

Modern Business Ethics, Anti-Corruption and Corporate Governance in the United Nations

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Abstract

The fundamental of modern business ethics, anti-corruption and co-operate governance in the United Nations is to support an organizational culture that is informed by integrity, accountability, transparency and respect. Organizational culture describes the social norms and rules of behaviour that express our beliefs about ourselves, how work is accomplished, and how we relate to each staff relate with each other as well as outsiders. More than 50% of work-related conflicts are related to ethical issues, corruption and violations of governance. The ethical behavior of organizations is rarely recognized as a pillar of good corporate governance. However, there are many ways that ethics underpins much of UN business behaviors, whether it is at the senior management or staff members' level and regardless the UN organization's geographic location, size, or specialization (agency). The moral underscoring the decision-making processes can be observed not only at the UN level but also from an OECD (Organization for Economic Co-operation and Development) country doing business in its own back yard. This largely depends much on the quality of managers .

In an ethical organization like the UN, 95% of every staff member is usually able to recognize, appreciate, and resolve ethical issues that arise in our everyday work. Thus, staff members are able to take decisions based on the shared values and core competencies.

Keywords: *Corporate governance, ethics, anti-corruption, teleology, United Nations, management, UN agencies, stakeholder, shareholder, corporate social responsibility.*

Introduction

Ethics, anti-corruption and corporate governance in practice presents as the mainstream considerations in business decisions even above competitive advantage and financial performance. A few years ago, the story was altogether different (*Putting Ethics to Work, 2012*). Understanding of modern business ethics is fundamental to understanding what goes on in organizations, how to run them and how to improve them (Schein, 1992). In a broad consideration from most businesses, these topics are acknowledged as marginal non-financial issues, but at worst, they are rejected or denounced as irrelevant to the core objective of profit maximization (2). The United Nations (UN), just like other companies from all industries and of all sizes, and across all regions of the world, have now readily embraced these issues as strategic components of their long-term business sustainability and ideals (<https://www.unglobalcompact.org/library/1151>, 2018). This UN shift of non-financial topics from marginal to mainstream components of her business decision making is among the most positive developments that can be observed over the past few decades. The great implications of this shift, and its evolving implication, will be of rudimentary importance to the future of sustainable development goals--global economic integration, national development and poverty reduction (5,6).

With the greater awareness and willingness by the corporate world to engage in good governance agenda, there is a growing global consensus spearheaded by the UN via international conventions and national legislative frameworks — on which standards, values, tools and policies connote good practices. UN quest for global economic integration through the World Bank, has been a leading force behind the increase in developing and disseminating good corporate governance practices and standards. Co-operate investors, regulators, shareholders, executives, directors and the media have all played key roles in this change processes, specifically in the context of emerging markets. A good example, of the 6,000 organizations and stakeholders that are adopting sustainable and socially responsible policies as prescribed in the framework of the United Nations Global Compact since its

creation in the year 2000, more than a half are from emerging markets. As an agent of change the UN and all these stakeholders recognize that managing non-financial issues based on shared accountability and collaboration is not just central to their competitiveness, effectiveness and global brands, but more importantly, to the capacity building of the countries and societies where they operate (UN Global Impact,2018)

Furthermore, improving good governance is a never-ending challenge with unlimited space for innovation. Impressively, there is an upsurge from the benchmark of corporate governance standards and ethical values that were absent a few generations ago. Most organizational scholars and observers recognize that organizational culture has a powerful effect on the performance and long-term effectiveness of organizations. Cameron and Quinn (1999) propose that what differentiates successful firms from others is their organizational culture. With the worldwide globalization trends, special attention has been given to the study of organizations and their cultures. Just as ethics underlies much of what we do in the United Nations, the actual ethical performances of individuals differ among staff members often significantly; and these variations can in large part be explained by the differences in political, economic, and social institutions from where the individual staff members came from. Usually, business and ethics are seen as two separate worlds. It is important to note, that sustainable businesses, as many early thinkers of today's economic theory have argued over the centuries, are defined by the ability of companies to do repeat transactions with their customers. Customers need to feel that they are treated fairly and honestly ().

Studies of organizational cultures have been carried out in various countries and industries. Zhang and Liu (2006), examined organizational culture profiles of construction enterprises in China. Ankras and Langford (2005) highlighted the cultural variability between organizations in project coalition

Objective of the study and research questions

A) This study aims to describe cultural profile of UN organizations by referring to results of a critical review.

B) The study was designed to analyze the current dominant ethics compliance types of organizations in the UN.

Research questions

- A) How does compliance to ethics affect the general conduct of business in the United Nations?
- B) What is the anti-corruption structure in the United Nations?
- C) How does effective corporate governance affect the conduct of business globally?

Study methods and data collection

This study used both primary and secondary data. The main focus of the study was on determining the cultural profiles of UN organizations like UNICEF, WHO, IOM etc. and the Peace Keeping Missions using United Nations Missions in South Sudan as a case study. The study used the following techniques to collect the data: focused group discussions, in-depth study, observation, oral interviews and critical review of UN documents. All the UN documents used were in unclassified, so no special approval was needed in order to use them. To obtain the primary data, colleagues in UNICEF, IOM, WHO and UNMISS were interviewed in a confidential interview, focused group discussion organized, personal observation were also made. There was no administering of questionnaire to respondents. Secondary data on modern business ethics, anti-corruption and cooperate governance in the United Nations. was pulled from UN and UN agencies' documents from the period of 1970 to 2017.

Study design

This is a descriptive study aimed at cultural profile of UN organizations by referring to results of a critical review. The study was designed to analyze the current dominant ethics compliance types of organizations in the UN. Literature review was conducted on the internal and external conditions that generally influence office outcomes among UN staff members. Common themes were grouped into vast categories to map out the exact model.

Search strategy and restrictions

The information search was by the following electronic databases: CENTRAL (Cochrane Central Register of Controlled Trials), EMBASE, PsycINFO, PubMed, and Google scholar employing relevant search terms. The search strategy was iterative, in that references of included studies were searched for additional references. Search terms included 'ethics' AND 'United Nations' OR 'Business' OR 'Modern' OR 'modern business ethics'. Preferably peer-reviewed studies published in English between 1999 and January 2018 was included. Conference abstracts were also eligible but not comments, editorials and unpublished works.

Definition of concepts

What is business ethics and corporate governance

Business ethics in the world today is not just about axioms; it is about reasonable actions and the personal commitments to raising ethical business standards. Ethics and moral norms have now set a new benchmark for choosing to "do the right thing" in business practices. The corporate world has a lot of examples of firms that profess strong ethical cultures in documents, but become disgraced by grave corrupt behaviors. The first recorded comprehensive ethical guide was the Codes of Hammurabi developed in C. 1780 BCE and running to about 282 directives, the Code became the foundation for the Kingdom of Babylon. Business ethics is therefore an attempt to set out certain standards by which all the employees of a firm can know what is expected of them while on their functional roles. To have a strong sense of ethics is not necessarily a guarantee that a company will always do the right thing or do things right. Ethics is about doing the right things as well as doing things right. However, a paradox can be seen to be true: many companies start with poor reputations and end up setting new benchmarks of corporate ethics. The strategic component underlying much of what the most ethical organizations do is leadership. Leadership that is visible through actions rather than information, commitment, and examples usually sets the moral tone that emanates from the top of an organization and then translates ethical principles into the concrete behavior expected from all persons acting on behalf of the organization. A very important factor in dealing with corruption in any organization is the establishment of strong public and private regulating institutions. The differences in UN agencies are one of the reasons some UN are more corrupt than others ranging from sexual exploitation to sex for food among UN aid workers or subcontractors. A cross sectional study of countries showed from Bribe Payers Index data, suggests a positive correlation between the weakness of an economy and democratic institutions and the likeliness that companies/organizations to pay bribes in order to get business deals. This capstone project looks critically at how different UN agencies and leadership practices can come together to create ethical systems and thereby reduce corruption in the UN.

Corporate governance connotes system of rules, practices and processes by which a company or organization is directed and controlled (Cadbury, 1992).

Corporate governance delves into the balance between the economic and social goals of an organization as well as between the individual and communal goals of the same. The sole aim is to align as nearly as possible the vested interests of individuals, corporations and the society. The spates of corporate scandals of fraud, greed, dishonesty, and briberies have turned the tides today, so that corporate codes of ethics are the norm rather than the exception. This gradual change is only a few decades old but its principles are now reflected in current definitions of all corporate governance and mainly codified in the OECD and UN international conventions against bribery

Corporate Governance talks about the way in which companies or organizations are governed and for what purpose. It usually identifies who has power and accountability, and who makes specific decisions. It is essentially, a toolkit for enabling management and the board to deal more effectively with the issue's challenges of operations an organization (Hasnas, 1998). Corporate governance tries to ensure that businesses or organizations have appropriate decision-making processes and control system in place so that the interests of stakeholders (shareholders, employees, suppliers, customers and the community) are secured.

Governance at a corporate level implies the processes through which organizations objectives are formulated and implemented in the context of the social, regulatory and business environment. It focuses on practices and procedures for trying to make sure that an organization is run in such a way

that it achieves its objectives, while making sure that stakeholders have and retain confidence that their trust in that organization is well founded.

Co-operate provides amongst other things, the infrastructural toolkit for improving the quality of the decisions made by those who manage organizations. The end result is good quality, ethical decision-making that builds sustainable organization and enables them to create long-term value more effectively.

Organizations cannot operate corporate governance regulations, if there are no springboards to improve the overall legal and regulatory climate in a country in general. So, corporate governance cannot exist in a vacuum. Ethics that are systemic as well as morals and values (internally) and institutions (externally) generally guide how corporate governance is developed and implemented to benefit not only businesses and organizations themselves but the country as a whole. It is important to mention that the existence of sound corporate governance standards in an organization does not guarantee a corruption-free environment. The stakeholders' unique role in cooperate governance is to appoint the directors, auditors and to satisfy themselves that an appropriate governance structure is in place at any given time. This also happens at the UN level of business from donor countries.

In business settings, in order to maintain co-operate governance, effective relationship between the providers of capital and organizational managers, high levels of trust must exist between these two groups. Four overarching corporate governance principles which must be in place in order to achieve trust in the business world are:

- Transparency: managers in the UN must make clear how funds were used
- Accountability: managers should be held accountable for their decisions and account to the organization by submitting themselves to appropriate scrutiny
- Fairness: All staff members and stakeholders should receive equal consideration by the management with a sense of justice and avoidance of bias or vested interests.
- Responsibility: managers and staff should carry out their duties with all honesty, probity, and integrity. Corruption having been understood as an outcome of poor governance; the definition and practice of corporate governance is incrementally expanding beyond its traditional understanding of legal rights and obligations.

Brief history of business ethics and anti-corruption campaign

The term ethics comes from the Greek ethikos, which has several meanings (Wikipedia, 2017). Firstly, ethics can be dealing with what is good and bad, with moral duty and obligation. Secondly, ethics can also be seen as a particular set of moral principles or values. In certain settings, these ethical standards are restricted to a particular culture, while in some others; they might be part of the common cultural heritage of all nations as in the Universal Declaration of Human Rights. Thirdly, ethics can be seen as the principles of conducts governing an individual or a group. This implies that professional ethics standard such as business ethics, banking ethics and more recently accounting or advertising ethics. Fourthly, ethics can also be seen as a traditional branch of philosophy, which is related to the development of the ideas of a market economy. Most of the original market philosophers such as Adam Smith and David Hume, were quite concerned with introducing an ethical foundation or a moral code to govern commerce. The feeling that was identical in most of these philosophers and their legacy is that for an orderly transaction in a market system, some standard, some objective utilitarian standard of behavior has to be institutionalized in order to ensure that business could perpetuate over time. Over the years, philosophers and business leaders have attempted to set out both ethical values and general guides for codes of conduct. Experientially, corporate organizations that adhere to ethical standards perform far better financially in the long run than those without such a commitment (www.globalethics.org,2018).

There were many of the provisions in the ancient Codes, such as those regulating slavery which can be seen as unethical by modern standards. However, the code tried to establish a set of rules making commerce and civilization possible. Other ancient civilizations developed certain codes or principles of their own, for e.g. the "Analects of Confucius" (C. 500 BCE), the "Ten Commandants" of Moses, and the Koran. Each of these principles were developed to establish codes of conduct and principles to ensure that societies could be held together. The works of great philosophers such as Aristotle and

Immanuel Kant were cited in American business schools today. The world of business today is beginning to recognize one of the key challenges facing business in a multicultural world and that is to develop ethical guidelines which are meaningful to employees from a wide variety of cultural and geographical backgrounds.

In the recent several decades, the UN have witnessed profound changes in the way it conducts her business around the world. One of the most notable areas of changes in UN conduct of business is the treatment of corruption-related issues. Apart from the UN itself, the global private sector has become active leaders in efforts to curb corruption by developing landmark and far-reaching transparency and accountability standards as well as mechanisms to enforce them. While organizational ethical codes play an important role in driving transparency and accountability reforms, other initiatives that extend beyond internally established rules have also made their mark in combating corruption. However, at the same time, the quality of organizational laws and regulations well as their enforcement) has a direct effect on the levels of corruption in a particular organization. Study showed that heavy business regulation and procedural complexities in the judiciary are associated with higher levels of corruption (World Bank,2016). Another study, also illustrates well that higher degrees of economic freedom are correlated with lower corruption (Heritage Foundation/Wall Street Journal Annual Index of Economic Freedom,2013). That implies that corruption is directly related to the enabling environment issues. As a result, efforts to establishing the rule of law, strengthening the protection of property rights, and having improved quality of regulations has become crucial in anti-corruption reforms globally.

Finally, another dimension to consider is the fact that corruption is amorphous. For example, bribery, may denote an organization's desire to sidestep regulations and secure a favorable

deal; extortion however, on the part of government officials may present a whole different set of problems also.

Corporate governance and low-risk organizational ethics profiles start with a corporate code of ethics.

Irrespective of the term employed by any given organization, it is important to recognize that a code of ethics is not the only tool available to pursue an organizational ethical objective. Therefore, an ethical risk assessment as a means to decide how to get from the existing state to the desired ethical organization. Although, it tends to be the most common first approach in fostering an ethical business environment, if an ethical code is employed as a single instrument, its benefits will be limited and of a minimal reach. However, there lies a danger in that members of an organization may develop a false sense of protection because they believe that the code automatically absolves them from having to use personal discretion or individual judgment about issues that are wrong or right.

United nations application of business ethics in anti-corruption fight

The UN decision to fighting corruption from pragmatic point of view has remained both optimal hence enacting December 09 as the global anti-corruption day \$1 trillion is paid in bribes annually, while an estimated \$2.6 trillion are stolen annually through corruption. This 2.6 Trillion USD is equivalent to more than 5 per cent of the global GDP. In developing countries, according to the UNDP, funds lost to corruption are estimated at 10 times the amount of official development assistance.

Corruption is a serious crime that can undermine social and economic development everywhere. No country is immune to corruption and it affects education, health, justice, democracy, prosperity and development globally (<http://www.un.org/en/events/anticorruptionday/>,2017).



(Photo Source: United Nations)

There have been reported cases, where UN staff was employed into positions where they were totally unqualified for. An example is a former field administrative officer in Bentiu, Unity State of South Sudan who hails from India that could barely write a good sentence in English, but was given a position where his incompetence could not be hidden (Igo,2017). Many other cases abound, but the UN is still resolved to removing corruption anywhere it may cause it an embarrassment. In other co-operate organization, experience, shows that organizational adherence to ethical standards brings about better performance in the long run than those without such a commitment.

Although ethical issues are considered more from the angle of the right thing to do rather than a calculation of whether it will lead to higher business profits, numerous attempts have been made to estimate the financial value of ethical behavior and good corporate citizenship. Quantitative and perception studies have been carried out and were all fraught with methodological defects; since there are no reliable indicators with which to measure the pecuniary gains of business ethics in general. Despite methodological compromises, all research tends to support the veracity of intuitive knowledge that entrepreneurs gain from business experience which is that integrity is the foundation of sustainable business and contributes to greater shareholder value. Researchers (Margolis and Walsh, 2002) analyzed 95 previous studies produced over a 30-year period by examining the link between social and financial performance and found a very strong positive correlation between ethical and financial performance. Perception surveys, being a qualitative survey revealed consistently across different countries, cultures, and industries, a consistent belief that ethical companies are more successful than those that are not, especially over the long run. It however difficult to accept the value of business ethics without precise figures, especially in this managerial age that is accustomed to using precise metrics for decision making and management operations. Cases of corporate failures and severe financial losses due to weak or inexistent corporate ethical cultures and anti-corruption systems abound in the business world. On the opposite side, it is also true that a lot of qualitative evidence demonstrates that organizational ethical behavior pays off over time by building of brand and corporate reputation, customer and employee loyalty, and this is important in overcoming crisis situations that place the company's survival in jeopardy.

In recent studies there is strong evidence that good corporate governance and business ethics policies lead to increased business success.

Studies shows that globally investors are willing to pay a premium for organization that demonstrate high governance standards the average premiums of 12-14% in North America and Western Europe, 20-25% in Asia and the Latin America and over 30% in Eastern Europe and Africa (Mckinsey,2002).

The 2nd studies from Mckinsey portrays that whereas more than a half of all corporate executives employ public relations as well as lobbying as strategies in order to manage social and political challenges; a greater proportion believe that the more effective strategies are to be found in developing ethics policies as well as increasing transparency about the risks of products, processes or services.

Best-practice companies have been proactive agents of change, simply by voluntarily agreeing to raise their standards of business ethics (UK Institute of Business Ethics, 2012).

In order to control corruption in globally, a variety of legal and regulatory tools have been often proposed, some have proven to be more effective than others. According to the principles of transparency and fair competition; these strategic tools are important in creating an atmosphere where corporate entities thrive; however, they need another dimension for anti-corruption initiatives to be truly successful.

Given the varied mandates of different UN agencies, each agency should find them pressed to develop strong codes of ethics which guide the behavior of staff members and managers.

There are many different factors that the UN needs to take into account when developing their own code of ethics as part of global corporate governance guideline entity.

Business ethics is therefore an attempt to set out a standard by which all of the employees of an organization can know what is expected of them

United nations multi-dimension anti-corruption treaties

The UN Convention on anti-corruption is the first legally treaty that is global in nature. It was first adopted in October 2003, entered into force in December 2005, and as of January 2008 has been ratified by 107 countries. The UN Convention spans provisions for prevention, criminalization, assets recovery, technical assistances, and international cooperation. The provisions of the convention cover a broad range of corruption acts (viz bribery, embezzlement, money laundering, abuse of functions, trading under influence, and obstruction of justice,) and it applies to both public and private sectors. The UN Convention is readily available in all six UN official languages. (<http://www.unodc.org/unodc/en/treaties/CAC/index.html>,2015).

The UN introduced UN Global Compact-Principle 10 in June 2004 and this added to the anti-corruption dimension of the Global Compact's framework of 10 principles for good corporate citizenship. It is a voluntary initiative that tend to recognize the direct role that can be played by organizations in fighting corruption by the application of universally-accepted values codified in the UN declarations on human rights, labor, environment, and even more recently the UN Convention Against Corruption. It behooves on corporate organizations to share experiences and best practices and to collaborate on collective/action initiatives that can create transparent business practices. (http://www.unglobalcompact.org/Issues/transparency_ant Corruption/index.html, 2016)

United nations perspective on modern business ethics and cooperate governance

Business ethics and corporate governance are great anti-corruption tools which is also represented in other common terms such as codes of business standards, declaration of business principles, standards of conduct, and similar variations. Business ethics is managerial strategy of ensuring that individuals working in organizations act in an acceptable way consistent with the rule of law and other principles underpinning market economies and democratic governance at all levels.

Mainstreaming, ethics into good corporate governance studies shows that it is never too late to start building an ethical organization and that initial steps are as important as those taken later in order to sustain the advanced systems which characterize the ethical culture of internationally recognized organization. Building ethical organizations is in three levels of progression in namely: beginning from mere compliance, continuing to the systematic implementation of an integrated ethics program and finally organizational leadership and innovations that sets new standards and benchmarks for business ethics.

The 1st Level is a defensive position, while the 2nd Levels and 3rd are more proactive and offensive in nature, going beyond the requirements established by law or the benchmarks set by national best practices.

Control and monitoring mechanisms are meant to safeguard the effectiveness of co-operate governance implementation of the code of ethics thereby holding delegated guardians accountable to the board of directors and thus indirectly to all employees as well as external stakeholders. To track ethical breaches both procedural and anonymous mechanisms are required. Establishing of anonymous hotlines to report violations and fraud are important tools to identifying corruption and closing loopholes while introducing preventive measures and sanction breaches in ways that motivate employees to respect rather than ignore the organization anti-corruption's standards. Procedural anti-corruption mechanisms, on the other hand, such as the designation of an Ethics Office, helps to ensure

that UN ethical framework is synchronized with its critical policies and structures, such as office of internal oversight, human resources, audit, risk management, compliance, disclosure, and sustainability practices (OECD,2001)

In the overall, the UN has integrated cooperate governance as the defining nature of its existence and how it conducts business internally and externally. An ongoing process of adaptation to the evolving context of ethical standards and of communication with staff and external the ultimate objective of stakeholders on a regular basis. Co-operate governance pursuit cannot lose sight that its framework must permeate all actions and operations, and that it must be applied on a consistent basis.

Finally, the pursuit of a culture of cooperate governance, anti-corruption and ethics cannot be a one-time pronouncement nor should it fail to spell out implementation and accountability mechanisms, otherwise it will breed staff cynicism and contempt about the true nature of “doing the right thing” in the organization.

United nations relationship with governments and co-operate entities

As a rule, UN personnel are prohibited from accepting Gifts and hospitality, awards, other tokens of appreciation, and honours in the course of their duty as this can impact their independence and impartiality and may compromise both the integrity and the reputation of UN personnel. Generally, acceptance of a gift usually creates a conflict of loyalties or raise expectations from the giver of the gift.

UN staff members carrying out functions in sensitive areas such as procurement and investment management are warned to be particularly attentive to this issue, and are to be held to an even higher standard, in relation to the discharge of their duties and responsibilities. In a bid to maintain absolute neutrality, the UN cannot accept any honours, decorations, favors, remuneration or gifts from any Government sources. Moreover, if refusal of an unanticipated gift may cause embarrassment to the Organization, the staff member may accept it on behalf of the UN and then report and entrust it to the Secretary-General. If it is from non-governmental sources, the receipt of honours, favor’s, gifts or remuneration from such sources must be permitted with the prior approval of the UN Secretary-General and usually approval are only granted in exceptional cases. If it involves any source having or seeking a contractual relationship with the UN, accepting gifts from such entities doing business with the UN, or seeking to have any sort of contractual relationship with the UN, constitutes a conflict of interest and so a UN personnel may not accept anything from such sources. A few cases of offering gifts such as a birthday present is acceptable if there is no expectation of any official action in return.

The establishment of ETAKING ACTION by the UN is to ensure that all vendors and contractors are aware of the UN’s strict policy regarding gift giving. This rule makes it clear that accepting meals, tickets, travel expenses, or other hospitality from UN vendors or contractors is totally prohibited. In furtherance of probity, the UN rule says that gifts that arrive unexpectedly and cannot be returned are to be registered and disposed of in accordance with ST/AI/2010/1(A Guide for UN Staff 17, 2010).

The UN does not allow distribution of business cards, brochures, or any other type of business solicitation on behalf of an external entity and also prohibits taking a gift on behalf of the Organization for your personal use.

Corporate ethics and culture of doing business in the united nations

There is a minimum standard of acceptable conduct in doing businesses in the UN and this reflects what the organization holds as fair and appropriate behavior by the legal and regulatory framework of all its agencies. Thus, compliance with UN administrative policies is the starting point for doing the right thing by the organization. UN management executives, and the office of internal oversight (OIOS) provide oversight over management decisions, rely on a battery of internal policies and guidelines; regulations, and governance mechanisms to meet her compliance obligations. These cooperate governance systems transcend the minimum floor established by law and thus reflect the higher level of business ethics aspired to by the UN, as its frequency increases. The variance of ethical performance found across the UN and its agencies covers a spectrum ranging from merely complying with legal requirements to setting new standards for responsible diplomatic behavior.

Benchmarking UN ethical practices

The 2008 World's Most Ethical Organizations (WMEO) global ranking from Ethiophere Magazine recognizes organizations that use ethical leadership as a profit driver, and thus exemplify the best practices across 50 separate organizations. The 80 recognized organization emerged after editors screened more than 6,000 organizations against 10 ethical leadership criteria viz governance, citizenship, legal, internal systems and regulatory, innovation, executive leadership, organizational leadership, perception and reputation, transparency. The major issues that are leveraged by visionary leaders to build an ethical organization like the UN remain the criteria for the representatives of any such institution. And though some might not agree with Ethiophere's methodology, by recognizing current best practice the WMEO shows the path to be traveled by competitors who want to catch up and surpass the leaders (<http://www.un.org/en/ethics/>,2016)

A commitment to building ethical organizations like the UN is no easy task and such a good ideal reflects a broader understanding of global sector enterprise, where meeting the core purpose of maximizing profit is in a fair balance with the broader interests of society.

This principle is reflected in an expanded definition of corporate governance given by Sir Adrian Cadbury.

The UN can be very comprehensive in the demands it places on its agencies' disclosure, reporting, and corporate governance requirements through its regulatory and current framework.

Robust checks and balances on inappropriate business behavior are created by the UN stringent requirements of business, which go a long way in curtailing unethical behaviour across its agencies and the mainstream UN. Howsoever, even under ideal conditions, such regulatory environment is still not enough to safeguard against corruption.

An ethical organization has to do more with individual commitment to leadership and organizational commitment rather than mere compliance with formal processes or systems. "Setting the tone" is the term used to describe the exercise of such critical leadership at the top and thus its significance applies equally to both internal and external stakeholders of the organization.

Usually, it takes long-term organizational efforts and investments to build a corporate ethical culture, but it only takes a few second of poor judgment or bad luck to undermine it beyond repair. It is not good to have any exceptions to the ethical standards and values that are internally promulgated, as this will generate systemic apathy and undermine all efforts. From the external perspective, any scandal, no matter how trivial, can destroy the progress made through years of hard work and invested resources. From research, the best way to protect the ethical culture of an organization is to actively promote it, train in it, update it, practice it and make it real and visible to the external and internal stakeholders. Howbeit, the development of an ethical culture results from the continuous and consistent corporate commitment to integrate and align an organization's ethical standards with its business strategy and operations. The implementation of a comprehensive ethics program is institutionalized through various elements that are elaborated for all staff members. Even to the degree where leadership in particular is seen to "eat, drink, relate with local indigenes/host country and sleep", ethical behavior is still expected from staff at all levels. Collecting gratification of any sort is strictly prohibited by the UN for her staff members. Such visible commitment to ethics helps keep the UN on track to progress from just having a firm commitment to diplomatic ethics and creating an organizational culture where ethics is a central consideration in organizational decisions across all layers. The perceived and observed behavior by senior management of the UN sets the tone throughout the organization; it helps to establish the commitment and reputation of anticorruption initiatives, and helps to shape her identity.

To the UN, ethics is about doing your job right and not an issue of compliance. In practice this means that to uphold its ethical philosophy, at times the UN must stand ready to lose agreements rather than compromising its values. Good corporate governance and concrete ethical standards are strong allies to organizations navigate the mine fields of corporate corruption which is on its way.

Ethics and co-operate politics in the united nations

An extract of the United Nations Oath of Office "I solemnly declare and promise to exercise in all loyalty, discretion and conscience the functions entrusted to me as an international civil servant of the United Nations, to discharge these functions and regulate my conduct with the interests of the United

Nations only in view, and not to seek or accept instructions in regard to the performance of my duties from any Government or other source external to the Organization. I also solemnly declare and promise to respect the obligations incumbent upon me as set out in the Staff Regulations and Rules”.

The United Nations Charter calls on the United Nations staff members to uphold the highest levels of efficiency, competence and integrity in the course of their duties. This commitment is reflected in the Oath of Office shown above, which they take upon assumption of UN careers. The UN as an Organization has maintained its good name so far by the adherence of United Nations staff to the highest ethical standards while in the course of their duty.

As the UN endeavours to build a more peaceful and prosperous world, the ethical conduct of all staff members is needed. The fundamental ethical values are based on the UN Charter that informs the ethical culture of UN staff members in the conduct of their business. These values are:

Impartiality

Personnel's of the United Nations should always act with gross aptitude, impartiality, objectivity and professionalism. That implies that expression of personal views and convictions should not compromise or appear to compromise the performance of their UN assignments or the interests of the United Nations.

Independence

Here it is the duty of the UN personnel to maintain their independence and not seek or receive instructions from any Government or from any other person or entity external to the UN and also shall refrain from any action which might reflect negatively on their position as UN personnels.

Loyalty

Commitment to the purposes, values and principles of the United Nations is the equivocated obligation of all UN personnels. They should be loyal to the UN and shall always discharge their functions and regulate their conduct with the interests of the United Nations.

Integrity

Personnels of the UN are expected to have maximum standards of honesty, truthfulness, fairness incorruptibility and integrity while on official duties.

Accountability

Every United Nations personnel should be accountable for the proper discharge of their functions as well as for their decisions, actions and inactions. They should submit themselves to scrutiny or investigations when required.

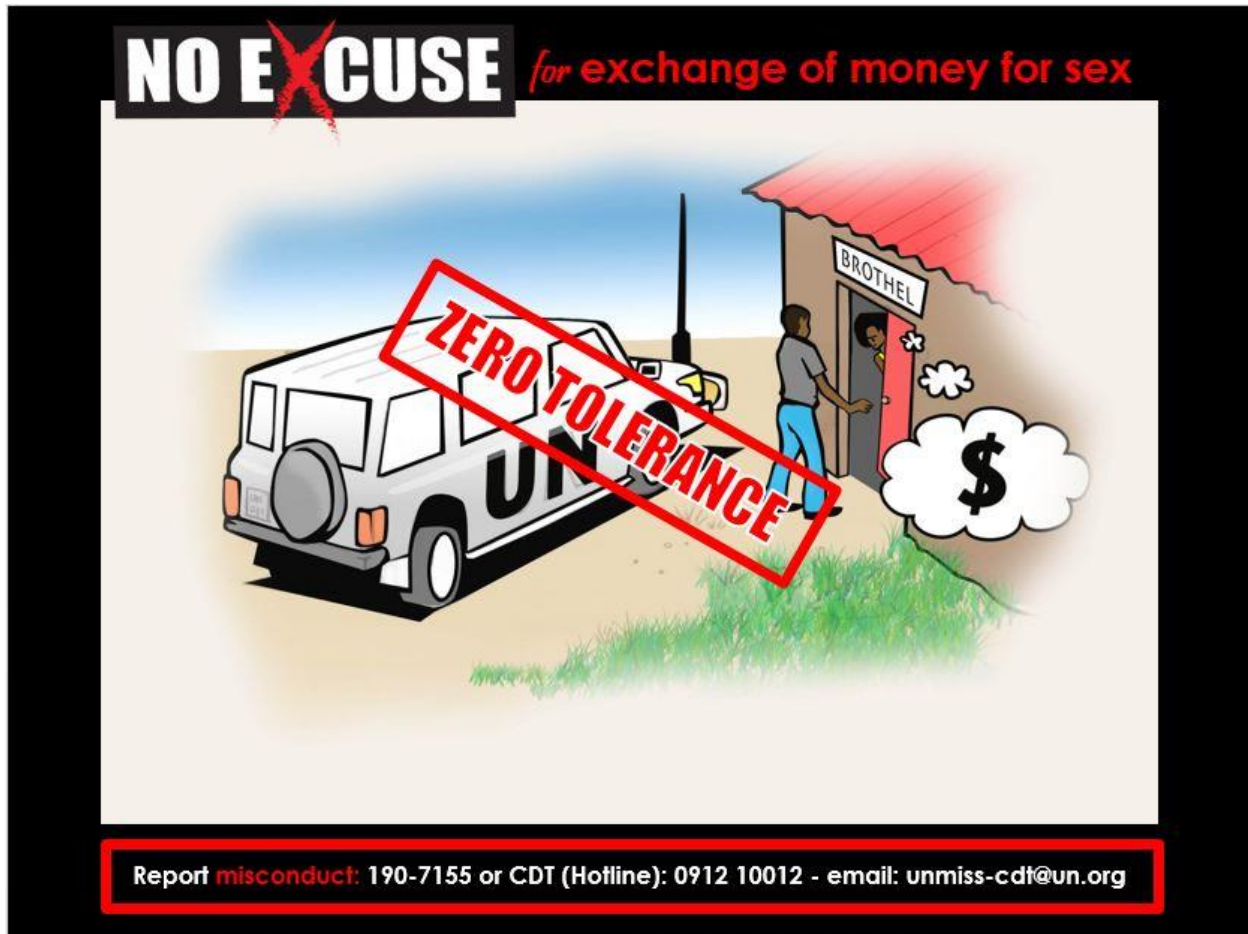
Respect for human rights

In the course of their jobs, all UN personnel must fully respect the human rights, dignity and worth of all persons and must act with understanding, tolerance, and sensitivity and respect for diversity and without discrimination of any kind while on duty post and elsewhere (<http://www.un.org/en/ethics,2012>).

The UN Oath of Office requires UN staff to act with impartiality and independence. As international civil servants, UN staff always considers the impact of our comments and actions, and so manage their conduct so that it will represent the international community, rather than interests of individual governments or political interests.

Sexual exploitation and sexual abuse is highly prohibited and there is zero tolerance by UN for all level of personnels. Any violation of good sexual behaviour represents a catastrophic failure to adhere to UN ethical obligations. It is bad because it brings harm to those whom the UN is mandated to protect as well as violating universally recognized human rights, norms, and standards. In the UN context, “Sexual exploitation” means any actual or attempted abuse of a position of vulnerability, differential power or trust, for a sexual purpose, which includes but not limited to profiting monetarily, socially or politically from the sexual exploitation of people. In the same vein, the term “sexual abuse” means the actual or threatened physical intrusion of a sexual nature, especially by force or under unequal or coercive conditions. Very often, there is a great disparity in the economic and social power

between a UN staff member and our beneficiaries. The UN staff must be alert to the potential for exploitation and abuse, regardless of intention, and take every measure to avoid even the slightest appearance of inappropriate behaviour (UNMISS CDT, 2018).



(Photo: UNMISS) Showing no tolerance for sexual exploitation and abuse for UN personnel's.

Ethics and finance management in the united nations

This UN has financial regulations and rules applicable to all UN operations, from the Headquarters in New York, to the Country Offices of UNDP and UN agencies worldwide. In the UNDP, Rule 102.2, it states “All personnel of UNDP are responsible to the Administrator for the regularity of actions taken by them in the course of their official duties. Any contravention to these Financial Rules or to the instructions which may be issued in connection therewith may be held personally responsible and financially liable for the consequences of such action.”

In the UN, Financial Disclosure Programme (FDP) has helped to maintain and enhance public trust in the integrity of the UN operations. Under the FDP, selected staff members especially at the senior management levels are required to disclose annually their assets and liabilities as well as outside activities, and affiliations. Staff members that are covered are placed on an honor system, and so are expected to provide truthful and complete information. Managing the risks for personal conflicts of interest while carrying out official duties is the core purpose of this programme. The FDP seeks to resolve, identify and mitigate conflict of interest situations arising from staff members' financial assets, investments, liabilities and outside activities. It may include advising the selected staff members to divest themselves of holdings, or rather to recuse themselves from a particular activity or aspect of their official functions. In every calendar March, the covered filers submit information about themselves as well as their spouses, and dependent children through a secure website. If a staff member is required to participate in the FDP, he will be contacted by the UN Ethics' Office (*UN Code of Ethics, 2017*). If he is required to participate, he will ensure that he fully comply with the filing

obligations within the specified timeframe. Failure to fully comply with the programme requirements is considered a breach of applicable regulations and rules. The UN staff should seek the advice of the Ethics Office if he has any questions concerning this programme. The head of department of the selected staff members are the ones that identifies which staff members must file, following ST/SGB/2006/6.

Conflicts of interest situations include circumstances in which UN staff, directly or indirectly, may become the benefactor improperly, or allow a proxy to benefit improperly, from his association with the organization. It can arise from UN personnel's personal or familial dealings with third parties, individuals, beneficiaries, or other institutions. Thus, UN staff may be required to disclose certain personal assets if this is necessary to enable the UN to make sure that there is no conflict of interests. This is the way by which UN as an organization ensures ethical procedure in her financial dealings.

(UN staff regulation 1.2 (m) & (n), ST/SGB/2012/1, Staff Regulations • ST/SGB/2006/6, Financial Disclosure and Declaration of Interest Statements Post-Employment)

Ethics and humanity in the united nations

Conventional morality seems too easy. It is easy to say "Life is sacred", "Criminals deserve to go to prison", "Killing people in war is completely different from murder", "Never break a promise", "We should respect the dignity of the human embryo" etc. Often times, philosophers, have reacted against the haphazardness of conventional moralities by questioning the criterion of right and wrong, axioms or set of axioms. Unravelling the center which falls within uncritical acceptances of intuitive responses as well as jettisoning all our emotionally rooted human values in the face of some contrived abstract theory remains the hardest questions in medical ethics. These concerns led the UN to establish a human rights regime viz: International Human Right Law and International Humanitarian Law. Furthermore, military operations began to adopt torture as a means of warfare, the UN waddled in by calling a General Assembly where it recalled its resolution 31/85 of 13 December 1976, in which it invited the World Health Organization to prepare a draft Code of Medical Ethics which will be relevant to protecting of persons subjected to any form of detention or imprisonment against torture and other cruel, inhuman or degrading treatment or punishment. Alarmed that not infrequently members of the medical profession or other health personnel are engaged in activities which are difficult to reconcile with medical ethics.

Medical and health services are increasingly being performed by health personnel which are not licensed or trained as physicians, such as physician-assistants, paramedics, physical therapists and nurse practitioners; a fact that the UN also recognizes. So, the UN has provided "Guidelines for Medical Doctors and all medical practitioners concerning Torture and other Cruel, Inhuman or Degrading Treatment or Punishment in relation to Detention and Imprisonment", as was adopted by the twenty-ninth World Medical Assembly, held in Tokyo in October 1975. Noting that in accordance with the Declaration of Tokyo measures should be taken by member states and by professional associations and other bodies to debar threats or reprisals resulting from refusal of a health personnel to condone the use of torture or other inhuman practices in the course of their duty and this declaration should also protect members of the families of the health care workers.



(Photo source: Jonathan Glover). The ethics of humanity.

The UN Declaration in 9 December 1975 declared any act of torture or other cruel, inhuman or degrading treatment or punishment an offence to human dignity, a denial of the purposes of the Charter of the United Nations and a violation of the Universal Declaration of Human Rights (UN Reports, 2012)

The UN committed member states under resolution 3452 (XXX) to ensure that all acts of torture, as defined in article 1 of that Declaration, or participation in, complicity in, incitement to and attempt to commit torture, are offences in its criminal law. In furtherance of this objective it was stated that under no circumstances shall a person be punished for carrying out medical and health duties compatible with medical ethics regardless of the benefactor, or shall be compelled to perform acts or to carry out work in contravention of medical ethics, but contravention of medical ethics for which health personnel, particularly physicians, can be held responsible should entail accountability. Further information on this is seen on principles 1 – 7 of the World Health Assembly declaration on medical ethics.

Result and discussion

A total of 200 UN staff cumulatively participated in this research. The result of this study shows that 89% (178) of UN staff that participated, believes that the pivot accounting for ensuring quality and sustainability of a free and fair business environment and proven effective anti-corruption tool has been corporate governance in the UN. 11% (22) of the participants were indifferent, as they believed otherwise. This research, portrays that corporate governance has the advantage of not only setting up a system of institutions that is predictable, competitive, and fair economic environments free from corruption but are also central to sustainable business, economic growth and national development. The study outcome tally with other literature (Deshpande. & Webster, 1989) which opines that the introduction of corporate governance in the UN introduced and sustained standards, mechanisms of transparency, accountability as well as compliance with administrative laws and regulations, which in the long run exposes bribery and illegal behavior thereby making corporate corruption in the UN sustainable.

Table1. Showing Number of Participants from Different UN Agencies

UN ORGANIZATION	NUMBER OF PARTICIPANTS
IOM	25
WHO	8
UNICEF	20
UNMISS	147

Furthermore, this study infers that the underlying principle of corporate governance is business ethics as 95% (190 participants) of the participants in the focused group discussion and in-depth interviews were supportive of this view, however, some literatures (Redet et. al, 2016) differed on this, by opining that good salary and not just ethics will mitigate corruption in the corporate world. A deviation of 5% (10 participants) from this belief ethics crucial for 21st century business was mostly supported by lower paid staff of the UN. This view is corroborated by Abraham Maslow’s theory of need where survival is key to all drive-in humans (Maslow, 1943). Business ethics here refers to a set of principles and values by which the UN defines the very nature of its mission and operations and which guide the behavior of its staff members and management as well as employees at all levels. 78%(156) of the participants favored the view that leadership and the organization’s wide commitment to adapt and embody it is ethical values in all decisions and operations, rather than to prescribe top-down rigid rules that will have no bearing on how the organization functions on a day-to-day basis. What the UN needs now are the working solutions that will build around the idea of ethics and tie together corporate governance reforms and anti-corruption initiatives in all its agencies.

Table 2. In-depth study and oral interviews results

	Ethics Compliance	Corruption Tendencies	Corporate Governance
Yes Belief	95% (190)	97% (194)	89% (178)
No Belief	5% (10)	3% (6)	11% (22)
Total	100% (200)	100% (200)	100% (200)

Finally, a 97 % (194) of the participants are of the view that corruption is key to all systemic problems, not only in the UN, but elsewhere. This thus, agrees with Mr. Douglas Minge Brown of Stanford Business Magazine that said “In my experience, a truly corrupt outfit diverts, distracts, and demoralizes. When the wrong things are being done, the right things don’t get done” This means that business ethics, corporate governance and anti-corruption fight are well interwoven that they all depend on each other to be achieved. 3% (6) of the participant were of the view that corruption has nothing to do with poverty, most literatures are averse to this opinion (Walden Bello,2010)

From a broader angle, this study shows that UN participation in poverty reduction is important as the private sector alone cannot build economic prosperity and national development that is crucial to poverty alleviation. This is by strictly propagating that poverty thrives more where there is corruption. As a result, she must continue to expand its engagement with governments and NGOs in developing solutions and reforming organization’s level as well as country-level institutions against corruption. There must be collaboration amongst the business world, civil societies and governments in order to devise and implement solutions that can carry significant benefits for all, in the global fight against the hydra-headed monster.

Conclusion

Anti-corruption fight and business ethics attitudes have changed significantly over the past two decades. Due to its damaging effect on countries, industries, organizations, governments, and the livelihoods of individual citizens, corruption is now seen as a subject at the front burner and is now widely condemned globally. It is clear from this work that the view of the UN personnels is that corruption equation is changing very fast. While anti-corruption efforts is now seen as integral to good corporate governance, organizations and companies are no longer viewed only as facilitators of corruption rather they are increasingly being recognized as victims and a valuable source of working solutions.

A predictable, competitive, and fair economic environment free of corruption is key to achieving a sustainable United Nations framework for business, economic growth and national development. This is important in eradicating poverty as stated in UN sustainable development goals (SDGs). In order to raise the awareness which is geared towards diminution of the corrosive effects of corruption, especially its worst manifestation of state capture; it usually an arduous task. Although the challenges defy simpler solutions, significant progress is being made globally. International conventions and global collective action initiatives that intends to install maximum standards of transparency and accountability in corporate and public governance has been put in place today by the UN. Most importantly, these standards are buttressed by a growing convergence of widespread ethical values that set the tone for “doing the right thing” both in the public and private sectors. Moreover, ethical behavior on the part of the UN as a leading global organization and decision maker, underlies much of what is reflected in what the comity of nations making up the UN accept or reject in establishing good governance mechanisms and combating corruption

Finally, for companies and industries the challenge against corruption is complicated by the undulating nature of the quality of institutions between countries. Most multinational companies operating globally find themselves competing against local companies and working with supply chains that have different governance structures thus they face varying legal requirements and a diverse quality of law enforcement borne out of different views of corruption and approaches to combat it.

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