

Creating a Culture of Integrity and Compliance: The Power of Ethics Programs in a Modern Workplace

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Abstract: *This paper investigates the correlation between comprehensive ethics programs and ethical behaviour in the workplace. Drawing on data from the Institute of Business Ethics' (IBE) "Ethics at Work 2024" survey, which assessed over 12,000 employees across 16 countries, alongside findings from other notable workplace ethics surveys, this paper explores the impact of structured ethics and compliance frameworks on honesty, reporting of misconduct, management support, and corporate social responsibility. The paper sets out to establish the effectiveness of comprehensive ethics programs in fostering an ethical and compliant workplace culture, meeting workforce expectations, and supporting adherence to regulatory standards. Findings underscore the importance of integrating compliance within ethics programs, offering practical recommendations for building ethical resilience through compliance alignment.*

Keywords: *business ethics, compliance ethics at work, comprehensive ethics programs, corporate responsibility, organizational behaviour.*

JEL Classification: K23, K31

DOI: <https://doi.org/10.62768/ADJURIS/2025/5/08>

Please cite this article as:

Andreisova, Lucie & Nicole Grmelova, „Creating a Culture of Integrity and Compliance: The Power of Ethics Programs in a Modern Workplace”, in Grmelová, Nicole & Anna Kretková (eds.), *Prospects of Law in Business*, ADJURIS – International Academic Publisher, Bucharest, Paris, Calgary, 2025, p. 103-114, <https://doi.org/10.62768/ADJURIS/2025/5/08>.

1. INTRODUCTION

In contemporary business settings, cultivating a culture of integrity and compliance is essential for meeting regulatory obligations, ensuring ethical practices, and building trust with stakeholders.¹ Increasingly, regulatory bodies require organizations to implement effective compliance programs that prevent misconduct and encourage reporting of unethical behaviour.² Comprehensive ethics programs support compliance by promoting adherence to standards of behaviour that meet both ethical and legal expectations, providing a dual function of encouraging integrity and minimizing compliance risk(s).³

This paper leverages insights from the Institute of Business Ethics (IBE)⁴ "Ethics at Work 2024" survey⁵, complemented by findings from Deloitte⁶, the Ethics & Compliance Initiative (ECI)⁷, PwC⁸, Gallup⁹, Strategic Human Resource Management (SHRM)¹⁰, and KPMG¹¹, and evaluates the role of ethics

¹ ANDREISOVÁ, Lucie. How Can a Corporate (Compliance) Culture Be Described and Effectively Measured? *Business and Management Studies*, 2018(4)3, pp. 52-57.

² ANDREISOVÁ, Lucie. The role and importance of effective compliance management systems in criminal law practice, *Horizons of Law in Business and Finance*, Bucarest, Paris, Calgary: ADJURIS, 2018, pp. 11-26.

³ ANDREISOVÁ, Lucie. Building and Maintaining an Effective Compliance Program, *International Journal of Organizational Leadership*, 2016(5)1, pp. 24-39.

⁴ The Institute of Business Ethics (IBE) was established in 1986 to champion high standards of ethical behaviour in the business environment. Working with a broad range of British and international businesses, the IBE provides support to organizations aiming to preserve their long-term reputation through integrity and responsible practices. It acts as a "critical friend" to advise senior leaders and those responsible for corporate ethics, offering guidance through networking events, research, publications, and training. The IBE also educates future business leaders and supports a network that shares best practices in business ethics. As a registered charity, IBE is committed to independent and practical advice, driven by research and engagement with its supporters to anticipate and address emerging ethical challenges in business. For more details, please see: <<https://www.ibe.org.uk/>>.

⁵ Institute of Business Ethics (IBE), *Ethics at Work 2024 Survey*, 2024. Available at: <<https://www.ibe.org.uk/ethicsatwork2024.html>>.

⁶ Deloitte, *Global Millennial and Gen Z Survey*, 2023. Available at: <<https://www2.deloitte.com/content/dam/Deloitte/global/Documents/deloitte-2023-genz-millennial-survey.pdf>>.

⁷ Ethics & Compliance Initiative (ECI), *Global Business Ethics Survey*, 2023. Available at: <<https://www.ethics.org/global-business-ethics-survey/>>.

⁸ PwC, *Global Economic Crime and Fraud Survey*, 2022. Available at: <<https://www.pwc.com/gx/en/services/forensics/economic-crime-survey/2022.html>>.

⁹ Gallup, *State of the Global Workplace Report*, 2023. Available at: <<https://www.gallup.com/workplace/349484/state-of-the-global-workplace.aspx>>.

¹⁰ Strategic Human Resource Management (SHRM), *Workplace Ethics Survey (2023 State of the Workplace Survey)*, 2023. Available at: <<https://www.shrm.org/mena/topics-tools/research/2023-2024-shrm-state-workplace>>.

¹¹ KPMG, *Corporate Responsibility Reporting Survey*, 2023. Available at: <<https://assets.kpmg.com/content/dam/kpmg/no/pdf/2024/06/sustainability-report-2023.pdf>>.

programs in supporting compliance frameworks within organizations. In addition, the paper considers how alignment with ISO 37301's¹² principles can help organizations foster an ethical culture and achieve regulatory compliance. By integrating ethical standards and compliance requirements, organizations can create cohesive programs that both foster ethical culture and ensure regulatory alignment.

With respect to the research objective, this paper aims to evaluate the role of comprehensive ethics and compliance programs in promoting ethical and compliant behaviour within organizations. Specifically, it seeks to assess how such programs influence employee honesty, willingness to report misconduct, perceptions of management, and commitment to corporate responsibility, providing actionable insights for organizations seeking to integrate compliance into their ethics frameworks. By integrating the principles of above cited ISO 37301, the research aims to highlight practical approaches for building robust ethics programs that align with global recommendations and standards.

The research builds on established theories of ethical culture and corporate governance, particularly drawing from organizational culture theory¹³, social learning theory¹⁴, and psychological safety theory¹⁵. Additionally, this paper incorporates recent theoretical advancements, including ethical climate theory¹⁶, moral identity theory¹⁷, psychological ownership theory¹⁸, and ethical infrastructure theory¹⁹. These frameworks suggest that ethical behaviour in organizations is shaped by cultural norms, leadership models, supportive systems, and personal moral identity, offering valuable insights into the effectiveness of ethics programs. These theoretical perspectives are complemented by ISO 37301's emphasis on structured compliance practices, which reinforce the need for a systematic approach to ethics and compliance.

¹² International Organization for Standardization, *ISO 37301:2021 Compliance Management Systems – Requirements with guidance for use*, 2021.

¹³ SCHEIN, Edgar H. *Organizational Culture and Leadership*, San Francisco: Jossey Bass, 1985.

¹⁴ BANDURA, Albert. *Social learning theory*, Englewood Cliffs, NJ: Prentice Hall, 1977.

¹⁵ EDMONDSON, Amy. Psychological Safety and Learning Behavior in Work Teams, *Administrative Science Quarterly*, 1999(44)2, pp. 350-383.

¹⁶ VICTOR Bart & John B. CULLEN. A Theory and Measure of Ethical Climate in Organizations, *Research in Corporate Social Performance and Policy*, 1988(9), pp. 51-71; and MARTIN Kelly D. & CULLEN John B., Continuities and Extensions of Ethical Climate Theory: A Meta-Analytic Review, *Journal of Business Ethics*, 2006(69), pp. 175-194.

¹⁷ AQUINO Karl & Americus REED, The Self-Importance of Moral Identity, *Journal of Personality & Social Psychology*, 2002(83)6, pp. 1423-1440; and SHAO Ruodan, *et al.*, Beyond moral reasoning: A review of moral identity research and its implications for business ethics, *Business Ethics Quarterly*, 2008(18)4, pp. 513-540.

¹⁸ PIERCE Jon L. *et al.*, Toward a Theory of Psychological Ownership in Organizations, *The Academy of Management Review*, 2001(26)2, pp. 298-310.

¹⁹ TENBRUNSEL Ann E. *et al.*, Building houses on rocks: The role of the ethical infrastructure in organizations, *Social Justice Research*, 2003(16)3, pp. 285-307.

Authors have engaged in desktop research relying primarily on data originating from the IBE's "Ethics at Work 2024" survey²⁰, which collected responses from over 12,000 employees across 16 countries. Complementary data from other surveys, including the above cited ECI's *Global Business Ethics Survey*, Deloitte's *Global Millennial and Gen Z Survey*, PwC's *Global Economic Crime and Fraud Survey*, Gallup's *State of the Global Workplace Report*, SHRM's *Workplace Ethics Survey*, and KPMG's *Corporate Responsibility Reporting Survey*, were utilized to provide a robust comparative perspective. This multi-source approach aligns with ISO 37301's emphasis on thorough data gathering and analysis to inform compliance management systems.

Each of these surveys is conducted by reputable organizations/institutions using validated methodologies, ensuring the reliability and representativeness of the findings. By triangulating data from multiple sources, this paper mitigates potential biases and provides a comprehensive view of workplace ethics across various industries and demographics. This triangulation not only enhances data validity but also aligns with ISO 37301's guidelines on using systematic data analysis to support informed decision-making within compliance programs.

The data used in this paper has been interpreted in line with ethical guidelines and methodological best practices. While each survey has its specific focus, the core elements of ethics programs – such as honesty, reporting mechanisms, and management support – are consistent across sources, allowing for accurate and trustworthy comparisons. In integrating ISO 37301's principles, this paper follows a structured, standards-based approach to understanding ethics and compliance, ensuring that the analysis reflects international best practices in compliance management.

2. GROWING AWARENESS OF ETHICS PROGRAMS

The above stated 2024 IBE survey reveals a steady increase in employee awareness of ethics programs, with 71 % of employees in targeted organizations with comprehensive programs reporting familiarity with written standards of conduct, compared to 67 % in 2021.²¹ The Ethics & Compliance Initiative (ECI)²² reported similar findings, showing that awareness of ethics frameworks correlates with lower misconduct rates and higher reporting frequency. This aligns with organizational culture theory²³, which posits that shared norms and values foster a collective commitment to ethical standards.

Deloitte's *Global Millennial and Gen Z Survey*²⁴ further emphasizes the

²⁰ Institute of Business Ethics (IBE), *op. cit.*

²¹ Institute of Business Ethics (IBE), *op. cit.*

²² Ethics & Compliance Initiative (ECI), *op. cit.*

²³ SCHEIN, *op. cit.*

²⁴ Deloitte, *op. cit.*

importance of these elements, especially among younger workers who increasingly seek employers with strong ethical frameworks that align with their values. The increased awareness of ethics programs reflects not only organizational efforts but also employees' growing expectations for integrity in the workplace. SHRM's *Workplace Ethics Survey*²⁵ supports this finding, highlighting how accessible ethics training can significantly increase employees' likelihood to report unethical practices and understand organizational expectations around ethical conduct.

3. WILLINGNESS TO REPORT MISCONDUCT AND PSYCHOLOGICAL SAFETY

The willingness to report misconduct is a key indicator of psychological safety in the workplace. In organizations with comprehensive ethics programs, 64 % of employees expressed readiness to report misconduct, up from 57 % in 2021.²⁶ Psychological safety theory²⁷ suggests that employees who feel safe are more likely to speak up about issues without fear of retribution. However, the IBE survey indicates that barriers persist; 34 % of employees who refrained from reporting cited concerns over job security and inaction.²⁸ This finding aligns with Deloitte's insights, highlighting the importance of creating safe environments that encourage ethical behaviour.²⁹

Gallup's research further reinforces the significance of psychological safety in ethical reporting. According to Gallup, employees who trust their leadership and experience psychological safety report higher satisfaction with ethical outcomes.³⁰ These insights underscore the value of trust-building initiatives within ethics programs.

4. IMPACT ON HONESTY AND INTEGRITY

Honesty is fundamental to ethical behaviour in the workplace. In organizations with comprehensive ethics programs, 90 % of employees report that honesty is frequently or always practiced, compared to 75 % in organizations without such programs.³¹ PwC's survey supports these findings, noting a reduction in internal fraud within organizations that implement strong ethics programs.³²

²⁵ Strategic Human Resource Management (SHRM), *op. cit.*

²⁶ Institute of Business Ethics (IBE), *op. cit.*

²⁷ EDMONDSON, *op. cit.*, pp. 350-383.

²⁸ Institute of Business Ethics (IBE), *op. cit.*

²⁹ Deloitte, *op. cit.*

³⁰ Gallup, *op. cit.*

³¹ Institute of Business Ethics (IBE), *op. cit.*

³² PwC, *op. cit.*

Social learning theory³³ provides a theoretical basis for understanding how ethical behaviour can be reinforced through role modelling and positive reinforcement. When employees observe honesty modelled by managers and colleagues, they are more likely to adopt similar behaviours. This theory is evident in the above cited IBE survey, where organizations with ethics programs report higher levels of honesty and employee satisfaction with ethical standards.

5. THE ROLE OF MANAGEMENT IN PROMOTING ETHICS

The role of senior management is crucial to the success of ethics programs. According to the IBE survey, 89 % of employees in organizations with ethics programs believe that senior management takes ethics seriously.³⁴ This is consistent with Gallup's research, which shows that ethical leadership fosters employee engagement and trust.³⁵

Deloitte's findings underscore that younger employees, in particular, value ethical leadership and are more likely to remain with organizations where management exemplifies strong ethical values.³⁶ Line managers are critical to this process, as they directly influence employees' daily experiences and perceptions of ethical standards. Organizations that prioritize ethics at all management levels cultivate a culture of integrity that reinforces employee commitment.

6. PRACTICAL RECOMMENDATIONS FOR ENHANCING ETHICS AND COMPLIANCE PROGRAMS

In addition to fostering ethical culture, ethics programs can also serve as a foundation for robust compliance.³⁷ Based on findings from the IBE survey and other research sources (see above), accompanied with authors' professional experience in the field, the following recommendations are provided to enhance both ethics and compliance within organizations:

- Strengthen Reporting Mechanisms and Protections: Implement confidential and accessible reporting channels that encourage employees to report unethical or non-compliant behaviour without fear of retaliation. Compliance can be further supported by maintaining robust but sensible processes for documenting and addressing reported issues to meet regulatory requirements. Organizations should regularly communicate the availability and protections of these mechanisms to reinforce trust and encourage reporting, crucial elements for both ethics and compliance success. It is also recommended to communicate past and

³³ BANDURA, *op. cit.*

³⁴ Institute of Business Ethics (IBE), *op. cit.*

³⁵ Gallup, *op. cit.*

³⁶ Deloitte, *op. cit.*

³⁷ WALKER Rebecca, International Corporate Compliance Programs, *International Journal of Disclosure and Governance*, 2006(3), pp. 70-81.

anonymised stories (e.g. internal best practice).

- **Embed Compliance into Ethics Training:** Ethics training should incorporate compliance components to clarify regulatory requirements, industry standards, and legal obligations. Employees need to understand that ethical and compliant behaviour not only aligns with organizational values but is also essential for legal compliance. By training employees on ethical conduct and compliance simultaneously, organizations can build a stronger foundation for both.³⁸

- **Establish a Compliance-Based Ethical Culture with Psychological Safety:** Organizations should establish a culture where employees feel safe to raise concerns without fear of retribution, a concept supported by psychological safety theory.³⁹ A compliance-based ethical culture ensures that employees feel empowered to speak up, knowing they are protected and that their concerns will be addressed. Leadership should emphasize the role and importance of non-retaliation policies, which are crucial for compliance with whistleblower protection regulations.⁴⁰

- **Engage Leadership to Model Ethical and Compliant Behaviour:** Senior leaders and line managers play a key role in promoting a culture of both ethics and compliance. Managers should model ethical and compliant behaviour, reinforcing these standards within their teams. Training for leaders can incorporate both ethics and compliance elements, emphasizing that ethical leadership supports adherence to legal and regulatory obligations. Regular workshops can reinforce this dual commitment to ethical and compliant behaviour.

- **Measure, Report, and Enhance Program Effectiveness for Compliance:** Compliance-oriented metrics (the so called “key compliance indicators”), such as frequency and resolution rates of reported incidents, should be integrated into ethics program assessments. Regularly measuring and transparently reporting on the effectiveness of ethics and compliance programs can build trust with employees, stakeholders, and regulatory bodies. Analysing program metrics helps identify compliance risks and room for improvement, ensuring that both ethical and legal standards are continuously upheld.

- **Address Emerging Ethical and Compliance Challenges Together:** As ethical and regulatory challenges evolve, ethics programs should adapt to include components that address emerging compliance issues, such as responsible AI, data privacy, and environmental sustainability. Integrating compliance and ethics considerations into decision-making on these issues helps organizations proactively manage risk and meet regulatory standards, while also maintaining their commitment to ethical practices.

³⁸ ADAM Avshalom M.& Dalia Rachman-Moore, The Methods Used to Implement an Ethical Code of Conduct and Employee Attitudes, *Journal of Business Ethics*, 2004(54), pp. 225–244.

³⁹ EDMONDSON, *op. cit.*, pp. 350–383.

⁴⁰ In the EU, for example: Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law (the “*EU Whistleblowing Directive*”). OJ L 305, 26.11.2019, p. 17.

A final and essential consideration is that none of the above recommendations would be achievable without sufficient resource allocation by the organization. As Weber and Wasieleski⁴¹ discuss, resource investment is foundational to creating and sustaining ethical infrastructure within organizations. Their research highlights that for ethics and compliance initiatives to be effective, organizations must allocate financial, human, and technological resources towards areas like ethics training, reporting mechanisms, monitoring systems, and dedicated compliance staff. According to these authors, the absence of adequate resources can undermine an organization's ethical framework, as it limits the ability to enforce policies, conduct thorough training, and follow up on reported issues. They emphasize that resource constraints often lead to superficial ethics programs, where policies exist in name only ("on paper") but lack real enforcement or impact. This insight underscores the importance of organizational commitment not only in policy development but also in practical, sustained investment to support and enhance ethical practices over time. Without such investment, organizations risk fostering a compliance culture that fails to meet its intended objectives, as employees may perceive ethics initiatives as symbolic rather than actionable.⁴²

To sum up – while comprehensive ethics and compliance programs are widely regarded as effective instruments for fostering integrity, their success depends on genuine implementation and consistent leadership commitment. If applied merely symbolically – without adequate resources, authentic leadership engagement, or integration into daily decision-making – such programs risk becoming formalistic or "on paper only".⁴³ Superficial or decoupled ethics initiatives may even produce unintended effects, such as employee cynicism, reduced trust in leadership, or a false sense of ethical security.⁴⁴ These risks highlight that compliance frameworks must be more than procedural artefacts – they require continuous reinforcement, transparent accountability, and alignment between declared values and actual practices. Only when supported by authentic leadership and embedded in organizational culture can ethics programs achieve their intended preventive and developmental function.⁴⁵

7. INTEGRATING ISO 37301 STANDARDS INTO ETHICS AND COMPLIANCE PROGRAMS

ISO 37301⁴⁶, the relatively new and widely recognised international

⁴¹ WEBER James & David M. WASIELESKI, Corporate Ethics and Compliance Programs: A Report, Analysis and Critique, *Journal of Business Ethics*, 2013(112), pp. 609-626.

⁴² WEBER, *op. cit.*

⁴³ ANDREISOVÁ, 2016, *op. cit.*

⁴⁴ WEBER, *op. cit.*

⁴⁵ ANDREISOVÁ, 2016, *op. cit.*

⁴⁶ As a recently introduced and widely recognized standard, ISO 37301 reflects evolving global expectations for compliance management, emphasizing a proactive, well-resourced, and leadership-

standard for compliance management systems, provides organizations with a structured framework for establishing and maintaining effective compliance programs. By aligning the findings of this paper with the principles of ISO 37301, organizations can enhance the integrity of their compliance frameworks, ensuring they foster ethical behavior while meeting regulatory requirements. Below, we explore key areas where the recommendations from this paper are closely aligned with the ISO's principles.

Leadership and Commitment: ISO 37301 emphasizes that senior leadership must actively promote and demonstrate commitment to compliance.⁴⁷ This paper's findings underscore the importance of ethical leadership in building a trustworthy culture. The alignment highlights that visible commitment from leaders can reinforce ethical standards and compliance across the organizations.

Risk-Based Approach and Continuous Improvement: A risk-based approach is central to ISO 37301, which recommends identifying, assessing, and prioritizing compliance risks.⁴⁸ This aligns with the paper's recommendation for regular assessment and monitoring to proactively address potential compliance risks. Additionally, both ISO 37301 and this paper advocate for continuous improvement, ensuring compliance frameworks evolve with emerging ethical challenges, such as data privacy and environmental sustainability.

Effective Reporting and Whistleblower Protection: ISO 37301 advises organizations to establish effective and confidential reporting mechanisms, fostering a culture where employees feel safe to raise concerns without fear of retaliation.⁴⁹ This recommendation is echoed in the findings, where a well-functioning reporting system was identified as essential for both ethics and compliance success. The paper's emphasis on psychological safety in encouraging whistleblowing supports ISO 37301's recommendation for implementing effective non-retaliation policies.

Training and Competence: ISO 37301 underscores the importance of compliance training to ensure that employees are aware of their obligations.⁵⁰ This paper's recommendation to integrate compliance training into ethics programs aligns with this requirement, suggesting that combining compliance and ethics trainings can strengthen organizational values and legal adherence. Training equips employees with knowledge to navigate ethical dilemmas, reinforcing their commitment to both ethical principles and compliance standards.

Resource Allocation and Support: Adequate resource allocation is a

driven approach.

⁴⁷ ISO 37301:2021, chapter 5.1.

⁴⁸ ISO 37301:2021, chapter 6.1.

⁴⁹ ISO 37301:2021, chapter 8.3.

⁵⁰ ISO 37301:2021, chapter 7.2.

key requirement in ISO 37301, as it ensures that compliance programs are sustainable and impactful.⁵¹ Organizations that under-resource their ethics and compliance programs risk superficial implementation. Both ISO 37301 and this paper emphasize that financial, human, and technological resources are necessary to support ethical and compliance objectives effectively.

In conclusion, ISO 37301 provides a structured approach to designing and sustaining compliance frameworks. By integrating ISO 37301 principles, organizations can build robust ethics and compliance programs that foster a culture of integrity, address emerging ethical risks, and meet regulatory requirements. This alignment underscores the importance of a comprehensive, well-resourced approach to ethics and compliance in achieving long-term organizational resilience.

8. CONCLUSION

This paper highlights the significant role that comprehensive ethics and compliance programs play in fostering a culture of integrity within organizations. Supported by findings from the IBE "Ethics at Work 2024" survey⁵² and other notable studies⁵³, this paper demonstrates that such programs can promote honesty, improve willingness to report misconduct, and strengthen trust in leadership, while also supporting compliance with (not only) regulatory standards. The alignment with ISO 37301 reinforces that adherence to structured, internationally recognized guidelines can enhance the effectiveness of these programs by providing a consistent framework for ethical behavior and regulatory compliance.

Drawing on theories such as organizational culture theory, social learning theory, psychological safety, ethical climate theory, moral identity theory, psychological ownership, and ethical infrastructure⁵⁴, this paper provides a theoretical foundation for understanding the interconnected roles of ethics and compliance. A list of final practical recommendations is offered to help organizations integrate compliance considerations into their ethics frameworks, ensuring alignment with regulatory requirements, employee expectations, and corporate values.

In line with ISO 37301's principles, the recommendations in this paper encourage organizations to adopt a structured compliance approach, ensuring that ethical behavior and regulatory adherence are integrated into the corporate culture. The addition of ISO 37301 offers organizations a clear pathway to strengthen these programs through leadership commitment, risk assessment, continuous improvement, and resource allocation, all of which are essential to building long-term resilience.

⁵¹ ISO 37301:2021, chapter 7.1.

⁵² Institute of Business Ethics (IBE), *op. cit.*

⁵³ *Ibid.*

⁵⁴ *Ibid.*

Future research might further explore the long-term impact of ethics and compliance programs on organizational performance, the challenges of implementing these programs across diverse cultural and regulatory environments, and best practices for integrating ethical and compliant behavior. Additional studies could also investigate how the adoption of ISO 37301 influences ethical outcomes and organizational trust in various industries and regions.

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