the need to improve the ethics of graduating students. They can support business schools on strategic ideas and relevant issues to teach, bringing closer collaboration between industry and business schools.

The principles of ethical business activities are becoming more and more prominent in the business practices of modern companies. Large and small businesses alike have a high demand for newly graduated specialists with knowledge of ethical issues (Hesselbarth et al. 2015). Accordingly, universities and business schools introduce sustainable business and ethics courses into their curriculum (Bridges & Wilhelm, 2008). This process corresponds to the aims of the Sustainable Development Goals (SDGs) and, precisely, to the Goal 4 (Quality Education), which supports knowledge and skills in sustainability. Business sustainability studies also promote circular economy principles (MacArthur & Heading 2020), encouraging future managers to develop new business models and aim at closed-loop production and consumption processes. The challenges of teaching ethics and sustainability to business students have been discussed previously (Dziubaniuk & Nyholm 2021). However, there is always room for improvement in teaching methods, especially in an evolving society facing new environmental and social issues.

Business Ethics in Nigeria

Within the last 10 years, there has been a significant transformation in teaching, researching and training business ethics. This evolution is witnessed by an expansion and specialisation of the terminology used in the field, reflecting a deeper understanding of specific ethical dimensions within business practices (Hesselbarth et al. 2015; Omogbemi 2023). While traditional terms like "ethics," "corporate social responsibility," and "sustainability" remain prevalent, newer concepts such as "ethical leadership," "corporate governance," and "ethical decision-making" have gained prominence, indicating a more nuanced approach to ethical considerations in business. Moreover, there has been a notable increase in the prevalence of business ethics, with ethics courses being integrated into academic curricula and a growing emphasis on ethics training in corporate environments. This shift underscores a heightened awareness of

the importance of ethical conduct within the Nigerian business landscape, signalling a commitment to fostering ethical behaviour among future business leaders.

The themes covered in formal academic teaching on business and economic ethics have diversified and expanded to encompass ethical leadership, business integrity, stakeholder management, sustainability, and social justice (Adeleke 2015). Business educators in Nigerian tertiary institutions are applying innovative practices to improve societal values and ethics (Ezenwafor & Ihejirika 2022). Applying traditional virtue ethics, such as honesty, integrity, justice, and respect for others, is advocated for businesspersons in Nigeria (Charles 2023). Additionally, ethics education is valuable in preparing accounting students to handle future ethical challenges and become whistle-blowers (Okpo 2020). Strategies for teaching business education students about corporate governance include integrating business ethics courses into the curriculum, training and retraining business educators, engaging students in work-based learning, and adopting online learning methods (Salami, et al. 2018). These highlighted strategies are designed to improve the behaviour of business education graduates and enhance their employability in corporate organisations in Nigeria.

Business ethics teaching and training programs in Nigeria's higher institutions face several challenges. These challenges include the lack of moral probity in the educational system, as highlighted by Maiyaki and Aliyu (2022). Additionally, there is a need to sensitise business students towards their ethical responsibilities. However, few papers explore the ethical challenges faced by business ethics professors while teaching, as discussed by Kani and Rashid (2020). Furthermore, inadequate funding, inadequate professional academic staff, poor motivation, inadequate infrastructural facilities, ineffective supervision, unstable academic calendar, brain drain, poor working environment, and poor staff development

are identified as challenges in teaching programs in Nigerian higher institutions. These challenges hinder the effectiveness of teaching programs and call for measures such as adequate funding, employment of more staff, staff development programs, provision of infrastructure, and motivation of personnel to address them.

Additionally, there is an increased interest in addressing industry-specific ethical issues, reflecting the diverse nature of Nigeria's business sectors and the need for context-specific ethical considerations (Okougbo et al. Alao, 2021). However, if nothing is done, future concerns are anticipated to shape the Nigerian business landscape over the next few years. These include challenges related to corruption and bribery, corporate governance, environmental sustainability, social responsibility, and technological ethics. Addressing these issues will be crucial for businesses and educators in Nigeria to promote ethical conduct and sustainable business practices, thereby contributing to the business sector's ethical development and long-term success.

Improving Business Ethics Teaching in Nigeria

Existing business ethics teaching and training programs in Nigeria's higher institutions effectively promote ethical behaviour among students. The study by Ogunyemi (2013) highlights the work of the Globethics.net Foundation in inspiring and equipping higher education institutions to achieve ethical excellence in their organisations. University teachers play a crucial role in assisting students to develop knowledge and practical skills based on national and international business ethics (Adeleke 2015; Lapuzina 2022). Additionally, the study by Maiyaki and Aliyu (2022) calls for the reintroduction of moral education in the teaching curricula of all higher institutions in Nigeria to reorient values and promote moral growth. These studies suggest that existing business ethics teaching and training programs are crucial in promoting ethical behaviour among students in Nigeria's higher institutions.

Business ethics teaching and training methods in Nigeria's business schools can be improved through various strategies. One approach is integrating business ethics courses into the business education curriculum, which can help improve future business leaders' ability to reason ethically (Ogunyemi 2013; Obiete et al. 2015). Another strategy is to engage students in work-based learning, allowing them to gain practical experience in ethical decision-making (Ogunyemi 2013). Training and retraining business educators for corporate governance can also contribute to developing ethical business practices (Adeleke 2015). Adopting online learning platforms can also be beneficial in teaching corporate governance and ethics, providing flexibility and accessibility to students (Okifo & Ayo 2015). Furthermore, simulation activities and practical guidance on how to act ethically in specific situations can be valuable in emerging economies like Nigeria, where corruption is prevalent (Singh & Akinmayowa,2008). By incorporating business ethical issues into various courses, business education can equip future educators and practitioners with the necessary skills, knowledge, attitude, and conscience to address leadership problems and corruption.

Empirical studies from Nigeria

Several approaches to teaching business ethics in Nigerian institutions have been reported in the literature. According to Kayode et al. (2014), several techniques are used in teaching ethics in schools. One of the techniques involves employing interactive methods, such as case studies and ethical dilemmas, to engage students in ethical reasoning and reflection. Similar to the approach taken in early childhood education, educators in business ethics can utilise these methods to encourage active participation and critical thinking among students. The authors emphasise modelling ethical behaviour and providing positive reinforcement in early childhood and business ethics education. Just as early childhood educators guide children through various activities to develop socially

ethical behaviours, business ethics educators can similarly focus on modelling ethical behaviour to set examples for students to emulate. They highlight the significance of emotional intelligence and empathy in fostering ethical behaviour. In early childhood development and business ethics education, cultivating emotional intelligence is essential for building ethical relationships and navigating ethical challenges sensitively. Therefore, educators in both contexts should prioritise the development of emotional literacy skills among students.

Similarly, Iroegbu and Uyanga (2019) posit that one of the ways to inculcate ethical principles/teaching in schools is by ensuring that teachers exhibit acceptable and conventional behaviour that guarantees quality educational output, promotes harmonious relationships, and facilitates the attainment of educational goals. Teachers are expected to demonstrate professional competence, integrity, and accountability, essential components of professional ethics in teaching. They emphasised Professional accountability, which requires teachers to be answerable and responsible for their actions and decisions. Teachers must be accountable to students, their profession, and their colleagues. This accountability involves various aspects, including ensuring students' academic success, maintaining professionalism, fostering positive relationships with colleagues, promoting human values, contributing to national development, and upholding ethical standards.

According to Nwikina and Nwile (2013), fostering an ethical school culture is essential for continued educational success. They argue that a strong corporate culture based on ethical and moral values is crucial, as organisations with good ethical practices are typically respected and profitable. To cultivate such a culture, school principals must prioritise ethical conduct and create an environment where ethical behaviour is valued and promoted. Drawing from the practices of profit organisations, the authors suggest several strategies for building an ethical culture in schools. They

advocated for establishing an ethical culture in schools by adopting strategies drawn from for-profit organisations. They emphasise the importance of school leadership's clear communication of ethical standards through codes of ethics, speeches, and policies, integrating ethical values into training programs and screening applicants based on character traits. Additionally, they stress the active involvement of management at all levels in promoting and monitoring ethical behaviour, with strong leadership commitment demonstrated through leading by example and addressing ethical issues decisively. The authors highlight the need for robust enforcement mechanisms and accountability measures to uphold ethical standards consistently across the school community. By implementing these strategies comprehensively, schools can cultivate a culture of ethics and integrity conducive to positive learning outcomes.

Ogoma and Alaiyemola (2015) emphasise the critical need for integrating business ethics teaching and training into Nigerian higher institutions' curricula. It underscores the significance of addressing ethical behaviour challenges among school personnel, focusing on trust, value orientation, integrity, and responsibility. Drawing parallels from corporate practices, the paper advocates establishing and sustaining a robust ethical culture within educational institutions. Strategies highlighted include verbal indoctrination, tradition, and formulating a written code of ethics. Key actions involve integrating ethics into training programs, screening applicants based on character traits, and ensuring clear communication of ethical expectations. Special attention is advised for sensitive areas like examinations, finance, and gender rights, with procedures for enforcing standards and addressing violations. Effective leadership, led by principals and senior staff, is crucial, emphasising leading by example, educating stakeholders on ethical principles, facilitating open discussions, and taking decisive action against misconduct. The study calls for a genuine

commitment to upholding ethical values within educational communities through appropriate sanctions for non-compliance.

In a study conducted at the Lagos Business School on teaching business ethics to Nigerian senior managers through a case study exercise, students were tasked with developing a strategy to establish an ethical culture in an organisation with a history of corruption through a simulation activity based on a fictitious company (Ogunyemi 2013). The exercise aimed to engage students in answering their 'what' and 'how' questions regarding business ethics and, in view, empower managers to develop strategies for instilling an ethical culture within companies known for corrupt practices. The findings revealed that action learning was an effective method for teaching business ethics in Nigeria, as it encouraged participants to apply the lessons learned in real life. The managers identified solutions to corruption, emphasising the need for a new vision and mission, effective communication, incentivising ethical behaviour, and the willingness to sacrifice business to uphold integrity. The study underscored the significance of contextual understanding in business ethics education and suggested the potential for similar approaches in other emerging economies.

In conclusion, several themes have been developed during training on business ethics in Nigeria, focusing on exploring the role of businesses in developing a nation. Sustainable economic development must be led by socially responsible businesses and persons (Adeleye et al. 2020). Only through this means can good governance and democratic ideals impact the concrete lives of people. Business education in public and private universities and institutions is critical, and the position of faith-based organisations is to consider business as a calling (Nakpodia et al. 2020). Themes for training in business ethics include issues of sustainability; subsidiarity and solidarity issues; the role and protection of the African family in business; the protection of women and youth from exploitation;

the prevention of war and the promotion of peace and dialogue; corporate governance; the role of labour in promoting a dignified human existence; community and businesses relations (as in the Niger Delta regions and the mineral and oil-producing countries); between nature and nurture; and between governments and their people so that business concerns do not harm or exploit people.

8.3 Methodological considerations

The methodology selected for this country report was quantitative in nature. Non-random snowball sampling was utilised to enlist participants in the research. The reporters, through their academic networks, identified potential participants teaching, researching and training in the field of business ethics, and these networks, in turn, promoted the survey to a wider audience of academics and trainers in this field. In total, 28 participants completed the survey, the majority of which were involved in teaching, with only three participants training in the field. Their demographics and affiliations are depicted in the tables below.

Number	Home language	Other Languages	Country of residence	Country of birth	Gender	Age
1	English	Yoruba; Spanish	Nigeria	Nigeria	Female	36-60
2	Spanish	English	Nigeria	Spain	Male	61 and above

3	English	Igbo	Nige-ria	Nige-ria	Male	21-35
4	English	Yoruba, Spanish, Italian	Nige-ria	Nige-ria	Fe-male	36-60
5	English	Spanish, Italian, Igbo	Nige-ria	Nige-ria	Fe-male	36-60
6	Igbo	English	Nige-ria	Nige-ria	Not speci-fied	36-60
7	English	French, Spanish	Nige-ria	Mali	Fe-male	61 and above
8	English	Igbo	Nige-ria	Nige-ria	Fe-male	36-60
9	Igbo	Yoruba, English	Nige-ria	Nige-ria	Male	36-60
10	Igbo	Spanish and Yo-ruba	Nige-ria	Nige-ria	Fe-male	36-60
11	Yoruba	English	Nige-ria	Nige-ria	Male	61 or above
12	English	Ibo and Yoruba	Nige-ria	Nige-ria	Fe-male	36-60

13	English	Yoruba	Nige-ria	Nige-ria	Male	36-60
14	Igbo	English	Nige-ria	Nige-ria	Male	36-60
15	Igbo	English	Nige-ria	Nige-ria	Male	36-60
16	Itsekiri	English	Nige-ria	Nige-ria	Male	36-60
17	Isoko	English	Nige-ria	Nige-ria	Male	36-60
18	English lan-guage	Igbo lan-guage	Nige-ria	Nige-ria	Male	61 or above
19	English lan-guage	Igbo, Yo-ruba	Nige-ria	Nige-ria	Male	36-60
20	Yoruba	English, French, Hausa	Nige-ria	Nige-ria	Male	36-60
21	English	Igbo	Nige-ria	Nige-ria	Fe-male	21-35
22	English	Ibibio	Nige-ria	Nige-ria	Male	21-35

23	Yoruba	English	Nige-ria	Nige-ria	Male	36-60
24	Yoruba	English	Nige-ria	Nige-ria	Male	36-60
25	Igbo	English	Nige-ria	Nige-ria	Male	36-60
26	Igbo	English	Nige-ria	Nige-ria	Male	36-60
27	English and Yo-ruba	Arabic	Nige-ria	Nige-ria	Male	61 or above
28	Urhobo	Yoruba	Nige-ria	Nige-ria	Fe-male	36-60

Table 1: Participants' demographics

Number	**Education level**	**Type of education facility**	**Affiliation**	**Position**	**Years in position**
1	Post-graduate	Univer-sity	Teaching; re-search; man-agement	Profes-sor	1-5 years
2	Post-graduate	Univer-sity	Teaching; re-search		11 years and above
3	Post-graduate	Univer-sity	Teaching		1-5 years
4	Post-graduate	Univer-sity	Teaching; re-search	Senior lecturer	6-10 years

5	Post-graduate	University	Teaching, research, management		11 years and above
6	Post-graduate	University	Teaching research, management	Associate Professor	11 years and above
7	Post-graduate	University	Teaching, research	Professor	11 years and above
8	Post-graduate	University	Teaching, research, PhD candidate	PhD Candidate; consultant	1-5 years
9	Post-graduate	University	Teaching, research	Affiliate researcher and faculty	6-10 years
10	Post-graduate	University	Teaching	Senior lecturer	1-5 years
11	Post-graduate	Corporate Learning & Development	Management	Managing Consultant	11 years and above
12	Post-graduate	Post University	Teaching	Facilitator	11 years and above
13	Degree or diploma	Non-Governmental	Teaching	Team Lead	6-10 years
14	Post-graduate	University	Teaching	Lecturer	6-10 years
15	Post-graduate	University	Teaching	PhD	6-10 years
16	Post-graduate	University	Teaching	Dr/Senior Lecturer	1-5 years

17	Post-graduate	Univer-sity	Teaching	Dr	6-10 years
18	Post-graduate	Univer-sity	Teaching	Profes-sor	11 years and above
19	Post-graduate	Univer-sity	Teaching	Profes-sor	1-5 years
20	Post-graduate	Univer-sity	Teaching	Dr.	11 years and above
21	Post-graduate	Univer-sity	Research	Doctoral Student	Under 1 year
22	Post-graduate	Univer-sity	Research	PhD stu-dent	1-5 years
23	Post-graduate	Univer-sity	Teaching	Assis-tant Lec-turer	Under 1 year
24	Post-graduate	Univer-sity	Teaching	Lecture	1-5 years
25	Post-graduate	Univer-sity	Research	PhD in view	Under 1 year
26	Post-graduate	Univer-sity	Teaching	Lecturer 1	1-5 years
27	Post-graduate	Univer-sity	Research	Honour-able	1-5 years
28	Degree or Di-ploma	Corpo-rate busi-ness training	Teaching	Chief operat-ing of-ficer	6-10 years

Table 2: Participants' affiliation, title and years in current position

8.4 Terminology and key recurring concepts

Participants' terminology varied from generic terms to very specific focus areas within the broader definition of business ethics. A few terms were provided in the indigenous languages, although English appeared to be the primary language for business ethics terminology.

Number	Terms	English translation
1	Business ethics	
2	None provided	
3	None provided	
4	Business ethics; compliance; anti-corruption strategies; virtues	
5	Management ethics, humanistic management, person-centered businesses	
6	Trust, transparency, sustainability and compliance	
7	Business ethics, social responsibility, honesty, respect for human dignity	
8	Professional ethics; ethics and values	
9	Omume di mma; Ezigbo Ahia	Good behaviours; Good trade or good business
10	None provided	
11	Corporate Integrity	
12	Work Ethics and professionalism	
13	Asa ati Ise	Corporate culture
14	Ikwuba aka oto	Upright behaviour
15	Mmerikota na azuma ahia	
16	No idea	
17	Eruemu; Eki	Ethics of the marketplace
18	Good business	
19	Uwaezoke	Ethics of Cooperation and moderation
20	Ethics of business conducts	
21	izu ahia	Buying and Selling
22	Ethical businesstualism	
23	Owo	Honour
24	Ilana owo	Way/Process of Honour

25	Fair play and just balance	
26	Professionalism/ Virtues/ Values/ Integrity	
27	Business and economics ethics	
28	Core values	

Table 3: Ethics terms and translation

8.5 Focus areas of business ethics

Participants were involved in an array of teaching and other activities related to business ethics, as reflected in Table 3:

Number	Under-graduate (E Elective; C Compulsory)	Postgraduate (E Elective; C Compulsory)	Re-search	Consulting etc.	Advocacy	Policy-making	Other
1		C	1	1			Board member; Invited speaker
2	C	C	1				
3	C						
4	C	C	1				
5	C	C	1				
6			1	1			
7	C	C	1	1	1		Facilitating Seminars and retreats
8		C	1	1	1		Seminars
9		C	1	1	1	1	
10		C					Seminars for senior managers and executives

11	C	E		1	1		
12							Training
13				1			Advisory services
14	C		1				
15	E	E		1			Advisory services
16	C		1				
17			1				
18	C	E	1				
19	E	E	1				
20	E	E	1				
21	E			1	1		
22	E	E	1	1	1		
23	E	C	1				
24	E, C	E, C		1	1		
25	C	C	1				
26	C		1	1	1		
27	E	C	1				Cam-paigning Activism
28	C	C		1	1	1	

Table 4: Activities related to business ethics

It can be seen that teaching on business ethics occurred both at undergraduate and postgraduate level, with many of the participants teaching at both levels. Most business ethics teaching resided in compulsory modules rather than electives. The findings suggest that most academic staff involved in teaching business ethics were also actively researchers. To a lesser extent, some participants were also involved in consulting, advocacy and policy-making.

8.6 Themes in the teaching of business ethics

Participants reflected a range of business ethics themes within the modules. Some modules were comprehensive, covering various aspects of business ethics, while other had particular areas of prioritisation. Some modules were dedicated to business ethics, others were applied to a particular function or profession. More detail on the content of the teaching is provided in the table below.

Number	Themes and topics taught
1	All business ethics themes - full course of business ethics as well as bespoke modules in seminars
2	None provided
3	Fundamentals of marketing ethics - Responsibility to customers; the ethics of pricing; ethics of Advertising; responsibilities to Shareholders - ethics of financial reporting; responsibilities to Employees; workplace Ethics - Diversity, Discrimination, and Harassment; managing the challenge of corporate corruption; Corporate Social Responsibility; responsibilities in relation to the environment; Conflicts of Interest; insider trading; professional loyalty; personal integrity
4	Justice and fairness; conflicts of interests; fair pricing; insider trading; virtues; character; humanistic principles
5	Virtues; corruption; character building; sustainability; human fulfilment; person-centered management; decision making; emotional intelligence; leadership
6	Responsibility, truth and service
7	Fair remuneration, fair treatment of employees, pursuing the common good, the duty of employers to facilitate work-life balance for their staff and especially work-family integration. Need for a non-manipulative approach to motivating employees, need to contribute to the betterment of society (not only materially, but also morally/spiritually), care for the environment, ensuring sustainability, honesty in dealing with customers, suppliers and employees, duty of honesty and loyalty on the part of employees
8	Introduction to Ethics, Values and Virtue; What ought I to do? - Ethical Inquiry; The Psychology of Morality (Personal and

	Corporate); Professionalism and Ethical Use of Self (Person vs. Corporate ethics); Character Intelligence System (CIS); Ethical Decision making; Sustainability Practices; Conflict Management; Ethical Leadership; Virtuous Governance; Excellence at work; Rules of Engagement and the Society's expectations; Communicating Virtue Ethics; Emerging ethical issues in related professions etc.
9	Corporate Governance; Corporate Social Responsibility; Sustainability Reporting; Social Impact Assessment; Environmental Assessment; Circular Economy
10	Conflict of interest; responsibilities towards customers, employees, society and shareholders; loyalty to one`s employers; questionable payments; compliance with the law; corporate social responsibility and sustainability
11	Domains of Ethics
12	Individual Ethics. Work Ethics
13	Human Relations
14	Fair wage
15	Corporate Social Responsibility, Morality of profit-making,
16	Profit and Global Poverty
17	CSR, Building ethical organisation, corporate culture, etc.
18	Business and Virtues
19	Virtue in Business, Metaphysical Foundation of Economics
20	Methods and management of business
21	Brand Positioning, Unique Value Proposition
22	All-encompassing topics and issues in business ethics
23	Development
24	Language ethics
25	Igbo apprenticeship system
26	Misconducts/ Negligence/ Malpractice/ Integrity/ Responsible Conduct/ Openness/ Transparency
27	Global recession
28	Business Integrity and timeliness to duties

Table 5: Themes and topics taught related to business ethics.

When asked to rate their prioritisation of business ethics issues, participants provided some insightful ratings. The greatest priority area was

the topic of leadership and ethics management, which 26 of the 28 participants ranked as very important. The second greatest priority was deemed to be corruption, followed equally by human rights, sustainability and corporate governance. Others that were mostly prioritised as important to very important include poverty and inequality; business and wealth creation; whistleblowing; conflict and terrorism; religion and spirituality; diversity; and micro, medium and small enterprises. While some categories were not necessarily deemed as very important, they were still considered important - these include the just energy transition and digital transformation. It can fairly be said that all topics presented in the survey were regarded as priorities, although they ranged in emphasis. Please see the table below for further detail on the analysis.

Topic	**Very important**	**Important**	**Neutral**	**Not important**	**Exclude**
Human rights	20	7	1		
Poverty and inequality	16	11	1		
Sustainability	20	5	2	1	
Just energy transition	9	13	3	1	1
Business and wealth creation	16	9		1	1
Corporate governance	20	8			
Digital transformation	11	14	2		1
Corruption	24	4			
Whistleblowing	14	10	3		
Conflict and terrorism	16	9	2		1
Religion and Spirituality	12	11	3	2	
Diversity	10	15	3		
Micro, small and medium ent.	15	9	3		1
Leadership and ethics management	26	1	1		

Table 6: Prioritisation of business ethics issues (please note some participants did not complete all questions, hence the totals are not always 28)

Many participants also suggested other business ethics issues that were considered priorities. Humanism was one of these, as well as indigenous business ethics, which could reflect an emphasis on African moral philosophies which have a strong humanistic focus. The full list is provided below.

Number	Topics
1	Moral congruence; virtues in organisations and virtuous organisations; humanistic management; ethical decision making
2	Stakeholder responsibilities; responsible leadership and management
3	None specified
4	Humanism in business; Service
5	None specified
6	None specified
7	Corporate social responsibility
8	Personal Insecurity - Drive for Corruption; Moral Injury; Human Quality Treatment; Ethical Leadership (Leading Self, then others); Ethical AI and Ethics of AI
9	Environmental Impact Assessment and Reporting; Social Impact Assessment and Reporting; ESG issues
10	Human quality treatment
11	Morality
12	None specified
13	Leadership, Compliance and Human Capital Development
14	Intergenerational justice
15	Ethics of decision making, Corporate Social responsibility
16	Transparency and Accountability
17	Building. Ethical organisations

18	Accountability
19	The role of imagination in business
20	Indigenous business ethics
21	Confidentiality of business secrets.
22	Several others
23	Digital business ethics
24	None to think of now
25	Wealth creation and youth empowerment
26	Mentorship
27	Training
28	Responsibility

Table 7: Other contemporary business ethics topics deemed to be important

8.7 Themes in business ethics research

The research that had been conducted, or which was currently receiving attention from the participants, was extremely wide. This reflects participants' particular areas of expertise, teaching, or perceived priorities that warranted empirical research. The research themes are listed below:

Participant 1: Ethical culture; responsible leadership; corporate social responsibility; sustainable development; workplace well-being; ethics management; ethical principles; virtues-ethics; justice; African virtue-ethics; governance; public sector governance; anti-corruption; ethics in the media; ethics in the banking sector; teaching business ethics.

Participant 2: Price discrimination; marketing ethics; financial sector; conflicts of interest; governance.

Participant 3: Corporate social responsibility; hospitality sector.

Participant 4: Self-leadership; authentic leadership; Corporate Social Responsibility; sustainability; African virtues ethics

Participant 5: Responsible management; sustainability; self-leadership; gender; values; COVID-19 pandemic; anti-corruption

Participant 6: None specified

Participant 7: 'I do not publish specifically on business ethics, even less economics ethics. My publications are on human behaviour in organisations and on human resource management, but they present aspects of business ethics and often make specific reference to human dignity, the importance of the family for a healthy society, and the need for ethical behaviour in business.'

Participant 8: Nothing published.

Participant 9: Public policy

Participant 10: Nothing listed

Participant 11: Ethics In The Work Place Workshop

Participant 12: Nothing published

Participant 13: Not related to business ethics

Participant 14: Virtues Ethics; Public Policy

Participant 15: Nothing published

Participant 16: Nothing published

Participant 17: Human rights, poverty and inequality.

Participant 18: Man and State

Participant 19: Fiscal discipline in the financial system; economic development

Participant 20: Nothing published

Participant 21: Nothing published

Participant 22: Nothing published

Participant 23: Nothing published

Participant 24: Nothing published

Participant 25: Nothing published

Participant 26: No publication (in business or economics ethics aside from medical and bioethics)

Participant 27: Nothing published

Participant 28: Nothing published

8.8 Major business ethical issues in the next five years

The major ethical issues for the next five years provided by participants mirrored some of the previously listed business ethics priorities. Corruption featured strongly, as well as poverty and inequality, sustainability, corporate governance and a compliance orientation, and humanism. Other mentions included AI and technology, privacy, diversity and discrimination, leadership, employment practices, 'economic imperialism', and the extractive industry. A full list of the issues presented by participants are listed below:

Number	Major ethical issues in the next 5 years
1	Moral congruence; virtue in organisations and virtuous organisations; humanistic management; ethical decision-making
2	None specified
3	Responsibility towards employees; workplace ethics – diversity, discrimination, and harassment; managing the challenge of corporate corruption; responsibility to the environment
4	Humane technology and its integration into businesses; humanism in practice.
5	In emerging economies- Corruption, Equity, and the Common Good.
6	Corruption
7	A materialistic approach to life. Greed for more riches. The growing gap between the rich and the poor in Nigeria, bribery and corruption.
8	Unethical leadership (Leading Self, then Others) and Governance (Abuse of Power, Embezzlement, Impunity); Corrupt Practices and Personal Insecurity; Unethical Use of AI and other Emerging Technologies; Greed and Economic Inequality; Exploitation of Resources – Economic Imperialism; Fair wages and Income Inequality; Fair Trade

	and Economic Development; Labour Exploitation (Cheap Labour for the Vulnerable)
9	Lack of Corporate Governance in Businesses; sustainability and climate change issues in business; fraud, bribery and corruption
10	Sustainability; questionable payments; loyalty to employers, employees, customers, society and shareholders; ethics of advertisement; dignity of the human person; values-oriented organisations; teaching business ethics at all levels of education
11	Greed. Bribery. Corruption.
12	Freedom of Expression
13	Compliance, honesty and integrity
14	Privacy and Conflict of Interest
15	The problems of honesty and truth-telling
16	Poverty and the Third World
17	Reconstructing capitalism to have a human face.
18	Accountability and full disclosure
19	Character training and Leadership.
20	AI and business ethics
21	Inflation for profit's sake, Quality reduction for profit's sake, Discrimination in Clientele (with regards to people with disabilities)
22	The problem of Customer's right and authorship
23	Integrity of business in the digital space
24	Transparency
25	Economic injustice
26	The Impact of Artificial Intelligence on Business and Economic Ethics
27	Trust
28	Quality delivery

8.9 Conclusion

The findings of the Nigerian Global Survey of Business Ethics 2022-2024 confirm that there has been a significant shift in business ethics teaching, research and training since the previous Global Survey of 2012.

While business ethics' elements remain embedded in humanistic philosophies, business ethics teaching has gained ground in tertiary institutions and is reflected by the number of compulsory and elective modules offered at undergraduate and postgraduate levels.

Certain focus areas and priorities remain similar to the last survey, such as social responsibility, corporate governance, and compliance. Yet new areas are increasingly receiving attention, especially leadership, corruption, diversity and discrimination, justice, human rights and sustainability. The areas identified in 2012 as future major business ethical issues have been realised, and some continue to be a concern, including technology (specific mention of AI) and sustainability. In addition, corruption, human rights, privacy, and developmental issues such as poverty are key future business ethical issues. Intentional effort to address the major ethical issues anticipated in the next five years, such as corruption, poverty and inequality, sustainability, corporate governance, humanism, AI and technology, diversity and discrimination, and leadership, through targeted ethics teaching and programs, Nigeria can build a foundation for ethical business practices that support long-term economic and social well-being. This requires multifaceted and concerted efforts from all stakeholders.

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9

RWANDA

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9.1 Introduction

Like Burundi, Rwanda is situated in the Great Lakes Region of Central Africa. Its capital Kigali is increasingly one of world destination and business hubs in Eastern Africa and Africa generally. Rwanda arises miraculously from the history of the 1994 genocide against the Tutsi. Its 400-year long monarchic rule was interrupted by the German colonization from 1896 to 1914 followed by the Belgian occupation under the United Nations mandate till its independence in 1962. Landlocked, the land of thousand hills is bordered by Burundi in the South, Uganda in the North, Tanzania in the East and Democratic Republic of Congo in the West. Economically, Rwanda relies on agriculture with coffee and tea as export crops. Rwanda is investing heavily in tourism and services. Thus, it has developed touristic centres of attraction including parks, genocide memorial sites and world class conference centres. Its mineral resources include gold, cobalt, tantalum in small quantities. Rwanda inflicted a deadly blow on corruption thanks to a resolute political will of its leaders. Its banking sector comprises capital market, foreign and local banks as

well as microfinances. The banking sector and insurance companies have been modernised thanks to a policy of information and communication technology.

Although Rwanda ranks among the least developed countries, its steady economic growth targets a better place among the emerging economies. Its membership to regional and worldwide organizations such as Commonwealth and Francophonie should yield needed investments. Its legal framework draws on this very membership, including Principles of Corporate Governance (OECD and Commonwealth), International Accounting and Auditing Standards, Core Principles on Effective Bank Supervision, Labour Codes of the International Labour Organisation, and Codes on Industrial and Environmental Safety and Hygiene of the World Health Organisation.

9.2 Existing literature

Business ethics as such has not enjoyed much interest in Rwanda. Despite the proliferation of MBA departments in private universities, most business ethics publications are done by researchers in academic institutions outside Rwanda. Without being exclusive, the following recommend some attention:

- *The effect of corporate governance on the financial performance of commercial banks in Rwanda* (Kayitesi 2014), , a Masters thesis in Business Administration at University of Nairobi.

- *Corporate Social Responsibility and Company Sustainability in Coffee Washing Station Cooperatives* (Bihimana 2011), a Masters thesis in Business Administration, at Kampala International University.

Journal articles published by Rwandans, non-Rwandans as individual papers and collaborative papers. They center more on corporate governance and, to some extent, on Corporate Social Responsibility. They are outlined below:

- *Privatization of firm in Rwanda: The role of corporate governance practices in Rwanda* (Mutarindwa & Shema 2016)
- *Corporate Governance in Rwanda: The Role of the External Auditor* (Walabyiki 2016)
- *A comparative study of internal control system practices in some selected government business enterprises in Rwanda* (Byiringiro & Mahabaleswara 2016)
- *Corporate Governance in Rwanda: Opportunities and Challenges* (Walabyeki 2017),
- *Influence of Board Composition Practices on Corporate Governance Performance in Public Institutions in Rwanda* (Usengumubyeyi et al. 2020).
- *To Whom Do Business Owner-Managers Feel Responsible? Weighting conflicting social responsibilities in Rwanda* (Noisette 2023).

Besides the fact that these articles are published outside Rwanda, it is noteworthy that six deal with corporate governance while one deals with corporate social responsibility and one discusses shareholder/stakeholder frameworks that is related to corporate governance.

One may wonder: why the dominance of corporate governance? There are two possible reasons. The first reason is that corporate governance is part of good governance which the leaders of Rwanda sought to implement as part of the 2020 Vision (and beyond) and, at the same time,

as part of the requirements of the World Bank project *Doing Business*. The second reason is to comply with international standards such as the OECD' (Organization for Economic Cooperation and Development) *Principles of Corporate Governance*, which states that one of the key pillars of corporate governance is a responsible board. Thus, the corporate governance framework should ensure the strategic guidance of the company, the effective monitoring of management by the board, and the board's accountability to the company and the shareholders (cf. Walabyiki 2016, pp. 1-2). Hence, it is obvious that the Rwanda corporate governance framework reflects the shareholders perspective.

9.3 Methodological considerations

This research combines both empirical and desktop study. The empirical survey has not been easy. The survey questionnaire was sent to certain individuals known to have an interest in business ethics. The return was rather poor, yet rewarding. All respondents are affiliated to university institutions. One of the respondents is also a trainer. Among the respondents, there was a Nigerian citizen whose language is not Rwandese but Yoruba. The respondent indicated both Yoruba and English are mentioned as the respondent's primary languages. No feedback from institutions. Much of the literature review was a desktop research.

9.4 Terminology and key recurring concepts

Five different terms used to refer to business ethics and economic ethics in Kinyarwanda (native Rwandese language) are the following: *ubunyangamugayo, ubupfura, ubudahemuka, ubumuntu, ubuntu.* The first three all mean integrity, while the two last mean humanness, gratuity or benevolence. The term given by the Nigerian respondent is *Iwa owo*

and refer to economic ethics or ethics of money. The following table gives an overview:

Terms in Kinyarwanda	English literal translation	English translation
Ubunyangamugayo	Integrity	Integrity
Ubupfura	Great-heartedness	
Ubudahemuka	Non betrayal/Gentleness	
Ubumuntu	Humanness/humanity	Humanness
Ubuntu	Gratuity, generosity	Generosity
Iwa owo	Ethics of money, economic ethics	Economic ethics

9.5 Focus areas of business ethics

All respondents indicate the following as very important: Human rights, poverty and inequality, sustainability, corporate governance, corruption, religion and spirituality in business ethics, leadership ethics, diversity. Although they did not converge, they indicated separately that business and wealth creation, digital transformation, whistleblowing, conflict terrorism, diversity, micro, small and medium enterprises were considered very important or simply important.

9.6 Themes in the teaching of business ethics

The topics and themes which respondents address include: Corporate social responsibility, Privacy and nepotism (in relation to corruption), Ethics for lawyers, judges and prosecutors. As can be seen, the ethics of lawyers is a professional ethics course and is addressed in a special school called the Institute of Legal Practice and Development. Although the respondent has not indicated clearly, the course most likely addresses such

issues as regulatory frameworks and other business-related legal requirements. Indeed, legal ethics is part of other business courses which include tax investigation.

9.7 Themes in business ethics research

Respondents indicate that issues indicated as very important are also issues of their research. These include:

- Business and human rights
- Poverty reduction and inequality
- Sustainable development
- Business and wealth creation
- Corporate governance
- Digital transformation
- Corruption
- Whistleblowing
- Conflict and terrorism
- Diversity
- Religion and spirituality in business
- Leadership and ethics management
- Corporate social responsibility

These issues could be divided into two major categories. The first categories is that of issues, some which are particularly important because they are concerns of the government. These include business and human

rights, poverty reduction and inequality, sustainable development, corporate governance, digital information, corruption, corporate social responsibility.

In the existing literature, it is obvious that corporate governance is an important issue addressed by scholars. Of the eight publications highlighted above, four address corporate governance and two address corporate social responsibility. According to Jimmy Walabyiki, the "increasing emphasis of good corporate governance in Rwanda is part of achieving the goals of Vision 2020" (Walabyiki 2016, p. 1). In fact, corporate governance was one of the pillars of the vision 2020 as it was premised on "promoting macroeconomic stability and wealth creation to reduce aid dependency, transforming from an agrarian to a knowledge-based economy, and creating a productive middle class and fostering entrepreneurship (Walabyiki 2016, p. 1 footnote 2). Rwanda took seriously Arthur Levitt's suggestion that "If a country does not have a reputation for strong corporate governance practices, capital will flow elsewhere" (Levitt cited by Walabyeki 2017, p.15).

Furthermore, Rwanda has made digital information the key to the modernisation and empowerment of its economy. As for corruption, the leaders of Rwanda made it the major battlefield as it could undermine investment, corporate governance and good governance in general. As early as in 2012, the Rwanda Office of the Ombudsman issued an anti-corruption policy. This policy contained two important suggestions that,

- The ministry of education should introduce anti-corruption courses in secondary schools' curriculum.
- The private sector Federation and Civil Society platform should promote ethical standards in non-state actors through the introduction of ethical codes of conduct (Office of the Ombudsman 2012, pp. 12, 13)..

Thus, anti-corruption stand is thought to be part of corporate ethics. In Rwanda, the issue of corruption is linked with human rights. The report investigating *Gender-based corruption in the workplace in Rwanda* by Transparency is indicative in this regard (Transparency Rwanda, 2011).

The second category is made of issues which are dealt with because they are areas of expertise, profession and interest of to respondents each in one's own field and background. These include Sustainable development; Conflict and terrorism, Diversity, Religion and spirituality in business, Leadership ethics and management. For the respondents, these are a basis on which they appreciate other issues of business and economic ethics.

9.8 Themes in training on business ethics

Only one respondent has indicated to be involved in training in business ethics. The position this respondent occupies is that of a professor, a position occupied for more than 11 years. The activities in which the respondent is involved include:

- Training programmes offered by training institution to business
- Training programme offered to government departments or institutions
- Training programmes offered to types of organisations
- Developing and/or facilitating training programmes
- Ethics management
- Compliance management
- Governance
- Research

- Consulting /advisory services for organizations
- Policymaking

The issue the respondent addresses is mostly corporate social responsibility. The same respondent indicated that the following topic are "very important" or "important" for business ethics education:

Very important	**Important**
- Human rights - Poverty and inequality - Corporate governance - Corruption - Whistleblowing - Conflict and terrorism - Diversity - Leadership ethics and management	- Sustainability - Just energy transition - Business and wealth creation - Digital transformation - Religion and spirituality in the economy and business - Micro, small and medium enterprise

9.9 Major ethical issues in the next five years

The following are indicated as the major ethical issues in the field of business and economic ethics over the next five years:

- Discrimination
- Harassment
- Unethical accounting
- Technological abuse

- Data privacy
- Health and safety
- Favoritism and nepotism
- Corruption,
- White collar crimes (money laundering, corruption)

These issues can be broken down into various categories. The first category is that of corruption and related issues. It comprises corruption, favoritism/nepotism and white-collar crimes. Corruption is a concern everywhere and thorough efforts are invested to deal with it. The second category is that of harassment, health and safety and discrimination. These have to do with what Joanne Ciulla and his colleagues refer to as "everyday ethics at work" in their book *Honest work* (Ciulla et al. 2014, p. 1ff).

However, one needs to understand what is harassment in order to see in which category it could really fit. Harassment could be understood in two ways. Firstly, there is "harassment that pressures an employee for sexual favors as a condition of employment or for benefits, such as promotions, job assignments, etc." This kind of harassment could be in the category of corruption as it may be related to gender-based corruption in workplace (cf. Transparency Rwanda 2011). Secondly, harassment is understood in terms of a hostile environment. This is the kind of:
"behaviour that does not affect an employee's economic benefits. It consists of unwelcome advances or sexual, verbal, and/or physical conduct of a sexual nature. This conduct has the purpose or effect of interfering with an individual's work performance or creating an intimidating, hostile, or offensive working environment. In this category, yet harassment may constitute a separate category (Ciulla et al. 2014, p. 37). From this

viewpoint, harassment is classified in the same category as that of health and safety.

The third category is that of technological abuse and data privacy. Although the respondents have not identified which technology and which data are concerned, one may say that they were referring to information technology and privacy.

The fourth category is that of unethical accounting. This comprises misrepresenting financial statements, tax evasion, window dressing, misappropriation of funds and conflict of interest. It could also slide in the first category if embezzlement and bribery are included in the practices of unethical accounting.

9.10 Conclusion

From what has been developed so far, it is obvious that despite its remarkable potentials, business ethics in Rwanda is still at its conceptual infancy. It is mostly centered on corporate governance, which has been a pillar of the 2020 Vision. One is tempted to talk of "institutional business ethics" or top-down business ethics as the ethical aspect of business seems to be determined at another level. There is a need to institutionalize business ethics as a field of teaching, research and interaction between business ethicists and the public/private sectors. It is against this background that the question of Alice Nkurikiyinka from Business Professional Network Rwanda (BPN) is to the point: *"Having good business ethics: A naïve strategy?"* Business people in Rwanda are challenged to attempt to answer this question in their endeavor to do responsible business with integrity. In her attempt to answer her question, Ms. Nkurikiyinka argues that:

"Business ethics is not an add-on that you can decide to introduce in your business at the point you feel appropriate, preferably somewhere in

the future, like a luxury item that you just can't afford at the moment. Business ethics is not decorative; it is at the heart of a business" (Nkurikiyinka 2022).

This concern is crucial. Business ethics is not just an appendix to business in the process of providing goods and services; or simply wealth creation in Rwanda. It is the very heart of business. ThisGglobal Survey on Business Ethics should be seen as both a push and an encouragement to developing business ethics as field of teaching, research and training in Rwanda.

9.11 Acknowledgments

I am grateful the respondents who have agreed to respond to the questionnaire. Without their effort, this report would not have been possible. Your responses will enrich the Global Survey of Business Ethics.

9.12 Bibliographical references

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10

SOUTH AFRICA

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10.1 Introduction

The South African Country Report begins by exploring literature produced and available for teaching and training business ethics, including textbooks, academic journals, and training handbooks. It emphasizes the role that the King IV Report of Corporate Governance plays in informing the teaching and training of business ethics in the South African context.

It follows by describing the methodological considerations in the data collection and analysis, noting that a mixed method was adopted that utilised both the structured survey questionnaires and interview schedules provided by the GSBE.

This country report addressed teaching, research, and training, and the findings are presented in a systematic manner through lists, simple descriptive statistics, and rich narrative conversation.

10.2 Existing literature

Teaching, research, and training on business ethics have largely been informed by a well-developed business ethics community within South

Africa. Many tertiary institutions inculcate business ethics in business management faculties and business schools in South Africa. These may be stand-alone courses or institutionalised within the undergraduate or graduate programme. The GSBE findings in this country report provide useful information in this regard.

Four areas of literature will be considered in business ethics teaching, research, and training in South Africa: The King Reports on Corporate Governance, business ethics textbooks, journal articles on the topic, and training manuals available to business ethics practitioners.

King Reports on Corporate Governance

Business ethics in South Africa has been strongly influenced by the King Reports on Corporate Governance, regarded globally as a benchmark for corporate governance and ethics management within organisations. The King IV Report on Corporate Governance for South Africa 2016 (2016), published by the Institute of Directors, Southern Africa, requires governing bodies to apply and explain 16 principles and their related recommended practices to ensure the outcomes of an ethical culture, good performance, effective control, and legitimacy. The principles contained in King IV are listed below (King IV Summary Guide, 2016):

1. Leadership Principle: 'The governing body should lead ethically and effectively
2. Organisational Ethics: Govern the ethics of the organisation in a way that supports the establishment of an ethical culture
3. Responsible Corporate Citizenship Principle: Ensure that the organisation is and is seen to be a responsible corporate citizen
4. Strategy and Performance Principle: The governing body should appreciate that the organisation's core purpose, its risks and opportunities, strategy, business model, performance and

sustainable development are all inseparable elements of the value creation process

5. Reporting Principle: The governing body should ensure that reports issued by the organisation enable stakeholders to make informed assessments of the organisation's performance, and its short, medium and long-term prospects
6. Primary roles and responsibilities of the governing body Principle: The governing body should serve as the focal point and custodian of the corporate governance in the organisation
7. Composition of the governing body principle: The governing body should comprise the appropriate balance of knowledge, skills, experience, diversity and independence for it to discharge its governance role and responsibilities objectively and effectively
8. Committees of the governing body Principle: The governing body should ensure that its arrangements for delegation within its own structures promote independent judgement, and assist with balance of power and the effective discharge of its duties
9. Evaluation of the performance of the governing body Principle: The governing body should ensure that the evaluation of its own performance and that of its committees, its chair and its individual members, support continued improvement in its performance and effectiveness
10. Appointment and delegation to management Principle: The governing body should ensure that the appointment of, and delegation to, management contribute to role clarity and effective exercise of authority and responsibilities
11. Risk governance Principle: The governing body should govern risk in a way that supports the organisation in setting and achieving its strategic objectives

12. Technology and information governance Principle: The governing body should govern technology and information in a way that supports the organisation setting and achieving its strategic objectives
13. Compliance governance Principle: The governing body should govern compliance with applicable laws and adopted, non binding rules, codes and standards in a way that it supports the organisation being ethical and a good corporate citizen
14. Remuneration governance Principle: The governing body should ensure that the organisation remunerates fairly, responsibly and transparently so as to promote the achievement of strategic objectives and positive outcomes in short, medium and long term
15. Assurance Principle: The governing body should ensure that assurance services and functions enable an effective control environment, and that these support the integrity of information for internal decision-making and of the organisation's external report
16. Stakeholders Principle: In the execution of its governance roles and responsibilities, the governing body should adopt a stakeholder-inclusive approach that balances the needs, interests and expectations of material stakeholders in the best interests of the organisation over time
17. Responsibilities of Institutional Investors Principle: The governing body of an institutional investor organisation should ensure that responsible investment is practiced by the organisation to promote the good governance and the creation of value by the companies in which it invests'.

The King Reports are not statutory, as is the Sarbanes-Oxley Act of the USA. However, elements of the reports have been introduced into

other legislation, such as the Companies Act. King IV is also increasingly being used by South African courts to adjudicate commercial cases, and there is a great deal of pressure for organisations to adopt the principles in their corporate reporting.

From a business ethics teaching and training perspective, King IV provides certain governance principles that should be incorporated into teaching business ethics. Importantly, and what makes King IV quite outstanding, is the focus it has on ethics and corporate citizenship. So, the focus is not specifically on compliance but rather on the governance role and responsibility of ensuring an ethical culture of organisations and that organisations add value to all their stakeholders - the corporate citizenship principle. Hence, teaching and training on business ethics would need to embrace a broader definition of business ethics that goes beyond simply managing ethical behaviour internally but ensures organisations are led in an ethical manner, that operational processes ensure effective ethics management, and that the organisation is a responsible corporate citizen.

Business ethics textbooks

South Africa has two published books on business ethics, both of which are used quite widely in the teaching and training of business ethics. These are the following:

1. Rossouw and Van Vuuren: Business Ethics (6th ed.), 2017.

The book's content is detailed below, and it is obviously comprehensive. The context has also been contextualised to South Africa. It covers the King IV reports and uses local case studies where appropriate.

Part 1 - Definitions and distinctions

Chapter 1 - Key concepts and distinctions in ethics

Part 2 - The ethics of business

Chapter 2 - Macro-ethics

Chapter 3 - The social responsibility of business

Chapter 4 - Ethics in organisations

Part 3 - Theories on ethics and business

Chapter 5 - The modes of ethics management

Chapter 6 - Classical ethical theories

Chapter 7 - Theories of the modern corporation

Part 4 - Business ethics matters

Chapter 8 - Ethics in business: Dispelling the myths

Chapter 9 - Ethics and corporate reputation

Chapter 10 - Ethics and human potential

Chapter 11 - Ethics and trust in organisations

Chapter 12 - Using ethics to prevent fraud

Part 5 - Ethical decision-making in business

Chapter 13 - Making ethical business decisions

Chapter 14 - Ethical business decisions: Executive pay and down-sizing

Chapter 15 - Resolving ethical dilemmas

Chapter 16 - Employment equity: resolving ethical dilemmas

Part 6 - Governing ethical performance

Chapter 17 - Ethics and corporate governance

Chapter 18 - Leadership commitment

Chapter 19 - Governance structures

Chapter 20 - Ethics management structures

Chapter 21 - Ethics risk and strategy

Chapter 22 - Codes of ethics

Chapter 23 - Institutionalising ethics

Chapter 24 - Reporting and assessing ethics performance

Chapter 25 - Organisational ethical culture

Part 7 - Case studies

Chapter 26 - Business ethics cases

2. Rathbone, M: Understanding business & ethics in the South African context, 2020.

The book is an edited volume of contemporary themes on business ethics within South Africa. It is also comprehensive and well-contextualised to the South African context, with some useful reflections on African moral philosophy. The content is listed below:

Part 1: Understanding business and ethics

Chapter 2: Understanding, culture and history

Chapter 3: The ethical dimensions of the hermeneutics of business

Part 2: understanding business in the South African context

Chapter 4: Challenges faced by South Africa

Chapter 5: Capitalism: A brief summary of its origin, development and critique

Chapter 6: Historical, hermeneutical awareness: Colonial, postcolonial, and decolonial mentalities

Part 3: Understanding ethics in the South African context

Chapter 7: Concepts in ethical theories: Business ethics and corruption

Chapter 8: African moral theory

Part 4: Business theory, governance and strategy

Chapter 9: Business theories

Chapter 10: Ethical culture, governance and the management of ethics

Chapter 11: Strategy, trust and corporate ethics

Part 5: Business and ethics in practice

Chapter 12: Business management: Business ethics and corporate social responsibility

Chapter 13: Ethics in employment relations

Chapter 14: Green consumption and ethics

Chapter 15: Finance

Research on business ethics teaching and training published in recent journal articles

There has been limited research conducted and academic publications on teaching and training business ethics in South Africa in the previous 10 years prior to the current GSBE. In actual fact, going beyond 10 years, the previous Worldwide Survey of 1996 and Global Survey of 2012 feature prominently in past research on the topic of teaching and training business ethics.

Contemporary research found are listed below (listed first per topic, then per author, for ease of reference):

- Teaching business ethics in the global South: Control, resistance, and phronesis, 2015: Karam, C., Sidani, Y. & Showail, S. Teaching in Higher Education, 20(3), pp.255-271.
- Business ethics in Africa: The role of institutional context, social relevance, and development challenges, 2020: Adeleye, I., Luiz, J., Muthuri, J. & Amaeshi, K. Journal of Business Ethics, 161, pp.717-729.
- Three snapshots of business ethics education at South African business schools: Sharp or still blurred?, 2016: Louw, T. &

Wessels, J. Southern African Business Review, 20(1), pp.557-576.

- The impact of business ethics education on attitudes toward corporate ethics of BCom. Accounting Students at the University of Zululand, 2014: Fourie, S. & Contogiannis, E. South African Journal of Accounting Research, 28(1), pp.1-23.
- Trainee accountants' perceptions of the usefulness of the business ethics curriculum: a case of SAICA in South Africa, 2020: Maseko, K. & Masinire, A. South African Journal of Higher Education, 34(4), pp.130-154.
- Developing ethical managers for future business roles: a qualitative study of the efficacy of "Stand-Alone" and "Embedded" University "Ethics" courses, 2020: Coldwell. D., Venter, R. & Nkomo, E. Journal of International Education in Business, 13(2), pp.145-162.
- Background to the foundations of business ethics as a university course: A South African Perspective, 2015, Lubbe, N. & Lubbe, D. Journal of Governance and Regulation, 141.

Training manuals for business ethics management

While various organisations have developed international business ethics training programmes, these have not been evaluated for the purposes of this review.

The Ethics Institute has published an extensive range of business ethics Handbooks which are open source and which are accessible to anyone who wishes for a digital copy simply by entering their details and downloading the handbook. The following Handbooks are available from www.tei.org.za:

- Conflict of Interest Handbook: Dobie, K.
- Ethical Leadership Handbook: Rossouw, D.

- Ethical Culture Handbook: Vorster, P & Van Vuuren, L.
- Ethics Reporting and Auditing Handbook: Dobie, K. & Plant, K.
- Institutionalising Ethics Handbook: Van Vuuren, L. & Groenewald, L.
- Ethics Ambassador Handbook: Vorster, P. & Rawat, F.
- Whistleblowing Management Handbook: Groenewald, L.
- Codes of Ethics Handbook: Rossouw, D. & Van Vuuren, L.
- The Social and Ethics Committee Handbook: Rossouw, D.
- The Ethics Office Handbook: Van Vuuren, L.
- Ethics & Compliance Handbook: Groenewald, L. & Dondé, G.
- Ethics Risk Handbook: Van Vuuren, L.

These handbooks are used in teaching and training business ethics, both in academia and in public and private institutions. As much of the content is applicable to all country contexts, readership and use of these handbooks extend beyond South Africa's borders.

The focus now turns to the methodological considerations applied in the GSBE South African Report.

10.3 Methodological considerations

A mixed methodological approach was adopted for the data collection, utilising survey questionnaires and conducting in-person interviews. The methodology is described in more detail below.

Interviews

In total, 9 interviews were conducted – five who taught and researched business ethics, and four who trained business ethics. A purposive sampling method was applied, with the country reporter identifying

possible participants based on the inclusion criteria of them either teaching business ethics at an undergraduate or post-graduate level, or training in business ethics. Participants were either identified through the BEN-Africa network, existing personal relationships, or academic institutions' websites were studied to identify suitable participants. Interviews varied between 40-60 minutes in duration. Interviews were either in-person or virtual using the MS Teams platform. All interviews were recorded with the participants' permission for ease of referral in the presentation of research results. The data analysis was elementary and involved identifying key perspectives voiced by participants which were categorised into the predetermined themes of the GSBE country report template.

The demographics of the interview participants were as follows:

Table 1: Teaching Business Ethics

Participant	Home Language	Other Languages	Country of residence	Country of Birth	Gender	Age	Level of Education	Educational Institution	Affiliation	Title	Years in position
1	Afrikaans	English	South African	South African	Female	36-60	Postgraduate	University	Teacher/lecturer	Part-time lecturer / reasearch associate	6-10 years
2	English	Afrikaans	South Africa	South Africa	Male	36-60	Post Graduate	University	Teacher/lecturer	Professor	6-10 years
3	Afrikaans	English	South Africa	South Africa	Male	61 or above	Post Graduate	University	Teacher/lecturer consultant	Professor	11-20 years
4	English	Afrikaans	South Africa	South Africa	Male	36-60	Post Graduate	University	Teacher/lecturer	Professor	11-20 years
5	Afrikaans	English, Dutch	South Africa	South Africa	Female	36-60	Postgraduate	University	Teacher / lecturer	Professor	11-20 years

Table 2: Training Business Ethics

Participant	Home Language	Other Languages	Country of residence	Country of Birth	Gender	Age	Level of Education	Type of organisation	Affiliation	Position or Title	Years in position
11	English	Afrikaans	South Africa	South Africa	Female	36-60	Post-graduate	Business	Ethics officer or similar	Regional ethics and compliance officer	11 years or above
12	Afrikaans	English	South Africa	South Africa	Male	61 or above	Post-graduate	NPO, Private training provider	Manager and trainer	CEO	11 years or above
13	Afrikaans	English	South Africa	South Africa	Female	36-60	Post-graduate	Private training provider	Trainer	Senior manager	11 years or above
14	Sesotho	English, Afrikaans, Zulu	South Africa	South Africa	Female	36-60	Post-graduate	Business	Trainer and ethics officer	Executive	11 Years or above

Survey Questionnaires

Survey questionnaires were distributed widely, and there was significant marketing of the GSBE, but unfortunately, few completed questionnaires were completed for the South African survey. The survey questionnaire was distributed to the BEN-Africa network database and promoted through notifications and newsletters to the BEN-Africa and The Ethics Institute (TEI) database. Information and the questionnaire were also prominently made available on the BEN-Africa website. No completed questionnaires were received from these efforts.

The GSBE was also promoted at various events, including the BEN-Africa Conference in Kigali in 2022 and Nelson Mandela Bay in 2023. At the 2023 BEN-Africa Conference, five completed survey questionnaires were returned. This low response rate precluded much statistical analysis, but the questionnaires did provide some useful additional data which is included in the regional report. The demographics of these participants are summarised in Table 1, teaching business ethics participants; and Table 2, training business ethics participants:

Partic-ipant	Home Lan-guage	Other Lan-guages	Coun-try of resi-dence	Coun-try of Birth	Gen-der	Age	Level of Ed-uca-tion	Educa-tional Institu-tion	Affilia-tion	Title	Years in po-sition
1	Afri-kaans	English, Dutch	South Africa	South Africa	Fe-male	61 or above	Post-gradu-ate	Univer-sity	Teach-ing, re-search	Prof	11 or above
2	English	Afri-kaans	South Africa	Zam-bia	Male	36-60	Post-gradu-ate	Univer-sity	Teach-ing, re-search, manage-ment	Prof / HOD	11 or above

Table 1: Teaching Business Ethics

Table 2: Training Business Ethics

Participant	Home Language	Other Languages	Country of residence	Country of Birth	Gender	Age	Level of Education	Type of organisation	Affiliation	Position or Title	Years in position
3	Shona	English	South Africa	Zimbabwe	Male	21-35	Postgraduate	Business	Ethics officer or similar	Specialist	Under 1 year
4	Zulu	English	South Africa	South Africa	Female	36-60	Postgraduate	Business	Ethics officer or similar	Head of Ethics	11 years or above
5	Afrikaans	English	South Africa	South Africa	Male	61 or above	Postgraduate	Private training provider	Owner	Director	11 years or above

10.4 Terminology and key recurring concepts

The terminology and key recurring concepts obtained in the survey questionnaires and interviews are detailed in the section that follows.

Qualitative

Teaching

Partici-pant	**Term**	**Language**	**Interpre-tation or explana-tion**
1	Ethical Leader-ship	English	Ethical Leadership
	Corporate Social Responsibility (CSR)	English	Corporate Social Re-sponsibility (CSR)
	Corporate Gov-ernance	English	Corporate Govern-ance
	Human Dignity	English	Human Dignity
	Values: Integrity, fairness, care	English	Values: Integrity, fair-ness, care
	"What constitutes a good life"	English	"What constitutes a good life"
	Justice	English	Justice
	Responsible citi-zenship	English	Responsible citizen-ship
2	Corporate social responsibility	English	Corporate social re-sponsibility

	Corporate citizenship	English	Corporate citizenship
	Business in Society	English	Business in Society
	Sustainable business	English	Sustainable business
3	Self: the other; the common good (Informed by TEI and IOD)	English	Self: the other; the common good (Informed by TEI and IOD)
4	Professional ethics	English	Professional ethics
	Sub-field of applied ethics: the world of work/business world	English	Sub-field of applied ethics: the world of work/business world
	Ethical best practice	English	Ethical best practice
	Responsibilities	English	Responsibilities
	Ethical oversight	English	Ethical oversight
5	Etiese Gedrag	Afrikaans	Ethical behaviour
	ESG	English	ESG
	Activism	English	Activism
	Maatskaplik	Afrikaans	Society

	Korparatiewe beheer	Afrikaans	Governance
	Verduister-geld	Afrikaans	Fraud
	Whitecollar-crime	English	Whitecollar crime
	Binne-handel	Afrikaans	Insider trading
	Ponzi schemes	English	Ponzi schemes
	Skelm-Streke	Afrikaans	Up to no good
	Diefstal	Afrikaans	Theft
	Onderduims aktiewetuite	Afrikaans	Unethical behaviour / under-the-table

Table 3: Terms used to refer to business ethics in native language (Teaching)

Training Business Ethics

Participant	**Term**	**Language**	**Interpretation or explanation**
11	Acting with ethics and integrity	English	Acting with ethics and integrity
	Moral compass – North star of your values	English	Moral compass – North star of your values

12	Organisational ethics	English	Organisational ethics encompasses the private sector, public sector, state-owned enterprises, and professional associations.
	Business ethics in an 'inclusive sense'	English	Business ethics in an 'inclusive sense'
13	Triangle of self, the good, and the other	English	Triangle of self, the good, and the other
	King IV: alignment between the three of the triangle	English	King IV: alignment between the three of the triangle
	Internal and external stakeholders including society	English	Internal and external stakeholders including society
14	Business ethics	English	Business ethics
	Corporate ethics, corporate responsibility	English	Corporate ethics, corporate responsibility
	Responsible business conduct	English	Responsible business conduct
	Human rights	English	Human rights
	Customer fairness	English	Customer fairness

	Stakeholder perspective	English	Stakeholder perspective
	Regulators/regulations	English	Regulators/regulations

Table 4: Terms used to refer to business ethics in native language (Training)

Quantitative

Teaching

Participant	**Term**	**Language**	**Interpretation or explanation**
1	Etiek	Afrikaans	Ethics
	Reg en verkeerd	Afrikaans	Right and wrong
	Moraliteit	Afrikaans	Morality
	Waardes	Afrikaans	Values
	Regverdigheid	Afrikaans	Justice
	Skelm	Afrikaans	Crook
	Krimineel	Afrikaans	Criminal
2	Ethics	English	Ethics

Table 3: Terms used to refer to business ethics in native language (Teaching)

Training Business Ethics

Partici-pant	Term	Language	Interpre-tation or explana-tion
3	Business ethics	English	Business ethics
5	Umuntu Ngumuntu Ngabantu	Zulu	'I am because you are'
5	Sake-etiek	Afrikaans	Business Ethics
	Waardes	Afrikaans	Values
	Moraliteit	Afrikaans	Morality

Table 4: terms used to refer to business ethics in native language (Training)

10.5 Focus areas of business ethics

The focus areas in the teaching, research and training of business ethics were either listed in the survey questionnaires or described during the interviews. These findings are presented in detail below.

Qualitative: Teaching

Participant 1 taught from a theological perspective. Areas of focus included human dignity, which was well aligned with issues such as corporate social responsibility. The first year would be more of an introduction to business ethics, while this received more attention at 3rd year level once the students had developed their thought patterns. It was aimed to develop ethical thinking, and at least one-week was dedicated to 'how do we think about business and how do we stand in response to business and business ethics?'

The teaching would also consider business ethics contextualised to the areas in which students engage, such as the educational institution, the church, civil society, and business. Students who would likely enter the theological sector were taught to inspire others, including business leaders, and language related to corporate social responsibility would be applied. Responsibility, accountability, individuality and relationality are part of this, and serve to understand and address the divide that exists in society, such as poverty – 'what is my responsibility to the other'? It includes environmental considerations, and interrelates the various societal and environmental issues that businesses and their leaders face. One technique utilised in the teaching methodology was a 'pilgrimage' where students went on a walking tour through the city to experience the various spheres in which they were engaged and experience the differences in how people lived, how people ran their businesses – and this would facilitate students to think differently when it comes to ethics. 'You cannot apply one particular ethical model to every space; you have to be aware'. The participant emphasised being a living example, providing examples, and encouraging students to accept responsibility for something – "giving them ownership; inspire young people... We need to be creative and expose them practically to the realities and their responsibility".

Level of teaching

Participant 1 described how teaching began at an early stage with first-year students at the undergraduate level and business ethics was built into the modules. Business ethics was also taught in the third year but went into greater detail. It was a compulsory subject.

Religious aspect

Participant 1 taught at a private higher education institution, teaching ethics from a theological perspective, with business ethics as a subtopic in the course. The participant felt this to be an anomaly as ethics

was normally a sub-theme of business. With 85% of the South African population identifying with one religion (Christianity) and more than 90% of the South African population identifying with some form of religion, the participant felt strongly that religion plays an important role in the understanding of business ethics.

Many business ethicists have a theological background and the participant mentioned some prominent business ethicists who were involved in teaching and training business ethics.

Philosophical perspective

Participant 1 had a strong philosophical underpinning to teaching, which was theological and applied to the business world.

Participant 2 stated that teaching was based on a critical management approach based on 'hard-core philosophy', with a focus on 'conscioustisation'. Raising the consciousness of students of their location in society. The philosophy was very Western in its approach and was used to challenge students' common senses - the things students take for granted in economic and management sciences. The approach aimed to 'unsettle students'. A Socratic approach to take students to a position where they are uncomfortable with the status quo, as the status quo is unacceptable.

Participant 3: Participant 3 was involved in teaching responsible leadership at a South African university, although he also taught at a European University. He was also involved in some aspects of training and consulting. The focus of the interview was on the teaching of business ethics.

The participant explained that students often struggle to find the 'ethical' in situations. If one presents scenarios such as corruption or a corporate risk environment, there is an inclination to use business language more related to risk and reward instead of defining something ethically.

But they are clear when they are in an 'uncomfortable place'. The approach the participant uses is to enter into the 'uncomfortable space' with conversations about values, which brings the conversation to a point where a discussion can be had around ethical values and ethical decision-making. So, the values conversation is the entry point in teaching instead of a more terminology-based / conceptually driven ethics conversation.

With MBA students, the participant tries to provide a 'frame' within which students can work. That frame includes the fundamentals, the practices, and how we look at accountability - three main focus areas. The teaching journey would start with getting the fundamentals right - what are we talking about when we talk sustainability, what are we talking about when we talk responsibility, what is a responsible company, what is a responsible leader? A lot on stakeholder inclusivity. Then the teaching moves into the practice areas, namely the four areas of workplace, marketplace, environment, and community. This helps students understand the importance of these areas, the stakeholders which are involved, the ethics issues that are implied in these areas, and the sensitivities that need to be created for managers in order to address these. On the accountability side, teaching works with strategy, organisational integration. In between these areas, 'weave' the personal side of the story and corporate expressions of these stories, and help students identify which areas are important to them.

He explained that business people do not want a long, winding road; they want an answer. They want to start with an answer, not with a pathway, but the participant felt it important to slow teaching down, as this was not the starting point. The approach taken was 'communicative action,' which created the space where stakeholders are on equal footing and can create 'norm-producing' conversations.

He was not a proponent of dictating a particular strand of ethics - ontological, deontological, virtues-based - but rather tried to create communicative spaces where people, from the position of their respective context, could find new normative positions. So, teaching was not about entering with a particular position, but entering with an openness to collaborate and search with others for the normative position that can be embraced at that point in time.

Values play a useful role in teaching and training. The 'values conversation' is a conversation that existentially engages with people at a different level. Emotional discomfort - the pain that they might feel, the uncertainties they may experience, the 'clumsiness' they may feel when facing a particular conflict or situation. The participant then helps people through that to come to a place - in an iterative manner - where they have gathered the confidence, the knowledge, and the skill to work on a solution. Using the values-based conversation to work through these sensitive and tricky issues to help people make progress in a communicative space as they go about it in a norm producing manner. It is a useful way to get people to move forward together - across boundaries of diversity, different expectations, and rationalisations that keep them from really dealing with the issue in practice. Values offer ways of developing pathways to ethical outcomes. When the participant was questioned on normative teaching, he responded that the teaching focus was on the process that was norm-producing rather than providing a normative position / normative teaching.

Participant 4 specialised in teaching bioethics / medical ethics, which often had relevance to business ethics. Bioethics (post-graduate teaching) consists of the moral philosophy side where ethical issues are debated, such as abortion. It revolves around professional ethics, ethics

within the various professions, such as doctors and nurses who are entering the world of work, and there is a certain degree of business ethics, as the health system is very much like a business.

The second area of teaching is to undergraduate students. A strong focus is on professional obligations and responsibilities. Teaching includes legal obligations and what professional bodies require from them - the parameters in which they are expected to work. Then there is some philosophical teaching - teach them how to reason themselves through complex problems.

Moral philosophy is taught in a way that you don't take particular positions - students are encouraged to take their own positions. On the other hand, teaching from a professional perspective, students are taught to behave in a particular way (normative approach) as this is what society expects from them and what professional bodies want from them.

Teaching from a professional ethics perspective is much closer to business ethics. Then, there are some specific business ethics issues within the medical industry. These include topics such as dual loyalty (professional versus industry loyalties), avoiding overcharging, accounting ethics, etc.

Participant 5: There is one module at the institution on business ethics that comprises three to four contact sessions, but no business ethics module within the participant's department. The participant raised a concern that business ethics was not integrated enough. Some of the modules have compliance content or are aligned to various professional bodies and include codes and standards. The participant felt that this was not enough. In the various textbooks, there may be small vignettes or case studies related to ethics.

The demographic profile of the classes influenced how business ethics-related topics were taught and received by students. Certain topics may receive more attention than others due to their sensitivity. The ethics

conversations, for example, on black economic empowerment, sometimes differ due to participants' cultural groups.

Qualitative: Training

Participant 11, an ethics officer within a large multinational organisation, spoke of trying to find alignment/understanding of actions in support of ethical values and conduct. The training was aimed at making it more 'real/liveable'.

Training was focussed on codes of conduct and all the policies. The company has a robust ethics management programme which starts with induction. New employees are provided with training and awareness during induction with respect to ethics, the code of conduct, and the company's expectations with respect to behaviours aligned with the code of conduct. During the year there was annual ethics training in the operations from the supervisor level upwards. This is aimed at reminding everyone about the content of the code of conduct and the various ethical policies such as gifts and benefits, whistleblowing and how to blow the whistle, protection of whistleblowers, sanctions and export compliance, etc. It was policy-based and compliance-based training. It incorporated some case study work / scenario-based questions – "You are in this situation, how would you respond?". This was quite interactive in nature. It was not strictly ethics-based, but had been widened to include compliance training.

And throughout the year, there were senior managements' commitment to ethics. These were in the form of notices sent out from senior management stating their support for ethical practices and programmes – so there is a "tone from the top". It could be a message from the CEO supporting and reminding employees of the ethics programme and the code of conduct, reminding employees who they can talk to, etc. Awareness is provided throughout the year regarding issues such as gifts, compliance topics etc.

There was also a focus on "listening when things happen within the organisation". So, should something happen within the organisation, such as an ethical issue or ethical non-compliance, they would put out targeted communication and training on that specific issue. In doing this, the company would be very careful to avoid disclosing too much information, which could expose individuals or compromise the confidentiality of whistleblowers, and would be quite generic in discussion of the issue. Issues such as fraud were easier to discuss and implement mitigating interventions, but issues experienced within the organisation relating to harassment or similar, were more difficult to communicate as there was a need to be sensitive to those involved. Communication would, therefore, be group-wide without identifying a particular country or region to help protect those involved, but at the same time, providing an opportunity to create awareness and train on the ethical issue.

External ethics training was sometimes provided, but this was done on a 'needs-basis' when expertise on the topic was needed, such as harassment training. They have had an internal ethics seminar with external facilitators who discuss ethical issues and raise awareness within the business. They have also had internal surveys (ethics audits) to determine what areas need to be attended to from an internal ethical perspective.

The company had combined the ethics and compliance functions, so training and awareness were provided on both.

Participant 12: Two important points were highlighted by the participant in terms of inculcating business ethics within organisations. Firstly, it is important to tie ethics to the purpose/reason for the existence of the organisation – "you cannot think about the organisation without thinking of its ethics" and therefore, the participant had taken a corporate governance approach. "You do not want organisational ethics to become someone's hobby within an organisation". The corporate governance

conversation is a boardroom conversation, and because it is in the boardroom, it legitimises business ethics and the word 'ethics'. In the King Reports, there was a chapter on ethics, and over the years, ethics has become much more prominent in the King Reports and the Code itself. That legitimises the ethics conversation on an executive management level and, therefore, becomes legitimate throughout the organisation. This is why the participant believed the approach to be so successful.

Whatever training the training company facilitates, it includes the Governance of Ethics Framework developed by the company. This situates the training, at whatever level, within a governance context. The outcome of such a framework is an ethical culture – and this starts at the top. If it does not start at the top it will not filter through. And it needs middle management commitment. And it will be incredibly hard to change unless you replace the top. Governance structures also need to play their role, and these are fairly 'blind' unless something happens within the organisation. "Therefore, you need to manage ethics as ethics cannot manage itself". Part of ethics management is risk assessment, strategy, codes and policies and their implementation, being familiar with your standards, motivating people to follow your standards, monitoring and reporting, and reporting back to your governance structures on what is happening so that they can govern. Even if the training was with management or employees, it is situated within the Governance of Ethics Framework.

Training by the company either works through the training function at the respective organisation, through the company's secretariat, or through executive management. Often they are invited, not as part of the organisation's normal training, but because training is perceived to be more influential coming from an outside perspective than from internal training.

The training company also offers 'Train-the-trainer' programmes, as the company does not have the capacity to be able to train all employees

within organisations, and sometimes the training has to be offered in various languages which the training company is unable to do. The training is therefore focussed on capacitating people within the organisation. The training company also makes use of a wide network of associates, which are all trained by the training company and are all certified ethics officers. They are all capacitated to train within the Governance of Ethics Framework.

The training company provides ethics officers training, and although it is not a profession as yet, it was hoped that it would be professionalised in the future. Even though it has not been professionalised, the training company provided training at the requisite level for a profession as well as ongoing training for continuous professional development (CPD), which would be required should ethics officers be professionalised. Participants in the ethics officers training come from a wide range of backgrounds – a high percentage come from a compliance background, some from a risk-management background, current and prospective ethics officers, and occasionally CEOs and CFOs etc.

The participant emphasised that there was a difference between organisational ethics and corporate social responsibility, with reference to the training that they were providing. Their focus was on organisational ethics training. He explained that is some parts of the world, business ethics was viewed as CSR. This was contrary to the understanding and application by the training company. While the two are related, the participant explained that their focus was on organisational ethics and could be distinguished from CSR - it was about building an ethical culture in organisations. While there are connotations that an ethical organisation considers the broader context, that is a secondary focus. King IV provides some clarity in their regard: Principle 2 focuses on organisational ethics and specifies that the governing body is responsible for developing an ethical culture; Principle 3 specifies that the organisation is, and is seen

to be, a responsible corporate citizen. The social and ethics committee's responsibility is to take the social part, and ideally the ethics part, and bring them together.

Training is not normative in nature. "We found if we start with that, there is disinterest. If you start at a different point, then people become interested… so while it surfaces in our training, it never starts there". When it comes to ethical decision-making, it surfaces as there is a need for some norms in decisions.

The dominating paradigm in the training is behavioural ethics - how do people behave in the context of social settings? It is clear that ethical intentions do not translate into ethical behaviour. This is closely aligned with corporate governance ethics in the training. Training also has a strong managerial approach. Training is not secular and never refers to religion.

The approach to the training is to develop local capacity. The training is provided in several African countries, and it is not always easy to facilitate training due to language, cultural, and contextual differences. The initial focus is, therefore, on capacitating local people to do that necessary 'translation' and deal with the local nuances.

As the participant had been involved in previous GSBE, the question was posed as to how the participant viewed the evolution of business ethics on the African continent. His response is captured below:

It started in South Africa, where people were exposed to what happened overseas. The first five years of business ethics here played quite a role in getting it infiltrated into academia. The King Committee prioritised business ethics right from the start. As for the rest of the continent, it was very much driven by religious institutions, specifically the Catholic Universities, and even Opus Dei played a big role as they had a strong focus on business. Kenya and Nigeria, for example, were some of the first

to teach business ethics and came from that religious background, especially an Opus Dei background. While religion may not always play such an overt role today, ethical values often come from a religious background.

From there, BEN-Africa can take some credit, as the organisation started bringing together people who had an interest in business ethics. Interest in introducing business ethics into the academic curriculum started to grow. The Ethics Institute (TEI) was involved in developing managerial and governance expertise and was thus also able to influence some neighbouring countries of South Africa and beyond, and contributed to how business ethics was institutionalised.

Participant 13: There should be emphasis that the decisions within an organisation should be aligned to the organisation's values and ethical standards, especially at the board level. Sometimes, the profit motive seems to drive decisions, but ultimately, it should be the values of the organisation that drive the decisions. An ethical decision is thus one that is aligned with the values of the organisation. Profit motive may only be short term, while decisions aligned to the values of the organisation will have long-term positive outcomes. It will also obviate potential stakeholder questioning or activist resistance - reputational risk. The participant explained that they were often questioned on these issues when they trained.

Participant 14: The focus is on integrating ethics into the organisation. The group ethics office has a central function, and then representatives from the different business units, subsidiaries, and other countries participate.

At the group level, training is created that is quite generic, and all employees would be exposed to such training. It has a strong focus on the organisation’s values and is distilled in the code of ethics. In the training, stories are provided, practical examples, which are applicable throughout

the organisation. This ensures its relevance to everyone in the organisation and maintains their engagement. They make sure the language and content are identifiable by everyone.

Each business unit or 'segment' is responsible for creating bespoke training, and the group office plays an oversight role. This contextualised training further distils the principles and themes that relate to responsible business conduct within that particular context.

There is also a specific ethics training module with facilitation. It is incorporated in various ways, such as road shows. Leadership engages with people, and it is not simply a message from a compliance function. The ethics office plays a role in the design of compliance training to ensure that it is based on ethical conduct. By doing this, it is hoped that the training will impact human behaviour. They constantly remind employees of the values that are espoused by the organisation.

Training is mostly in-house with a dedicated function in the ethics office. The ethics office is also positioned in the organisational architecture to be able to influence. There are resources to allow for the internal development and facilitation of ethics training. They are also aware that this may create 'blind spots', which they address through engagement with colleagues, consultants, conducting internal surveys, and attending conferences etc. On occasion, external training or consulting is sought from a positioning perspective - for example, the training for experienced staff versus that of the younger generation; the mode of training and what will be more effective. For example, bite-sized training has been included on the website, such as podcasts, to allow for viewing at a time suitable for staff. But the content is created internally. There are experts internally who do this, and they are constantly researching and benchmarking to ensure the training is up to date and that their knowledge constantly grows.

Quantitative

The content in teaching and training on business ethics, as listed in the completed survey questionnaires, are presented in the Tables below.

Partici-pant	**Under-graduate**	**Postgrad-uate**	**Research**
1	Ethical aspects are discussed in modules and assessed in projects and tests. The focus is on application.	Ethical aspects are discussed in modules and assessed in projects and tests. The focus is on application.	Research.
2		Supervision of master and doctoral research.	Research

Table 5: Activities related to teaching business ethics

Participant	Training programme offered by the training institution to business	Training programmes offered to government departments or institutions	Training programmes to other types of organisations	Training programmes undertaken by the business enterprise	Developing and / or facilitating training programmes	Ethics management	Compliance management	Governance	Research	Advocacy/campaigning/activism	Policy Making
3			X		X	X	X				X
4				X	X	X	X	X		X	X
5	X	X	X		X			X	X	X	

Table 6: Activities related to training business ethics

10.6 Themes in the teaching of business ethics

The themes incorporated into the teaching of business ethics are wide and differ considerably. This section provides the findings in this regard.

Qualitative

Participant 2 was not from a business school but from an institution within a faculty of business and economic sciences. Teaching was at the undergraduate level.

What is provided is a *signature module* for the faculty. Every student is required to do the module, so a large number of students are registered for it. It is a First-year Module. This is very powerful as it allows the lecturer to influence a large number of students and shift their mindset. It was also an attempt by the university to distinguish itself from other universities.

Various philosophical and economic philosophies are presented, from Ayn Rand and Adam Smith to Karl Marx. Critical pedagogy is used in teaching and is aimed at unsettling students and allowing them to think for themselves.

Theory is a very limited aspect of teaching, as the theory is applied to cases that are intended to unsettle students. Students then apply theory in evaluating the case study. The teaching does not prescribe a normative position. Students are encouraged to express their views on a wide range of social issues. The module begins with a multiple-choice questionnaire where their opinions are assessed; they are then 'unsettled', and at the end, they are again required to complete the multiple-choice questionnaire. It is a reflexive process where students are able to question as to why their views changed.

The content includes:

- Basic moral philosophies - deontology, utilitarianism, aspects of justice theory, political philosophy, virtue ethics, environmental ethics etc.
- Apply theory to case studies
- Aimed to unsettle students
- Reflexive process
- Topics include
    - wealth and poverty;
    - Law
    - Environment and ecological footprints related to development

Participant 3 provided some broad categories of content from the teaching:

The participant was probed regarding the focus of business ethics teaching in general at the business school where he taught. The response was as follows:

From a historical perspective, the business school was the first business school in South Africa that had an ethicist, an ethics Professor. Subsequently there have been faculty who attended to the topic of business ethics. It was incorporated into the Centre for Corporate Governance.

Ethics per se has been integrated into some spots within the curriculum, but never was it a subject on its own. The participant was at a stage the lecturer for business in society, but it wasn't business ethics specifically. It was a module that incorporated governance, the King Reports, the social and ethics committee, etc. Going forward, this approach by the

business school was changing. The Centre was moving towards the ESG spectrum focus. In the participant's view, the business school had not reached a fully integrated position with business ethics and questioned whether it had enough depth in the business school, although he confirmed that responsible leadership was a strong focus and was the framing of the business school.

Participant 4 explained that under-grad and post-grad are very different in terms of teaching content related to ethics.

Under-grad are essentially services courses. Medical, dental and health sciences students are taught together. Nursing students receive their own teaching on ethics, which the participant was not involved in. Medical students are introduced to bio-ethics for three years, comprising a two-week block and reflection throughout the year on cases that are taught - contextual teaching. With dental students there is more student teaching on ethics - some foundational teaching and case studies. Teaching is organised in two blocks, once in the first year and again in the students' final year. For health sciences students, ethics is within another module, and teaching is also foundational with a lot of critical thinking work, while case studies are based on what is taught in the module. Assessments depend on the programme. Some utilise multiple choice questions which is a stipulation from the institution, which the participant finds problematic for ethics, although there are also simulated exercises which are assessed where bio-ethics is included in the assessment.

In the post-grad programmes (Honours, Masters and PhD), these are students who have completed a qualification and are busy working. The focus is not as much on professional ethics but on bioethics. There is an MSc in bioethics and health law. That is taught in four blocks: Foundations of bioethics, foundations of health law, advanced health ethics, and advanced research ethics. 50% of the mark is allocated to a research report. The PhD is in the form of a thesis.

Participant 5, although a business ethicist, taught financial management-related subjects to undergraduate students. There are two modules; one is focussed on values-based management, such as executive remuneration, wage gaps, corporate social responsibility, etc. The other related to theories underpinning financial management, but one session out of the 14 was dedicated to financial ethics. It deals with issues such as the 'fraud triangle', opportunity pressure, rationalisations, Ponzi schemes, etc. All the other lectures may consider an area of business ethics, such as bribes and kickbacks. Another module was focused on case studies and covered topics that had ethical considerations, such as mergers and acquisitions and ESG considerations. Teaching does not introduce ethical philosophies, but is more applied - social equity, sustainability agenda, corporate governance etc.

Quantitative

The survey questionnaires provided the following topics and themes, depicted in the Table below:

Participant	Topics and themes
1	Fraud; responsible investing; environmental, social and corporate governance; ESG considerations; social justice; wage gap; impact investing; shareholder activism.
2	Ethics; Contradictions

Table 7: Topics and themes taught in business ethics

10.7 Themes in business ethics research

Participants differed in their current engagement in research, so the results below include only those who are relatively involved in research related to business ethics.

Qualitative

Participant 2 is not currently conducting much research, but previously his focus was critical management studies, Marxist in an analytical sense of evaluating capitalism. Included topics such as responsible investment, race and gender discrimination in the workplace, and decoloniality. His future intention was to take a sabbatical and research his past 10 years of teaching, utilising student assignments, student reflections, and the learning process: analysing what students are saying and whether this corresponds with his sense - is it easier for students to imagine a world without capitalism? An evaluation of critical pedagogical teaching at that scale - does it work?

Participant 5's research stems from PhD research on responsible investing. Within responsible investing are different strategies that a responsible investor can follow. Shareholder activism is the current focus of the research: types of activism, private and public; is activism successful, such as activism on executive remuneration? Impact investing has also been a focus of the research. It is applied business ethics research - how can businesses, and shareholders in particular especially institutional investors, move towards a more equitable society; a greener environment.

10.8 Themes in training on business ethics

The themes in business ethics training focused mostly on ethics management within organisations but were quite comprehensive in nature. This is explained in detail below.

Qualitative

Participant 12 described how the foundation of training was on the governance of ethics framework, and the training would unpack the framework, and there would be a focus on each of the components of the framework. Trainees are thus introduced, for instance in the ethics officer

training, to the various aspects of ethics as a discipline, and therefore, even though they may not be ethics managers within the organisation, they have a richer understanding of ethics management with they can apply in their respective roles within an organisation. Topics covered were described as the following:

- Ethical leadership within organisations,
- The governance of ethics – board-level oversight
- Ethics Management – what it takes to set up a management function within an organisation
- Five dimensions that need to be attended to:
    1. Conducting a risk and opportunity assessment
    2. Developing an ethics strategy for the organisation
    3. Aligning the codes and policies with the strategy and risk profile
    4. Institutionalisation of ethics management plan and policies
    5. Monitoring ethics performance in order to report back to the governance structures
- Independent assessment of the adequacy and effectiveness of the governance and management of ethics
- Outcome of the ethical culture – what is ethical culture, how is it distinguished from the broader organisational culture, and how do the two interlink and interact

The training, consulting, and almost everything the organisation does is based on the components of the governance of ethics framework.

There is also an aspect of train-the-trainer that comprises adult learning skills but is quite specific around a training issue. About half the training is generic, about training skills, adult learning skills, and the other training is about a certain competence on which they are training. This type of training is ongoing in the public and the private sector. For instance, there has been a train-the-trainer programme around conflicts of interest.

Training videos and online programmes have also been developed. These interventions address the capacity constraints in providing training to a large number of people in some organisations. Such training can be provided online with or without facilitation. The material is provided in a package with the programme and a facilitator's guide.

The company also produces Handbooks on different ethics management topics which are freely available for the public to download at no cost. The Governance of Ethics Framework is covered throughout the Handbooks, and each component is dealt with in separate Handbooks – the Handbook collection is a comprehensive guide to the Governance of Ethics Framework and includes topics of conflict of interest, ethical leadership, ethical culture, ethics auditing and reporting, whistleblowing, and codes of ethics. Training on specific aspects of ethics management, for instance, the ethics risk assessment, would refer to the ethics risk assessment Handbook. On the other hand, a lot of the content of the training originates from the various Handbooks. These Handbooks have grown in popularity and are used globally. Six of the Handbooks have been translated into Portuguese.

The organisation also coaches and mentors senior leadership in organisations. This takes various forms: coaching a new ethics officer into their position and responsibilities and being a sounding board for them;

coaching the 'ethics champion', a senior person to oversee the ethics management function; coaching the CEO on their role in organisational ethics; coaching chairs of ethics and social committees to understand their roles and responsibilities; coaching the Board Chair to understand their governance responsibilities. Coaching is often built into the proposals to various organisations, such proposals including ethics management systems, ethics risk assessments, policy development, and training, with a budget of hours allocated to coaching.

Participant 13 explained the type of training that was provided to business practitioners at different levels of the organisation.

At Board level / governing body level training, the ethics of governance is deliberated - the foundation of governance is ethics. On the other hand, the governance of ethics is contrasted. What does governance entail - setting strategy, implementation, oversight, reporting, etc? The outcome of effective governance is an ethical culture. How do we create that ethical culture? This is achieved through the governance of ethics. How do you govern ethics and who is responsible for it? Through the ethics governance structures: the statutory social and ethics committee and the ethics office with an ethics officer/officers. The social and ethics committee reports to the board. The ethics office and officer/s are responsible for managing ethics. So, the training will discuss the different aspects and levels of governing ethics. The training will also cover the characteristics of ethical leaders. Some of this is based on the King IV Report of Good Governance.

Senior management training includes some governance of ethics training but goes into detail on what should be in place to manage ethics within organisations. Their roles and responsibilities. Ethical decision-making is included in the training. The training is very practical and interactive. Case studies are discussed, videos are discussed, polls are utilised, group work, etc.

With middle management training, the focus shifts towards values - their values, the values of the organisation, the code of ethics and policies without going into too much detail but rather exploring the intention behind the code, the importance of being an ethical company, and then the role modelling that middle-managers play. Ethics has to role modelled from the top, but there is a disconnection between the organisation's top leadership and middle management, therefore some of the training's objective is to equip middle management with the necessary understanding of their role as role models - they are the people with whom non-managerial employees relate to the most, and interact with on a daily basis. What makes an ethical leader and ethical decision making is included in the training.

The recent introduction of the sensitisation of whistleblowing for middle managers, who are often the people who receive the reports, has been included in the training. They often do not know what to do when this happens, which could result in the identification of the whistleblower, victimisation, or compromise the investigation.

Training often includes training on conflicts of interest. Understanding conflicts of interest is a requirement at all levels of training.

Non-managerial training is mainly centred around the code of ethics and the organisation's values. The aim is to translate values into behaviours. This would be contextualised to the various positions and functions within the organisation. Some ethical reasoning skills are provided but these are not too detailed. Whistleblowing is also included.

Some clients may have specific issues or areas that they request training on.

The training provider company has a list of training services that they offer. Two are standard certification programmes, the rest can be customised as per the request from an organisation requiring training. Companies can also provide a brief on the training required, and a course will be

customised to their requirements. If companies are unsure of the training they actually need, the training provider will make suggestions. Training is marketed on their website, newsletter and social media.

When probed on the strengths and weaknesses of the training, the participant confirmed that all trainers are subject matter experts, most with extensive experience. The training provider's focus is solely on business ethics, nothing else, and the provider is a thought leader in the field. The training provider is well-respected and has a good reputation. The participant felt there was room for improvement in terms of the facilitation methods and that more research could go into the training methodology.

Participant 14, from an internal training perspective, explained the various approaches to training on business ethics.

The generic training is an electronic training module. It contains videos, which are broken down into themes. Participants are asked to answer questions after watching the videos. The organisation is considering a gamification model going forward.

The module is not compulsory for all except for certain divisions or functions, where some units are compulsory due to the risk nature of the function, e.g., procurement—employees who are most vulnerable and need support. This is proactive in nature.

It has a strong focus on the values of the organisation.

For top management, the participant personally engages with leadership by posing thought pieces - topics that highlight trends and themes from an ethical conduct perspective for leaders. These are short and concise and create significant engagement around the topic. They also provide training for the governing body. There is quarterly training for members of the Board, and every training session has ethics topics, sometimes facilitated by external experts.

Quantitative

Findings from the survey questionnaires indicated the following types of training and the topics and themes contained in such training:

Partici-pant	Type of training	Topics and themes
3	Training programmes for businesses	Ethics and conflict of in-terest
	Training programmes for government depart-ments or institutions	Ethical leadership for state vocational training colleges.
4	Non-degree-earning training programmes	Business ethics and con-flict of interest
	Training programmes for businesses	Values, conflict of inter-est, ethics risk assess-ments
5	Non-degree-earning training programmes	Values-driven leader-ship; responsible leader-ship; director develop-ment
	Training programmes for businesses	Values-driven leader-ship; responsible leader-ship; director develop-ment
	Training programmes for government depart-ments or institutions	Values-driven leader-ship; responsible leader-ship; director develop-ment

	Training programmes for other types of organisations	Values-driven leadership; responsible leadership; director development

Table 8: Topics and themes trained in business ethics

10.8 Prioritisation of business ethical issues

Participants were asked for their views on the importance, or lack thereof, of the various business ethical issues listed by the GSBE. Their feedback is provided below.

Qualitative: Teaching

Participant 1 emphasised the challenges that are currently being faced. For instance, Artificial Intelligence, how business is impacting the environment, the way we are doing business – "Are we doing it to improve equality?". Unemployment in South Africa is a huge problem. The participant felt it important to identify peoples' fears and then to consider what kinds of businesses society wants within these challenges. Such as sustainable businesses and sustainable ethical leadership. "At the heart of it is responsibility – how do we teach people to act responsibly?"

Participant 2 stated as follows: 'I believe business ethics is an oxymoron - I think the notion of capitalism being tied up with ethics, becomes problematic. The principle of business is always profit, and any kind of moral contemplations are contingent on profit.' The participant was of the view that social enterprises had similar constraints and profit remained important even within such enterprises. Morality cannot be contingent on profit. That is the challenge. Therefore, he believed a new vision of a political economy needed to be formulated. He was hopeful that students would contemplate these contradictions they see in the system. An example was provided of 3% compounded GDP growth and how

this detracted from environmental sustainability. Students taught may eventually enter powerful positions, and his view was that if you can influence even a few of these students to think and consider alternatives critically, it may make a difference. As academics, the role is not to give students the answer but to give them the capacity to 'really' think about problems - to think of the problems with different sets of lenses. In a sense, the teaching tries to 'shock' students into a different way of thinking.

Participant 3 highlighted three areas of concern:

Corruption - Corporate conduct in all sectors/ corruption as evidenced by the Zondo Commission of Inquiry.

Our position as a country revolves around sustainable development—climate change and global warming. This is an invitation into the future that makes us make decisions that will bear fruit over the long run. This is a very different type of challenge from that of corruption. What do we need to do now to secure a future that is sustainable, just, and inclusive?

We also have collective social justice issues. Issues such as poverty, unemployment, the relevance of apartheid, social conditions in which people still live, and the separations that still exist in our society which is preventing us from building an inclusive and transformed South Africa.

The ethical challenges that are faced are interwoven with these three aspects. They are all interconnected.

Participant 4 was of the view that climate change is humanity's biggest issue. Businesses need to consider this, and it should not be in a greenwashing way but in a substantive way. The model for how 'things' are costed should be reconsidered—carbon elements should be in the pricing. Those who are spending the most are contributing the most to the problem, and they should be the ones paying to mitigate the problem.

'We have entered into a very dangerous time where there is no viable alternative to capitalism… everyone is rushing out to embrace AI as

though it is the greatest thing that has happened to humanity… (but) we need to be cautious of it… it may be a burden on economies to find jobs for people… business is excited to say, "We can replace five jobs with AI".' This could further perpetuate the inequalities between the rich and poor in the world. 'If people get pissed off because they are poor, they will raid, they will loot… I'm worried that this is the world we are going into (referring to the South African riots of 2022).' The notion of responsibility for future generations needs to be given more prominence.

There is increasingly more political and social divisiveness between the 'left' and 'right' - they are almost incapable of working together. This was not only particular to South Africa, but globally. Freedom to share ideas is constrained. Ubuntu has the power of reconciliation. Archbishop Desmond Tutu stated that it is fundamental to find the humanity in another person. 'That means being open to different ideas. We seem to be doing the opposite - we dehumanise people who think differently from us.'

The participant was pessimistic regarding South Africa's future and believed that only a 'miracle' would save the country. The 'rot' of corruption is so deep that breaking the webs of corruption is almost impossible.

Participant 5 listed the following priorities: Climate change, greenwashing, inequality 'found in South Africa is not sustainable for the county - it is extreme - social inequality and poverty. How is this going to be addressed?'; gender diversity in the upper echelons of business. Women lost their jobs more than men during Covid-19.

Qualitative: Training

Participant 11 spoke of the macro environment, especially the levels of corruption in South Africa, as being the greatest business ethics challenge in the country. There is a view by many that corruption crime pays. This makes it difficult in this environment to talk of policies, to talk of

integrity in the country. It is difficult to change the mindsets of people who feel that way.

Cybersecurity was also described as a challenge.

Participant 12 listed conflict of interest as a huge issue and a strong focus for training - managing conflict of interest. He explained that if one considers corruption, corruption is a classic conflict of interest, where a person uses their official position for private gain. So, with all corruption, there is a conflict of interest. So, from that sense, it is a big issue. Fraud is something similar. All fraud is a conflict of interest.

Artificial intelligence and the challenges it poses. Although there is not much demand for AI training specifically.

Employee awareness of ethics

Governance and management of ethics: **'**We find if it (business ethics) is not at a governance and management level, an employee awareness programme will have little effect if it is not supported by management. Leadership commitment is one of the most important factors.'

Ethical culture: Research has shown that South Africa has the most tolerant culture (of countries surveyed) towards unethical behaviour. People are used to seeing unethical behaviour. They begin to see it as normal.

Participant 13 recorded the following concerns:

Conflicts of interest are a real issue. They impact the public and private sectors.

'Cadre Employment' involves employing political party supporters.

Climate change and emissions, and what companies are doing about it. Sustainability, especially in communities in which companies operate.

Anti-corruption remains a big issue.

There is an increase in demand for Ethics Risk Assessments, mostly in order to determine the level of organisations' ethical culture. It is a

perception survey, and an important facet is leadership commitment to ethics.

ESG. People are not sure about the concept and how to apply it in their organisations.

There is increasing demand for whistleblowing services, such as drafting policies and refreshing codes of ethics.

There is also demand for EMA (Ethics Management Maturity Assessment) from within the public sector, especially state-owned enterprises.

There is also an increase in requests from Boards of Directors who are concerned that they are 'missing something'.

Participant 14 explained how conflicts of interest and technology were of great concern.

Conflicts of interest and managing such conflicts. Getting people to take it seriously; people don't understand why this is problematic. Remote working as a result of COVID-19 has exacerbated the problem, as employees get involved in more external activities that could be a conflict of interest.

Technology exposes organisations to much more reputational risk. Scandals impact share price, market capitalisation, investor sentiment, perpetuate negative perceptions (perception risk), and more.

Quantitative

In the survey questionnaire, participants were asked to list their prioritisation of business ethics issues on a scale of very important, important, neutral, not important, and exclude. These were personal perceptions and were not related to what they taught or trained. The results were as follows:

Participant	Human rights	Poverty and inequality	Sustainability	Just energy transition	Business and wealth creation	Corporate governance	Digital transformation	Corruption	Whistleblowing	Conflict and Terrorism	Religion and spirituality	Diversity	SMMES	Leadership and ethics management
1	Important	Important	Very important	Very Important	Very Important	Very important	Important	Neutral	Important	Not important	Neutral	Very important	Neutral	Very important
2	Neutral	Very important	Important	Important	Neutral	Exclude	Neutral	Neutral	Neutral	Neutral	Neutral	Important	Exclude	Neutral

Table 9: Prioritisation of themes by those teaching business ethics

Participants were also asked to detail other contemporary business ethics topics they believed should be prioritised in business ethics training.

Participant	**Other contemporary business ethics topics**
1	Responsibility of the individual to consider 'other', rather than compliance with laws, codes and organisational policies.
2	Coloniality; intersectionality theory.

Table 10: Other themes identified as important by those teaching business ethics

Participant	Human rights	Poverty and inequality	Sustainability	Just energy transition	Business and wealth creation	Corporate governance	Digital transformation	Corruption	Whistleblowing	Conflict and Terrorism	Religion and spirituality	Diversity	SMMES	Leadership and ethics management
3	Very important	Neutral	Very important	Neutral	Neutral	Very important	Neutral	Very important	Very important	Very important	Neutral	Very important	Neutral	Very Important
4	Very important	Very important	Very important	Very important	Not important	Very important	Important	Important	Important	Very Important	Neutral	Important	Important	Very Important
5	Very important	Very important	Very important	Very important	Important	Very important	Important	Very important	Important	Important	Important	Important	Important	Very important

Table 11: Prioritisation of themes by those training business ethics

Participants were also asked to detail other contemporary business ethics topics they believed should be prioritised in business ethics training.

Participant	Other contemporary business ethics topics
3	None listed
4	None listed
5	None listed

Table 12: Other themes identified as important by those training business ethics

10.9 Major business ethical issues in the next five years

Some insightful results were obtained from the survey questionnaire and interviews on the trends and major business ethics issues that needed to be considered in teaching and training going into the future.

Qualitative Teaching

Participant 1 was of the view that AI was 'top of the list'. AI, technological and digital transformation – how will these impact human rights, human dignity, equality, etc? The environment, "if we don't have an earth, we don't have businesses". Justice and corruption. The participant shared her concern regarding a lack of a solution to corruption in South Africa, and how this would exacerbate the problem of inequality between rich and poor, and how the poor would suffer. Job creation and unemployment. The lack of, and need for, ethical leaders in the future was affirmed to address these ethical issues.

Participant 2 was of the view that there was an intensification of issues currently experienced today. The crises of business today will be the crises of society. Growing inequality and growing environmental crisis.

These are the two defining social difficulties, and where business is located within these, is difficult.

Another concern is around the growth of artificial intelligence. What hasn't been considered is the impact of this technology on people, on people's livelihoods, and what it is going to mean. Before the Industrial Revolution, people used machines to achieve something (Eg a craftsman using a hand loom to weave). During and after the Industrial Revolution, with capitalism and wage labour, machines began to use humans (massive machines used children as labour) - an inversion of the relationship between humans and labour. Craftsmen became manual labour. The one area that evaded this was knowledge workers as the means of production was in the 'head' - you couldn't replace it with a machine. But artificial intelligence does that. That threatens knowledge workers, including those in teaching. Many academics are going to be made redundant, for example, if you see what ChatGPT can do - it can construct assignments, it can grade assignments, etc. 'In many ways knowledge workers are the last frontier of where humans have sovereignty - no longer can we claim to have complete sovereignty over that space - where does this leave my kids?'

Participant 3 highlighted the sustainability agenda. The mix of sustainability challenges such as energy and climate change etc. The challenges of the just energy transition in the African context. Africa is going to experience an immense amount of pressure from Europe. Europe is taking the lead, which should be respected, which doesn't make Europe ethically untouchable as Europe will export the filth to the rest of the world. There will be an enormous amount of economic pressure and Africa is going to experience difficulties in achieving emissions etc. targets. Ethical leadership and making the right decisions in terms of sustainability are going to increase in importance.

Issues around political power. How are allegiances going to be shaped going forward? There are many ethical dilemmas for business included in this issue - the relationship between business and government. Social conditions are unlikely to improve due to political struggles. Business is inevitably drawn into that.

From an ethical leadership perspective, the issues that are being faced are too complex for the average South African Board of Directors member to understand and deal with. Nor are they 'common-good' minded and free from conflict of interest to drive these (ethical) agendas. Board appointments have become a playground for opportunism and allegiances.

Qualitative Training

Participant 1 was concerned about AI and automated decision-making. "How do you ensure that anything you are using can make an ethical decision?" The participant thought there would be a positive shift towards sustainable businesses—people, customers, investors, and employees all want to be associated with or work for a company that is ethical and sustainable. The participant viewed this as an exciting opportunity rather than a threat.

Participant 12 spoke of artificial intelligence and ICT-related issues. Ethical responsibilities towards your context, and very much the environmental context. The changing World of Work - 'Our workplaces have changed very dramatically: a totally new relationship between employer and employees - what is fair and decent work?'

Participant 13 also reflected on artificial intelligence - the ethics of artificial intelligence in business. How will this impact the organisational culture, the quality of products, internal research outputs or reports, etc.?

It is important to keep abreast of global developments. In Europe, there has been progress in the governance of whistleblowing.

Youth: Influencing business studies curriculum

Business ethics training will need to change from stand-alone sessions in organisations to integrating ethics training into other areas. Ethics will become part of meetings, and training will be brought into various functional meetings, etc.

Participant 14 was particularly concerned about the separation of powers. Another concern was that ethics practitioners sometimes lose focus or focus on the wrong thing. As a result, there is little traction on anything. How can ethics practitioners do what they do in an impactful way? Not all organisations are well-resourced (as much as the participant's organisation) - many are not resourced - to tackle business ethics effectively.

Quantitative

The major ethical issues listed in the survey questionnaires were as follows:

Participant	**Major ethical issues**
1	The climate catastrophe; transitioning to a green economy; gender and race diversity, or lack thereof, in boards of directors; executive remuneration; fraud and corruption.
2	Inequality; environmental sustainability; economic crisis.

Table 13: Major ethical issues for the next five years identified by those teaching business ethics

Participant	Major ethical issues
3	Senior leadership not 'walking the talk' on ethics; not acting ethically
4	Conflict of interest; personal account dealings; outside business affiliations.
5	None listed.

Table 14: Major ethical issues for the next five years identified by those training business ethics

10.10 View of Higher Education

Participants were asked about their view of higher education and whether graduates received adequate teaching from a business ethics perspective. Some insights obtained from the interviews are provided below.

Participant 3:

The participant had reservations as to whether the teaching was always effective. In his view, all business schools are driving the notion of social impact. The weakness is that 'we' come from a position of power. 'We glorify ourselves that we have an impact, but… we have been impacted'. If society is not where it stands and the sustainability agenda is not prevalent, these conversations would not have been happening. The impact is embedded in a shareholder primacy perspective - business schools have always had an impact, but from a shareholder primacy perspective. This is a transition space in which business schools find themselves. Governance does not get the due it should get at business schools. Governance is either in a Centre or an elective, or just a 'by-the-way' in some subjects. 'To frame a management education agenda as if governance is an accidental subject, …is missing the point - governance is the

envelope for thinking about business management... Governance cannot be a silo going forward. Governance should be the foundation of management education, and the rest should follow… then there is a better chance for business ethics to be integrated into the curriculum.'

Participant 4

It is incredibly difficult to teach ethics. 'How do we teach for moral transformation? How do we teach for character development? How do we teach to mould people to become a particular kind of professional?' There is very little literature out there to guide. The participant was of the view that some of these questions were within the realm of behavioural sciences, and that there perhaps needs to be interdisciplinary work to answer some of these questions. It is a field that needs a lot more work. 'We don't know how to teach people to be good?'

The participant felt that teaching ethics in an engaging manner does make a difference. The rules-based, deontological approach is doomed to failure.

Participant 5: Many students are exposed to ethical considerations in business ethics modules and/or through the integration of business ethics in other business modules. Professions-related subjects introduce aspects of professional ethics and compliance.

The way we teach business ethics is clearly not working, as unethical behaviour persists. Teaching business ethics may require a change in perspective. A new breed of students, a new generation, do things differently. Teaching business ethics needs to be reconsidered. How do you get people to do the right thing?

Participant 11

Participant 11 was of the view that business school graduates did not receive adequate teaching on business ethics. Many graduates employed were from non-humanities education / technical qualifications and had received no /little teaching on business ethics. The participant was of the

view that ethics or business ethics did not form part of their coursework. Those employed in certain professions had received good business ethics education and knew the importance of ethics and their professional obligations.

Participant 12: At the top business schools - triple accredited schools - you would find ethics well-embedded in the programme. In the lower-ranked business schools, business ethics may not be there. Part of the accreditation requires that not only should you have ethics in your curriculum, but in the institution itself. It is encouraging to see at South African Business Schools that ethics is quite well embedded. It is taught at all our top business schools.

10.11 Conclusion

The South African Country Report depicted established teaching, research, and training activities within South Africa, although it is clear that there lacks consistency between the different educational institutions regarding how they develop content, facilitate teaching, who they teach to, and the effectiveness of the teaching. The underlying context of South Africa is well-applied in the teaching, and the King IV Report of Corporate Governance has significant influence over the content of both teaching and training.

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11

UGANDA

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11.1 Introduction

This report presents the key findings of the Global Survey of Business Ethics (GSBE) conducted in Uganda by the *Integral Center for Wealth Creation, Wealth Management and Ethics*. The report follows the general structure proposed for the survey and proceeds as follows. The report offers a brief background to the Ugandan survey, providing some facts about the country, articulating the objectives of the survey, presenting and discussing the findings, and finally, proposing the way forward.

Uganda enjoys a unique location at the heart of Sub-Saharan Africa, lying astride the equator in East Africa. It is home to the snow-capped Rwenzori Mountains and some of Africa's biggest freshwater bodies, including the River Nile, which has its source in Uganda, and Lake Victoria, the world's largest tropical lake, which is shared among three countries - Uganda, Kenya and Tanzania. It also boasts the western escarpment of the Great Rift Valley and is home to a variety of unique flora and fauna. Uganda has a moderate equatorial climate with warm temperatures all year round. The people are friendly and highly entrepreneurial, and

the economy offers high returns on investment, making Uganda an attractive investment destination.

Uganda borders South Sudan to the North, Kenya to the East, the United Republic of Tanzania to the South, Rwanda to the Southwest, and the Democratic Republic of Congo to the West. Its landlocked position and strategic location make it an ideal regional trade and investment hub.

Being a former British colony, the country's legal system is based primarily on English Common Law, although the supreme law is the Constitution of the Republic of Uganda, promulgated in 1995. This established the three arms of government, with the Executive headed by the President, the Legislature headed by the Speaker and the Judiciary headed by the Chief Justice. The Constitution guarantees the right to own and protection of private property and the Investment Code Act (2019) guides and regulates investments in the country.

Uganda has an estimated population of 44.71 million people comprising a majority of young persons below the age of 25, who make up about 68.5% of the population, those in the age bracket of 25-64 years making up about 29.2% of the population, and those above 65 years making up about 2.3% of the population. The average population density is estimated at 229 inhabitants/km2. In terms of human development indicators, Women have a life expectancy of 70.9 years and Men 66.3 years. Since the introduction of Universal Primary Education in January 1997, the country achieved a universal primary enrolment rate of 102.7% in 2017 and an overall literacy level of 76.5% in 2018.

Uganda is a signatory to many International conventions and protocols, including the International Centre for Settlement of Investment Disputes (ICSID) Convention, the Convention on the Recognition and Enforcement of Foreign Arbitral Awards, also known as the New York Convention, and the UN Human Rights Convention.

Uganda is a fast-growing economy. The liberalisation of the economy, starting in 1986, contributed substantially to Uganda's accelerated economic growth, and the country has experienced an average annual growth of over 6% in the past 30 years. The economy was projected to grow by 6.2% in 2019/20, driven mainly by increased investment in value-added activities in the agriculture sector, the services sector and ongoing government investment in public infrastructure. The economy was generally stable, with inflation averaging 6.3% from 1998 until 2019. However, owing to global shocks and recent COVID-19, the economy has contracted, and inflation has increased to high levels.

Uganda is a resource-rich country with large reserves of recoverable oil and substantial mineral deposits. With its fertile soils, regular rainfall, and warm temperatures throughout the year, agriculture is the country's economic backbone, with more than 72% of the country's labour force engaged in the sector.

The industrial sector has seen strong growth over the years and now contributes almost 20% of GDP, driven mostly by manufacturing, mining, and quarrying. More recently, increased activities in the oil and gas sector have given it a boost. However, the services sector is the largest, contributing 48% to GDP. This sector is made up of financial, trade, transport, and telecommunication activities.

The private sector generates 77% of formal jobs, contributes 80% of GDP, funds 60% of all investments and provides more than 80% of government domestic revenues (National Development Plan III 2020/2021-2024/2025). Uganda's 1.1 million micro, small and medium-sized enterprises (MSMEs) account for 90% of its private sector. A further 1.8 million informal businesses are run by women, youth and refugees. More than 40% of all formal businesses are within Kampala. The Northern region has the least registered number of businesses in the country, and

correspondingly higher levels of poverty. However, this trend has changed in the recent past.

The major industries are based on agro-processing and include tea, tobacco, sugar, coffee, cotton, grains, dairy products, and edible oils. Also important are beer brewing and the manufacture of cement, fertilizers, matches, metal products, paints, shoes, soap, steel, and textiles.

The EU bloc was the main destination for Uganda's exports in Europe, and its market share increased slightly to 16.5% in 2017 from 14.8% in 2016. The major countries in the EU bloc that received Ugandan exports in 2017 were Italy, Belgium, Netherlands, Spain and Germany. The Middle East's share of Ugandan exports increased slightly to 13.9% in 2017 as compared to 13.4% in 2016. The main export destination in the Middle East is the United Arab Emirates. Uganda's export revenue increased to USD 445.5 million in 2017 from USD 372.3 million in 2016. Asia's market share averaged 6.7% from 2013 to 2017, with the main export destinations being India, Hong Kong and China (Uganda Bureau of Statistics).

Uganda's manufacturing sector presents opportunities in all areas, including beverages, leather, tobacco-based processing, paper, textiles and garments, pharmaceuticals, fabrication, ceramics, glass, fertiliser, plastic/PVC, assembly of electronic goods, and high-tech and medical products.

Socio-Economic Profiles of Uganda's Regions

Uganda is a pluricultural, socially and economically diverse country, which brings together different linguistic groups. These socio-cultural differences account for the distinctive economic activities within the different regions and tribal communities. Since the Ugandan survey is structured around the four political regional blocks, we present salient features

of the regions comparatively. This offers a broad context for understanding the similarities and differences between and within the regions and the responses to the Global Business Ethics Survey.

A recent study undertaken by USAID, *Estimating District GDP in Uganda,* utilizing a method based on models using imagery of night-time lights and agricultural data for one hundred and sixteen districts spanning the different regions, paints a grim socio-economic picture. The study indicates that the distribution of GDP per capita in Uganda is heavily skewed:

(1) In per capita terms, only 14 districts have GDP per capita values above the population-weighted national average ($580) and 102 are below the average. This equates to roughly 4 in 5 people (or 29 million) living in districts with GDP per capita estimates below the national average. The top 19 district economies in Uganda make up 75% of the total GDP of Uganda, leaving the remaining 25% of the national economy coming from 97 districts.

(2) Of the ten largest district economies, seven are in Central Uganda, correspondingly more business enterprises and institutions of higher learning are situated in the Central region.

(3) Wakiso in Central Uganda has the largest GDP per capita in Uganda ($3,250), followed by Kampala ($2,655) and Mukono ($1,738).

(4) Kampala and the South Central region account for a disproportionate proportion of Uganda's GDP relative to its population size, meaning that it is a significantly more productive region in Uganda. Kampala is roughly 5% of Uganda's population, but it generates 22.5% of its GDP. The South Central region

comprises 11.4% of Uganda's population and produces 27.5% of the country's GDP.

(5) 6 of the 10 poorest districts per capita are in Northern Uganda. Kalangala and Buvuma -- island districts in Lake Victoria -- are also among the 10 poorest districts in Uganda. Kagadi ($56), Alebtong ($64), and Otuke ($66) in Northern Uganda are the three poorest districts.

(6) Karamoja's collective GDP accounts for less than 1% of Uganda's total GDP. Correspondingly, the poverty level at 65.7% is one of the highest in the country, while business uptake is the lowest in the country.

(7) GDP is heavily concentrated in Central Uganda. Kampala (22.5%), Wakiso (20.8%), and Mukono (5.3%) account for nearly half of Uganda's total GDP (20.8 billion US$ in 2014), while comprising only about 10% of Uganda's population. (See Figures 2 and 4 above)

Outside of Central Uganda, regional economies emerge. Mbarara (Western/Ankole), Kasese (Western/Tooro), and Mbale (E astern/Bugisu) each have top ten economies and are the largest economies in their respective sub-regions. Arua (in West Nile), Lira (Lango), and Gulu (Acholi sub-region) all emerge as district hubs in Northern Uganda. Collectively, these districts make up roughly one-third of Northern Uganda’s economy. The main economic activity is small-scale agriculture (livestock and farming).

Regionally, although Northern Uganda makes up slightly more GDP than Eastern Uganda (7.7% and 6.9%, respectively), Eastern Uganda is more productive based on its population size. Pitiably Karamoja’s collective GDP accounts for less than 1% of Uganda’s total GDP.

11.2 Literature review

It is worth mentioning that although this is a special country report on Uganda, to date there is no specific literature on business ethics and wealth creation that draws on a Ugandan language. Instead, we have assembled existing literature in English, because there is no systematic literature in any local languages.

This literature review is divided into four parts. The first part briefly explores the Global and African landscape of business ethics training, teaching and research, summarizing the findings of the previous GSBE 2012. The second part explores literature on the development of business ethics as an academic discipline involving research and teaching in Uganda. This is followed by the third part, which examines literature on thematic areas in business ethics research, teaching and training in the context of Uganda. The fourth part examines wealth creation as a unique and evolving business ethics issue in Uganda.

The Global and African-wide Landscape of Business Ethics Training, Teaching and Research

According to De George (2005), the use of the term, business ethics, gained currency in the early 1970s and can be attributed to three different, though related, developments. The first development was in the field of academic teaching, research and publication. Secondly, the term came to broadly denote "ethics in business" or more specifically, reference to business scandals. The third development is more recent and describes institutionalisation of ethics in business entities in the form of ethics codes, ethics officers, ethics committees and ethics training. In an attempt to address the criticisms levelled against multinational corporations arising from ethical and environmental scandals, business schools responded by developing courses in social responsibility or social issues in management. Initially such courses put an emphasis on law, points of view of

managers and empirical studies, without paying much attention to ethical theorizing and norms. Interestingly, Bowie (1986) dates the birth of business ethics as an academic discipline to a conference on business ethics in 1974 at the University of Kansas that resulted in the compilation of the first anthology used in new courses on business ethics.

De George (2005) asserts that the late 1970s and 1980s saw business ethics blossom into a fully-fledged academic discipline, with scholarly publications such as *Ethical Theory and* Business (Beauchamp & Bowie 1979); *Ethical Issues in Business: A Philosophical Approach* (Donaldson & Werhane 1979); and *Moral Issues in Business* (Barry 1979). In the early 1980s the first single-authored books in business ethics appeared: *Business Ethics* (De George 1982); and *Business Ethics: Concepts and Cases* (Velasquez 1982). Today, the volume of academic literature on business ethics in the developed economies has increased exponentially.

Notwithstanding the above, there has been a lack of clarity, over the years, on the extent, form, pedagogy and exact nature of business ethics teaching, research and training across the globe (Rossouw & Stückelberger 2012). The need for this clarity was occasioned by the demand for sustainable business, responsible business leadership and responsible business education that requires establishing the current status of business ethics education. Rossouw & Stückelberger (2012) argue that clarity is required to answer three questions: (i) What is the place of business ethics in business education? (ii) How can it become mainstream and not remain a "nice to have" appendix? (iii) And how can global values be maintained while regional diversity is protected and promoted? Rossouw & Stückelberger (2012) assert that in order to answer these questions and establish a new vision and strategies for mainstreaming business ethics in business, there is need to establish the current status of business ethics education across the globe.

Subsequent to the publication of the 1997 global survey mentioned above, there was a plethora of research and publications on business ethics. Chan et al. (2010) published a study titled *Business Ethics Research: A Global Perspective* in which they analysed the publication data of ten leading journals in the field of business ethics in order to identify global patterns in research as well as the leading researchers and research institutions in the field of business ethics. Research journals in business ethics were also launched. Some of these include: The *Journal of Human Values* (published since 1995 in India), the *African Journal of Business Ethics* (published by BEN-Africa since 2005), and the *Asian Journal of Business Ethics* (introduced in 2011).

Over time, a number of well-respected general references on business ethics have also been compiled and published, and these include *The Blackwell Encyclopaedic Dictionary of Business Ethics* (1997); *A Companion to Business Ethics* (Frederick 1999); the 4-volume *Handbook of Business Ethics* [Handbuch der Wirtschaftsethik] (1999); *The Blackwell Encyclopaedia of Management* (2005); and *The International Encyclopaedia of Ethics* (2013). By way of criticism, however, the exclusivity of American-centredness or predominance of Eurocentric thinking of some of the above references, as well as their limited geographical scope, characterized these studies and publications.

Despite the above criticisms, the same period also witnessed the growth of literature on business ethics on the African continent. Between 2010 and 2014, 33 articles were published in the *African Journal of Business Ethics,* and 18 articles were published in other business and society journals (Kolk & Rivera-Santos 2018). However, these articles were limited to specific topical issues in business ethics.

The *Global Survey of Business Ethics in Training, Teaching and Research* (Rossouw & Stückelberger 2012) covered eight of the nine regions of the world, namely, Latin America, North America, sub-Saharan

Africa, Europe, Middle East and North Africa, Central Asia, South and South East Asia, East Asia, and Oceania. It sought to assess how business ethics as an academic discipline in training, teaching and research had developed over time since the 1ast such study had been conducted (Enderle 1997).

In 2022, participants at the 7th World Congress of ISBEE launched another truly Global Survey of Business Ethics (GSBE). The current Ugandan survey is, therefore, an integral part of this new global survey. It examines the status of business ethics training, teaching and research in Uganda centered around 12 themes, already highlighted above.

The emergence of business ethics in sub-Saharan Africa as an academic discipline in teaching and research, may be traced to the groundbreaking conference on business ethics held at Uganda Martyrs University at Nkozi in 1996, the proceedings of which were published in *Business Ethics in the African Context Today* (Lejeune & Rosemann 1996). Two works were published subsequently; the first by Milanzi (1997) and the second by Barkhuysen & Rossouw (2000). As reported by Mawa & Adams (2012), Milanzi's work highlighted not only the lack of common terminology for business ethics but also the absence of institutional forms of business ethics in academic institutions. Barkhuysen & Rossouw (2000) explored the scope of business ethics studies beyond Southern and Eastern Africa to include the entire African continent. The work sought to survey business ethics both as an academic discipline in universities and also as a discipline that informs corporate practice. It identified 55 undergraduate and 22 postgraduate courses within 40 departments or business schools at universities in six African countries, namely, Egypt, Ghana, Kenya, Nigeria, Uganda and South Africa. The study focused on the micro-levels of business ethics and was normative and descriptive in nature. It established that there were no standalone business ethics

courses, as all the courses identified were part of the business administration curriculum in these countries. It also noted that most articles published on topical issues in business ethics at the time originated in South Africa, Kenya and Uganda.

Barkhuysen and Rossouw (2000) found that there were only seven centres in Africa, dealing with business ethics, though this was not their exclusive focus. Apart from Nigeria, the rest of the centres were in Southern and Eastern Africa, namely, South Africa, Kenya and Uganda. The Business Ethics Network of Africa (BEN-Africa) was the only business network involved in building a database regarding business ethics. Mawa & Adams (2012) reported that only six business ethics-related conferences/seminars had been held in the region.

Since then, however, a significant amount of scholarly literature has emerged, including, inter alia, topics such as the nature of ethical theorizing, decision-making, corporate social responsibility, governance, justice, and employment rights. These publications range from those that attempt to replicate Western and Eurocentric models of ethical theorizing, which are largely individualistic in orientation, to those that are modelled on the varied communitarian assumptions undergirding African cultures (Gichure & Oluoch 2015).

In spite of these developments, little was done to examine the extent to which business ethics had been mainstreamed as an academic discipline in both teaching and research in African universities. Rossouw & Stückelberger (2012) represent a pioneering attempt to broadly map out an overview of the status of business ethics in training, teaching and research at the continental level. Of the four regions of Africa surveyed, Southern Africa and East Africa are the regions where business ethics as a field of training, teaching and research is most prevalent.

Business Ethics in Uganda

The ground-breaking and epochal 1996 conference on Business Ethics, held at Uganda Martyrs University (UMU) Nkozi, set the tone and laid the groundwork for business ethics research and academic debate in Uganda and Sub-Saharan Africa as a whole (Lejeune & Rosemann 1996). It explored a rich body of themes that framed the business ethics debate within Uganda, the East African region, and beyond.

The proceedings handled discourses on thematic issues that characterize business ethics in teaching and research. Carabine (1996), for instance, discussed why business ethics should be taught in business schools in Uganda and beyond. Niekerk et al. (1996) examined the religious-theological foundations of business ethics. For his part, Opio (1996) treated discourses on integrity as a pivotal requirement for competitiveness. At the same conference, Waliggo (1996) focused on the phenomenon of corruption as a critical private-public business ethical reality that requires action from both the private and public sectors. In addition, the conference explored the role of business ethics in finance and banking as well as gender issues in business ethics (Ulrike 1996; Kibirango 1996; and Sentamu-Masagazi 1996).

Carabine (1996) identifies two goals for teaching ethics in universities: the first goal being to enable students to develop analytical skills which are required for making business-related ethical decisions, and the second goal being the formation of an ethical or moral character through knowledge of sound ethical principles. She also challenged universities to explore the appropriate pedagogy required for teaching business ethics. More than a decade later, Mande (2012), at Nkumba University, sought to come up with an appropriate pedagogical approach when he investigated the readiness of MBA students to manage enterprises ethically. His findings indicated that 30% of the MBA students demonstrated readiness to manage ethically and that the readiness of 87% of the MBA students

to manage ethically was dependent upon attending a business ethics course. This study contributes evidence to justify the teaching of business ethics at Ugandan institutions of higher learning.

The proceedings of the 1996 UMU business ethics conference are triply significant. Firstly, there is the mainstreaming of religious and theological rationalization in business ethics discourse (Niekerk et al. 1996; Verstraeten 1996). The second significance is the extension of the integrity debate by locating teaching and research in business ethics within the triad business mandates of effectiveness, efficiency and competitiveness (Opio 1996). Thirdly and most significantly, the proceedings emphasized *the importance of mainstreaming the African values of solidarity, altruism and the common good within business discourse and behaviour.*

Subsequent to the 1996 UMU conference, a number of research studies and publications in business ethics in Uganda have emerged. Walabyeki (2016), researching the importance of business ethics, and factors affecting ethical conduct, concludes that the external socio-political, cultural, market, legal and regulatory environmental factors are more effective in promoting good business ethics in Uganda than internal organizational factors. Mayanja (2016) explored the practice of business ethics in Uganda's Small and Medium-Sized Enterprises (SMEs) and found that business practices affect the business ethical health of SMEs.

Nkundabanyanga & Okwee (2011) researched the relationship between Corporate Social Responsibility (CSR), managerial discretion, competencies, learning and efficiency and perceived corporate financial performance in order to establish the legitimacy and value of CSR, taking managers' perspectives in Uganda. Their study established a mediating role of CSR.

The concept of CSR in Uganda is widely interpreted in a socio-religious sense, namely as an obligation aimed at fostering the well-being of

society's most underprivileged members and not merely as a means of promoting the good image of business enterprises.

Despite the above-described research output, Mawa & Adams (2012) established that there is a paucity of research literature on the extent to which business ethics has been adopted in training, teaching and research as well as the pedagogical approaches to be adopted. Besides the above lacunae, business ethics in the Ugandan context lacks robust discourse on new developments in the field. The section below explores and examines significant recent developments in the field of business ethics over the last ten years with a view to assessing the extent to which these themes have influenced the teaching and practice of business ethics.

Literature on Themes in Business Ethics Training, Teaching and Research

A number of themes have emerged and been developed arising from training, teaching and research interventions in business ethics education. These themes include, *inter alia*, human rights, sustainability, just energy transition, wealth creation, corporate governance, digital transformation, corruption, whistleblowing, conflict and terrorism, religion and spirituality, diversity, micro, small and medium enterprises (MSMEs), leadership and ethics management. This section seeks to briefly examine existing literature on each of the highlighted themes.

1. Human Rights

Today human rights debates have become a critical aspect of business ethics training, teaching and research. However, the current adoption of human rights as a business responsibility has not been without challenges. Brenkert (2016) asserts that for a long time, human rights were conceptualized solely as a responsibility of government, not of business. Cragg (2000) argues that in light of ongoing globalization and the dominance of multinational firms, it is important for both government and

business to enter into a new social contract to share human rights and related ethical responsibilities. Internationally, the first documented attempt to impose obligations on business entities to undertake responsibility for respect of human rights was in the 2003 "Draft Norms on the Responsibilities of Transnational Corporations and Other Business Enterprises with Regard to Human Rights" (UN Draft Norms 2003). This attempt failed and was successfully replaced by the "United Nations Guiding Principles on Business and Human Rights" (UN Draft 2011).

Brenkert (2016) identifies the following three questions that should shape the academic debate on business responsibility for respecting and promoting human rights: What are the general features of a business's human rights responsibilities? Are they mandatory or voluntary? How are the specific human rights responsibilities of business to be determined?

Article 20 of *The Constitution of the Republic of Uganda* (1995, as amended) confers responsibility on all non-state actors, including business enterprises, to respect human rights. This establishes the legal basis of rights-based business ethics. Another reference source that provides a guiding framework for integrating human rights in business is the *Business and Human Rights in Uganda: A Resource Handbook on the Policy and Legal Framework on Business and Human Rights in Uganda* (2018), prepared under the auspices of the Uganda Consortium on Corporate Accountability (UCCA).

As part of the ongoing human rights discourse on the international stage, a manual on LGBT rights has been compiled and proposed for adoption as good practice in the workplace. Opposed to this development is the recent passage into law of the Anti-Homosexuality Act in 2023 in Uganda. This law has intensified the scrutiny of Uganda's human rights credentials by human rights scholars and practitioners. It should be noted that Chapter 4 of the Constitution of Uganda guarantees the protection and promotion of fundamental and other human rights and freedoms.

Discrimination is prohibited on the grounds of sex, race, colour, ethnic origin, tribe, birth, creed or religion, social or economic standing, political opinion or disability.

Ugandan organizations have the ethical obligation to comply with this Constitutional guarantee through the development, implementation and periodic review of Codes of Ethical Conduct at the workplace. Regarding the ethical issues debate generated by the passage of the Anti-Homosexuality Act, it should be noted that the major concern of the country's legislators was about what they perceived as the *aggressive ideologisation* of LGBT rights. Concerns were raised about what was seen as the infiltration of the LGBT ideology into Uganda's schools. For researchers in business ethics, it should be acknowledged that this theme is complex, and any meaningful debate on the way ahead should adopt a multi-perspectival approach.

2. Sustainability and Just Energy Transition

Sustainability has become an essential requirement of business. Simões-Coelho and Figueira (2021) identified four motivations for businesses to adopt sustainability. Firstly, sustainability ensures market success by encouraging greater turnover, brand equity and innovation. Secondly, sustainability practices promote process improvement. Thirdly, it provides social insurance against a potential loss of reputation or goodwill in society. Lastly, and most significantly, sustainability is a normative and value-based business mandate that provides legitimacy to a business.

Similarly, Kibert et al. (2011) argued that the ethics of sustainability require the balanced pursuit of three goods: ecological health, social equity, and economic welfare. They assert that sustainability is grounded on the ethical commitment to the well-being not only of contemporary populations but also of future generations. It is an intergenerational and intragenerational requirement. The 2012 GSBE report identified very few

higher learning institutions where sustainability was a theme in business ethics training, teaching, and research.

An off-shoot of sustainability ethics is the debate on and movement towards *just energy transition*, away from the current fossil fuel energy paradigm. Scholars have diverse definitions, understandings, and viewpoints of the concept of "just energy transition." This diversity of scholarly opinion notwithstanding, the concept's ethical overtone is best situated within the understanding of justice as environmental, climate and energy justice (Wang & Lo 2021).

Biswas et al. (2022) extend the debate to focus on the impact of societal and economic outcomes the transition brings into being and how they compare to conditions prior to the transition. Their investigative focus is on whether the transformative social, economic, and technological changes brought about by energy systems create more just societies and economies, or they simply consolidate existing injustices and inequalities.

In short, the debate is about assessing the relationship between energy and poverty. The three cases of Brazil's wind energy program, Morocco's concentrated solar power stations and Kenya's wind park project demonstrate the complexity of this transition, especially where large-scale deployment of renewable energies results in conflict and negative outcomes for societies (Brannstrom et al. 2017; Haddad et al. 2022; and Schilling et al. 2018). The key question here is, however, how much of the topical sustainability debate has been incorporated into business ethics training, teaching and research in higher education.

While the Uganda Energy Transition Plan (ETP) argues for an ambitious sustainable transformation of the Ugandan energy sector, there is no clear provision for academic research and publications in the plan (https://iea.blob.core.windows.net/assets/00e4c677-4009-4d56-9a6b-accf14ca8456/UgandaEnergyTransitionPlan.pdf). Sustainability and the

just energy transition appear merely as topics of teaching in some universities and largely detached from the real-world practices. Within corporate practice, sustainability remains a far cry. Most businesses experience great financial constraints, which makes it practically unfeasible for them to comply with the moral ideals of sustainable energy renewal. According to a commentary, "Why Green Enterprises Struggle to Survive," that appeared in one of Uganda's dailies, *The Monitor,* a key factor affecting green enterprises in Uganda is access to affordable financing for expansion, maintenance and even starting of new business, especially green local entrepreneurs (https://www.monitor.co.ug/uganda/ oped/commentary/why-green-enterprises-struggle-to-thrive-4191962).

Therefore, given the critical transformative role the petroleum economy is set to play in Uganda's near future, these issues must be mainstreamed as an integral part of scholarly research and publications in business ethics.

3. Corporate Governance

Corporate Governance has been severally defined as the system by which organizations are directed and controlled (Cadbury 1992); the way in which organizations direct and control their affairs in a manner that is reasonable to their stakeholders (Rossouw 2005; Venkatachalam & Patwardhan 2011); the process affected by a set of legislative, regulatory, legal, market mechanisms, listing standards, best practices, and efforts of all participants, including the company's directors, officers, auditors, legal counsel, and financial advisors, which creates a system of checks and balances with the goal of creating and enhancing enduring and sustainable shareholder value, while protecting the interests of other stakeholders" (Rezaee 2009, p. 29). La Porta et al. (2000) define corporate governance as a set of mechanisms by which outside investors protect themselves against expropriation by managers and controlling shareholders.

Corporate Governance has increasingly assumed a central role, which some thought leaders regard as a concern. Tricker (2012) argues that if management was the focal point of the twentieth century, corporate governance would be the primary focus for the twenty-first century. Today, more than ever before, corporate governance has been conceptualised as a business ethics issue. Nordberg (2008) argues that boardroom decisions are intrinsically framed in terms of the ethical debate on what the "right thing to do" is, in addition to the purely economic and other justifications of business decisions, regardless of the ethical approach.

In Uganda, the Institute of Corporate Governance of Uganda (ICGU) provides a framework for integrating corporate governance in the business operations of public and private enterprises. In the banking sector, the central bank, the Bank of Uganda, provides the *Consolidated Corporate Governance Guidelines 2022* to regulate the banking and financial sector. Significantly, *The State of Corporate Governance in Uganda* report (ICGU 2018) shows that though Ugandan companies continue to struggle in areas of corporate governance, they are taking positive steps towards improving their structures and functions. For example, ICGU annually holds at least 30 corporate trainings on corporate governance, ethics and integrity, each training drawing participants from at least five corporations. It has also introduced the "Corporate Governance Early Exposure Programme," targeting university graduates.

Beyond auditing compliance with corporate governance as a legal or regulatory requirement in some sectors, such as banking, research on this concept as a theme in business ethics is yet to be comprehensively undertaken at Ugandan institutions of higher learning.

4. Digital Transformation

Ethical issues are emerging in the increasing use of digitally transformative technologies. Issues of ethical responsibility in the context of

digital transformation have generated substantial interest among the academic and business community, especially in relation to control and transparency of data and privacy (Rosa & Lobanova 2022; Nabbosa & Kaar 2020; Acquisti 2014).

Rosa & Lobanova (2022) argue, however, that this interest alone is not sufficient. In particular, the relationship between the elements of ethical responsibility and outcomes of digital transformation of work in relation to human resources, the nature of work, and employment relationship has not been sufficiently studied, regardless of the existing needs. Moreover, a research gap exists on how the processes of open innovation and digital transformation as a whole facilitate the promotion of a company's ethical responsibility in regulating the digitalization of work. Improvements in digital technologies have, among others, enabled businesses to accumulate user data and come up with ever more detailed personal profiles to track consumer patterns. Besides the increased ethical risk of exposure of user data, there is also the structural discrimination between consumers that can arise from businesses making use of advanced algorithms to manipulate consumer markets. The issue of consumer data protection in the increasingly digital market raises serious business ethics concerns for researchers to investigate (Zuboff 2015).

Significantly, one of the development strategies to bring about sustainable socio-economic transformation in Uganda is the promotion of Science, Technology, Engineering and Innovation as well as ICT. An entire chapter (Chapter 14) in the Uganda National Development Plan (NDP) III 2020/2021 – 2024/2025 details the case for digital transformation as a vehicle for national economic development, albeit with little reference to the ethical challenges that arise therefrom. The use of AI, including ChatGPT, has also become a topical area of discussion in MBA classrooms in a number of Ugandan universities.

5. Corruption

Until recently, corruption was studied as part of the political and legal disciplines associated with good public governance (Elliot 1997; Klitgaard 1988). It was largely ignored in management studies and not considered as a business ethics issue (Roy & Singer 2007). Today, however, national and international organizations recognize the gravity of corruption as an insidious ethical problem affecting, inter alia, international business (Achinto 2007). Ntayi et al. (2013) adopted a moral schema framework, capturing the experiences, attitudes and values of respondents, in order to investigate the relationship between moral schemas and corruption in public procurement. They found that the causes of procurement-related corruption could be traced to the existing social framework and human fallibility. Their research is a significant contribution to the business ethics debate on corruption. It is also a further development of the line of thinking of Walliggo (1996), who situated the root causes of corruption within a historico-global-financial matrix, in which moral values were absent.

Contrary to the popular view that corruption in Uganda can be attributed exclusively to public officials, Kaluya & Elliott (2018) established that corruption is engendered by an unholy alliance between citizens desperate to access services and public officials eager to exact a price on services they are obliged to freely provide. The implication of this finding is the shift in the meaning of corruption from simply being the abuse of public office to an act that is perceived to benefit businesses, and the community albeit sometimes indirectly. Other studies on corruption in Uganda include IGG Report 2023; Fazekas et al. 2021; URSB 2020; and Tangri & Mwenda 2013. A recent study by the Inspectorate of Government (IGG) entitled *The Cost of Corruption in Uganda* (2021) provides a staggeringly grim picture of the scale, scope and impact of corruption on business, the economy and society at large. The report

points an equally bleak picture of the cost of corruption to public service users.

6. Whistleblowing

Whistleblowing is a relatively recent concept compared with watchdog journalism and political activism. Olesen (2022) argues that whistleblowing quickened into life in the 1960s-1970s in a destabilizing global climate of individualization, changing perceptions of loyalty, breakdown of traditional institutional authority, the emergence of alternative participatory processes, and the complexities of human resource development and management.

In Uganda, the Whistleblowers Protection Act (2010) was enacted to "provide for the procedures by which individuals in both the private and public sector may in the public interest disclose information that relates to irregular, illegal or corrupt practices; to provide for the protection against victimisation of persons who make disclosures; and to provide for related matters." In their investigation of whistleblowing behaviour in Ugandan public procurement, Turamye et al. (2018) found that the whistleblowing supporting institutions and the ethical climate of procurement and disposing entities are significant predictors of whistleblowing intentions and behaviour. Concluding from their findings, they recommend reviewing and strengthening whistleblowing supporting institutions, like the Whistleblowers Protection Act, in order to promote whistleblowing intentions and behaviour.

However, given the dearth of critical research literature on whistleblowing in Uganda, there is a need to explore further the extent to which this practice has been adopted by businesses as well as addressed as a topical business ethics issue in business schools in Uganda.

7. Conflict and Terrorism

Several studies have assessed the social, economic as well as business costs of armed conflicts globally. For instance, Richardson & Samarasinghe (1991) estimate that the total accumulated economic cost of the armed conflict in Sri Lanka in the five years between 1983 and 1988 was about USD 4.2 billion, or 68% of Sri Lanka's GDP in 1988. In a similar vein, several empirical studies, based on different techniques, approaches, and data, have found an inverse relationship between different measures of political instability and violence on the one hand, and growth or investment on the other (Veneiris & Gupta 1986; Barro 1991; Alesina & Perotti 1993 and 1996; Alesina et al. 1996; Rodrik 1999). Various studies conclude that conflict can (1) adversely affect the process of financial deepening by undermining confidence in the domestic currency due to fear of inflation and depreciation; (2) encourage the movement of funds away from productive assets (bank deposits, capital) to non-productive assets (gold); and (3) affect the regulation and supervision of the financial system. These negative effects increase as conflict intensifies.

Prolonged terrorist activities, like armed conflict, also lower growth, both directly and indirectly. Terrorist threats raise the transaction costs of doing business and trade. Nitsch et al. (2002) show that terrorist acts and large-scale violence adversely affected bilateral trade flows for more than 200 countries for the period 1960-93. Moreover, the destruction of physical infrastructure and human capital due to violence and the indirect effects on trade, tourism, and business confidence all weaken the fiscal position and adversely affect economic growth.

Uganda has been caught in the global experience of armed conflicts and threats of terrorism. Internal conflicts and acts of terrorism, such as the Lord's Resistance Army (LRA) wars of the 1980s–2000s and the ongoing Allied Democratic Forces (ADF) terror, have not only been met with various counter-terrorism measures by government but have also resulted in decades of instability in the Northern and Western regions of

Uganda. Odoi-Tanga (2009) argues that because Uganda's post-independence political leadership has failed to develop a consensually acceptable framework for the resolution of political conflicts, armed intervention has been the typical response to what was/is essentially a domestic struggle for power. He contends further that the resort to physical force goes beyond state actors to include many groups seeking to establish their political supremacy over other competing political groups.

Uganda is committed to the global fight against factors associated with terrorism such as Money Laundering (ML), Terrorist Financing (TF) and Proliferation Financing (PF). To assuage and curtail the impacts of armed conflict and global terrorism, Uganda has formulated a National Anti-Money Laundering (AML)/Countering Financing of Terrorism (CFT) and Proliferation Strategy to address the deficiencies existing in its AML/CFT regime, and mitigate the Money Laundering (ML), Terrorist Financing (TF) and Proliferation Financing (PF) risks that it is exposed to. A recent *National Strategy for Combating Money Laundering and The Financing of Terrorism and Proliferation 2020/21 – FY 2024/25* identified Uganda's strategic AML/CFT deficiencies and, based on the FATF methodology, found the "Effectiveness" of Uganda's AML/CFT to be "Low". Based on identification by the Financial Action Task Force (FATF) of Uganda as a country having strategic deficiencies in its AML/CFT regime, in May 2020, the European Union (EU) placed Uganda on its list of countries presenting strategic deficiencies in their AML/CFT regimes which pose a significant threat to the financial system of the EU. It is a requirement for Uganda to be removed from the FATF list before the EU can consider removing Uganda from its own list. Uganda's effectiveness in achieving the "Immediate Outcomes (IOs)" of the FATF was low for all 11 outcomes. Uganda's Mutual Evaluation Report (MER) 2016 provided recommendations for the country to address the deficient areas in her AML/CFT regime.

In order to challenge the dominance of this armed mode of conflict resolution, there is a need to conduct research on ethical approaches to resolving conflict and addressing terrorism.

8. Religion and Spirituality

Though spirituality has traditionally been linked with religion (Penman 2012), a distinction between the two terms has emerged in today's climate of increasing secularization. Spirituality refers to some form of belief in a transcendent being with a view of pursuing a higher purpose in life (Bullis 1996; Barker 1995). Religion, on the other hand, is associated with an organised set of practices and ethics within a faith community (Joseph 1988; Furman & Chandy 1994; Cascio 1998; Gotterer 2001). However, in this work, we shall use both terms interchangeably.

Though business ethics has, for decades, been conceptualized in terms of philosophical theories, an increasing number of studies, in recent years, are focusing on the role of religious and spiritual approaches (Melé 2015; Camenisch 1986). Objections to this trend articulate that any religiously defined business ethics framework is only relevant for believers (De George 1986). Despite these objections, the role of religion and spirituality in business and business ethics cannot be overstated. The range of extant literature on this theme encompasses studies that examine the relationship between economics and ethics in specific religions (McDanile 2011; Rae & Wong 2004) as well as those that specify religious positions on specific business ethical issues (Ismaeel & Blaim 2012; Epstein 2000).

Based on the research-established position that religion is important in all spheres of African life, Namatovu et al. (2018) investigated how religious beliefs shape entrepreneurial behaviours in Uganda's informal sector. Their findings revealed that the religious beliefs of entrepreneurs provide meaning to and serve as coping strategies in dealing with the

challenges of poverty. They add that it is commonplace for business owners in Uganda to practice business according to the principles of their religion, hiring people from one's faith, crafting missions according to one's religion, labelling products or services based on religious terms and associating the business with activities of the religion they subscribe to such as funding charity activities. It is informative that faith-based institutions of higher learning, such as Uganda Martyrs University, Uganda Christian University, and Bishop Stuart University integrate the teaching of religion and spirituality within their curricula.

However, there is a research gap regarding the extent to which the role of religion and spirituality is effectively integrated into the teaching of business ethics in Ugandan institutions of higher learning and universities.

9. Leadership and Ethics Management

Much research has been conducted on leadership and ethics management in Uganda. Musenze et al. (2018), for instance, studied the mediating effect of job resources on the relationship between ethical leadership and staff retention in Uganda. Katuramu et al. (2016) examined the extent to which six ethical leadership domains, namely fairness, power sharing, role clarification, people-oriented behaviour, integrity and ethical guidance, predicted employee retention in public universities in Uganda.

Ntayi (2013) examined the moral identity of Ugandan public procurement staff using situational factors like leadership styles, social interactions, organizational politics and personal isomorphism and concluded that these workplace factors singularly and/or interactively predict the moral identity of procurement staff in PDEs in Uganda.

However, such studies are limited to a few researchers, and their import for teaching in universities is largely unexamined. Given the myriad of ethical and integrity challenges that occur in business and the public

sector in Uganda, there is a need to explore areas for greater involvement of both students and professors.

10. Wealth Creation as a Business Ethics Issus in Uganda

As noted in the preface to the literature review above, there is no specific literature in any language on wealth creation in the Ugandan context. Instead, discourses on poverty and poverty eradication abound. As with the previous section, we draw upon various sources, including newspaper comments. We focus particularly on sources, which offer conceptual clarifications on wealth, wealth creation and ethics. Since wealth creation has, in recent times, received special attention from the Government of Uganda, special focus is accorded to the Government's strategies on wealth creation. First, we present a snapshot of wealth and wealth creation in Africa.

A Snapshot of Wealth in Africa

Wealth and wealth creation have recently taken centre stage in Africa. Although the continent contains more than 50 countries, just five account for more than half of its total wealth: South Africa, Egypt, Nigeria, Morocco, and Kenya.

Despite recent setbacks in Africa's largest economies, wealth creation has been strong in several areas. Total private wealth is now estimated to be USD 2.1 trillion, and there are also an estimated 21 billionaires in Africa today.

The outlook for private wealth on the continent is also largely positive. Total private wealth held in Africa is expected to reach USD 3 trillion by 2031, an increase of close to 40%. On the flip side of the equation, Nigeria—Africa's largest economy—saw a steep drop in total wealth. The country has struggled in recent years with high unemployment, corruption, and an over-reliance on crude oil.

The Concepts of Poverty and Wealth

Rhiannon Stephens (2022) offers a lucid conceptual history of poverty, wealth and the poor over the past two millennia, in what could be considered an epochal and groundbreaking discourse and analysis on wealth and poverty in the East African region, and Uganda in particular In her work, she focuses closely on concepts of poverty and wealth across a broad and diverse set of languages.

Rhiannon Stephens (2022) demonstrates the dynamism and diversity of people's thinking about inequality in the region long before colonial conquest or incorporation into global trade networks. Drawing on the methods of historical linguistics alongside others, she demonstrates how people living in eastern Uganda, for example, sustained and changed their ways of thinking about wealth and its absence. She quotes from the observations of the anthropologist, Susan Reynolds Whyte, who in the 1970s observed funeral prayers offered by men in Bunyole, Eastern Uganda, to their ancestors:

> *"We are begging here for wealth, we are begging that the children here may study and learn, here we also would like a motorcar to drive. Wherever we plant millet, wherever we plant sesame, wherever we plant sorghum, may it come quickly and soon. Here let us elope with women, we are begging here for facility in getting wives, here we beg for reproduction, may we strike two by two so that we may have a twin ceremony every day. Let us be well, you give us life and let us be free from cold."*

What can be deduced from the above prayer is that wealth was considered an existential life force and a positive good to be desired, even during times of adversity. In general, emotional understandings of wealth were positive, framing the wealthy as honourable or worthy of respect. But more negative emotions toward the wealthy also made their way into the language people used to talk about them.

The pleas for plentiful harvests represented a melding of old forms and concepts of wealth with new ones. The prayer for a successful growing season of millet and sorghum reflected the need to sustain a household through unreliable harvests and, ideally, a season that generated a surplus, which could be converted into other forms of wealth.

Rhiannon Stephens (2022) also reveals that in an African and Ugandan context, categories of poverty and wealth, of the poor and the rich, are not only about economic status, just as economics cannot be isolated from society, culture, and politics. These categories are in a dynamic relationship with the social and political spheres, with social status creating or reinforcing economic status and vice versa. The work of defining who is poor and who is wealthy—and struggles over that work—is as much about the ideological basis for these categories as it is a question of quantification based on clear metrics. *Poverty, poor, wealth, and wealthy are thus concepts that can be—and have been—contested within and across communities.* Drawing on the poetry of Muyaka bin Haji and Johann Krapf, Rhiannon Stephens (2022) recounts that poverty was considered "the condition of a *lack of respectability and its signifying objects*." The disdain for the poor remained a powerful force, as captured in the song "The Poem of What Poverty Does": "*Poverty is powerlessness . . . You are always treated as dumb and useless."* The wealthy, by contrast, were granted respect: "*A rich person is always among those who are counted without even having to speak*."

Rhiannon Stephens (2022) points out that in pre-colonial Eastern Africa, *wealth was understood in gendered terms as intimately associated with marriage and reproduction through bride wealth.* At the same time, it was increasingly conceived of in material terms and in terms of the ability to eat without restraint. Just as wealth was an antidote against poverty, the rich and the poor were considered hostile to each other. Among the Lubukusu speakers in Eastern Uganda, for instance, the prevailing

sentiment was that the rich were the powerful who attained their status by displacing others. Not so among the Bamasaba, for whom poverty was perceived negatively and the poor were considered selfish and disruptive (Rhiannon 2022, 16-19).

Wealth and Wealth Creation in Post-Colonial Times in the Ugandan Context

Like most post-independence regimes, the government of Uganda has long grappled with the challenge of eradicating poverty and improving the livelihood of its citizens. Several policies and development programs based on Western economic paradigms have largely remained ineffective.

In an effort to bring the majority of the population into the money economy and exercise economic justice where the dividends of decades of economic growth are fairly distributed among the population, the government of Uganda has experimented with several poverty alleviation and wealth creation initiatives. The Uganda Radio Network (URN) reported that the initial pro-poor programmes were aimed at lifting as many people out of poverty as possible, hence the use of code names like "*Entandikwa*" (starting capital), Poverty Alleviation Program, and the Poverty Eradication Action Plan (PEAP), among others. The second wave of initiatives aimed at making people richer or more prosperous, and they included intervention schemes like "*Bonna Baggawale*" (Prosperity for All), Operation Wealth Creation, and livelihood schemes or programmes.

The politicization of these programmes was manifest quite early on, the majority of them being pegged to the ruling party's electoral fortunes. The "*Entandikwa*" Scheme was established in the run-up to the 1996 election, "*Boona Baggagawale*" in 2007, a year after the 2006 election exercise, and the current "*Emyooga*" was introduced in October 2020, about half a year before the conducting of the most recent elections to date in 2021.

Parliament Watch (Uganda), an initiative of the Centre for Policy Analysis, argued that this blatant politicization was a critical factor in the initiatives' resultant non-performance and weak impact.

The Entandikwa Initiative & Scheme

The *Entandikwa* Scheme, as yet another rural credit initiative, followed in the wake of the failed Rural Farmers' Scheme (RFS). The choice of the name, *Entandikwa*, was deliberate and supposed to resonate with the dominant ethnic community of the Baganda in the central region of Uganda. '*Entandikwa*' in the Luganda language translates into English as start-up, the verb '*okutandika*' meaning *to start*. The Government conceived the scheme as the extension of credit as seed capital to enable the beneficiaries to undertake income generating activities such as poultry, beekeeping or crop production. In other words, the scheme was designed as a Government prescription to fight poverty among the rural poor by having them generate income.

The principal targeted beneficiaries were declared to be the rural farmers in the Luweero sub-region in Buganda, a region that supported the regime in its war to take over power. Discussing the failure of the *Entandikwa* scheme, Bibangambah (2001, 86) argued that recipients tended to perceive the loans as reparations for damages or inducements or rewards for political support (Bibangambah 2001, 86).

The *Entandikwa* Scheme, with purely economic indicators based on political reward to the Buganda community, was therefore doomed to be a stillbirth. Its narrow focus on the monetary factor became, in effect, an invitation to the locals to individually indulge their personal economic appetites. With the prevailing sense of victimization and entitlement among the Luweero war veterans and survivors as beneficiaries, the stage was set for the pursuit of personal enrichment with blatant non-accountability. The only meaning that *Entandikwa* took on for the individual

Luweero war veterans and locals was of personalized entitlement and gain.

Rather than become a start-up for community reintegration, the Scheme's truncated focus promoted and confirmed the dysfunctions created by the war. As such, Entandikwa's failure was one of differing reality, that is, the distance between conceptualisation and perception, rendering the declared official purpose of the Scheme non-credible.

Bonna Bagaggawale (Prosperity for All)

The *Entandikwa* wealth creation scheme was succeeded by another, the "*Bonna Baggagawale*" scheme, transliterated as "Prosperity for All" (PFA). A literal translation of Bonna Baggagawale is "*Let all become wealthy.*" Much as the slogan sought to embed the initiative within the local communities, its very construction is problematic. "Bonna" as the "third person" pronoun in Luganda is universalizing and refers to a generality. However, for this word to assume meaning, a qualifying context must be defined, be it of a people, a race, citizenry, employees, clan members, or farmers, … For example, "*Bonna abanayuganda*" (all Ugandans) refers to the generality of all Ugandan citizens. In the case of the slogan "*Bonna baggagawale*", however, the challenge of the non-specificity of this universalizing pronoun emerges. It has the unfortunate quality of evoking anonymity and a free-for-all outlook. This can be further illustrated by contrasting "*Bonna*" with another Luganda word, "*Obuganda.*" "*Obuganda*" is equally universalizing but qualified with underlying ethical values. It refers not only to the generality of the Baganda as a community but, even more significantly, evokes the cultural complexity of shared values, beliefs and kinship.

Without any qualifier, "*Bonna*" becomes an invitation to ethical irresponsibility and non-accountability, in which anyone may participate and no one may be constrained. The policy implications of this can easily be predicted. "*Baggagawale*" as a Luganda verb is derived from the noun

"*buggaga,*" whose denotative meaning in English is wealth. However, "*buggaga*" is a word of ancient pedigree in the Luganda lexicon and encompasses a dynamic variety of cultural and connotative meanings, of which the monetary measure is a historically-recent and partial element. The word "*ebyenfuna*" translates into English as finance and/ or income. Another word, "*ebyobusubizi*" translates into English as business and/or trade.

In Ganda society, authentic wealth is knowledge and espousal of Ganda culture, which in the English language may be referred to as living and cherishing one's cultural traditions, customs and practices. The point being emphasized is therefore that the "*Bonna baggagawale*", despite its merits as a populist slogan, represents an impoverished and impoverishing expression of wealth, which is not culturally comprehensive and integrated.

Emyooga and the Parish Development Model (PDM)Scheme

The collapse of the "*Bonna baggagawale*" wealth creation scheme led to the establishment of a new scheme, The Presidential Initiative on Wealth and Job Creation, termed "*Emyooga.*" This was directed towards transforming 68% of homesteads from subsistence to market-oriented production with the overall objective of promoting job creation and improving household incomes. The declared distinction of the *Emyooga* from its predecessor schemes is expanding the scope towards inclusivity. A major challenge with *Emyooga*, however, is with the contested meaning of the word itself. One authority claims that Emyooga is a Runyankore [one of the indigenous languages in Western Uganda] word loosely meaning a group of people doing the same thing. Given the general incomprehensibility and confusion created by this code name, and the ensuing lack of clarity of ethical purpose or direction, the Emyooga program remains vague and limited in its impact.

The most current wealth creation program is the Parish Development Model (PDM). PDM is a multi-sectoral government strategy for socio-economic transformation, aimed at moving 39% of Ugandan households from the subsistence economy to the money economy. President Museveni launched it in February 2022, and it is being implemented throughout the country.

The PDM is premised on seven pillars: Agricultural (production, storage, processing and marketing); Infrastructure and Economic Services; Financial Inclusion; Social Services; Mindset Change and Community Mobilization; Parish Based Management Information System (PBMIS); and Governance and Administration.

In a position paper developed in collaboration with the Advocates Coalition for Development and Environment (ACODE), the Development Network of Indigenous Voluntary Associations (DENIVA) and the Civil Society Budget Advocacy Group (CSBAG), the Uganda National NGO Forum highlighted a significant number of shortcomings of the PDM, including the following: The conceptualisation of the model, budget allocations, the PDM SACCOs, readiness of the stakeholders, level of attention to climate change issues, commodity markets, and infrastructure development (National NGO Forum, May 2022). The implementation and outcomes of the PDM are yet to be determined. It has met with mixed reactions. It faces wide-ranging challenges which go beyond the sustainability of financial resource inputs to a more critical paradigmatic perception of what wealth is, what it means to create wealth creation, how to effectively engage the community as self-determining agents in creating wealth, and what the roles of government are. Whether indeed this initiative will result in sustainable economic opportunities for the citizens is yet to be seen.

11.3 Research methodology

In this section of the report, we present the methodological approach used to obtain the data and information on Business Ethics, Corporate Responsibility, and Wealth Creation in Uganda. We also present the type of survey design used, sampling design and size, data collection instruments and the techniques used for analysing the results.

Survey Design

The survey uses a mixed-study design involving the use of quantitative and qualitative techniques, incorporating descriptive and cross-sectional studies of individuals, universities and organizations in both the private and public sectors. Quantitative methods involved the use of descriptive statistical tools. This involved the use of the structured questionnaires designed in the original proposal. Qualitative analysis was used to describe the status, manifestations and characteristics of the variables/themes as observed or provided by the respondents. The researchers also used structured checklists when conducting participatory methods such as focus group discussions and interviews with respondents.

Sampling Design, Procedures and Size

The sample size of 181 respondents comprises both individuals and institutions, summarized in Table 1.

Table 1: Summary sample frame and size

Regions	Universities		Public Agencies	Professional Bodies	NGOs	Business Associations	Firms		Non-aligned Individuals	Total
	Public	Private					Large	MSMEs		
Northern	2	3	3	3	3	2	2	10	10	38
Central	2	10	5	4	10	5	10	10	10	66
Western	3	3	3	3	3	2	2	10	10	39
Eastern	2	3	3	3	3	2	2	10	10	38
Total	**9**	**19**	**14**	**13**	**19**	**11**	**16**	**40**	**40**	**181**

Data Collection Instruments

The survey employed several tools tailored to each category of respondent groups or institutions, including desktop research, document and literature review and analysis, database analysis, self-administered questionnaires, key informant interviews and focus group discussions.

1. Document Review and Analysis

The study obtained and analyzed relevant secondary data about business ethics training, teaching, and research at the sampled institutions, projects, agencies, districts, and national levels. The researcher also reviewed university program structures, course outlines, and training and seminar reports.

2. Desktop Searches

These were used to randomly conduct internet searches on the themes of the survey and any association with the sampled institutions. This

helped identify documentation related to the study, and events or news associated with the said institution. Any data so obtained was subjected to further verification and validation.

3. Structured Questionnaire

The Uganda survey administered the original GSBE survey questionnaire designed at the proposal stage. However, the study customized the said questionnaire to add greater levels of detail to obtain specific data related to a select number of themes, such as wealth creation. The said questionnaire was provided to both individual and institutional respondents. Participants selected sections in the questionnaire that were related to their positions (either as individual experts in business ethics or representatives of institutions).

4. Focus Group Discussion

The study also used Focus Group Discussion (FGD) to obtain qualitative data about the themes of the survey. A select group of 28 experts from academia and industry were gathered to provide information on the current state of business ethics training, teaching and research. FGDs helped clarify and triangulate quantitative data obtained through questionnaires. One FGD was conducted in each of the four regions of Uganda (comprising of seven persons).

Key Informant Interviews

Key informant interviews were conducted with lecturers teaching business ethics in universities, and experts and representatives in business ethics in selected public agencies, professional bodies, NGOs, business associations, firms, and individuals not aligned to any corporate entity. The GSBE interview guide was used to obtain data regarding the themes of the survey.

Training of Interviewers

To ensure high-quality and reliable data, the 12 interviewers participated in a two-day practical training workshop on how to collect, upload and submit data to a central processing team. The criteria for eligibility for selection included: background training in business ethics, knowledge of ICT and ability to use a Smartphone for data capture, ability to demonstrate attention to detail, profound understanding of and familiarity with the region where they were deployed, ability to speak the most dominant local language spoken in the region, and availability for the four-month period of data collection. A person in the Country coordination team supervised the interviewers in each region. The training content included: fieldwork procedures, content of the questionnaires and interview guides, sampling procedures, interviewing techniques, recording of responses, checking for completeness of data, use of the smartphone to capture data, and techniques for conducting focus group discussions and recording and transmitting the results.

Data Processing and Analysis

Data was centrally processed and analyzed. The stages included the following:

a) Data collected from each region was checked for completeness, accuracy, relevance, and consistency. The regional supervisors did this daily, and corrections were made while in the region to allow for immediate validation of the data.

b) Loading the downloaded data onto SPSS 28 application software for analysis.

c) Data analysis was conducted using descriptive statistics. The frequency of distributions and means were used to present the results.

d) Results were aggregated by theme characteristics at regional, individual and institution-type levels (as summarized in Table 1.1 above) to allow for the identification of trends at these various levels.

Response Rate

Of the targeted 181 respondents, only 99 responded positively, constituting a return rate of about 55%. The 45% non-return rate was largely due to the unavailability of the identified respondents during the data collection exercise. Positively, however, each of the targeted institutions was represented by at least one or two respondents who provided a picture of the teaching, research and training in business ethics by the organization.

Respondents Characteristics

Table 2 summarizes the profile of respondents in terms of gender, age, level of education, type of institution of higher learning, type of work and number of years of work experience in the institution.

Table 2: Profile of respondents in academia

Respondents' Gender			**Respondents' Age**			**Respondents' Level of Education**		
Gender	*Freq.*	*Percent*	*Age Range*	*Freq.*	*Percent*	*Level of Education*	*Freq.*	*Percent*
Male	25	83	21-35	7	23	Degree/ Diploma	5	17
Female	4	13	36-60	22	73	Postgraduate Qualification	24	80
Missing	1	3	Missing	1	3	Missing	1	3
Total	30	100	*Total*	30	100	*Total*	30	100

Respondents' Type of Institutions			**Respondents' Work**			**Respondents' Work Experience in Organization**		
Type of Institution	*Freq.*	*Percent*	*Type of Work/ Role*	*Freq.*	*Percent*	*Work Experience*	*Percent*	*Freq.*
College	2	7	Teaching	20	67	Under 1 year	3	10
University	24	80	Research	2	7	1-5 years	9	30
Other	4	13	Management	3	10	6-10 years	9	30
Missing	0	0	Other	4	13	Missing	9	30
			Missing	1	3			
Total	30	100	*Total*	30	100	*Total*	30	100

Source: Primary Data, 2023

Table 3 below provides a summary of the profile of respondents engaged in corporate training.

Table 3: Profile of corporate training institutions' respondents

Respondents' Gender			**Respondents' Age**			**Respondents' Level of Education**		
Gender	*Freq.*	*Percent*	*Age Range*	*Freq.*	*Percent*	*Level of Education*	*Freq.*	*Percent*
Male	49	71	21-35	27	39	Primary	1	1
Female	14	20	36-60	36	52	Secondary	3	4
						Degree/ Diploma	32	46

			61 & above	3	4	Postgraduate	30	43
Missing	6	9	Missing	3	4	Missing	3	4
Total	69	100	*Total*	69	100	*Total*	69	100

Respondents Type of Organization			**Respondents' Work**			**Respondents' Work Experience**		
Type of Institution	*Freq.*	*Percent*	*Type of Work/ Role*	*Freq.*	*Percent*	*Work Experience*	*Freq.*	*Percent*
Business	21	30	Trainer	8	12	Under 1 year	4	6
Governmental	12	17	Manager	40	58	1-5 years	38	55
NGO, NPO, CSO	18	26	Ethics Officer or Similar	4	6	6-10 years	15	22
Public Sector Training Provider	7	10	Assurance Provider (Audit, Risk or Similar)	5	7	11 years & over	9	13
Private Training Provider	4	6	Other	1	1	Missing	3	4
Other	1	1	Missing	11	16			
Missing	6	9						
Total	69	100	*Total*	69	100	*Total*	69	100

Source: Primary Data, 2023

11.4 Business ethics terminologies and language

Uganda is a multiethnic and multicultural nation with over 42 ethnic groups (Uganda Constitution 1995) grouped into four large linguistic categories: Bantu, Nilotic, Central Sudanic, and Kuliak (see Map of Ethnic Groups in Uganda in appendices). Therefore, the terms used to refer to business ethics in Uganda vary widely across these linguistic categories.

The Bantu of Central and Western Uganda comprise the Baganda, Banyankole, Basoga, Bakiga, Batoro, Banyoro, Bagisu, Bagwere, Bafumbira, Basamia and the Bakonjo. They speak related languages with the suffix "*Ntu*" and have related groups in Kenya, Tanzania, Zambia, Malawi and other parts of Southern Africa. In the Bantu languages of Central and Western Uganda, business ethics is referred to variously as *Ensa, Engeso, Emicwe omu byobushubuzi Owamazima, Empisa, n'obuntubulamu*. These may be transliterated into their English equivalents as follows:

Ensa or Engeso:	Moral behaviour, integrity, empathy, values, norms, and being morally upright.
Empisa:	Uncorrupted and standardized business dealings
Emicwe:	Ethics
Obuntu:	Humanity, humility
Owamazima:	Honesty, what is morally wrong or right, integrity in personal dealing and business; moral conduct at work
Obushubuzi:	Business
Empisa, 'obuntubulamu:	A descriptive compound term that relates to professional ethics, auditing, ethics and assurance
Emicwe omu byobushubuzi:	A descriptive compound term that refers to standard moral behaviour in trade (business ethics)

These terms, therefore, attest to the existence of acceptable and culturally defined moral behaviour required when conducting business dealings. It is significant that the concept of the "*Obuntu*" or humanity seems to elevate business ethics discussion to the level of conduct that is required of humanity.

It is equally significant that among the Luo-speaking Nilotic ethnic groups of Northern Uganda (comprising the Acholi, Alur and Lango), the role of ethics in business is emphasized through the use of descriptive complex terms such as: "*Timo kuloka iyo maber*" (conducting commerce in the right way), "*Cato wil iyo maber*" (selling goods in the right publicly approved way), "*Cato wil kede icwilere*" (selling goods while abiding to the requirements or guidelines for selling), "*Nyayo lim iyo maber*" (multiplying wealth in the right way), "*Tero dano iyo maber*" (fair treatment of human persons in business). Underlying all these terminologies is the reference to doing business, "*i yo maber*", meaning the "*right way*" of conducting business. There are then various other terms used to denote this "*right way*" of conducting business, including, "*Gene*" (meaning being trustworthy, honest), "*Woro Dano*" (respecting people) or being "*Acat Aber*" (a seller or trader with upright character).

It may, therefore, be safely declared that common terms are used in each ethnic category to refer to ethics and business ethics. The most common terms used in indigenous Ugandan languages conceptualize ethics as honesty, integrity, fairness, transparency, trustworthiness, and respect for humanity as applied to the world of business.

However, corporate training entities' conceptualization of business ethics through the above-captioned terms is limited to the understanding of business as "trade." Business is not understood in the broader sense encompassing other economic activities.

11.5 Activities Related to Business Ethics

Higher education

The survey indicates that the teaching of business ethics has been mainstreamed in universities in Uganda.

Table 4: Mainstreaming the teaching of business ethics in universities

The Teaching of Business Ethics at Undergraduate Level		
Status	*Freq.*	*Per cent*
Business Ethics Taught as a Core Course	19	63
Business Ethics Taught as an Elective Course	4	13
Business Ethics Taught but Core/Elective not specified	1	3
Business Ethics Not Taught	3	10
Not Indicated	3	10
Total	30	100
The Teaching of Business Ethics at the Postgraduate Level		
Business Ethics Taught as a Core course	10	33
Business Ethics Taught as an Elective Course	10	33
Business Ethics Taught but Core/ Elective not specified	1	3
Business Ethics Not Taught	4	13
Not Indicated	5	17
Total	30	100

Source: Primary Data, 2023

Respondents affirmed that business ethics is taught at the undergraduate level in all the universities sampled. Table 4 shows that at least 19 out of 30 respondents affirmed that business ethics is taught as a core course at the undergraduate level. Similarly, at least 21 respondents affirm that business ethics is taught in all universities that offer postgraduate business management degrees or diplomas, either as a core or elective course.

According to Table 4, the major business ethics activity conducted by universities is research, in addition to teaching. However, university participation in other business ethics activities such as consultancy, advocacy, and policy-making remains very limited, as only 10 out of 30 respondents assert so.

Corporate Training Institutions

Table 5 below summarizes the survey's findings regarding the types of activities conducted by corporate institutions engaged in ethics-related training.

Table 5: Types of activities conducted by corporate training institutions

Activities	YES		NO		TOTAL	
	Freq.	%	Freq.	%	Freq.	%
Offers Training to Businesses & Private Sector	17	25 %	52	75 %	69	100 %
Offers Training to Government	16	23 %	53	77 %	69	100 %
Offers Training to Other Entities	25	36 %	44	64 %	69	100 %
Conducts Internal (in-house) Trainings	27	39 %	42	61 %	69	100 %
Develops Training Programs	33	48 %	36	52 %	69	100 %
Conducts Ethics Management Training	34	49 %	35	51 %	69	100 %
Conducts Compliance Management	35	51 %	34	49 %	69	100 %
Conducts Governance Training	26	38 %	43	62 %	69	100 %
Carries out Ethics Research	25	36 %	44	64 %	69	100 %
Carries out Ethics Consultancy	17	25 %	52	75 %	69	100 %
Carries out Ethics Advocacy	23	33 %	46	67 %	69	100 %

Participates in Ethics Policy formulation	21	30 %	48	70 %	69	100 %
Mean	25	36 %	44	64 %	69	100 %

Source: Primary Data, 2023

It is significant that more than 60% of respondents do not affirm the existence of ethics training in the organizations sampled. Among the issues that such training addressed include corporate and professional codes of conduct, integrity, corporate image and reputational capital, corporate governance, and work ethics. However, no clear evidence exists to determine whether such training resulted in significant gains for the participating corporate institutions, since post-training research is not part and parcel of such training interventions.

11.6 Themes related to business ethics teaching and research

Various topics and themes are used in teaching and research at the universities as well as in corporate training. While some of these themes overlap between the universities and corporate entities, each emphasizes a unique set of topics or themes that it considers appropriate as defined below.

The major topics and themes of business ethics interrogated in universities include human rights, justice, computer/computing ethics, ICT ethical computing, auditing ethics, corporate governance, leadership and wealth creation, corporate social responsibility, micro, small and medium enterprises (MSMEs), morals and morality ethics, ethical leadership, sustainability, whistleblowing, approaches to ethics, ethical theories, corruption and fraud, sexual harassment, employer-employee relationship, employee productivity and fair pay, reciprocal rights and duties of employers and employees, occupational health and safety, product safety with

the shift "caveat emptor" to strict product liability, corporate governance, creative accounting and financial reporting.

Other topics include socially responsible procurement, the 10 UN ethical principles, quality standards (ISO & Business standards), legal compliance (business law), employment laws, contract and procurement laws, business management, customer care, stakeholder analysis, ethical code of conduct, global business ethical issues.

11.7 Themes related to business ethics training

The topics and themes prevalent in corporate training institutions include leadership and ethics management, micro, small and medium enterprises, integrity training, business ethical principles and integrity, corporate governance, cyber security and ethical finance, global ethical issues and development, professional ethics, application of ethics to development, human rights, corporate social responsibility, whistleblowing, code of ethics, sustainability ethics in selling insurance, frameworks for ethical leadership and human resource management, employees related ethical issues, wealth creation.

11.8 Prioritization of Business Ethics Issues

Respondents' level of prioritization of business ethics issues varied across universities, tertiary training institutions, and corporate training entities in Uganda. Tables 6 and 7 below summarize the extent of prioritization of various ethical issues.

Business Ethics Issues Prioritized by Universities

As illustrated in Table 6 below, the survey places leadership and ethics management high on the list of issues prioritized by universities and

tertiary institutions in teaching and research. Topics were rated and prioritized by respondents as *Very Important* (5), *Important* (4), *Neutral* (3), *Not Important* (2) and *Exclude* (1). The results were interpreted using Mean and Standard Deviations using a scale ranging from 1 to 5, where 1.0 -1.4 represents '*Exclude*', 1.5-2.4 represents '*Not Important'*, 2.5- 3.4 represents "*Neutral responses*", 3.5-4.4 represents "*Important*", and 4.5-5 represents "*Very Important*".

Table 6: Business ethical priorities in teaching and research in universities

Descriptive Statistics					
	N	**Minimum**	**Maximum**	**Mean**	**Std. Deviation (SD)**
Human Rights	30	1	5	4.33	1.16
Poverty and Inequality	28	1	5	4.39	0.96
Sustainability	29	3	5	4.55	0.69
Just Energy Transition	28	1	5	3.32	1.19
Wealth Creation	29	1	5	4.52	0.83
Corporate Governance	30	2	5	4.5	0.82
Digital Transformation	28	3	5	4.36	0.62
Corruption	29	1	5	4.21	1.37
Whistleblowing	25	1	5	3.92	1.35
Conflict and Terrorism	29	1	5	3.52	1.27
Religion and Spiritual Values	30	1	5	4	1.20
Diversity	29	1	5	3.97	0.82
SMEs	29	3	6	4.66	0.67
Leadership and Ethics management	30	4	5	4.77	0.43
Grand Mean and SD				4.22	0.96

Source: Primary Data, 2023

Based on the results, the following topics were identified as *very important*: Leadership and Ethics Management (mean = 4.77), SMEs (mean = 4.66), Sustainability (mean = 4.55), Wealth Creation (mean = 4.52) and Corporate Governance (mean = 4.5). Topics that were identified as *important* included: Poverty and Inequality (Mean=4.39), Digital Transformation (mean = 4.36), Human Rights (mean = 4.33), Corruption (mean 4.21), Religion and Spiritual values (mean = 4), Diversity (mean = 3.97), Whistleblowing (mean = 3.92) and Conflict and Terrorism (mean = 3.52). Out of the suggested topics, only the topic Just Energy Transition was considered the *least important,* with a mean of 3.32.

Overall, the findings indicate a grand mean of 4.22 with a standard deviation of 0.96 implying that respondents rated all topics as important, and it is shown that the views of the respondents did not deviate widely from one another.

Business Ethics Issues prioritized by corporate training institutions

Table 7 summarizes the descriptive statistics regarding the prioritization of various business ethics issues addressed in corporate training institutions.

Table 7: Business ethical priorities in corporate training institutions

Descriptive Statistics					
	N	**Minimum**	**Maximum**	**Mean**	**Std. Deviation**
Human Rights	64	2	5	4.52	0.73
Poverty and Inequality	64	1	5	4.22	1.03
Sustainability	65	1	5	4.66	0.74
Just Energy Transition	57	1	5	3.53	1.20
Wealth Creation	64	1	5	4.52	0.80
Corporate Governance	65	2	5	4.38	0.74
Digital Transformation	62	2	5	4.32	0.85

Corruption	65	1	5	4.31	1.06
Whistleblowing	63	1	5	4.02	1.07
Conflict and Terrorism	63	1	5	3.6	1.16
Religion and Spirituality	65	1	5	3.95	1.04
Diversity	61	2	5	4.3	0.80
SMEs	66	2	5	4.32	0.79
Leadership and Ethics Management	66	4	5	4.82	0.39
Grand Mean and SD				4.25	0.88

Source: Primary Data by Researcher, 2023

Based on the results, the following topics were identified as "*very important"*: Leadership and Ethics Management (mean = 4.82), Sustainability (mean = 4.66), Human Rights and Wealth Creation (both with a mean = 4.52). Corporate training institutions rate the following themes and topics as *"Important"*: Corporate Governance (mean = 4.38), Digital Transformation and SME (each with a mean = 4.32), Corruption (mean = 4.31), Diversity (mean = 4.3), Poverty and inequality (mean = 4.22), Whistleblowing (mean = 4.02), Religion and Spirituality (mean = 3.95), Conflict and Terrorism (mean = 3.6) and Just Energy Transition (mean = 3.53).

Overall, the findings indicate a grand mean of 4.25 with a standard deviation of 0.88, implying that respondents rated all topics as important, and as for the university respondents, their views did not deviate much from one another.

Ethics and Wealth Creation

The survey examined how business ethics conceptualized as wealth creation is perceived in teaching and research in the universities and corporate training in Uganda. This section therefore examines the conceptualization as well as the components of wealth

Concept of Wealth

Various terms exist in Ugandan communities that refer to wealth as distinct from "sente" meaning riches or money. Among the Bantus, the terms for wealth include: "*Obugagga*", "*Bugaaga*", "*Obugeiga*", "Obugaiga" or "*Obugiga*", denoting the amount of resources one has, the stream of income from several sources, or the enduring property or assets such as buildings and land, that fetch income monthly or investment that leads to the accumulation of assets and that contributes to a higher standard of living and access to necessities such as health. The term "*Okugaigahara*" among the Banyakole means creating wealth.

Among the Luo-speaking communities of Uganda, wealth is "Lim," as distinct from riches or "*lonyo.*" The term "*lim*" refers to money, physical assets, livestock, agricultural produce and other possessions of economic value that contribute to the well-being of the individual as an integral part of society. On the other hand, the term "*lonyo*" is much broader and refers to both material resources and non-material wealth, including life, joy, peace, and bliss. Among them, the expression by the Alur "kwo lonyo", means *life is wealth*. When someone dies, he is said to go where there is bliss ("*cidho I kalonyo*"). Iteso, a Nilo-Hamites community, wealth is "*Abar*", and there is a need to "*Khukhwitsowatsowanisa*", that is, create wealth by developing your homestead.

The communities surveyed distinguished between wealth as a good or bad thing. While wealth in itself is considered a positive thing that should be pursued, its source, as well as its use and outcomes, determine whether one's wealth is relatedly referred to as good or bad. Wealth is considered good when the wealthy in a community intervene to solve social problems, including building schools and churches and contributing to events like weddings or other community functions. Wealth promotes the "good life" and enhances the ability to achieve a higher standard of living and a high cost of life. Conversely, wealth acquired or used with

greed or through witchcraft or human sacrifice is considered bad wealth. This confirms the findings by Rhiannon Stephens (2022) discussed above.

Therefore, it may be safely asserted that whereas wealth is a force for good when an accumulation of resources is invested for the good of the community, it is bad when used for selfish ends.

Aspects of Wealth as Envisioned in University and Corporate Training Programmes

The survey explored the aspects of wealth as perceived by both university and corporate training organizations. Topics were rated and prioritized by respondents as *Strongly Agreed* (5), *Agreed* (4), *Not Sure* (3), *Disagree* (2) and *Strongly Disagree* (1). The results were interpreted using Mean and Standard Deviations using a scale ranging from 1 to 5, where 1.0-1.4 represents '*Strongly Disagree*', 1.5-2.4 represents '*Disagree*, 2.5-3.4 represents "*Not Sure"* responses, 3.5-4.4 represents "*Agree*", and 4.5-5 represents "*Strongly Agree*". The findings are presented in Tables 8 and 9 below.

Table 8: Aspects of wealth as perceived by universities

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Financial Capital	29	4	5	4.83	0.384
Physical Infrastructure	30	3	5	4.53	0.681
Natural Capital	29	3	5	4.69	0.541
Human Capital	30	4	5	4.6	0.498
Intellectual Capital	30	4	5	4.5	0.509
Social Capital	29	2	5	4.31	0.891

Cultural Capital	30	2	5	3.93	0.74
Political Capital	30	1	5	3.9	1.029
Religion and Spiritual Values	28	1	5	3.79	1.315
Grand Mean and SD				4.34	0.73

Source: Primary Data by Researcher, 2023

University respondents "*strongly agreed*" that Financial Capital (with a mean = 4.83), Natural Capital (mean = 4.69), Physical Infrastructure (mean = 4.53), Human Capital (mean = 4.6), and Intellectual Capital (mean = 4.5) are major components of wealth that any inclusive wealth creation programme should take into consideration. They also "*agreed*" that Social Capital (mean = 4.31), Cultural Capital (mean = 3.93), Political Capital (mean = 3.9), and Religion and Spiritual Values (mean = 3.79) are important dimensions of wealth.

Overall, the findings indicate a grand mean of 4.34 with a standard deviation of 0.73, implying that respondents generally agreed on the postulated components as integral parts of what constitutes wealth, and their views did not deviate much from one another.

Respondents, however, proposed additional components that should be considered part of wealth as well, and these included the issues associated with the means towards the accumulation of wealth such as financial literacy, investment strategies, savings culture, bookkeeping and entrepreneurial spirit. They also added that possession of land, animals and agricultural commodities are important measures of wealth in the community.

Table 9 below depicts similar perceptions by respondents from corporate training institutions on what constitutes wealth.

Table 9: Dimensions of wealth as perceived by corporate training institutions

Descriptive Statistics					
	N	**Minimum**	**Maximum**	**Mean**	**Std. Deviation**
Financial Capital	64	3	5	4.72	0.519
Physical Infrastructure	62	2	5	4.26	0.828
Natural Capital	63	3	5	4.56	0.642
Human Capital	64	3	5	4.7	0.494
Intellectual Capital	63	2	5	4.46	0.714
Social Capital	62	2	5	4.31	0.759
Cultural Capital	65	2	5	3.98	0.78
Political Capital	63	1	5	3.44	1.147
Religion and Spiritual Values	62	1	5	3.98	1.079
Grand Mean and SD				4.27	0.77

Source: Primary Data by Researcher, 2023

Corporate training institutions respondents "*strongly agreed*" that Financial Capital (with a mean = 4.72), Human Capital (mean = 4.7) and Natural Capital (mean = 4.56) are important aspects of wealth. They also "*agreed*" that Intellectual Capital (mean = 4.46), Social Capital (mean = 4.31), Physical Infrastructure (mean = 4.26), Religion and Spiritual Values (mean = 3.98) as well as Cultural Capital (mean = 3.98) are major components of wealth. They, however, were "*not sure*" whether they should consider Political Capital (mean = 3.44) as an essential component of wealth in Uganda.

Overall, however, the findings indicate a grand mean of 4.27 with a standard deviation of 0.77, implying that, in general, respondents agreed

on the postulated components as an integral part of what constitutes wealth, and their views did not deviate much from one another.

In conclusion, it can be affirmed that respondents from universities and corporate institutions generally agree on the critical component of wealth. While all agreed on Financial Capital, the role of Human and Intellectual Capital, as well as Infrastructure, was emphasized.

Measures of Wealth

Respondents interviewed also described alternative measures of wealth that are used by actors to explain wealth disparities in Uganda. These are summarized in Table 10 below.

Table 10: Alternative descriptive measures of wealth and wealth disparities

No	**How respondents measure wealth and determine disparity in wealth distribution**
1	The consensual measurement approach of individuals and household
2	Ownership of property
3	Ability to support family and close friends
4	Contribution in church/community projects
5	Social welfare and general standards of living of a particular society and community covering all the spheres of life social-economic-political and societal values
6	Quality of life, that is, the ability to enjoy the luxury offered in life, access the best medical care and provide quality education to one's children
7	Investments that are sustainable and long-term
8	Availability of finance (Money)
9	Productive network of social relationships
10	Physical well-being (health)
11	Mental and spiritual well-being (health)
12	Freedom to be and do what one desires
13	Living standard
14	Cultural diversity and resilience
15	Community vitality
16	Governance

17	Net worth (determined by taking the total market value of all the physical and intangible assets owned and then subtracting all debts)
18	Balance sheet (measure the difference between the value of total assets and total liabilities
19	Financial independence
20	Dressing code, feeding styles, type of transport used, type of shelter used, basic needs managed individually, type of objects used for communication, ability to educate family members
22	Peace of mind
23	Ability to cope with high standards of living
24	Good health
25	Investments
26	The use of the country`s GDP to measure per capita income. Social capital among individuals.
27	Amount of resources one has Investments made
28	Intellectual capital, coupled with innovation, is implemented to form businesses or enterprises.
29	Number of assets one has.
30	Number of cows one has.
31	Job positions
32	Mindset change: Politicization of government programmes
33	Consumption
34	Access to education and resources
35	Social mobility
36	Income inequality
37	Wealth inequality
38	Income
39	The number of investments possessed.
40	Amount of resources one has
41	The income earned either daily, weekly or monthly
42	Assets
43	Capital/money involved in the business
44	Knowledge and education possessed
45	Best standard of living
46	Savings
47	High levels of a person’s disposable income
48	Assets a person has
49	Assets one has i.e. land, buildings, among others

50	Ability to cope with a high standard of living
51	Quality of life one lives
52	The number of investment that the individual has
53	Income per capita
54	Standard of living
55	Economic growth

Source: Primary Data by Researcher, 2023

Aspects of Wealth Creation Programme Initiated by Government of Uganda

Respondents from corporate training institutions were required to determine whether current on-going wealth creation programmes within Uganda take into considerations and pay attention to the different aspects of wealth as defined in section 4.5.2 above. The findings, as summarized in Table 11 below, indicate that over 80% of the respondents assert that the existing government wealth creation programmes focus extensively on developing the financial capital of its beneficiaries. Respondents, however, demonstrate significant disagreement in regard to whether or not existing programmes also take into consideration other components of wealth. For instance, only 42% and 51% of respondents think the programmes take into consideration culture and natural capital respectively as critical aspects of wealth.

Table 11: Components of wealth considered in existing government wealth creation programmes

Descriptive Statistics					
	N	**Minimum**	**Maximum**	**Mean**	**Std. Deviation**
Current Government Wealth Creation Programs provide for Financial Capital	67	2	5	4.4	0.85
Current Government Wealth Creation Programs provide for Infrastructural Capital	64	1	5	3.8	1.00
Current Government Wealth Creation Programs provide for Natural Capital	63	1	5	3.52	1.13
Current Government Wealth Creation Programs provide for Human Capital	62	1	5	3.82	1.14
Current Government Wealth Creation Programs provide for Intellectual Capital	64	1	5	3.78	1.05
Current Government Wealth Creation Programs provide for Social Capital	60	2	5	4.15	0.78
Current Government Wealth Creation Programs provide for Cultural Capital	64	1	5	3.38	0.90
Current Government Wealth Creation Programs provide for Political Capital	63	1	5	3.71	1.10
Grand Mean and SD				**3.82**	**0.99**

Source: Primary Data by Researcher, 2023

Corporate training institutions respondents "*Agreed*" that current government wealth creation programs in Uganda make reference to Financial Capital (with a mean = 4.4), Social Capital (mean = 4.15), Human Capital (mean = 3.82), Infrastructural Capital (mean = 3.8), Intellectual Capital (mean = 3.78), Political Capital (mean = 3.71) and Natural Capital (mean = 3.52). Respondents are however "*Not Sure*" (mean = 3.38) whether these programmes take into consideration the Cultural Capital of the targeted beneficiaries.

Overall, the findings indicate a grand mean of 3.82 with a standard deviation of 0.99 implying that in general respondents agreed on the postulated components as integral part of current government wealth creation programs.

11.9 Themes in business ethics research

While the number of literatures on business ethics and related themes have been growing over the years as evidenced in the literature review section, none of the respondents published academic or scholarly works on the subject. They profess little knowledge of existing literature on the same. This is partly due to the fact that there is little investment in research in most institutions of higher learning on business ethics as academic discipline. Compared to other management discipline, there is hardly any funding committed to business ethics as an academic discipline. Moreover, publications in ethics do not receive as much attention and may not count much towards academic promotion.

11.10 Major ethical issues

The survey identified several other ethical issues that should be researched and taught in universities and corporate training institutions. These include: cyber ethics and crime, health safety, confidentiality and non-disclosure, corporate espionage, ethical negotiation, public-private partnerships, information and knowledge asymmetry, work place discrimination, workplace culture generational and inter-generational relationships at work and fair taxation.

Challenges in Teaching, Training and Research Business Ethics in Uganda

While business ethics teaching, training and research have been adopted in a number of Universities in Uganda, there are many which impede a more effective implementation of the same. A prevalent attitude is that business ethics is "just a course unit," an important one to be sure; however, it is not as critical as science-based course units or other 'practical' business units like Finance and Accounting. Consequently, there is little commitment to resource business ethics in terms of staffing, literature and research. In most Universities, it is taught by staff who have developed a personal interest in the subject. They work as loners, without support from colleagues. This lack of commitment of resources and absence of team effort explains why there is very limited research and literature on business ethics in Uganda. The staff teaching business ethics rely largely on literature from the West. In the context of corporate entities, especially SMEs, the translation of concepts of business ethics based on Western literature was problematic as the local language equivalents remain descriptive and sometimes quite vague. The team of interviewers had to commit much effort and time to try to relate these concepts to actual business problems that such SMEs go through. It is against this that the low response rate can be explained. This would be resolved if teaching was grounded in research in which such SMEs participate. However, many SMEs saw the commitment to sustainability by business ethicists as ground-breaking and significant.

It is equally alarming that business ethics teaching in universities is mainly academic and theoretical in nature because of the lack of industry involvement. Facilitators do not engage with industry experts to contextualize their teachings. Consequently, business ethics continues to be perceived as an abstract discourse on ethics that has little bearing to the conduct of business. This also accounts for the lack of support from business enterprises to provide funds towards research and teaching.

11.11 Conclusion

The GBSE study in the Ugandan context has offered several contextually useful perspectives on business ethics, corporate responsibility and wealth creation. Quite apart from the diverse perceptions on what ethics and ethics in business are, the report demonstrates that although business ethics may be decades old and may have reached a peaking point in the global West, there are still poignant challenges faced by small and medium enterprises and large corporations towards instilling ethical conduct among corporate actors.

The report shows that in terms of scope, scale and intensity, the different regions vary significantly (see Appendix B). These variations seem to be determined by the nature and intensity of the socioeconomic particularities of each region (see section 1.3 above). For instance, the Central region, where the largest proportions of businesses are found, boasts of the largest higher institutions of learning and has, therefore, a greater number of publications and research in business ethics. This contrasts sharply with the Northern and Eastern regions where research and publications in business ethics are very low. Similarly, there is less focus on business ethics teaching as well as lower levels of awareness on corporate morality.

Notwithstanding the regional variations, the general report underscores the following challenges regarding business ethics, corporate responsibility and wealth creation in the Ugandan context.

1. *The need to refocus, realign, and invest in business ethics training, development and research within universities in Uganda.*

The conference on business ethics held at Uganda Martyrs University in 1996 was epochal and ushered the spread of business ethics in the country and region. This notwithstanding, business ethics teaching and

research are still a far cry from what is needed. As the survey has shown, business ethics is not sufficiently mainstreamed into teaching and research. Ironically, the growing challenges of corruption within the public and private sectors demand a more robust commitment to moral training and research.

2. *The need to revalorize and mainstream human rights within business enterprises*

As noted in this study, Article 20 of The Constitution of the Republic of Uganda (1995, as amended) confers a responsibility for all non-state actors, including business enterprises, to respect human rights. This establishes the legal basis of rights-based business ethics. Another reference source that provides a guiding framework for integrating human rights in business is *Business and Human Rights in Uganda: A Resource Handbook on the Policy and Legal Framework on Business and Human Rights in Uganda* (2018), prepared under the auspices of the Uganda Consortium on Corporate Accountability (UCCA).

Notwithstanding this, employee rights to safe working environments are not fully respected within corporations. Therefore, there is a need to revalorize and mainstream human rights within business enterprises. This calls for further research to establish requisite policies, regulations, and guidelines.

3. *The need to widen the horizon of human rights vis-a-vis cultural norms: encountering the challenge of LGBTQ legislation*

Remarkably, on the one hand, Chapter 4 of the Constitution of the Republic of Uganda guarantees the protection and promotion of fundamental and other human rights and freedoms. Discrimination on the grounds of sex, race, colour, ethnic origin, tribe, birth, creed or religion, social or economic standing, political opinion or disability is therefore

unconstitutional and prohibited by the Constitution as a supreme law. In this vein, the recent passage into law of the Anti-Homosexuality Act in 2023 in Uganda seems to run counter to the Constitution, yet has its justification in culture. Its passage into law has intensified the scrutiny of Uganda's human rights credentials by human rights scholars and practitioners.

This calls for bold, open-minded scrutiny to widen the horizon on human rights vis-à-vis cultural norms and political expediency. Paradoxically, the violation of any human rights can cast aspersion on society as a whole. In a recent editorial article in the *Sunday Monitor* March 24: *"Uganda needs a human rights approach – not patronage – to alleviate poverty",* Kakwenza Rukirabahsija emphasizes there is no way poverty will be alleviated, *mutatis mutandis,* wealth be created without "government respecting the Constitution and realizing Uganda's obligations under the International Human Rights Law and respect of the social contract from which legitimacy to establish a government derive(d)s". It is regrettable, he notes, "Many Ugandans, when you talk about human rights, only think about homosexuality, torture and abductions/political persecutions. They do not look at the economic side whereby the absence of protection from deprivation of poverty, an adequate standard of living, fair wages, a clean water environment, non-discriminatory policies, the highest attainable standard of political and mental health, good quality education, right to food, right to political participation, protection of freedom of conscience, expression, assembly and association, right to a fair trial, right to the security of persons, among others, is symbolic of gross abuse of human rights".

4. The need to broaden the concept of wealth and wealth creation

Positively, the research has shown that there is a remarkable interest and commitment by the government towards wealth creation as an anti-

dote to traditional and mainstream poverty eradication strategies. The survey has also shown that the understanding of wealth and wealth creation, based on various linguistic and cultural groups, is varied and not sufficiently comprehensive. Moreover, some of the strategies drawn on local perceptions, such as "Bonna baggagawale," despite its merits as a populist slogan, represent an impoverished and impoverishing expression of wealth, which is not culturally comprehensive and integrated. This study points towards a more comprehensive study on wealth creation, wealth management and ethics. The *Integral Centre for Wealth Creation, Wealth Management and Ethics* is committed to initiating this comprehensive study and seeks the support of IESBE towards this.

5. *Ethical concerns at the "bottom of the pyramid": Re-imagining global business ethics*

This Global Survey of Business Ethics has made very significant strides and has widened the horizon of business ethics discourses beyond the traditional 'formal' discourses. The Ugandan Report, conducted through the auspices of the *Integral Center for Wealth Creation, Wealth Management and Ethics,* commends the survey design for the special attention paid to the relationship between business ethics teaching, research and wealth creation. This focus has not only widened the debate on the purpose of business beyond the traditional shareholder value and profit maximization but also re-imagined the purpose of business ethics and attendant business ethics discourse in relation to wealth creation. While this is a significant stride, the current discourse and the survey design are still a far cry from addressing the ethical concerns of "the bottom of the pyramid" or the bottom billion who suffer the negative impacts of unethical business conduct. In light of the design and objectives, the survey instruments have largely targeted respondents who can be classified as elites,

namely, academic staff and employees within formal business enterprises. While their views and perceptions on various ethical challenges of businesses are very important for assessing the importance and the global impact of formal business ethics over the decades, there are challenges that the global survey may consider addressing in the context of the global South. One such problem relates to the immense 'power' corporations wield and the 'unethical' abuse of this power. How can vulnerable citizens be protected against such abuses where national legislation is non-existent or simply ineffective?

Kirk Davidson (2009, 24-26) identifies the following areas where corporations wield power and show little or no moral concern for consumers at the bottom of the pyramid. (a) Honesty in advertising and promotions of new products. The critical question is not whether the advertising in question contains falsehoods, but how much of the truth it tells. To what extent is the producer and/or seller explicit about the characteristics or potential dangers associated with the product? This is not insignificant, considering the scale with which harmful products, especially in the pharmaceutical industry, are flooded in the Southern Hemisphere. (b) Repatriation of the profits and the challenge of re-investment in the host country. When a global corporation like Procter and Gamble (P & G) sells a sachet of detergent or an individual disposable diaper to a consumer in Africa, what happens to the profit P & G derives from the sale? If it is immediately repatriated, little has been done to raise the income level of the poor country and "eradicate world poverty" or create wealth.

The issues mentioned above are by no means exhaustive nor most compelling. However, in our estimation, a future Global Survey of Business Ethics might do well to pay attention to and capture the 'moral sentiments' of the informal business sector. Against all these, there is a need to re-imagine global business ethics.

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11.14 Appendix: Regional Reports

A. Central region of Uganda GSBE Report

Compiled by Bernard Musekese Wabukala, Regional Coordinator

Brief Background

The central region consists of 27 districts (UBOS, 2021). This region also hosts Kampala City, which is the capital of Uganda. The dominant language spoken in the Central region is Luganda of the majority Baganda tribe. Kampala has attracted nearly all the other tribes from other regions for business and socio-economic interactions. Being a cosmopolitan area, a rich variety of meanings and terminologies for business ethics were received from respondents, expressive of their different ethnic and linguistic backgrounds. For this regional survey, the following four districts were considered, namely: Kampala, Mukono, Wakiso, and Mpigi. The justification for the choice is that these districts comprise the core metropolitan hub in the region, with the highest concentration of academic, training institutions, and business enterprises countrywide.

Regional/ Local Terms and Language for Business Ethics

Table 1: Comparison of Regional/ Local Terms for Business

Ethics in Academic/ Teaching Institutions and Corporate Training Institutions

Academic/ Teaching Institutions		**Corporate Training Institutions**	
Local term	**English translation**	**Local term**	**English translation**
Ensa	Moral behavior	Ensa	Moral values/ behaviour in business
	Integrity, empathy		Values, Norms, integrity and being morally upright. (Morality)
Empisa, n'obuntubulamu	Empisa Professional ethics, Auditing, ethics	Empisa	Uncorrupt and standardized business dealings

	and assurance		
		Obwamazima	Honesty; Means what is morally wrong or right; Integrity in personal dealing and business; Way, one conducts himself/herself at work
		Obushubuzi	Business
		Emicwe	Ethics
		Emicwe omu byobushubuzi	Business ethics

- **Describe what your data findings have established in terms of equivalent regional/local terms for Business Ethics.**

As demonstrated in the findings above, the equivalent regional/ local terms for business ethics describe *moral behavior*, *integrity*, and *honesty*.

- **Identify any common aspect of the terms used for Business Ethics (e.g. Is there a thread that runs through the different terms? Is there any significance?).**

Integrity and *honesty*. The justification is that businesses that value these two aspects command high levels of trust and confidence from their clients.

- **Is this the same for Academic/Teaching institutions and Corporate training entities, or are there some salient differences?**

Yes. The difference could be in terms of the degree of emphasis, as well as the application of models to the practice of business ethics.

Topics and Themes Related to Business Ethics

- **Differentiate between topics and themes addressed (provided) by Academic/ Teaching Institutions and those given/ addressed by Corporate Training Institutions**

Table 2: Differentiation of Topics/ Themes Related to Business Ethics in Academic/Teaching Institutions and Corporate Training Institutions

Academic/ Teaching Institutions		**Corporate Training Institutions**	
Theme	**Topic**	**Theme**	**Topic**
	• Computer/ computing ethics in the business setting • ICT ethical computing • Auditing ethics • Corporate governance • Leadership and wealth creation • Micro, small and medium enterprises • Morals and morality ethics • Human rights	Non-degree-training programmes	• Leadership and ethics management • Micro and medium enterprises • Risk management • Integrity training • Introduction to ethical principle and integrity • Soft skills • Corporate governance

	• Ethical leadership Sustainability • Whistle-blowing • Approaches to ethics • Corporate social responsibility • Ethical theories • Sustainable business practices – Socially responsible procurement • The 10 UN ethical principles • Quality standards (ISO & BSI) • Legal compliance (Business law, Employment laws, contract laws		

	and procurement laws • Business management • Customer care • Stakeholder analysis • Ethical code of conduct • Corruption • Procurement ethics • Sustainable procurement • Ethical principles • Ethical trading		
		Training programmes (practical and vocational training) for Businesses	• Cyber security and ethical finance • Global ethical issues and development • Vocational and leadership skills
		Training programmes for the government	• Professional ethics

			• application of ethics to development • Governance skills • Human rights, corporate social responsibility, whistleblowing, code of ethics, sustainability
		Training programmes for other types of organisation	• Ethics in selling insurance • Frameworks for ethical leadership and HR management • Professional ethics • Contemporary ethical issues. • workshop/ conference facilitation

List the topics/themes that have emerged as cross-cutting with Academic/ Teaching Institutions and Corporate Training Institutions, and those that are not.

Table 3: Cross-cutting and Non Cross-cutting Themes/Topics in Academic/Teaching Institutions and Corporate Training Institutions

Cross-cutting Themes/ Topics	**Topics/ Themes that are not cross-cutting**
• Corporate governance • Whistleblowing	**Academic/ Teaching Institutions** • Computer/ computing ethics in the business setting

• Ethical Leadership • Corporate social responsibility • Sustainability	• ICT ethical computing • Auditing ethics • Leadership and wealth creation • Micro small and medium enterprises • Morals and morality ethics • Human rights • Approaches to ethics • Ethical theories • Sustainable business practices –Socially responsible procurement • The 10 UN ethical principles • Quality standards (ISO & BSI) • Legal compliance (Business law, Employment laws, contract laws and procurement laws • Business management • Customer care • Stakeholder analysis • Ethical code of conduct • Corruption • Procurement ethics • Sustainable procurement • Ethical principles

	• Ethical trading
	Corporate Training Institutions • Cyber security and ethical finance • Global ethical issues and development • Vocational and leadership skills • Professional ethics • Application of ethics to development • Governance skills • Human rights • Code of ethics • Ethics in selling insurance • Frameworks for ethical leadership and HR management • Contemporary ethical issues.

Interpreting the data results, identify the topics that have been prioritized by the respondents according to the given ratings of Very Important 5, Important 4, Neutral 3, Not Important 2, and Exclude 1

Table 4: Respondents' Prioritization of Topics

No	Component	Min	Max	Mean	SD
1	Leadership and Ethics Management	4.00	5.00	4.783	0.412
2	Corruption	2.00	5.00	4.636	0.754
3	Corporate Governance	3.00	5.00	4.591	0.564
4	Human Rights	3.00	5.00	4.522	0.651
5	Whistleblowing	4.00	5.00	4.500	0.466
6	Sustainability	1.00	5.00	4.455	1.052

7	Poverty and Inequality	3.00	5.00	4.429	0.696
8	Business & Wealth Creation	3.00	5.00	4.400	0.619
9	Micro, Small and Medium Enterprises	3.00	5.00	4.333	0.681
10	Digital Transformation	3.00	5.00	4.143	0.739
11	Diversity	2.00	5.00	4.136	0.796
12	Religion & Spirituality in the Economy & Business	2.00	5.00	3.955	0.908
13	Conflict & Terrorism	1.00	5.00	3.450	0.999
14	Just Energy Transition	1.00	5.00	3.400	1.038
	Grand Mean and SD			**4.267**	**0.741**

Based on the results presented in Table 4 above, the following topics were identified as very important: Leadership and Ethics Management (mean= 4.783); Corruption (Mean=4.636); Corporate Governance (Mean=4.591); Human Rights (Mean=4. 522); Whistleblowing (4.500); and Sustainability (Mean=4.455).

Topics that were identified as important included Poverty and Inequality (Mean=4.429); Business & Wealth Creation (Mean=4.400); Micro, Small and Medium Enterprises (Mean=4.333); Digital Transformation(Mean=4.143); Diversity (mean=4.136),; Religion & Spirituality in the Economy & Business(Mean=3.9545); and Conflict & Terrorism (Mean=3.450).

Out of the suggested topics, only the Just Energy Transition topic was considered the least important, with a mean of 3.400.

Overall, it has been found that all the topics suggested in this study were important and the views of the respondents did not deviate widely from one another.

Wealth Creation

Describe what your findings have established in terms of equivalent regional/local terms for Wealth Creation. Compare responses by Academic/Teaching institutions with those by corporate training institutions.

Table 5: Comparison of Regional/Local Terms for Wealth Creation in Academic/ Teaching Institutions and Corporate Training Institutions

Academic/ Teaching Institutions		**Corporate Training Organizations**	
Local term	**English translation**	**Local term**	**English translation**
Obugagga	Amount of resources one has	Abara/Akeriamut	
	Stream of income from several sources	Obugeiga	Wealth
	Having multiple sources of income, buildings and assets that fetch income monthly	Sente	Money
	Investment (accumulation of assets) Standard of living (Access to necessities e.g health), Innovation & invention (creative mind)		Social protection in the broader sense including decent work and meaningful employment
Obugagga/ ebyobugagga	Richness Land possessed by someone		Riches

Omuntu omugaiga			The social economic transformation of the people of Uganda
		Lo Abaran (Ateso language)	Rich man who has a lot of investment and living a good life to the admiration of the community
Obugagga;	The ability to have assets owned by an individual		Prosperity, well-being or happiness and power associated with a great amount of money
			Accumulation of assets such as land, vehicles, rentals etc
		Obugaiga	Wealth
		Sente	Money (Notesome people may have money but when they do not have wealth)
			Wealth can be an abundance of valuable possessions or a plentiful supply of a particular desirable thing such as real estate, stock, bonds and business

		Obugagga	Household wellness, Prosperity, Economic empowerment, Wealth generation Having multiple sources of income, buildings and assets that fetch income monthly

Summarize the reasons given for judging wealth to be a good thing or a bad thing

Table 6: Respondent Reasons for Judging Wealth to be a Good Thing or a Bad Thing

Perception	**Reasons given**
Wealth as a good thing	A person who is wealthy in a community usually comes to help on many socio-cultural occasions, such as building mosques and churches or contributing to events like weddings and funerals.
	People who have wealth are respected in society
	One lives a good life and can afford the standard of living and a high cost of life.
	Dictates so much someone's means of living
	It is the ultimate goal for everyone
	Wealthy people normally enjoy reasonable standards of living and also employ others.
	Wealth helps one live a life that meets all needs.
Wealth as a bad thing	There are human beings who are greedy for wealth. These go to the extent of using witchcraft and sacrificing human beings to get wealth
	Human beings become greedy and want to do anything, including killing others for wealth

Interpreting your data results, how have the respondents rated the importance of the given components of wealth creation according to the given ratings of Strongly Agree 5, Agree 4, Not Sure 3, Disagree 2, and Strongly Disagree 1

Table 7: Respondent Rating of Importance of Components of Wealth

No	Component	Min	Max	Mean	SD
1	Financial Capital	4.00	5.00	4.783	0.412
2	Infrastructures (Roads, Energy)	3.00	5.00	4.238	0.653
3	Natural capital /Environment (Land, Water, Air, Climate)	3.00	5.00	4.381	0.624
4	Human capital (education, knowledge, health)	4.00	5.00	4.696	0.460
5	Intellectual Capital (innovation & creativity)	4.00	5.00	4.546	0.487
6	Social Capital (trust, cooperation)	2.00	5.00	4.150	0.739
7	Cultural Capital (values, attitudes, symbols)	3.00	5.00	3.957	0.690
8	Political Capital (power)	2.00	5.00	3.682	0.801
9	Religion and Spiritual Values	1.00	5.00	3.850	1.153
	Grand Mean and SD			**4.253**	**0.669**

Based on the results presented in Table 7 above, the respondents strongly agreed about the importance of the following components of wealth creation: Financial Capital (Mean=4.783); Infrastructures (Roads, Energy) [Mean=4.2381]; Natural capital /Environment (Land, Water, Air, Climate) [Mean=4.381), Human capital (education, knowledge, health) [Mean=4.696]; and Intellectual Capital (innovation & creativity) [Mean=4.546].

Respondents agreed about the importance of the following wealth creation components: Social Capital (trust, cooperation) [Mean=4.150]; Cultural Capital (values, attitudes, symbols) [Mean=3.957]; Political Capital (power) [Mean=3.682]; and Religion and Spiritual Values(Mean=3.850).

Overall, it has been found that respondents agreed with the importance of the given components of wealth creation (Grand mean =4.254)

What other components of wealth creation have been proposed for prioritization?

No	Proposed Components
1	Financial capital
2	Personal business
3	Digital adaptation
4	Savings
5	Investment
6	Debt management
7	The time value for money
8	Financial literacy
9	Entrepreneurship and innovation
10	Diversity
11	Investment analysis
12	Succession planning

Summarise the detail provided of how respondents measure wealth and determine disparity in wealth distribution.

Table 8: Summary of Respondent Measures of Wealth and Disparity of Wealth Distribution

No	How respondents measure wealth and determine disparity in wealth distribution.
1.	Ownership of property and assets
2.	Ability to support family and close relatives
3.	Contribution to church/community projects
4.	Social welfare and general standards of living of a particular society and community covering all the spheres of life, i.e., social-economic-political and societal values
5.	Quality of life, posing the following questions: Are you able to enjoy the luxuries offered in life? Are you able to access the best medical care? Are you able to give your children quality education?
6.	Investments that are sustainable and long-term

7.	Social Relationships
8.	Mental/ spiritual health
9.	Cultural diversity and resilience
10.	Community vitality
11.	Governance
12.	Financial independence
13.	High disposable incomes
14.	Peace of mind
15.	Good physical health
16.	Intellectual capital, coupled with innovation implemented to form business or enterprises.
17.	Job positions
18.	Access to education and resources
19.	Social mobility
20.	Income inequality
21.	Wealth inequality
22.	Knowledge and education one possesses
23.	Level of savings
24.	Income per capita

Publications on Business Ethics and Wealth Creation

List the books, journal articles (online and print), newspaper articles, conference/workshop/seminar proceedings (online and print), and publications that have been produced on business and economics ethics and ethics of wealth creation since 2011 (both in English and/or the local languages).

1.	Buye, R. (2021). Development Ethics: Ethical Issues in Uganda's Development Process, see https://www.researchgate.net/publication/352983847_Development_ ethics_Ethical_issues_in_Uganda's_development_process
2.	Buye, R. (2021). Ethical Challenges with Entrepreneurship Development and Business in Uganda, see https://www.researchgate.net/publication/352001492_ Ethical_Challenges_with_Entrepreneurship_development_and_ business_in_Uganda

3.	Mukisa, M. (1st publ. 2018). Straight Forward Financial Growth
4.	NSSF Uganda (2023). The Devil Within: Dealing with Insider Risk, *Risk Echo Magazine,* Issue No. 6, March 2023
5.	Sekalala, A. (2021). Double your Money: Pages from the Life of a Uganda Agro-Businessman, AMPRSND
6.	Walabyeki, J. (2016). Corporate Governance and Ethics in Uganda: The Importance of Business Ethics, and Factors Affecting Ethical Conduct (January 24, 2016). Available at SSRN: https://ssrn.com/abstract=2721235 or http://dx.doi.org/10.2139/ssrn.2721235
7.	Zziwa, A & Lwanga, M. A. (2020). A Practical Approach to Customer Service, LAP

Major Ethical Issues

Describe the major ethical issues that the respondents have identified in the field of business and economic ethics over the next five years.

Major Ethical issues

- Fraud by employees and customers
- Breaching the confidentiality clause
- Corruption
- Increase in cyber crimes
- Harassment and discrimination in the workplace
- Health and safety gaps in the workplace
- Whistleblowing in social media rants
- Non-disclosure and corporate espionage
- Unethical leadership
- Unrealistic and conflicting goals

- Toxic workplace culture
- Ethical Negotiation
- Political and Business ethical dilemmas
- Conflict of interest
- Deepening of Digitisation & use of Artificial Intelligence
- Knowledge asymmetry
- Product integrity
- Poverty
- Inequality
- Politicization of Issues
- Lack of resources for research
- Communication gap
- Lack of corporate governance
- Diversity management
- Customer care
- Hacking
- Intellectual property
- Diversification of business.
- Access to financial capital
- Technology abuse
- Sustainability
- Corporate Social Responsibility

What are the major ethical issues that the respondents have identified in relation to wealth creation (both ethical and practical) over the next five years?

Table 9: Major Wealth Creation Issues over the Next Five Years

• Corruption and bribery • Unequitable resource distribution
• Unethical accounting and leadership • Social media ethics • Harassment and discrimination • Technology/Privacy • Health and safety
• Environmental degradation • Income inequality
• Political marginalization in business • Government vs Private sector in business competitions
• The government does not have the will to transform people. Does not care whether there is a positive transformation or not
• Non –objectivity in business operations • Digital abuse • Sectarianism • Corporate espionage
• Limited skills

• Lack of and access to financial capital
• Automation • Research and development. • Value engineering.
• Nepotism • Bureaucracy • Capital
• Digital transformation
• Bribery • Greed for wealth surpassing ethics
• Economic security. • Financial well-being. • Education and knowledge gap. • Growth, food security and environmental degradation.
• Predatory lending
• Artificial intelligence
• Financial illiteracy • Ignorance of business management principles and practice. • Resistance to change and change management.

Challenges faced in the Data Collection Process and the corresponding strategies to curb them

Table 10: Data Collection Process Challenges and Mitigating Strategies

Classification	**Challenges**	**Strategies Employed to Address Challenges**
Cultural/ Linguistic Challenges	Technical terminologies used	The research assistants interpreted the terms respondents perceived as difficult to understand
	Negative attitude towards the study (some respondents were wondering how they could materially benefit from the study)	The research assistants explained the relevance of the study, especially its addition to the existing literature regarding business ethics and wealth creation.
	Questionnaire fatigue. Most respondents seemed overwhelmed by the frequency and volume of questionnaires they received at their respective workplaces.	Ample time was given to respondents to fill in the questionnaire
Content-Related Challenges	Number and length of questions in the data collection tools.	Ample time was given to respondents to fill out the questionnaire.
	Some statements seemed vague to some respondents.	The research assistants clarified the particular statements to enable effective respondent understanding.
	Most of the concerns required formal experience in business ethics, yet most of the corporate institutions conduct ethical training informally.	All categories of training (whether informal or formal) were accommodated.

Methodological Challenges	Many of the respondents were irritated by and did not welcome the open-ended sections of the instruments, which required them to write out their responses in some sections.	The research assistants undertook to fill in the questionnaire by writing down the responses given by respondents.
Any other challenges	Inadequate facilitation, especially transport	This was resolved through frequent phone calls followed up with limited physical visits. Scanned questionnaires were sent as attachments via email, and the completed instruments were received via the same medium. This enabled the research assistants to minimise transport expenses.
	Tight schedules of the respondents	Several reminders were made to the respondents, especially via telephone.
	Respondents in leadership and senior management positions felt that a lot of information was being sought from them.	The survey team clarified the objectives of the survey and stressed the vital importance of the information provided by respondents in such positions.

Personal Assessment of Survey Experience

What I liked about the survey: Opportunities offered	Exposure, especially through the sharing of new ideas
	Wide knowledge sharing, especially on issues regarding business ethics and wealth creation
	Widening the network of business and research collaborators

	The survey has been a wake-up call for participating organizations to formally initiate or strengthen business ethics training in their respective entities
	Interacting with the different categories of respondents was a good learning experience.
	The respondents' views and attitudes, especially on wealth, and measures of wealth, were quite interesting
Lessons learnt during the data collection process	There is a need to alert target respondents three months in advance so that the interface with the research assistants can be included in the company's quarterly planners.
	Ugandans need to be sensitized about the benefits of participating in various surveys
	There is a need to widely extend business ethics training in various institutions in the country
	Ethical dilemmas are a very great challenge in most of the institutions in the country
	Data collection needs patience
	Some of the corporates/elites do not even want to hear the word, questionnaire. They are not interested in sharing their company operations data.
	It takes more time to receive fully filled-in questionnaires
	Questionnaires need to be precise and clear for easier understanding by respondents
	Questionnaires and Interview guides need to be as short as possible

Reflections on the Way Ahead for Business and Economics Ethics in Uganda

In light of your survey experience, what specific recommendations would you propose for further such research in Uganda?

1. Students of higher learning institutions, particularly those with a specialization in ethics, should be allowed to participate in such relevant studies. This option would augment the outputs and also increase awareness of global efforts in business ethics.

2. Questionnaires and survey tools should be precise and clear. In the current context, most questions are understood only by ethics practitioners.

3. For a more effective exercise, prior formal communication to all potential respondents should be done to prepare them for the relevance, contribution, and potential benefits, if any, from the GSBE.

4. Design more specific questionnaires for groups such as non–aligned persons, associations of Bus company owners, traders, and private institutions. The tools currently in use are largely for training and academic purposes.

B. The eastern region of Uganda GSBE Report for 2023

Compiled by Vincent Balabyeki, Regional Coordinator

Brief Background

The Eastern region of Uganda consists of 40 districts (Uganda Bureau of Statistics 2021). It broadly encompasses the sub-regions of Busoga, Bugisu, and Teso, and comprises a multiplicity of ethnic groups, the most populous among them being the Basoga. Jinja, which is located in the Busoga sub-region, is the oldest and largest city in the region. Towns recently elevated to cities in the region are Mbale in the Bugisu sub-region and Mbale, in the Bugisu sub-region. This region has the highest population density, estimated at 226 persons per square kilometre (km²), as compared with the national population density of Uganda of 173 persons per km² (National Population and Housing Census 2014). The Eastern region has the second largest population living below the poverty line in Uganda, after the Northern region.

Regional/ Local Terms and Language for Business Ethics

- **Describe what your data findings have established in terms of equivalent regional/local terms for Business Ethics.**

The local term *Busubuzi*, which describes business and business ethics, is a linguistically cross-cutting term understood by many businesspeople in the eastern region.

- **Identify any common aspect of the terms used for Business Ethics (e.g. Is there a thread that runs through the different terms? Is there any significance?).**

Honesty, Integrity and Transparency are the common aspects underlying the local term *Busubuzi*.

- **Is this the same for Universities and Corporate training entities, or are there some salient differences?**

The differences are not fundamental but more about nuance or emphasis. They depend on whether the universities and corporate training entities are religious-based or secular.

Topics and Themes Related to Business Ethics

- **Differentiate between topics and themes addressed (provided) by Academic/ Teaching Institutions and those given/ addressed by Corporate Training Institutions**

The respondents did not attend to this question; consequently, no information was wielded.

- **List the topics/themes that have emerged as cross-cutting with academia and the Training Institutions and those that are not.**

No topics have emerged as cross-cutting with Academia and Training Institutions from the Eastern region.

List of Topics/ Themes in Academic/ Teaching Institutions

- Overview of Business Ethics
- Theories of Business Ethics
- Contemporary Ethical Issues in Business Ethics
- Global Business Ethical Issues
- Corporate Governance
- Corporate Social Responsibility
- Critical Thinking
- Ethical Reasoning
- Ethical decision-making in the Workplace
- Business Objectives Vs Stakeholder Interests
- Traditional Business Methods of Data Research
- Business in the Bible
- Reliability, Risk and Uncertainty
- Pressure Groups
- Emerging Issues in Business and Economic Ethics
- Corruption
- Abuse of Office
- Honesty
- Good Morals
- Unethical Conduct

List of Topics/ Themes in Corporate Training Institutions

- Commercial Interactions
- Employee Issues
- Ethical Principles
- Enterprise Management
- Market Research
- Wealth Creation

Table 1: Descriptive Statistics showing the topics that have been prioritized by the respondents according to the given ratings of Very Important 5, Important 4, Neutral 3, Not Important 2, Exclude 1

	N	Min	Max	Mean	SD
Leadership and Ethics Management	23	4.00	5.00	4.783	0.422
Corporate Governance	23	3.00	5.00	4.636	0.568
Human Rights	23	2.00	5.00	4.632	0.751
Sustainability	23	3.00	5.00	4.619	0.638
Business & Wealth Creation	23	1.00	5.00	4.619	0.878
Corruption	23	1.00	5.00	4.333	1.000
Micro, Small and Medium Enterprises	23	2.00	5.00	4.318	0.924
Digital Transformation	23	3.00	5.00	4.300	0.611
Poverty and Inequality	23	1.00	5.00	4.238	1.040
Diversity	23	1.00	5.00	4.095	0.996

Whistlblowing	23	1.00	5.00	4.050	1.065
Religion & Spirituality in the Economy & Business	23	1.00	5.00	3.955	1.260
Just Energy Transition	23	2.00	5.00	3.611	0.911
Conflict & Terrorism	23	1.00	5.00	3.286	1.386
Grand Mean and SD	**23**			**4.248**	**0.889**

Source: System generated results

The above findings indicate a grand mean of 4.248 with a standard deviation of .889, implying that respondents rated all topics as important. It is also shown that the views of the respondents did not deviate much from one another. The findings further indicated that Leadership and Ethics Management (Mean = 4.783, SD = 0.422), Corporate Governance (Mean = 4.636, SD = 0.568), Human Rights (Mean = 4.632, SD = 0.751), Sustainability (Mean = 4.619, SD = 0.638 and Business and Wealth Creation (Mean = 4.619, SD=0.878) were *very important* topics to the respondents. The respondents rated Corruption (Mean = 4.333, SD = 1.000), Micro, Small and Medium Enterprises (Mean = 4.318, SD = 0.924), Digital Transformation (Mean = 4.300, SD = 0.611), Poverty and Inequality (Mean = 4.238, SD = 1.040), Diversity (Mean = 4.095, SD = 0.996), Whistleblowing (Mean = 4.050, SD = 1.065), Religion & Spirituality in the Economy & Business (Mean = 3.955, SD = 1.260) and Just Energy Transition (Mean = 3.611, SD = 0.911) as *important* topics, while Conflict & Terrorism (mean = 3.286, SD = 1.386) was rated as neutral.

In conclusion, topics that were rated *very important*, as mentioned above, should be given the first priority in any engagement with Business Ethics in the Eastern region.

Wealth Creation

- **Describe what your findings have established in terms of equivalent regional/local terms for Wealth Creation.**

The linguistic equivalent for wealth in the Bugisu subregion is Bugaaga. In the Busoga subregion, the equivalent term is Obugaiga. Abar means wealth in Itesot, the dominant language spoken and understood by the majority in the Teso subregion. For the majority of respondents, these terms focus on the monetary dimension of wealth.

  - *Okwekulakulanya* in Lusoga is a much more expansive term for wealth. It means not only self-development but also improving homesteads in general.

- **Compare responses given by universities with those of corporate training organizations on Wealth Creation.**

The responses given by both universities and training Institutions on wealth creation are very similar.

- **Summarize the reasons given for judging wealth to be a good thing.**

Many respondents could not clearly differentiate between the possession of money and wealth. The reasons for judging wealth to be a good thing were status and respect in the community.

- **Summarize the reasons given for wealth to be a bad thing**

No reasons were given for judging wealth to be a bad thing.

Table 2: Descriptive statistics showing how the respondents rated the importance of the given components of wealth creation according to the given ratings of Strongly Agree 5, Agree 4, Not Sure 3, Disagree 2, Strongly Disagree 1

Topics	N	Min	Max	Mean	SD

Financial Capital	23	4.00	5.00	4.773	0.419
Natural capital /Environment (Land, Water, Air, Climate)	23	4.00	5.00	4.739	0.449
Human capital (education, knowledge, health)	23	4.00	5.00	4.696	0.470
Intellectual Capital (innovation & creativity)	23	4.00	5.00	4.609	0.499
Social Capital (trust, cooperation)	23	2.00	5.00	4.455	0.722
Infrastructures (Roads, Energy)	23	2.00	5.00	4.435	0.843
Cultural Capital (values, attitudes, symbols)	23	2.00	5.00	3.913	0.793
Religion and Spiritual Values	23	1.00	5.00	3.913	1.379
Political Capital (power)	23	1.00	5.00	3.727	1.250
Grand Mean and SD	**23**			**4.362**	**0.758**

Source: System-generated results

The findings indicate that all respondents were in agreement with the components of wealth creation provided in Table 2, given the grand mean of 4.362.

In particular, findings indicate that respondents *strongly agreed* about the importance of the following components: Financial Capital (Mean = 4.773, SD = 0.419); Natural capital /Environment (Land, Water, Air, Climate) (Mean = 4.739, SD = 0.449); Human capital (education, knowledge, health) (Mean = 4.696, SD = 0.470); and Intellectual Capital (innovation & creativity) (Mean = 4.609, SD = 0.499). Respondents *agreed* about the importance of the following components:

Social Capital (trust, cooperation) (Mean = 4.455, SD = 0.722); Infrastructures (Roads, Energy) (Mean = 4.435, SD = 0.843); Cultural Capital (values, attitudes, symbols) (Mean = 3.913, SD = 0.793); Religion and Spiritual Values (Mean = 3.913, SD = 1.379); and Political Capital (power) (Mean = 3.727, SD = 1.250).

In conclusion, the components rated as Strongly Agree, as highlighted above, should be given first priority in wealth creation discourse in the Eastern region.

- **What other components of wealth creation have been proposed for prioritization?**
  - Financial literacy
  - Investment Strategies
  - Savings
  - Physical Wealth
  - Book Keeping
  - Entrepreneurship
- **Summarize the detail provided of how respondents measure wealth and determine disparity in wealth distribution.**
  - Physical Assets
  - Household Property
  - Land
  - Animals possessed
  - Knowledge
  - Agricultural produce

Publications on Business Ethics and Wealth Creation

List the books, journal articles (online and print), newspaper articles, conference/workshop/seminar proceedings (online and print), and publications that have been produced on business and economics ethics and ethics of wealth creation since 2011 (both in English and/or the local languages).

No publications on business ethics and wealth creation have been produced in the surveyed respondent institutions since 2011.

Major Ethical Issues

- **Describe the major ethical issues that the respondents have identified in the field of business and economic ethics over the next five years.**
  - Corruption
  - Environmental Pollution
  - Discrimination and Harassment at the Workplace
  - Unethical leadership
  - Misuse of Personal Information
  - Business Literacy
  - Responsible Business Practice
  - Code of Ethical Conduct
  - Unethical Accounting
  - Occupational Health and Safety
  - Nepotism and favoritism
  - Sectarianism
- **What are the major ethical issues that the respondents have identified in relation to wealth creation (both ethical and practical) over the next five years?**
  - People Mindset
  - Sustainable Business Practices
  - Justice and Fairness
  - Transparency and Accountability
  - Monopoly Power
  - Politico-economic Instability

- Income Inequality

Challenges faced in the Data Collection Process

- **Cultural/ Linguistic Challenges**

The ethnic and linguistic diversity of the Eastern region posed a cultural challenge.

- **Content-Related Challenges**

Given the cultural/linguistic challenges, it was found that terms used for business ethics and wealth creation had differing connotative meanings, which had a bearing on the content of the findings and their interpretation.

- **Methodological Challenges**

A number of respondents did not respond to both the questionnaire and the interviews due to their busy schedules/ work demands. Many respondents failed to address the qualitative statements/questions and this yielded a low response rate, especially on the side of the interviews.

- **Any other challenges**

Transport facilitation was a challenge as the respondents had to be followed up many times in order to fix an appointment with them.

Strategies Employed to Address Challenges

Describe the strategies you used to address the challenges discussed above.

Each of the three subregions selected was handled by a research assistant proficient in the dominant language spoken there. This strategy addressed the cultural/ linguistic challenge described above. Regarding the challenge of transport facilitation, the telephone was used to reduce transport expenses.

Personal Assessment of Survey Experience

Give your own personal assessment of what you liked about the survey and what lessons and opportunities were offered during the data collection process.

In my opinion, the survey was both educative and informative. It exposed me to the different ethnic interpretations of Business ethics and to the different ways in which business ethics is engaged in Academia and Corporate Training Institutions. It also gave me a rewarding opportunity to interact with the people in the different geographical areas of the Eastern region.

Reflections on the Way Ahead for Business and Economics Ethics in Uganda

In light of your survey experience, what specific recommendations would you propose for further such research in Uganda?

For the future, I recommend, first, that research teams be remunerated and supported to cover transport and communication expenses incurred, given the scope of field research. Second, the time allocated for conducting surveys should be increased to enable follow-up with very busy respondents.

C. Western region of Uganda GSBE report

Compiled by Jubilee Leonard Kakwezi, Regional Coordinator

Brief Background

The Western region of Uganda consists of 35 districts (Uganda Bureau of Standards, 2020). The major languages spoken in the region are Runyoro, Rutoro, Runyankole, Rukiga, Rukonjo, Rubwisi and

Rufumbira. Historically, these languages are related and mutually intelligible. In the last three decades, the Western region has attracted people from across the country for business, employment and socio-economic interactions. The majority of these flock to Mbarara, which is the biggest metropolitan area in the region. For this regional survey, five districts were selected, namely: Fort Portal, Mbarara, Ibanda, Bushenyi and Kabale. The justification for the selection is that these five districts encompass the highest concentration of academic, training institutions, and business enterprises in the region.

Regional/ Local Terms and Language for Business Ethics

- ✓ Data findings have established that the equivalent regional/local terms for Business Ethics are *Engeso* (Moral behavior), *Obuntu* (Humility**)** and *Emicwe omu byobushubuzi* (Standard moral behavior for trade)

- ✓ The terms and languages used to describe Business Ethics are the same for both Universities and Corporate training entities. What differs is the engagement with and approach to the subject matter. Universities focus more on the academic content, while the corporate training entities deal with industrial/ managerial applications of Business Ethics.

Table 1: Comparison of Regional/ Local Terms for Business Ethics in Academic/ Teaching Institutions and Corporate Training Institutions

Languages spoken in Western Uganda	**Common terms for Business Ethics in the Western region**	**Literal English translations**	**Other general terms used to refer to ethics**
Runyoro, Rutoro, Runyankole, Rukiga, Rukonjo, Rubwisi Rufumbira Luganda Swahili English	✓ Engeso , ✓ Obuntu, ✓ Emicwe omu byobushubuzi	✓ Moral behavior ✓ Humility ✓ Standard moral behavior for trade	➢ Integrity ➢ Transparency ➢ Hospitality ➢ Respect to others ➢ Honesty

Topics and Themes Related to Business Ethics

- **Differentiate between topics and themes addressed (provided) by Academic/ Teaching Institutions and those given/ addressed by Corporate Training Institutions**

Table 2: Differentiation of Topics/ Themes Related to Business Ethics in Academic/Teaching Institutions and Corporate Training Institutions

Academic/ Teaching Institutions		**Corporate Training Institutions**	
Theme	**Topic**	**Theme**	**Topic**
	• ICT & computer user ethics • Auditing ethics • Corporate governance • Human rights • Poverty and Inequality • leadership and wealth creation • Micro small and medium enterprises • Morals and morality ethics • Human rights • Ethical leadership • Sustainability	Non-degree training programs	• Leadership and ethics management • Micro and medium enterprises • Risk management • Integrity training • Introduction to ethical principle and integrity • Soft skills • Corporate governance

	• Whistle-blowing • Approaches to ethics • Corporate social responsibility • Ethical theories • Sustainable business practices – Socially responsible procurement • Religion & Spirituality in the Economy & Business • Legal compliance • Business law and ethics • Business management • Customer care		

	• Tax compliance Ethics • corruption • Procurement ethics • Sustainable procurement • Trading ethics		
		Training Programs (Practical and Vocational Training) For Businesses	• Cyber security and ethical finance • global ethical issues and development • Vocational and leadership skills
		Training programs for the government	• professional ethics • application of ethics to development • Governance skills • Human rights, • corporate social responsibility, • Corruption • whistle blowing,

			• code of ethics,
		Training programs for other organizations	• Ethics in selling insurance • Frameworks for ethical leadership • Professional ethics • Contemporary ethical issues. • workshop/ conference facilitation

List the topics/themes that have emerged as cross-cutting with Academic/ Teaching Institutions and Corporate Training Institutions, and those that are not.

Cross-Cutting Topics/ Themes

- ✓ Corporate governance
- ✓ Leadership and wealth creation
- ✓ Sustainability
- ✓ Corruption and Whistleblowing
- ✓ Corporate social responsibility

Interpreting the data results, identify the topics that have been prioritized by the respondents according to the given ratings of Very Important 5, Important 4, Neutral 3, Not Important 2, Exclude 1

Table 3: Respondents' Prioritization of Topics

Topic	Very important (5) √	Important (4)	Neutral (3)	Not important (2)	Exclude (1)
Human Rights	√				
Poverty and Inequality	√				
Sustainability	√				
Just Energy Transition					
Business & Wealth Creation		√			
Corporate Governance		√			
Digital Transformation	√				
Corruption		√			
Whistleblowing		√			
Conflict & Terrorism					√
Religion & Spirituality in the Economy & Business	√				
Diversity	√				
Micro, Small and Medium Enterprises		√			
Leadership and Ethics Management	√				

Wealth Creation

Describe what your findings have established in terms of equivalent regional/local terms for Wealth Creation. Compare responses by universities with those by corporate training organizations.

Findings have established that *Obugaiga* or *Obugiiga* are the equivalent regional/local terms for Wealth. The local term *Okugaigahara* is an expression meaning Wealth Creation. Respondents agreed that being rich

enables one to realise their needs and wants. Being wealthy is not only about having and making use of disposable income. It also means possession of fixed assets, such as land, houses, and cash crop plantations, as well as having permanent employment and enjoying healthy, peaceful and good socio-economic relations with the people in your community. There was also agreement among the respondents that possession of good and successful business or income-generating enterprises sustainably determines one's ability for wealth creation and management.

Table 4: Comparison of Regional/Local Terms for Wealth Creation in Academic/ Teaching Institutions and Corporate Training Institutions

Academic/ Teaching Institutions		**Corporate Training Institutions**	
Local term	**English translation**	**Local term**	**English translation**
Obugaiga	Amount of fixed resources one owns	Oku-gaigahara	Wealthy creation/the process of creating wealth.
	Stream of income from several sources	Obugaiga	Wealth
	Having multiple sources of income, buildings and assets that fetch income monthly	Sente	Money
	Investment (accumulation of assets) Standard of living (Access to necessities e.g health), Innovation & invention (creative mind)		Social protection in the broader sense including descent work and meaningful employment
Obugaiga	Richness/wealth in terms of cows, coffee, tea	Kubaku-rungi	Living an extravagant life or being Rich.

	Land etc, possessed by someone		
Omuntu omugaiga	A wealthy person		Social economic transformation of the people of Uganda
Okugaigahara;	The ability to own assets and become wealthy		Prosperity, well-being or happiness and power are associated with a great amount of riches.
			Accumulation of assets such as land, vehicles, rentals etc
		Obugaiga	Wealth
		Sente	Money (Note- some people may have money but when they do not have wealth)
			Wealth can be an abundance of valuable possessions or a plentiful supply of a particular desirable thing such as real estate, stock, bonds and business
		Obugaiga	Household wellness, Prosperity, Economic empowerment, Wealth generation
			Having multiple sources of income, buildings and assets that fetch income monthly

Interpreting your data results, how have the respondents rated the importance of the given components of wealth creation according to the given ratings of Strongly Agree 5, Agree 4, Not Sure 3, Disagree 2, Strongly Disagree 1?

Table 5: Respondent Rating of Importance of Components of Wealth

Topic	Strongly agree (5)	Agree (4)	Not Sure (3)	Disagree (2)	Strongly Disagree (1)
Financial Capital	✓				
Infrastructures (Roads, Energy)	✓				
Natural capital/Environment (Land, Water, Air, Climate)		✓			
Human capital (education, knowledge, health)		✓			
Intellectual Capital (innovation & creativity)		✓			
Social Capital (trust, cooperation)		✓			
Cultural Capital (values, attitudes, symbols)			✓		
Political Capital (power)			✓		
Religion and Spiritual Values			✓		

What other components of wealth creation have been proposed for prioritization?

- ✓ Value addition
- ✓ Agribusiness
- ✓ Business partnerships
- ✓ Appropriate technologies
- ✓ Recycling
- ✓ Branding and packaging
- ✓ Outsourcing
- ✓ Industrialization
- ✓ Creativity and business innovation

Summarize the details provided of how respondents measure wealth and determine disparity in wealth distribution.

The findings clearly indicate that wealth is measured by the following:

- ➢ The financial ability of one to provide good and quality education to his children
- ➢ The willingness and financial ability for one to access good and quality health care services.
- ➢ The willingness and financial ability of one to access good means of transport and communication services to all service points at any time.
- ➢ Possession of fixed assets such as land and houses. The more possessions one has, the more one is regarded as wealthy.
- ➢ Possession of good and successful business or income-generating enterprise. Its size and success of performance determine one's wealth.

- Being in a position to realise one's needs and wants at any time.
- Ease of access to information via radio, television and social media.
- Availability of and access to social services such as health and education, water and electricity.
- A good political environment enables people to conduct business freely.
- Good social relationships.
- Good infrastructural development such as roads that facilitate mobility and access to public services.

Publications on Business Ethics and Wealth Creation

List the books, journal articles (online and print), newspaper articles, conference/workshop/seminar proceedings (online and print), and publications that have been produced on business and economics ethics and ethics of wealth creation since 2011 (both in English and/or the local languages).

There was no evidence of publications on business ethics and wealth creation since 2011 in the respondent institutions.

Major Ethical Issues

Describe the major ethical issues that the respondents have identified in the field of business and economic ethics over the next five years.

- ✓ Moral decadence /deviation from the African cultural norms and values as society adopts Western practices.

- ✓ Nepotism as criteria for employment shifts from merit, qualifications and experience to issues of tribalism and relationships.
- ✓ High corruption levels
- ✓ Weak implementation of government policies
- ✓ Financial fraud by employees and customers
- ✓ Unethical business behaviour
- ✓ Increase in cybercrime
- ✓ Harassment and discrimination in the workplace
- ✓ Health and safety gaps in the workplace
- ✓ Whistleblowing on social media
- ✓ Non-disclosure and corporate espionage
- ✓ Economic inequality
- ✓ Intellectual property

What are the major ethical issues that the respondents have identified in relation to wealth creation (both ethical and practical) over the next five years?

- ✓ High tax burden and compliance issues
- ✓ Poor government policies
- ✓ Increased inequality as the rich become richer and the poor poorer

- ✓ Poor quality products/ duplication of or counterfeit products due to greed for profit maximization.
- ✓ Increased environmental pollution.

Challenges faced in the Data Collection Process

The data collection process faced some challenges ranging from Cultural/ Linguistic and Content-Related to Methodological and financial challenges. These challenges contributed to 24.2% of the self-administered questionnaires not being returned and 50% of the respondents not being interviewed. The challenges are summarised as follows:

- ➢ Many target respondents turned down their offer to participate in the GSBE after receiving the research tools, claiming to have no knowledge and contextual understanding of the surveyed subject.
- ➢ Transport and communication expenses exceeded the planned budget provision.
- ➢ The scheduled time for the data collection process was insufficient.

Strategies Employed to Address Challenges

The strategies used to address the above challenges were:

- ➢ Respondent-driven sampling was employed to identify the knowledgeable and experienced respondents.
- ➢ Use of online data collection approach to enhance communication efficiency.
- ➢ Interviews recorded on mobile phones were used to minimise transport expenses.

Out of 33 planned interviews, 17 were successfully conducted, making it a 51.5% activity success rate. Also, 33 self-administered questionnaires were distributed, both physically and electronically, and 25 were successfully answered and returned, a return rate of 75.8%. The whole data collection exercise achieved an average **63.7%** success rate.

Personal Assessment of Survey Experience

Although some challenges were experienced during the data collection process, which were highlighted above, the survey experience has been rewarding. It has enriched my understanding of business ethics and sharpened my awareness of the need for business ethics to be mainstreamed in universities and corporate training institutions. The survey experience was a valuable opportunity to interact and network with key actors in business ethics in the Western region of Uganda. A key lesson emerging from the survey is the general level of ignorance about business ethics.

Reflections on the Way Ahead for Business and Economics Ethics in Uganda

I propose and recommend the following actions as the way ahead for business and economic ethics in Uganda:

- ✓ The research team should be given enough time to pilot the research tools in order to ensure respondent comprehension and appropriateness of data collected.
- ✓ The data collection team should be provided with iPads and other technologies to facilitate real-time virtual data collection.
- ✓ Field Data summary templates should be developed and coded with standardized and simulated statistical formulas for accurate measurements, analysis and interpretation.

- ✓ The financial provision to cover transport, communication, feeding and accommodation for regional coordinators and research assistants should be increased to take account of the logistical realities of field research.

D. Northern region of Uganda GSBE report

Compiled by Martin Kinyera, Regional Coordinator

Brief Background

The Northern region of Uganda comprises four sub-regions, namely: Acholi, Lango, West Nile and Karamoja. It currently has three cities, namely Gulu, Lira and Arua, which not only draw Ugandans of different ethnic backgrounds from across the four regions but also attract foreign nationals from the neighbouring States. This regional survey was conducted specifically in the Acholi and Lango sub-regions.

The Acholi subregion covers an area of about 28,500 km2 (11,000 square miles) and extends to the Uganda-Sudan border. Its current population is estimated to be around 2,155,000 individuals, or 6% of the total national population as of July 2018. The indigenous language spoken in the Acholi subregion is Acholi, one of the Luo languages. Farming and agriculture are the major economic activities among the indigenous people.

Lango sub-region covers an area of approximately 15,570 square Kilometers and is home mainly to the Lango[11] ethnic group. The indigenous language spoken in the Lango subregion is Lango, which is also one of the Luo languages. Agriculture is also the mainstay of economic life in the subregion.

Regional/ Local Terms and Language for Business Ethics

[11] https://en.wikipedia.org/wiki/Langi_people

- **Describe what your data findings have established in terms of equivalent regional/local terms for Business Ethics.**

In Acholi, the emerging common terms for business ethics include the following:

"Cato wil iyo maber" means selling goods in the right way to gain public approval.

"Gene" means being trustworthy.

"Woro Dano" means respect for others.

"Tero dano iyo meber" means fair treatment of others or customers.

"Cik me tiyo Biacara" is translated as the rules for doing business.

"Tiyo Bicara iyo maber" translates to doing business in a good way.

"Tiyo Biacara ki kit maber" means doing business with discipline.

"Nyayo lim iyo maber" means creating wealth in an appropriate way.

In Lango the terms to describe business ethics include:

"Cato wil kede icwilere" is translated to mean selling goods while abiding to the requirements or guidelines for selling.

"Bedo agen i cato wil" means being trustworthy while carrying out trade.

"Acat Aber" means being a good seller or trader.

- **Identify any common aspect of the terms used for Business Ethics (e.g. Is there a thread that runs through the different terms? Is there any significance?).**

The common aspect emerging is the limited understanding of what business entails and what business ethics refers to, especially by business associations and corporate training institutions. According to the findings, the respondents' understanding of the scope of what constitutes a business is limited to selling and buying goods or, simply, trade.

Business is not understood in the broader perspective extending to other economic activities beyond trade. Farming and agricultural activities seem to be understood as operating outside the scope of business. The narrow understanding of the scope of business has also impacted the understanding of business ethics.

- **Is this the same for Universities and Corporate training entities, or are there some salient differences?**

Universities have a broader understanding of business and economic ethics and, as such, of business ethics, which is interpreted as the ethics of carrying out any economic activity.

Topics and Themes Related to Business Ethics

- **Differentiate between topics and themes addressed (provided) by Academic/ Teaching Institutions and those given/ addressed by Corporate Training Institutions**

Table 1: Differentiation of Topics/ Themes Related to Business Ethics in Academic/Teaching Institutions and Corporate Training Institutions

Academic/ Teaching Institutions	**Corporate Training Institutions**
Topics/ Themes	**Topics/ Themes**
Fundamental ethical principles (Utilitarian, Deontological and Virtue ethics)	Trade Compliance
Corruption and Fraud	Customer Relationship Management
Whistle-blowing	Corporate Governance
Sexual Harassment	Transparency and Integrity
Business and Environment	Corruption
Corporate social responsibility	Product safety
Workplace ethics-employer-employee relationship	Fair pricing
Employee productivity and fair pay	

Reciprocal rights and duties of employers and employees	
Occupational health and safety	
Corporate governance	
Creative accounting and false financial reporting	

List the topics/themes that have emerged as cross-cutting with Academic/ Teaching Institutions and Corporate Training Institutions, and those that are not.

Cross-cutting and Non Cross-cutting Themes/Topics in Academic/Teaching Institutions and Corporate Training Institutions

Cross-Cutting Themes/ Topics	**Themes/ Topics that are not Cross-Cutting**
Corruption	Product safety
Leadership	Productivity and fair pay
Sexual Harassment	Corporate Governance
Workplace Discrimination	Whistle-blowing
	Sexual harassment
	Environmental sustainability
Occupational Health and Safety	Corporate social responsibility
Accounting and Financial Reporting	
Taxation ethics	
Environmental sustainability	
Human Rights	

Interpreting the data results, identify the topics that have been prioritized by the respondents according to the given ratings of Very Important 5, Important 4, Neutral 3, Not Important 2, Exclude 1

Table 3: Respondents' Prioritization of Topics

Very Important	**Important**	**Neutral**	**Not Important**	**Exclude**
Poverty and inequality	Human Rights	Sustainability	Just Energy	Just Energy Transition

			Transition	
Business and Wealth Creation	Digital Transformation	Human Rights	Micro, Small and Medium Enterprises	
Corporate Governance	Conflict and terrorism	Corporate Governance		
Religion and spirituality in economy and Business	Diversity	Religion and Spirituality	Religion and Spirituality in economy and Business	
Leadership and Ethics Mgt.	Micro, Small and medium enterprises	Just Energy Transition		
Corruption	Just Energy Transition	Conflict and Terrorism		
Whistle Blowing		Digital Transformation		
Sustainability				
Micro, Small and Medium Enterprises				

Wealth Creation

- **Describe what your findings have established in terms of equivalent regional/local terms for Wealth Creation. Compare responses by universities with those by corporate training organizations.**

The findings show that the terms "Lonyo," "Lim," and "Jami" refer to a wide spectrum of resources, including money, physical assets, livestock, agricultural produce, and other possessions of economic value. Wealth, therefore, encompasses money and other economic resources or material possessions.

Wealth is also understood as a state of being well off in terms of living standards arising from the stock of economic resources one owns.

Regional/local terms for wealth creation, including "Nyayo Lonyo," "Nyayo Lim," and "Nyayo Jami," are commonly used in both Acholi and Lango languages.

Comparing the responses provided by universities with those provided by corporate training organizations, there are commonalities in the definition of wealth and wealth creation, although responses from universities suggest a broader understanding of wealth beyond financial resources to include natural resources as well.

Summarize the reasons given for judging wealth to be a good thing

- It is necessary for promoting social-economic development.
- Wealth makes life better or improves living standards at individual, household, community and national levels.
- Wealth makes it possible for households and communities to access education, healthcare and other essential needs.
- Wealth contributes to or brings about well-being or intergenerational well-being.
- Wealth is a means to poverty eradication.
- Wealth brings about financial freedom, self-sufficiency and integral personal development.

Summarize the reasons given for judging wealth to be a bad thing

- Wealth is bad if it is acquired through corruption and fraud.

- Wealth is bad if those who have it use it for oppressing the poor, for instance, grabbing land because someone has wealth to invest.
- Wealth becomes a bad thing if it is used to promote injustice, for instance, by bribing judicial officers to influence the outcome of court proceedings.
- Wealth becomes bad if it becomes an idol to be worshipped and leads one away from God.

Interpreting your data results, how have the respondents rated the importance of the given components of wealth creation according to the given ratings of Strongly Agree 5, Agree 4, Not Sure 3, Disagree 2, Strongly Disagree 1

Table 4: Respondent Rating of Importance of Components of Wealth

Strongly Agree	**Agree**	**Not Sure**	**Disagree**	**Strongly Disagree**
Financial Capital	Human capital	Infrastructures	Political capital	Political capital
Intellectual capital	Social capital	Cultural capital	Infrastructure	
Natural capital	Infrastructure	Religion and spiritual values	Religion and spiritual values	
Social capital	Natural capital	Cultural capital	Human capital	
Religion and spiritual values	Intellectual Capital	Human capital	Intellectual capital	
		Social Capital	Natural capital	
		Political Capital		

The above findings suggest that many people in the region do not comprehend the connection between the different capital resources in terms of wealth and wealth creation.

What other components of wealth creation have been proposed for prioritization?

No.	Proposed Components
1.	Climate change and livelihood of farming communities
2.	Economic sustainability (the green wealth creation)
3.	Market access and value creation in agricultural produce)
4.	Affordable credit facilities (interest rates)
5.	Transparency and Integrity

Publications on Business Ethics and Wealth Creation

There are very limited local publications in the area of Business Ethics and Wealth creation in Uganda.

Major Ethical Issues

Describe the major ethical issues that the respondents have identified in the field of business and economic ethics over the next five years.

- Fighting corruption and abuse of public resources
- Addressing the problem of nepotism and favoritism in the country
- Protection of whistleblowers
- Promoting occupational health and safety

- Corporate Social Responsibility
- Product quality assurance-counterfeit products in the market
- Consumer protection
- Human Rights
- Good governance
- Environmental protection and sustainability
- Fair and equitable taxation system
- Climate change

What are the major ethical issues that the respondents have identified in relation to wealth creation (both ethical and practical) over the next five years?

- The presence of poor or low-quality seeds in the market
- Exploitation of rural farmers by middlemen
- Fluctuation in prices of agricultural produce, causing loss to farmers
- Restoration of farmers' cooperative movements
- Corruption, especially in government-led interventions
- Value addition and market access in agribusiness
- Promoting local entrepreneurs
- Reducing the gap between the rich and the poor
- Making credit from commercial banks affordable (reducing interest rates)
- The government should pursue import-substitution policy
- Access to cheap sources of finance/credit

- Access to market for agricultural produce
- Establishment of collection centres/community marketing centres.
- Addressing regional imbalances in wealth distribution and the incidence of poverty. Northern Uganda has one of the highest rates of poverty in the country.
- Environmental conservation and sustainability
- Job creation for young people
- Poor development and implementation of government wealth-creation interventions

Challenges faced in the Data Collection Process

The first major challenge was getting respondents to actually complete the questionnaires by providing the required information. Secondly, it was not easy to agree on and select simple word/phrase local equivalents for business ethics-related and wealth creation terms.

Strategies Employed to Address Challenges

The research assistants had to administer the data collection tools directly via a face-to-face interview with the respondents. Also, the research assistants often engaged respondents in fairly drawn-out conversations in order to understand the connotative meanings of the regional/local term equivalents of business ethics and wealth creation.

Personal Assessment of Survey Experience

The survey provided me with an opportunity to gain deeper insights into the respondents' perceptions and understanding of the concepts and terms used in business ethics and wealth creation. This, in turn, reflected the wider regional community's perceptions and understanding of these terms.

Reflections on the Way Ahead for Business and Economics Ethics in Uganda

Much as the regional community seems to have a good understanding of what constitutes wealth in the broader context, there seems, however, to be a gap regarding what it takes to engage in wealth creation.

Wealth is viewed as personal resources or assets owned by an individual, and, as such, less attention is given to communal wealth. There is a clear lack of awareness about the interconnections between the different types of wealth and how they all matter as far as wealth creation is concerned. This lack of interconnectedness could explain the rampant destruction of swamps and forest cover in the name of cultivation.

The parameters used for the measurement of wealth at the national level, such as gross domestic product, income per capita, and human development index, may not automatically translate into improved living standards and well-being of individuals at the grassroots. There is a need to carry out research on wealth creation at household levels using wealth measurement indicators that are not based on national statistics but on indicators that reflect economic progress at individual households.

Although the majority of the respondents understand Business Ethics as a concept that deals with how to carry out trade, further education and sensitization are needed to broaden the population's awareness and understanding of the issues involved in business ethics.

Globethics

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The Global Survey of Business Ethics 2022-2024 (GSBE)

Teaching, Research and Training
Volume 1: Introduction and Africa

The Global Survey of Business Ethics 2022-2024 (GSBE) incorporates the full 36 country or regional reports that were collated over three years of investigation by 94 reporters. The sheer volume of content required the publication of three volumes. This first volume is collated as follows: Volume 1: Introduction to the Global Survey of Business Ethics 2022-2024 and the African country reports.

This introduction provides a useful context and understanding with which to read the various countries' reports: the historic reports that informed and guided the current GSBE; the process followed in crafting the GSBE content and the process embarked upon; the various themes that formed the framework of our data; data collection; the various methodological considerations and methodologies selected and sample sizes; data analysis; and presentation of the results. Extracts of the survey and various translations are also provided.

The African reports are presented in this volume and include Angola, Burundi, Kenya, Mozambique, Namibia, Nigeria, Rwanda, South Africa, and Uganda.

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