

ANTI-CORRUPTION COMPLIANCE AND MANAGEMENT IN THE CONDITIONS OF RECOVERY

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Abstract. The *subject* of the study is management and public relations in the field of anti-corruption compliance in the context of recovery. *Methodology.* The methodological basis of the study is the methods of induction and deduction, the dialectical-materialist method, the method of analysis and synthesis, and the historical method, which allowed for an objective understanding of the content and essence of the issues under study. The *aim* of the article is to analyse the theoretical aspects of the peculiarities of anti-corruption compliance and management in the context of recovery and to propose effective ways to improve the mechanism of these procedures. The results of the study showed that anti-corruption compliance in the context of restoration means not only a methodology for fighting corruption, but also the formation of principles and conditions related to conducting transparent and honest business. *Conclusion.* The successful operation of any company depends entirely on its attitude to corruption, which it must be aimed at combating. Violation of the anti-corruption policy can lead to irreparable consequences. The issue of establishing an effective anti-corruption system in commercial organisations is quite relevant. The main task of such a system is to identify and minimise corruption risks in advance, as well as to eliminate the causes and conditions of their occurrence in a timely manner. The need to develop and use compliance is based on the complexity of regulation and, therefore, the high probability of violating certain legal norms or internal rules. Anti-corruption compliance reduces the risks associated with corruption offences committed by employees, as well as the risks of damage to the company (not only material but also reputational). The study and synthesis of local acts adopted by organisations aimed at combating corruption allowed to summarise and critically evaluate an approximate list of principles that they most often adhere to when building an anti-corruption compliance system in the context of recovery. Adherence to the list of principles, taking into account their content and identified implementation problems, will allow to improve the typical model of anti-corruption management in the context of recovery. There are key management elements that can be identified, the presence of which in the corporate anti-corruption compliance control system allows to judge the success of such a system in the recovery environment. These key elements require a more detailed study, taking into account the specifics of the company's activities, but with their help, management can make anti-corruption compliance more effective in the recovery environment.

Keywords: anti-corruption management, anti-corruption compliance, healthcare conditions, corruption risks, anti-corruption legislation, corruption crimes, healthcare environment, anti-corruption measures, commercial organisations, anti-corruption corporate culture.

JEL Classification: D73, G34

1. Introduction

Corruption is a complex, multifaceted, global, socially negative phenomenon with a complex, systemic character (UNODC, 2006).

Modern corruption develops under the influence of various factors in public life, such

as the formation of global markets for goods and services, the absence of borders in certain regions of the world, the introduction of new management and business technologies, the emergence of cryptocurrencies and new payment systems (Hansen, 2018).

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It is difficult to overestimate the negative impact of corruption on society and the state. Corruption undermines citizens' trust in public authorities, encourages black economy activities and tax evasion, and significantly reduces the professionalism and efficiency of the state apparatus (UNODC, 2009).

Corruption is closely linked to transnational organised crime and plays an important supporting role for organised criminal activities such as drug and psychotropic substance trafficking, illicit trade, human trafficking, smuggling of illegal migrants and money laundering. Corruption links can be used to facilitate the movement of funds for terrorist financing.

Alongside corruption in the public sphere, corruption in the business sector has spread, with commercial bribery being the main manifestation. Corruption in the business sector has a negative impact on the selection of contractors and suppliers during tender procedures, on the effectiveness of advertising, and leads to the leakage of information that constitutes a trade secret. Decisions made by company executives as a result of commercial bribery cause significant economic and, in some cases, reputational damage to companies (Sidhu, 2009).

For many years, anti-corruption measures have been aimed at preventing, detecting and investigating corruption offences and crimes in the public and municipal sectors (Criminal Division of the U.S. Department of Justice, 2020). These tasks were primarily addressed by law enforcement agencies and special services. Traditional areas of anti-corruption include criminal and other legal liability for corruption-related crimes and offences, the establishment of duties and restrictions for public officials, income and expenditure declarations, and anti-corruption expertise of draft legislation and regulations. At the same time, in recent decades, a relatively new area in the anti-corruption system has been actively developing in global practice – the introduction of an anti-corruption compliance system in organisations, which is especially important in the context of recovery (Moscariello, Pizzo, Ricciard, 2024).

2. The Essence of Anti-Corruption Compliance and Governance in the Context of Recovery

Expectations regarding the role of compliance management have been steadily increasing in recent years.

The successful operation of any company depends entirely on its attitude to corruption, which it must be aimed at combating. Violation of the anti-corruption policy can lead to irreparable consequences. The issue of creating an effective anti-corruption system in commercial organisations is quite relevant.

The main objective of such a system is to identify and minimise corruption risks in advance, as well as to eliminate the causes and conditions of their occurrence in a timely manner (Reidenbach, Robin, 1991).

The need to develop and use compliance is based on the complexity of regulation and, therefore, the high probability of violating certain legal norms or internal rules. Anti-corruption compliance reduces the risks associated with corruption offences committed by employees, as well as the risks of damage to the company (not only material but also reputational).

Compliance programmes are closely linked to the anti-corruption system. In terms of the current legal system, corruption acts as a criminal and administrative offence for which responsibility is established. However, in terms of content, the compliance programme covers broader aspects than anti-corruption measures as such (Sidhu, 2009).

Compliance means not only an anti-corruption methodology, but also the formation of the principles and conditions associated with conducting transparent and honest business.

Anti-corruption compliance is one of the types of compliance, along with antitrust, tax, environmental and a number of others.

According to the authors, the following basic definition of anti-corruption compliance can be given. Anti-corruption compliance is a management process that allows to determine the applicable legal norms, identify and assess corruption risks, create local organisational norms based on ethical principles, and then take measures aimed at ensuring that the organisation and persons interacting with it comply with legal norms, local organisational norms and prevent corruption risks. The main internal documents of the organisation governing the development and implementation of the anti-corruption compliance system are the Code of Business Ethics and the Anti-Corruption Compliance Programme.

In most countries, anti-corruption compliance is not mandatory. There are various reasons for implementing anti-corruption compliance in companies, which can be divided into several groups (Hansen, 2018).

The first group includes subjective reasons, the personal position of managers and owners of companies regarding the unacceptability of corruption. Such a position may be driven by ethical principles and values of managers and owners, as well as by a purely pragmatic desire to reduce corruption risks at the level of middle managers and employees, and to prevent possible economic losses.

The second group includes legal reasons. For example, the US Bribery Statute provides that having an effective compliance programme may allow a

company to avoid criminal liability. In a number of countries, legislation and decisions of the highest courts allow for a significant reduction of fines in the presence of an effective anti-corruption compliance programme (Germany, France, USA) (Criminal Division of the U.S. Department of Justice, 2020).

The third group includes market reasons. In an effort to mitigate the risks of involvement in corruption-related crimes, companies, especially large ones that hold leading positions in the market, require their partners to implement anti-corruption compliance. Relevant provisions may be included in anti-corruption clauses in contracts. The clause is an integral part of the contract, and its breach may be grounds for unilateral termination of the contract. Anti-corruption compliance may be a prerequisite for participation in collective anti-corruption initiatives of business associations and joint anti-corruption initiatives of the state and business.

3. Modern Principles of Anti-Corruption Compliance and Governance in the Context of Recovery

Having evolved from an advisory function to an independent system of corruption risk management, anti-corruption compliance has significantly increased its importance in recent years, and with it the scope and depth of penetration into the activities of organisations of all forms of ownership.

The practice of applying anti-corruption legislation, which obliges organisations to implement measures to prevent corruption, is generally typical in form, which cannot be said about its content. The specifics of the organisations' activities, their unique history and experience inevitably lead to the formation of a specific corruption risk management system. The basic principles of anti-corruption enshrined in legislation are understood and implemented by responsible actors in different ways, which has led to a number of controversial issues in global law enforcement practice that need to be addressed on a sound theoretical basis (Reidenbach, Robin, 1991).

For the first time, the principles of the compliance function were formulated for banks and became regulated with the adoption of the document of the same name by the Basel Committee on Banking Supervision in 2005. In its turn, management theory has developed the concept of compliance principles as general rules that define the ideology of task performance, i.e., the ideology of the compliance process, including its fair support in terms of fair behaviour (OECD/UNODC/World Bank, 2013).

The study and synthesis of local acts adopted by organisations aimed at combating corruption allowed to summarise and critically evaluate an approximate list of principles that they most often

follow when building an anti-corruption compliance system in the context of recovery.

1. Legality. This principle is manifested in the requirement that the organisation's anti-corruption policy comply with international law, local and foreign legislation, as well as generally accepted norms. Adherence to the rule of law implies the creation of an anti-corruption system that:

- Complies with the requirements of the current legislation;
- takes into account the world's leading practice of going beyond the formal requirements of the law, a concept that means that a company refuses to exploit loopholes in legislation that do not formally violate the law but may cause damage to the state, public institutions and citizens (UNODC, 2006).

Adherence to the principle of legality requires organisations to avoid abuse in the form of excessive demands on employees (UNODC, 2009).

Local regulations of organisations often provide for a direct obligation of an employee to notify the employer and law enforcement authorities of the facts of any persons approaching them with the aim of inciting them to commit a corruption offence, failure to submit or submission of knowingly false or incomplete information about income and property received. Failure to comply with this obligation is a ground for dismissal from the organisation or other types of liability (OECD/UNODC/World Bank, 2013).

At the same time, the requirement for employees to inform their employer or authorised persons about the circumstances of their interaction with law enforcement and/or other regulatory authorities and local self-government bodies should be considered unnecessary. The "temptation" to impose an unnecessary requirement may arise from the desire of the company's management to prevent leakage of information that is undesirable for disclosure.

However, it is not allowed to enshrine such an obligation in the organisation's local regulations, as this restricts the right of citizens to appeal to state and local authorities.

2. Prioritising measures to prevent corruption. This principle means that the organisation focuses on giving priority to preventive anti-corruption measures and implementing procedures aimed at preventing violations of the established norms and requirements. The implemented anti-corruption measures and procedures are combined into an anti-corruption system integrated into all business processes (Hansen, 2018).

3. Zero tolerance for corruption. Among the main measures to prevent corruption in the context of reconstruction, the legislator puts the formation of intolerance to corrupt behaviour in society in the first place. This determines the special significance

of the principle of zero tolerance to corruption as a special management technology aimed at creating an information field that conveys the rejection of any form and manifestation of corruption. The expected result of compliance with this principle should be the formation (change) of collective consciousness towards a negative attitude to corruption, its rejection, which is expressed in the specific everyday habitual behaviour of team members in relation to corruption and any of its manifestations.

The content of the principle of zero tolerance to corruption in organisations in the context of recovery is expressed in the following basic requirements:

- Compliance by all employees with the prohibition to promise, offer, give, demand, as well as give consent, receive bribes of any kind, material and/or non-material benefits in favour of themselves or third parties. Compliance with the prohibition is ensured by introducing an obligation for employees to inform the relevant managers of the organisation about corrupt practices;
- inadmissibility of making so-called incentive payments, i.e., providing material or non-material benefits to an official in order to ensure or accelerate the implementation of the standard procedure of legally established procedures or actions to be performed by this person by virtue of his/her official duties, without receiving such payment.

In adhering to the principle of zero tolerance to corruption, the relevant organisation should take into account three important circumstances:

- The process of building intolerance to corruption is a long-term one. Shaping the collective consciousness towards a negative attitude to corruption does not happen overnight, so the work should be planned and progressive. It is necessary to find a systematic use of such means of information work as anti-corruption campaigning, information and propaganda;
- a positive effect cannot be achieved in isolation from direct contact with the company's management and opposition from subordinates and managers. The most frequent demonstration of management's commitment to anti-corruption rules of conduct is an open appeal to the staff, which is posted on the organisation's official website;
- the implementation of the principle of zero tolerance to corruption is negatively affected by the practice of "revolving doors" – the process of transferring employees from senior positions in government agencies to senior positions in private companies, which creates corruption risks. These individuals can become lobbyists for the interests of companies in public authorities (Moscariello, Pizzo, Ricciard, 2024).

4. Responsible leadership (personal example of management). Senior management, as well as managers at all levels in the organisation, play an important

role in creating and maintaining a culture of zero tolerance to corruption and a system of prevention.

The role of the head of the organisation and its structural units in preventing corruption cannot be overestimated. Its importance lies primarily in preserving and promoting positive anti-corruption values among the staff of the system. Leaders at all levels should set an example of ethical anti-corruption behaviour (Moscariello, Pizzo, Ricciard, 2024).

Summarising the best practices of building a culture of compliance helped to identify the following ways to ensure the implementation of the principle of responsible leadership in the context of recovery:

- Enshrining provisions in the organisation's local acts on their distribution, regardless of the position and role of all employees;
- assigning additional responsibility to managers for creating and maintaining an anti-corruption culture of behaviour;
- approval of all important adopted documents regulating the prevention of corruption by orders of the organisation's management;
- personal communication to subordinates of changes and additions to existing documents (the organisation's anti-corruption policy, code of business conduct and ethics);
- holding meetings, orientation sessions, interviews, and hotlines with ethics and compliance leaders;
- using the institution of mentoring and curation (Vian, 2020).

Thus, the personal example of the management determines the required level of anti-corruption corporate culture and ethics and thereby minimises corruption risks in the organisation.

5. Involvement of employees in anti-corruption activities. The content of the principle is disclosed in two main components:

- Awareness of the organisation's employees of the requirements of anti-corruption legislation;
- active participation in the creation, maintenance and implementation of anti-corruption standards and procedures approved by the organisation (Stapenhurst, 2009).

6. Proportionality of anti-corruption procedures to corruption risks (risk-based approach principle). The principle of proportionality of procedures allows to ensure reasonable proportionality of the applied procedures to the existing corruption risks, their types and level. Preventive procedures should be as transparent, clear, feasible and reasonable as possible to respond to the identified risk. In performing its compliance function, the organisation should periodically assess potential internal and external corruption risks and rank them by risk class.

7. Effectiveness of anti-corruption procedures. The organisation implements anti-corruption

measures that require reasonable costs, are feasible without additional conditions and bring significant results. Only clear, effective and enforceable procedures can reduce the likelihood of corruption involvement of the organisation's employees. Foreign experience shows that companies' desire to avoid criminal liability for corruption sometimes pushes them to draw up a formal package of documents that, although compliant with the law, are not applied in practice. In turn, the company's failure to apply the adopted local anti-corruption procedures deprives it of guarantees of protection from criminal prosecution (Transparency International, 2006).

8. Consistency of control and regularity of monitoring are closely related to the previous principle. This principle is expressed in the regular monitoring of the effectiveness of the implemented anti-corruption standards and procedures, as well as control over their implementation. The study of the organisations' experience in monitoring made it possible to identify its main methods: control by the management of the divisions; self-assessment of the internal control system; systematic random testing of corruption-risk operations; regular verification of the implementation of control procedures and compliance of operations with the requirements of the law and local acts of the organisation by an independent internal audit; timely communication of information about all identified deficiencies in the internal control system to the top management (Stapenhurst, 2009).

9. Responsibility and inevitability of punishment. A common problem when building an anti-corruption system in an organisation is the use of a double standard policy for management and subordinate employees. Such an approach threatens to legitimise corruption and turn it into a legitimate hierarchical rent for different social groups. The principle of responsibility and inevitability of punishment, which manifests its effectiveness through the fulfilment of three main requirements, can overcome the problem:

- Mandatory compliance with anti-corruption standards and requirements set by the company by all employees. The inevitability of bringing to justice should not depend on work experience, position, role, status and other conditions;
- approval of personal responsibility of managers for the implementation of the organisation's anti-corruption policy. The head of the organisation should be responsible for organising the main anti-corruption measures, including the appointment of persons and bodies responsible for the development, implementation and monitoring of anti-corruption procedures, approval of relevant policies and other measures;

- the use by the company of all reasonable and lawful efforts to prevent violations as soon as possible and inevitably (Reidenbach, Robin, 1991).

Making public information about persons held accountable for corrupt practices is the right of the organization that makes such a decision, depending on the circumstances.

10. Refusal to pursue. This principle reveals its content through the prohibition of applying any sanctions to employees for reporting corruption offences committed by other employees or contractors, or refusing to participate in corrupt practices, even if such refusal may lead to a loss of competitive advantage, cause losses and other business losses.

11. Publicity. Transparency involves informing employees, contractors and the public about the organisation's system of anti-corruption measures and business standards. As a rule, this is implemented by creating a compliance portal with the publication of key anti-corruption documents, training presentations, templates of questionnaires for contractors, anti-corruption agreements and clauses, as well as feedback forms, explanations, FAQs, news and announcements of anti-corruption activities (Hansen, 2018).

Adherence to the list of principles discussed, taking into account their content and the identified implementation problems will allow to improve the standard model of anti-corruption management in the context of recovery.

4. Organisation of the Company's Anti-Corruption Compliance System in the Context of Recovery

It is quite common for an employee to take actions within a company when one or another employee resolves certain issues on behalf of a legal entity, given their knowledge of all company affairs.

All of this can be implemented by a person who has a specific goal related to obtaining funds or property that do not belong to him or her or transferring them to third parties. Thus, it can be concluded that the development of anti-corruption compliance is a prerequisite for doing business (Moscariello, Pizzo, Ricciard, 2024).

In companies, anti-corruption compliance is the function of identifying relevant legal, regulatory and best practice requirements and implementing the necessary measures, systems and controls to ensure compliance with the anti-corruption framework (International Monetary Fund, 2007).

There is no generally accepted approach to the organisation of anti-corruption compliance control, but each company has the right to build its own anti-corruption compliance system, and there are some

general steps that must be followed when organising this system in the context of recovery:

1. Responsible unit. In small companies, the function of implementing anti-corruption compliance is assigned to the legal or financial department, while in large enterprises, specialised compliance departments are formed for this purpose.

In some cases, compliance functions may be performed by a single employee (compliance manager). Large corporations often create several specialised groups, each of which is responsible for a specific area of compliance functions (financial monitoring, conflict of interest prevention, gift management) (Stapenhurst, 2009).

2. Development and implementation of the company's anti-corruption policy. This local act related to combating corruption in the company is the main management tool.

3. Identify and define the most risky business processes. It is important to identify "critical points" for each business process and describe all possible corruption violations at each point.

Based on the analysis, the organisation should create an overall "corruption risk map". When assessing corruption risks, it is necessary to take into account the scale, nature, complexity, diversity, scope and size of the organisation's activities (PwC, 2016).

4. Staff training and professional development. As a rule, in most organisations, thematic trainings for employees include only a set of theoretical knowledge (legal liability for violation of anti-corruption norms, explanation of provisions of local regulations) (World Bank Institute, 2008).

5. Compliance audit and evaluation of the results of the work performed. The effectiveness of the implementation of the anti-corruption policy is assessed through internal and/or external audits. The main purpose of the internal audit is to verify the organisation's anti-corruption policy, the accuracy and reliability of financial statements, and to ensure that the company's activities comply with the requirements of the law and internal documentation. To perform these tasks, the organisation may engage qualified experts. The external audit results in a conclusion on the effectiveness of the organisation's anti-corruption activities, as well as a list of recommendations for improving the efficiency of the compliance service (Vian, 2020).

At the final stage, reports on the work carried out are prepared, taking into account the results achieved and ways to improve the effectiveness of anti-corruption measures taken by the organisation. The final information is provided to the company's top management (Hansen, 2018).

The process of implementing the compliance function creates new opportunities for the company's

development, avoiding risks and improving the quality of corporate governance in general.

It is possible to identify the main management elements, the presence of which in the corporate anti-corruption compliance control system allows one to judge the success of such a system in the context of recovery:

1. Availability of compliance standards and compliance procedures.

2. Code of Business Conduct (European Benchmarking Code of Conduct, 2022).

3. Anti-corruption policy (rules for handling gifts and invitations, donations and hospitality, conflicts of interest, participation in charitable, sponsorship and political activities, verification of business partners and third parties, interaction with public officials, interaction with employees, interaction with contractors, intermediaries and other persons, accounting and reporting, provisions on the hotline) (Transparency International, 2006).

4. "Tone from above". This recommendation means that anti-corruption compliance in a company is the work not only and not so much of the compliance manager as of the company's top management. The compliance managers are just an assistant, a guide in the field of compliance, they are not responsible for compliance in the company – it is the responsibility of the top management (OECD/UNODC/World Bank, 2013).

5. Pre-employment screening of key employees and detection of violations. This element means that the company should make reasonable efforts to prevent the granting of significant authority and appointment to key positions in the company to employees (current or potential) that the company knows or should know based on the results of the audit that they have been involved in illegal or other activities that are contrary to the company's compliance principles.

6. Training and communication of standards and procedures. This recommendation is one of the most important for an effective anti-corruption compliance system. Simply having a certain number of policies and procedures in place will have absolutely no effect. It is necessary to familiarise all employees of the company, starting with the CEO, with them, and not only to familiarise them, but also to instil and reinforce the requirements set out in these documents through regular training. However, training should take place not only in the form of theory, but also in a playful way by considering real cases, conducting individual and collective workshops (Deloitte, 2020).

7. Monitoring, auditing and evaluating the effectiveness of the compliance programme. Companies should periodically evaluate the effectiveness of their

compliance programmes in terms of timely detection of violations. One of the tools for such an assessment is a hotline or a trust line (OECD, 2020).

8. Performance evaluation. The effectiveness of a compliance programme can be assessed in the following ways:

- Regularly review corporate policies and procedures to update them and bring them in line with changes in local and international legislation;
- identify and critically evaluate the tools and data used by the company to assess the effectiveness of the compliance system;
- ensure that every employee has received the necessary training and, more importantly, understands the subject matter, especially in terms of using the helpline (Vian, 2020);
- periodically engage trusted external consultants to conduct (annual) compliance audits (Moscariello, Pizzo, Ricciard, 2024).

9. Ensuring the system's effectiveness. A company's ethics and compliance programme should be enforced in the same way by rewarding compliance, disciplining violations, and failing to take reasonable steps to prevent or detect violations (Stapenhurst, 2009).

10. Detecting and combating violations based on the principle of "unethical behaviour meets a fair response".

These basic elements require a more detailed study, taking into account the specifics of the company's activities, but with their help, management can make anti-corruption compliance more effective in the recovery.

5. Conclusions

The successful operation of any company depends entirely on its attitude to corruption, which it must be

aimed at combating. Violation of the anti-corruption policy can lead to irreparable consequences. Anti-corruption compliance in the context of recovery means not only the methodology of fighting corruption, but also the formation of the principles and conditions related to conducting transparent and honest business.

The main advantages of anti-corruption compliance in the context of recovery are as follows:

- Implementation of prevention and minimisation of financial losses and bankruptcy;
- application of a well-established system for detecting and preventing fraud, corruption and other forms of threats to the company's operations;
- the ability to maintain and develop business reputation;
- the opportunity to increase the efficiency of operations, as well as the level of competitiveness and investment attractiveness of the company.

It is important to note that the implementation of basic anti-corruption compliance control measures in a company should be based on the following measures:

- Conducting an anti-corruption audit;
- implementation of additional professional training;
- development of the company's basic anti-corruption policy;
- preparation of an address by the company's management to employees outlining the main anti-corruption principles adopted by the company;
- development and adoption of a Code of Ethics and Professional Conduct for the organisation's employees.

Finally, the fight against corruption is one of the most pressing issues of today, and it is no less important in the context of reconstruction.

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