Evidence of ethics and misconduct in a multinational corporation: motives for growth of corrupt environments in today's business world

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Abstract: Unethical behaviour, such as corruption and fraud, is a massive problem in today's business world. Research in the fields of business ethics and moral psychology has presented compelling evidence of a series of behavioural concepts that might influence an individual's propensity to engage in unethical conduct. Yet, it is still unknown how these concepts apply to more ecologically valid contexts such as real-world scandals on unethical behaviour. Motivated by this, we use empirical qualitative evidence from one of Denmark's largest corruption scandals to explore how well renowned concepts within business ethics and moral psychology hold up in the real world, when looking into both what causes unethical behaviour and how it could be minimised. We find evidence that catalysts of immoral conduct in the case company are well supported by some of the most well researched concepts in the research area, and our research indicates a possible real-world interaction between concepts.

Keywords: business ethics; corruption; moral psychology; empirical qualitative evidence.

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1 Introduction

Dishonesty and immoral conduct seem ever present in today's society, and can be observed in everything from state-organised doping in athletics (WADA, 2017) to major companies collapsing due to years of fraudulent business practices (Sidak, 2003). Examples include, but are not limited to, the collapse of institutions such as Enron, WorldCom, Freddie Mac and naturally the worldwide 2008 financial crisis (Lewis et al., 2010) as well as recent colossal embezzlement scandals such as the Panama papers and the cum-ex files (Correctiv, 2018; Obermaier et al., 2016). In the U.S. alone, annual losses from unethical behaviour amount to USD 1 trillion paid in bribes, USD 270 billion lost due to unreported income, and USD 42 billion lost in retail due to shoplifting and pilfering (Ayal et al., 2015). As a possible consequence of such, the empirical research on dishonesty is growing as business ethics and morality become ever more important in today's business world (Crane et al., 2019). Simply, the research in the area of business ethics and decision-making is of crucial importance today and for future generations.

The aim of this research is to use empirical qualitative evidence to investigate how unethical business practices develop and grow, how immoral business environments are formed, and which factors may obstruct the formation of unethical business practices. This paper sets out to investigate individual and collective moral behaviour in an empirical setting using interview data from the Danish subsidary of Scandinavia's largest IT-infrastructure company Atea ASA (Atea ASA, 2019). We chose the Danish subsidiary of Atea ASA as our case, because this company was subject to the biggest corruption case in Danish history (Batchelor, 2019a). The Atea case (as it was dubbed in the Danish media) was significant in Danish history both because of the magnitude of the fraud committed, and because of the involvement of actors from both the private and public sectors in the Danish business community (Batchelor, 2018; Jensen, 2017). The corruption scheme focused on the bribing of state officials using gifts and travels in order to secure that Atea would win future high-value procurement bids from the state of Denmark (Ardigó and Iñaki, 2016). It was estimated that over DKK 1 million (≈ USD 151.600) was spent on bribing activities, and the court rulings resulted in numerous sentences for both former Atea employees and public officials; also the Atea company was fined DKK 10 million (≈ USD 1.516.000) (Batchelor, 2019a).

Conceptually, the research questions of this paper convert into how a specific case can aid in providing empirical qualitative evidence for a selection of well-recognised concepts of moral psychology (Gino et al., 2009a, 2013; Hilbig and Thielmann, 2017; Jordan et al., 2011; Kennedy and Anderson, 2017; Welsh et al., 2014) and if these concepts match the anti-corruption security mechanisms implemented subsequently in the case company. Conceptually, the specific research questions that arise from this outline are:

1   How can qualitative evidence from a single-case study illuminate

    a   how corrupt cultures appear in modern day corporations

    b   how can we aid in expanding the external validity of prevailing concepts on unethical behaviour and immoral conduct, within moral psychology and business ethics?

2   What do the individuals with the greatest insight in the specific case identify as the best means to prevent a corrupt environment of forming, again, and how do such implementations compare to what is suggested by the literature on moral psychology and business ethics?

To this date, the bulk of research on behavioural ethics is based on laboratory experiments or self-reported survey data (Gerlach et al., 2019; Pierce and Balasubramanian, 2015). This though, is not a distinct feature of behavioural ethics, as findings in marketing, consumer behaviour, psychology, management, and behavioural economics share the same approach, which has received continued criticism over the years, as scholars argue that such findings do not study "real" behaviour and consequently lack external validity (Baumeister et al., 2007; Cialdini, 2009; Harris et al., 2021; Otterbring, 2021; Otterbring et al., 2020; Yarkoni, 2021). While a vast majority of research has aimed to replicate previous findings in light of the massive replication crisis in the social sciences (Bohannon, 2015; Collaboration, 2015; Hubbard and Armstrong, 1994; Makel et al., 2012), few studies have aimed to investigate the generalisability of such research, including that of behavioural ethics (Harris et al., 2021; Yarkoni, 2021). Therefore, recent calls for papers across disciplines have put emphasis on research that use behavioural field evidence that could explain behavioural mechanisms in an empirical setting and across contexts (Otterbring, 2021; Otterbring et al., 2020), something that also applies in the fields of behavioural ethics and moral psychology (Larkin et al., 2018; Pierce and Balasubramanian, 2015).

Consequently, the theoretical contribution of the current work is the ability to increase the external validity of foundational findings in moral psychology and business ethics by the use of empirical qualitive evidence from a real-world corruption scandal, allowing for a broader, and more ecologically valid, perspective on how such behavioural mechanisms on the motivation to engage in unethical behaviour might actually play a role in individuals 'real' inclination to engage in fraudulent behaviour. Furthermore, on a broader level, the present work contributes to the current debate on how psychological and behavioural mechanisms derived through laboratory research, across domains, might transpire in natural contexts, allowing for greater generalisability of such effects (Baumeister et al., 2007; Cialdini, 2009; Harris et al., 2021; Otterbring, 2021; Otterbring et al., 2020; Shahreki et al., 2020; Yarkoni, 2021).

2   Literature review

2.1   Why do people cheat and make unethical decisions?

Research in moral psychology suggests that the decision to lie and act immorally is based on the decision to find a personal equilibrium between two competing factors: gain from cheating and the ability to sustain a positive self-concept (Mazar et al., 2008a). This factor aids in understanding why people lie; prior studies have identified a large proportion of partial liars, people who cheat a little bit, however offering no scientific explanation (Fischbacher and Föllmi-Heusi, 2013). Findings show that this tiny bit of dishonesty does not tarnish the positive self-view of the individual carrying out the immoral action, and it is a favourable, most likely profitable, action for the person conducting the behaviour (Mazar et al., 2008a). Shalvi et al. (2012) support this idea suggesting that people will engage in immoral behaviour if they lack time to make the right decision and if there are enough justifications for their immoral behaviour to maintain a positive self-concept. When justifications for an immoral act or lie are wanting, people agree that an action is unethical, but when justifications are brought forward, it becomes increasingly mixed how people interpret the lies they decide to tell (Shalvi et al., 2015).

Justifications for maintaining a positive self-concept could be in the form of recalling previous moral behaviour (for example donating to charity or volunteering) also known as licensing; this has been found not only to decrease a person's striving toward a moral self, but to increase cheating significantly, and the magnitude of a person's prior moral action is even connected to the magnitude of the dishonest behaviour (Jordan et al., 2011). In terms of the scope of lying, studies find that there is a clear development in how people deal with immoral action in order to maintain a positive self-concept. People who engage in cheating, but see themselves as honest, will at some point overstretch the way they can maintain their positive self-concept with justifications, resulting in a new behaviour where they instead must face their immoral actions and then decide to simply overthrow their moral principles and cheat to the absolute maximum (Mazar et al., 2008a). This is a concept that is very closely linked to the well-researched concept of the ethical slippery slope, where minor immoral actions pave the way for sliding down an unethical slope to much larger unethical decisions in the future (Gino and Bazerman, 2009; Welsh et al., 2014). A form of self-serving dishonesty that has even been found to be supported by a neural mechanism of gradual adaption in the bilateral amygdala of the human brain (Engelmann and Fehr, 2016).

Research also finds that the depletion of self-control, which can be affected by tight deadlines, frequent interruptions and even resisting the temptation to make unethical decisions, promotes unethical behaviour and will affect a person's capability of identifying an action as being immoral (Gino et al., 2011; Mead et al., 2009). The depletion of self-control resources has been shown to triple the amount of cheating, and people with depleted self-control have been shown to be much more likely to expose themselves to the attraction of cheating and by that engaging in the cheating itself (Mead et al., 2009). Research has even found that just getting away with cheating itself triggers a positive effect in self-satisfaction, termed the cheater's high, where self-selection, economic benefits and rationalisation are not what triggers the effect, it is simply the joy of getting away with the cheating itself (Ruedy et al., 2013).

The extent of unethical behaviour is of course highly important, as there is an obvious difference between pilfering office supplies (and feeling okay with it) in contrast to manipulating financial data to inflate a company's earnings or engaging in large-scale corruption (and still feeling okay with it). An organisation's or a group's ethical culture and ethical climate are known to be vital parameters for forecasting immoral behaviour and its prevalence (Loe et al., 2000). How easily ethical culture and climate can be influenced and changed though is found in the work by Gino et al. (2009a). Here Gino and colleagues (2009) investigate the influence of a single immoral individual on moral group behaviour and show that when people observe immoral behaviour by someone, they can associate themselves with, an in-group member, they will be more willing to be party to unethical behaviour themselves. This means that immoral behaviour in fact can be contagious. Thus, the English proverb that 'one rotten apple spoils the barrel' might in reality not be far-fetched. In connection to the influence of one unethical individual on group behaviour, it was also found that, when the immoral behaviour of one person benefits another person, the magnitude of the immoral behaviour will increase and will keep on doing so as more people are benefitting from the dishonest behaviour (Gino et al., 2009). Such a development might furthermore be worsened in real-life settings, as different research has found that higher ranking staff seem to have more difficulty in recognising what is unethical and what is not (Kennedy and Anderson, 2017).

But, what if the immoral behaviour in an organisation is not even a conscious action? Bazerman et al. (2002) state that unconscious bias in decision-making in today's business world, specifically accounting, is an even bigger problem than the conscious decision to act immorally. The authors argue that a number of structural aspects of the accounting industry, in connecting with aspects of human decision-making, leaves room for a self-serving bias, where certain conclusions are reached (without evidence), because the accountants are determined to do so. This kind of self-deception is furthermore found in research by Ariely (2012), discovering that people simply believe their own lies, as they are repeated, especially if visual symbols, like forged diplomas hanging in the office, play a role in the repetition of the lie. In regard to self-deception, recent research has found that individuals are more willing to proceed with an unethical action when costs have sunk, and that such sunk costs additionally distort these individuals' own perception of what is right and wrong (Meyers et al., 2019). Self-serving bias and self-deception also fit in well with the concept of hyper-motivation suggested by Rick et al. (2008) arguing that (extreme) competition, will lead to intense greed, where ethical norms are overthrown or simply forgotten, because potential loses can be reversed by acting immorally. This is all supported by research showing that, as irritation with a certain problem grows, people are more likely to act immorally to solve it (Ariely, 2012).

Finally, unregulated, free competition poses considerable threats to ethical behaviour as it promotes greed for wealth, meaning increased vulnerability to make unethical decisions to end up as the potential winner (Mazar et al., 2008b; Rick et al., 2008). This is represented as major factor of influence in the extended dishonesty framework presented by Mazar et al. (2008a) and is closely linked to the concept of hyper-motivation presented by Rick et al. (2008). Supporting research has found that market collaboration undermine moral values and make space for unethical decisions (Falk and Szech, 2013). Money itself is even found to create a more self-sufficient orientation, meaning a change in behaviour where it becomes more desirable for people to play and work alone as well as adding physical distance between themselves and other people (Vohs et al., 2006).

Further, competition has been found to predict subsequent unethical behaviour (Schurr and Ritov, 2016) and normalising perceptions of cheating as acceptable (Chui et al., 2021). All the above findings are important to take into account when reflecting on how to create a negotiation system, for instance for business contracts, that better detects and protects against unethical decisions and immoral behaviour.

2.2 *What prevents people from acting unethically?*

The research mentioned identifies the mechanisms at work when people act immorally and make unethical decisions. But what has an impact in hindering these actions? Research shows that something as simple as a set of observing eyes on a poster, reminding individuals to leave money for the collectively paid coffee, will have an effect on immoral behaviour compared to when simple flowers are depicted on those same posters (Bateson et al., 2006). While eye gaze is found to be linked to cooperative social interaction in humans (Tomasello et al., 2007), the effect of observing eyes on dishonest behaviour is much discussed, as some research shows that prosocial behaviour increases when individuals are faced with pictures of "watching eyes" (Krátký et al., 2016; Oda et al., 2015), while other research shows that dishonest behaviour is unaffected by pictures of observing eyes (Cai et al., 2015). Recent research from a natural field experiment additionally found that if observing eyes are combined with descriptive social norms condemning unethical behaviour, this choice architecture can significantly reduce dishonesty (Ayal et al., 2019). Also, various research has shown that simply increasing the visual saliency of ethically right decisions significantly decrease self-serving dishonesty (Pittarello et al., 2019). Consequently, recent meta-analytic evidence has manifested that "watching eyes" used as choice architecture ("nudging") do have a clear effect on minimising antisocial behaviour (Dear et al., 2019).

In relation to the surveillance effect, Bourrat et al. (2011) show that pictures of observing eyes also affected how harshly people condemned ethical violations. The effectiveness of symbols, some representing monitoring, is also found in the work of Desai and Kouchaki (2017), who has discovered that when low-hierarchy workers expose certain morality symbols to their superiors, the extent of the supervisors' immoral behaviour decreases. It also has the effect that by being shown moral symbols, superiors are less prone to asking their subordinates to carry out an unethical action (Desai and Kouchaki, 2017). Importantly though, research has found that the decrease in immoral behaviour experienced as a result of increasing supervision and reminders of moral standards is outweighed by the negative consequences of contagious cheating in a group environment (Gino et al., 2009). The increase in cheating as a result of self-serving altruism is simply not dampened enough by introducing supervision, something that could pinpoint a critical weakness in the modern business world as many corporations apply self-managed and empowered teams as their main group structure (Lawler, 1995).

In line with using moral symbols as a cue, Shu et al. (2012) have investigated the effects of reminding people of a certain moral code of honor before asking them to carry out a task with the likelihood of engaging in cheating. It was found that when people wrote down the Ten Commandments (even though no one remembered all of them), or signed a designated code of honor before taking part in the research activity, cheating dropped significantly. Other research has found that when people are reminded of past immoral actions, they become increasingly more willing to "balance the weights" and take part in something moral (Jordan et al., 2011). The same effect is supported by

findings of Ayal et al. (2010), who carried out a study to test the effect of confession on dishonest behaviour; here it was found that after confessing to past moral misdeeds, people halted their unethical conduct. The effect of being reminded of past immoral actions is moreover found to have another more external significance in that their sensitivity to other people's immoral actions is boosted and they judge it more harshly than their own when people are reminded of their past unethical deeds (Barkan et al., 2012). These findings thereby support the idea that reminding individuals of moral standards will curb unethical behaviour.

In line with research on the effects of reminding people of past immoral behaviour and the effects of confession, it has been found that extreme religious rituals, carried out for the purpose of moral cleansing (Otterbring, et al., 2020), only influence observers and not performers of these rituals (Mitkidis et al., 2017). Moreover, such extreme rituals have been found to increase prosocial behaviour, but for both performers and observers of such rituals (Xygalatas et al., 2013). Furthermore, it is found that when people were exposed to God concepts, their prosocial behaviour increased resulting in increased generosity, which could be explained by the idea that people felt the presence of supernatural supervision (Shariff and Norenzayan, 2007). Backing the effect of religion as a "big brother" for people to stay moral, recent research has found that prosocial behaviour is increased in the context of religious primes, for both in-groups and out-groups of the specific religion, meaning that religion plays a significant role in making people live a morally upright way of life (Xygalatas et al., 2016).

Moral norms and standards, some represented by symbols and some grounded in religion, can function as a way of eliminating justifications for cheating, something that serves as a vital factor, as it is proposed that time and justifications are crucial for making people stay on a moral path in life (Shalvi et al., 2011). Time and justifications are also very much in line with the self-control depletion idea presented in the prior section, where the depletion of self-control is something that makes people more vulnerable to making unethical decisions (Gino et al., 2011). These are all relevant factors that should be considered in today's business environment to enable individuals to act ethically, meaning that people with greater responsibility should have the time and justifications to make ethically right decisions. Furthermore, in connection with the depletion of self-control, practices such as long working hours and late-night meetings might be reconsidered, as research provide evidence that people tend to make more unethical decisions in the evening when they are tired and depleted (Kouchaki and Smith, 2014).

Whistleblowing is gaining popularity in the corporate world as a way of fighting unethical decisions (Summerfield, 2014). In 2010, the Dodd-Frank Act was signed which opened up for the possibility of rewarding potential whistleblowers in the American Trade Industry, creating more incentives for people to blow the whistle on unethical behaviour (U.S. Securities and Exchange Commission, 2010). In the fiscal year 2019, The U.S. Securities and Exchange commission received over 5.200 whistleblower tips and recorded a 74 % increase in whistleblower tips since it initiated its whistleblower program and (U.S. Securities and Exchange Commision, 2019). Research on the subject have shown that individuals who decide to blow the whistle on unethical behaviour have fairly different personal characteristics and possess very different motivations to whistleblow (Miceli and Near, 1984; Puni et al., 2021). Whistleblowers who blew the whistle inside an organisation, were highly educated and well paid, only motivated by the approval of their colleagues, and not by guaranteed anonymity or cash. On the other hand, whistleblowers who used external channels or both internal and external channels,

tended to be less educated senior employees, in high paying jobs, relying on the power-dependency of their status for the organisation (Miceli and Near, 1984). Findings like these are backed by research showing that there is a much clearer connection between contextual, individual and misconduct characteristics and whistleblowing intent, than with the act of whistleblowing itself (Mesmer-Magnus and Viswesvaran, 2005). Thus, findings like these elude a broadly Kantian point in regards to moral reasoning, where whistleblowers act based on cognitions that whistleblowing is the morally right thing to do in a given situation. This form of moral reasoning and judgement bears clear resemblance to the social intuitionists approach of moral judgment (Haidt, 2001), where moral judgements are dominated by social and cultural influences, and as result happen based on quick, automatic evaluations, contrary to rationalist models that argue that moral judgement are reached by reasoning and reflection (Kohlberg and Kramer, 1969; Turiel, 1983)

Ethical characteristics of individuals who decide to blow the whistle are found to differ from those of individuals who observe misconduct, but remain passive. The difference is their moral reasoning, implying that whistleblowers are simply more moral individuals (Brabeck, 1984). Furthermore, it is found that whistleblowing is most effective in halting unethical behaviour if it happens infrequently, is low in impact, and has been going on for a short period of time and if the whistleblowing is supported by the whistleblower's organisational role as well as by coworkers (Miceli and Near, 2002). For an organisation to have a well-functioning whistleblower policy, it is suggested that employees should feel legally safe when expressing concerns for unethical behaviour, that wrongdoings are not exposed to the public and that the workplace itself has an ethically objective working environment (Barnett, 1992a). The effects of whistleblowing are much debated though; some research supports it and its potential benefits (like the above), while other research identifies that whistleblowing, as a mechanism to prevent unethical behaviour in organisations, is found to be non-effective in creating the necessary change and could instead end up harming both the organisation and the whistleblower (Near and Miceli, 1995).

The above delineated literature review clearly outlines how certain behavioural concepts within moral psychology can aid in understanding why and how individuals engage in unethical behaviour. Also, the literature review trace how such behaviour can, possibly, be diminished. Hence, the above review creates a theoretical foundation for answering the outlined research questions. In the following sections, we will utilise this theoretical foundation in connection with a single case-study of a large real-world ethics scandal in order to understand whether behavioural concepts primarily extracted and tested from experimental research constitute any form of external validity. Conceptually, this article seeks to make a significant contribution to the field by expanding the external validity of select concepts in moral psychology, by corroborating such findings using empirical qualitative data. While recent calls for behavioural field evidence within moral psychology and other disciplines, refer to field experiments, natural experiments and large-scale field data (Baumeister et al., 2007; Cialdini, 2009; Larkin et al., 2018; Otterbring, 2021; Otterbring et al., 2020; Pierce and Balasubramanian, 2015), and while this study cannot provide any form of causal inference (Plümper et al., 2019), we argue that this case-study is of academic interest and value, as it is one of the first to utilise an empirical case to contrast how specific realised behaviour compares with moral behaviour concepts developed solely in the lab.

3   Methodology

The research design is constructed as a single qualitative case-study, using primary data from expert informants, verified for relevance by a set of eight external raters. The research design was constructed with the primary goal of answering the research questions and thus being able to determine which behavioural concepts of moral psychology are supported by human action in the case company.

3.1   The case

The case chosen for this single case study is now known in Denmark as 'The Atea case'.

The case concerns the Danish subsidiary of the Atea group, the market leader in IT-infrastructure in Northern Europe (Atea ASA, 2019), and revolves around a select number of large IT procurement contracts made by the Municipality Region of Zealand in Denmark, from 2007 onwards (Batchelor, 2018, 2019b). In these contracts, 1.5% of the total contract value was transferred to a special account in Atea, of which DKK 1.1 million (≈ USD 166.000) was used to pay for travels, dinners, conferences, gifts and events (Batchelor, 2019b; PricewaterhouseCoopers, 2016). The money was, among other things, used to fund business-class tickets to Dubai, Formula-1 racing tickets in Abu Dhabi, trips to Las Vegas and Florida, as well as dinners at Michelin-star restaurants in Copenhagen, for a select few public officials in charge of IT procurement in the Municipality Region of Zealand (Batchelor, 2018, 2019a, 2019b). The central issue in the case is that it was strictly illegal for these government representatives to accept such gifts and offers, as they were acting on behalf of the Danish taxpayer. While the main case evolved around bribes given to the public officials from the Municipality Region of Zealand, an additional 18 public officials were indicted for accepting bribes from the Danish subsidiary of Atea. Among these officials were people from the Danish Ministry of Foreign Affairs and the Danish National Police, which further underlines the severity of the case. In 2018, several of the central figures in the case, were sentenced to time in prison on top of being handed large fines. Atea was fined DKK 10 million (≈ USD 1.516.000). As to this day, it is regarded the largest corruption scandal in Danish history (Batchelor, 2019a, 2019b; Jensen, 2017). Given these circumstances, the case provides a relevant empirical setting to gain a deeper understanding of how the above outlined concepts from moral psychology, which have been studied extensively in laboratory settings, unfolds in a real-life setting.

3.2   Informants and other data sources

Informants: the informant selection was designed to select expert individuals with the most complete knowledge of the Atea corruption case, hence following an expert sampling strategy (Luborsky and Rubinstein, 1995; Moser and Korstjens, 2018).

Through consultation with senior ranking employees of the company, while simultaneously reviewing available secondary literature on the topic, we identified four top executives from the case company who were argued to posit the greatest in-depth knowledge on the topic and the case. Again, through consultation with company officials, additional informants were considered, but we established that including additional informants posited no further possibilities for achieving further information relevant to the research questions. This consideration was verified by the CEO of Atea, at that point

in time. Consequently, this made the sample of expert informants saturated based on current standards in qualitative research methodology (Baker and Edwards, 2012; Etikan et al., 2016; Suri, 2011). While the size of the sample might appear small by quantitative approaches, the prevailing rationale behind this sampling strategy was to recruit informants that would be able to provide extensive expert knowledge on the topic (Luborsky and Rubinstein, 1995), hence justifying an expert sampling strategy, with the mentioned saturation criteria (Baker and Edwards, 2012; Etikan et al., 2016; Suri, 2011). Concerning the expert sample, it is important to emphasise that these individuals constituted a highly unique sample of informants. The informants were all employed in the company when the corruption case evolved into a court trial; three out of four of the subjects had worked specifically with the case afterwards in order to prevent future ethics compliance breaches. Furthermore, all informants have worked in the Danish IT industry for more than 15 years indicating extensive general knowledge of the market and industry. Hence, the subjects were determined to be utmost experts on the specific case, which thus affirms the notion of classifying such individuals as relevant informants for our expert sampling strategy (Baker and Edwards, 2012; Etikan et al., 2016; Suri, 2011; Trotter II, 2012). Specifically, we argue that the subjects represent the population with the most knowledge of what happened in the company, how the corruption case emerged, and how the case affected the company subsequently. Concerning recruitment, all information were recruited by e-mail and a follow-up telephone call. There were no incentives for compensation, but there was a legally binding assurance that the data would be handled as highly confidential material. The CEO of Atea, at that point in time, approved all the interviews and post-processing procedure. When the interviews were carried out, all four informants worked in the company, but none of the informants are still employed with company today. Data collection was conducted in soundproof meeting rooms with no interference from the outside.

Secondary data sources: several secondary data sources, such as various newspaper articles, official documents from the company and accounting reports, were also used to validate the statements made by the informants.

External raters: eight external raters were used to validate the perceived relevance of the concepts discussed in the interviews, using a simple word-association task modelled with inspiration from Wallot et al. (2016).

This procedure was aimed to assess the degree to which lay-people would connect previously derived concepts from moral psychology to ecological valid examples of such behaviour. This approach was additionally inspired by recent findings showing that lay people (vs. experts) successfully can predict the importance and future replicability of studies in social science (Hoogeveen et al., 2020). While, our measure of interrater reliability showed low-to-moderate levels of interrater reliability (ICC = 0.29) (Shrout and Fleiss, 1979), we argue though that this is not a considerable problem, because the rationale behind the rating scheme was not to establish consistency, but merely to get a nuanced view of how lay individuals would connect laboratory derived concepts to real-world instances of such behaviour. Furthermore, concerning the lack of interrater reliability, our measure of ICC relied on a very small sample of concepts (N = 6), making such a measure very sensitive (Mehta et al., 2018). Furthermore, recent research has shown that interrater reliability, even among experts, is highly fluctuational, which underscores the complicated nature of comparing raters (Pier et al., 2018). The eight external raters were sampled using network sampling (Heckathorn and Cameron, 2017), recruited by email, and selected based on the notion that none of them have any

relation to the research or the case. Consequently, there are no ethical considerations in this case.

4   Data collection

Data collection and identification procedures: the data was collected in one-on-one interviews using a semi-structured interview guide.

The interview protocol was adjusted to fit each of the informants, so that questions already answered in previous statements were skipped to avoid the informants having to repeat themselves. Nobody apart from the interviewer and the interviewee were present when the data was collected, and all of the interviews were conducted in one session. The informants were all deeply engaged in the interview, possibly because the subject of the interview was deeply relevant to all of them. The interview duration was between 45 and 60 minutes. The informants had the option to reflect on their answers in that some questions opened up for the possibility of returning to previous questions and elaborating on them. Apart from the preliminary questions about age, work description, and job tenure, all the additional questions were open-ended in order to create as rich a dataset as possible. Here the informants were asked a series of detailed questions concerning how the unethical behaviour evolved in the organisation, what factors that were considered important in the development of this behaviour and lastly what kind of governance tools were implemented, post-scandal, to hinder future instances of such behaviour. Due to the sensitivity of the topic, the dataset was fully anonymised after data collection was finished.

Answers from the external raters were collected using a one-page document that each rater had to fill out. The document listed interview quotes from the selective coding of the transcripts side by side to enable the external raters to connect these quotes to certain academic concepts from moral psychology. The raters were asked to fill out the form and return it to the principal researcher within two weeks. All of the external raters succeeded in doing so.

Recording and data transcription: all interviews were recorded using a high-quality recorder and additional relevant information about setting, mood, and non-verbal gestures was noted using field notes. After final transcription all four transcripts amounted to 64 written pages. The external rater form was written using a standard word processing tool and the raters simply returned the filled-out version of this document over e-mail before the deadline.

5   Analysis

The data from the full transcripts of the four interviews were analysed using Grounded Theory and by that a systematic methodology (Corbin and Strauss, 1990). The analysis thus consisted of three phases of qualitative coding, in order to identify 1st, 2nd and 3rd order codes in the transcripts. No codes were developed a priori, meaning that all codes emerged from the data. The interviews were coded separately for the two research questions. First, the initial coding identified the open codes in the interviews with the specific properties of such codes and how those properties are represented in the interview data (see Table 1 below and full coding scheme in Appendix).

Table 1 Excerpt of open coding scheme

Open coding, research question 1 (snippet)		
Open codes	*Properties*	*Excerpt from transcripts*
Higher hierarchy results in more unethical behaviour	• Role models	The role models. So, if you have problems at the top, it is most likely that you would also have it further down, but typically it starts at the top
High-ranking individuals more easily persuaded to cheat.	• Power and position	…three of them were directors and the other one was a sales manager… So of course, there was a connection between power and position.
	• Top position in the company	…we are dealing with people who had the highest-ranking position in Atea who are prosecuted for this, so there is no doubt about it.
	• Most powerful people rewarded the most – everybody in on it	…those at the top gained a lot and those further down gained less, but everyone is in on it, so no one rats the others out…

Subsequent to the first level of coding, the open codes were grouped into multiple axial codes based on the analysis of their mutual themes and their significance. The dataset was then recoded according to the newly emerged codes. This ended up in the grouping of several axial codes into a single selective code for each of the two research questions. This selective code was used in the third-level coding of the data and ended up providing the significant material for the final analysis of the data.

Prior to the coding, the quotes had not been translated into English (from Danish) in order to preserve to the internal validity of these data. This decision was made based on Danish being the native language of the principal researcher, the coder, and the informants. The translation of relevant quotes used in the analysis was finalised when writing this paper and where done by a professional translator.

A large amount of work was focused on presenting the data as transparently as possible. The Grounded Theory coding scheme in the appendix therefore presents both the original unedited quotations from the data, as well as the translated quotations and their link with the assigned codes. All of the coding was conducted by the corresponding author, who has a well-established knowledge in the area of qualitative research and the coding principles of Grounded Theory (Corbin and Strauss, 1990), at the same time being the principal researcher who gathered and transcribed the interview data, indicating a deep knowledge of the dataset.

Based on the coding of the interviews and present research in the area of moral psychology, the external rater scheme was created with inspiration from Wallot et al. (2016) to include six categories in which eight external raters were to conduct a word association task between concepts from the literature and the concepts that arose from the coding of the data. This task was designed so that the raters would be asked to decide which words were fitting in describing each of the six categories. The raters were able to choose from a variety of words, some relevant, some irrelevant. Having consented to participate, the raters were sent a document outlining the task including a note saying that in case the rater had any trouble understanding the task s/he

should notify the principal researcher. The external raters' answers were summarised and compiled into a single document providing an overview of the specific words the raters associated with the relevant concepts and the words and concepts they could not find a match for. The raters' identities were masked, but the identities are known to the both researchers. The results from the summation of the word association task results were then compared to the results found in the qualitative analysis of the four interviews and thus being used as verification measurement to improve interrater reliability. The reason for this specific form of reliability verification was due to the high confidentiality of the data, due to ongoing court trials.

6   Results

Overall, the informants agreed on the idea that a combination of psychological and business ethical factors catalysed the corruption and embezzlement scandal at Atea into becoming what it did – the biggest corruption scandal in Danish history (Batchelor, 2019a). All of the informants expressed opinions that were interrelated with results from prior literature in the field of moral psychology and business ethics. The concepts that the informants identified as being significant in describing the Atea case was on average (Mean acceptance rate = 56.25%) the concepts chosen by the external raters in the word association task. This indicates a relationship between examples of corrupt behaviour in Atea and specific concepts of moral psychology.

The four interview transcripts provided significant evidence of unethical behaviour that could be explained by frameworks from moral psychology and business ethics. Thus, the final selective code in the analysis for research question 1 *was hierarchical position, altruism, licensing, greed and contagious cheating affect corrupt behaviour in business environments. In all of the data transcripts, informants outlined that these five concepts played a crucial role in establishing the corrupt business environment.*

Starting out, the informants outlined that hierarchical superiority in the organisation was essential for the corruption scheme to be able to develop. An example of this is illustrated in the following quote:

> "We are talking about people at the highest hierarchical level, who are charged for doing this."

This quote underlines a view that all of the informants expressed: that the magnitude of the corruption scheme would have been impossible had it not been for the hierarchical position of the actors. Also, the informants observed that unethical behaviour would not have been possible at lower levels in the hierarchy simply because those involved were the ones responsible for the most important public clients as well as having the main financial responsibility for these accounts. One of the informants explicitly outlined the crucial aspect of this by expressing that the actors involved had no supervisors or managers, because they were employed as the top management of the organisation. Nor were there any control mechanisms in the organisation to hinder immoral behaviour at such a high hierarchical level.

All of the informants additionally agreed on the severity that this hierarchical separation have had for the contagious effect of the corrupt behaviour. The informants talked about the corrupt actors as 'role models' in the organisation as a result of their top position. As one of the informants outlined it:

> "If they told us to jump, we would have asked how high."

This indicates that unethical behaviour in a group environment can be hazardous if it is carried out by the individuals at the absolute top of the hierarchy (McKay et al., 2010), but also that the effect of being at the top of an organisation is connected to a status of being a role model for lower level employees, which might catalyse contagious behaviour (Gino et al., 2009a). This could mean that serving in a of top position (such as CEO or CFO) in the hierarchy of an organisation could make the effect of contagious cheating even stronger than assumed earlier, but naturally more research on this subject is needed to draw such a conclusion. 37.5% of the external raters backed the statements.

Concerning the diffusion of unethical behaviour in the specific case company, all of the informants expressed opinions that can be linked to the research on how unethicality can be contagious (Gino et al., 2009), which might be explained by social learning theory (Bandura and Walters, 1977). The informants described how the corruption scheme, as well as general unethical behaviour, such as using company money to buy products for personal use, quickly spread from a few people in top management and to managers further down in the hierarchy. Examples of this, from the transcripts, are shown below:

> "…It is like when a cyclist runs a "red light" and nothing happens… if the boss does not stop, it will be contagious in terms of to how you make it work."

> "…the rotten apple is the boss, so I am sure that is what started it all up."

These results offer genuine empirical evidence of how one or more unethical individual(s) in fact can contaminate an entire section of an organisation, which seems worrying in today's business context. Findings like these show that isolated business groups are extremely vulnerable to specific types of unethical behaviour, something that is equally confirmed in experimental research (Gino et al., 2009). Half of the external raters linked such statements to contagious cheating.

In continuation of contagious cheating effects, self-serving altruism and its effects on immoral conduct in our case, was a recurring concept throughout the datasets. All informants expressed how the actors involved created a friendship-like atmosphere in the top management as well as in their relationships with some of their largest public sector clients – the public sector clients that ended up taking the bribes. Examples of this are given in the following three quotes from three of the informants:

> "They go way, way back, so they have become… they have become something more than just business partners"

> "You can almost legitimise it to yourself, that what you are doing is not wrong because you are doing it together with others and for the sake of others"

> "…they had no friends apart from their colleagues or a life apart from their job"

The informants outline that the relationship that these people had with each other, and their clients, was more than a matter of being business associates and that this affected how they were able to legitimise their unethical actions. These results match research by Gino et al. (2013), where altruism is found to not only create a foundation for unethical conduct, but also increase the magnitude of immoral behaviour. The external raters furthermore verified these statements as being linked to self-serving altruism. 87.5% of the raters connected those exact statements to self-serving altruism, which made it the most backed up statements by raters. The findings further show that by creating a free

and friend-like working environment in the top management, the actors were able to legitimise each other's unethical actions based on the view that 'if you scratch my back, I'll scratch yours.' Also, the findings suggest that these relationships created an "omertá code" culture as best known from the Mafia (Anderson, 1965), where no one would deviate from the path of unethical behaviour, because that would expose their own immoral conduct. Findings like these are naturally worrying, as many organisations in today's business world try to foster a work environment where people are more than just nine-to-five workers (Martins and Terblanche, 2003).

In continuation of ways to legitimise immoral conduct, it seems that the concept of 'licensing behaviour' could also have played a significant role in how the actors were able to legitimise their behaviour to others as well as themselves. The effect of licensing on immoral behaviour is well-documented in the literature (Ayal et al., 2010; Sachdeva et al., 2009) and is, as mentioned, represented in several places in the dataset. The informants argued that charity donations, carried out as corporate social responsibility (CSR) projects, might have worked as moral discharge for the actors involved and that at the time of the development of the corruption scheme, the projects at Atea were very much linked to personal interests of the involved. This is illustrated in the following quote:

> "…there is no doubt that certain CSR projects were only set up for the sake of those guys."

This points towards a behaviour where immoral individuals simply chose to fund personal projects (with company money) in order for them to use these projects as licensing to uphold a positive moral self-concept. Again, something that research finds to have a significant effect on development and magnitude of cheating (Jordan et al., 2011). 37.5% of the external raters furthermore backed such statements.

The magnitude of financial greed, and its increase over time, is one of the most overshadowing themes in the analysis of the interview transcripts. The informants all outline a specific development, where the immoral actors in the corruption scheme became increasingly risk-seeking in their (unethical) behaviour in such a way that smaller immoral actions developed into severe fraudulent behaviour such as embezzlement and bribing. Examples of this severe development are illustrated in the following quotes:

> "This slippery slope thing where it started in the small and then just got worse and worse…"

> "Then it gets crazier and crazier and crazier, right?"

> "…We tried this, now we need to try something else. And you can easily see that the price tag on the wines they bought evolved from DKK 300–400 (≈ USD 45–60) a bottle to DKK 2,000–3,000 (≈ USD 300–455) a bottle…"

This exponential-like progression of greed resulting in unethical behaviour seems an obvious empirical example of the concept of the ethical slippery slope as presented by Welsh et al. (2014). All the informants put tremendous emphasis on the devastating outcomes of this development and describe how this effect, in collaboration with the other above-mentioned effects, manifested the corrupt business environment that drove the corruption and embezzlement scheme. It simply seemed a case of more wanting more. Statements about such an effect were also one of the most supported effects in the rating scheme. Three quarters of the raters connected these statements to the concept of the slippery slope principle.

As a short summation of the above, the comprehensive interview datasets can evidently aid us significantly in understanding how corrupt environments form and develop, as this specific case provides valuable field evidence for some of the most renowned concepts and theories in the area of moral psychology and business ethics.

Conversely, some of the moral psychology literature has recently found evidence that the road to unethical behaviour might not be a slippery slope but more like a steep cliff, essentially meaning that when individuals decide to take part in unethical behaviour, they engage in such behaviour immediately (Köbis et al., 2017). In the datasets from the case company, no such relationship was found. Also, a number of articles find evidence that people are more inclined to act unethically when their self-control is depleted (Gino et al., 2011; Kouchaki and Smith, 2014; Mead et al., 2009). Again, such a link was not found in our dataset.

Continuing with the second part of our research question, we look into how the dataset can uncover which measures the case company took to hinder unethical conduct, post-scandal, and whether these initiatives are founded in research in moral psychology and business ethics. The final selective code for RQ2 *was regulations, monitoring and external certifications create an ethical organisation in today's business world*, and the analysis of the data using this code provided the following results:

All of the informants agreed that the most important factor in preventing future unethical practices in the case company was the introduction of a separate business division handling a number of initiatives to secure the organisation against future ethicality breaches. As shown below, three of the informants outline the idea behind this program and why its implementation was so important.

> "…In my opinion, it is increasingly the systems and the processes that will secure that we can balance the individual's urge to bypass them."

> "We have managed to establish a very large compliance program, which we initiated back in '15 (2015 red.) as a result of the case, because we realised that there were things that we needed to control more tightly."

> "…we were forced to do self-cleaning and check all our processes to ensure that we are compliant at all levels…"

Results as the above illustrate how the post-crisis management of the company acted on an idea that by creating hard-to-surpass procedures with intensive monitoring, employees would simply not risk the chance of conducting immoral business practices. Additionally, 17 of the company's business areas were identified as being '*high-risk*' and were therefore subject to increased monitoring and security controlling. In these business areas, for example every expense reporting would have to be validated and confirmed based on a 4-Eye principle, where (as the name suggests) at least two people would have to confirm the report. Findings like these might be related to evidence showing that drawing attention to ethical behaviour through social monitoring cues by naturally restricting anonymity and encouraging peer monitoring can have a positive effect on ethical behaviour (Ayal et al., 2015). Especially, combining supervision cues with visual reminders of social norms has been shown to have a significant effect on curbing unethical behaviour (Ayal et al., 2019). However, this might seem a little farfetched, as the compliance system is merely a bureaucratic measure to curb the immoral behaviour of individual actors. Research on how such measures work is limited, but some research suggests that increased bureaucracy may decrease unethical wrong-doing

(Zimmerman, 2001), while other studies indicate that control mechanisms that are intended to prevent unethical behaviour, could actually enhance it (Liu et al., 2015).

The compliance 'regime' (as it was called by the informants) in the case company is based on multiple processes, rules, regulations, etc. where employees are expected to comply fully and where non-compliance is punished. To further test and document the full compliance of 1,600+ employees, the compliance business division in the case company created a 'Code of Conduct' exam, which every employee had to complete without any mistakes. The use and scale of this full compliance program are illustrated below in quotes from three of the informants:

> "…everyone in the organisation can be subjected to scrutiny in order to identify if they comply with the guidelines mapped out."

> "…we have introduced a Code of Conduct; every employee has taken the test and now everyone ought to know how to act in commercial considerations."

> "…there is not one single employee in this company that can get away with dodging that test"

Results like the above outline how the option of examining every employee's knowledge of the company's compliance rules is believed to establish a new legal standpoint for the organisation to reprimand non-conformers (Brakel, 2007). More importantly though, it also illustrates the belief that an exam in ethical values will make all employees conform to the company's ethical principles. Research is divided on this matter; some studies show that a Code of Conduct has an effect if it is new to the environments (Mazar et al., 2008a), while others show that the effect of an honor code is dependent on when it is introduced relative to a decision (Shu et al., 2012).

As a new way of boosting the official legality of the compliance program, the case company was furthermore the first Danish company to achieve the new international ISO anti-corruption certification, the ISO-37001 Anti-Corruption standard, audited by Bureau Veritas. All of the informants emphasise the value of this system to customers, suppliers and employees alike, although the effect of such a certification has never been researched in an empirical setting (Brescia, 2017). The complexity of this system and its uses are outlined in the following quotes from two of the informants:

> "…we are hooked up to an ISO system as… …a management tool that supports the non-tolerance of corruption … So, there is like 220+ parameters that we have to do follow-ups on, describe and handle, which will then be audited by a certified auditor in relation to that process."

> "…this ISO certification which secures that systems and procedures and "governance" are supported so that you cannot force a decision through no matter your status."

This shows that the ISO certification is believed to be a second layer of protection in the already vastly expanded compliance program and also it serves as a specific management tool in the organisation. For it to have a double effect in the way, the basic idea is that:

1   customer and suppliers again may feel safe doing business with the company, and

2   that employees are expected to be fully compliant because of the legality of the certification.

Research on this subject is extremely limited, but some research suggests that the ISO-37001 certification will work to perfection in a rational administration system

(Brescia, 2017). The main question though amounts to whether we can count on rationality when people make unethical decisions?

Under the increased supervision of business areas in the compliance program and ISO anti-corruption certification, a central part of the steps taken in the case company to ensure ethicality was to limit sponsoring and CSR projects with questionable outcomes (Pollach, 2015). Sponsoring of various initiatives used to be both a shadow for corrupt activity and possibly a way to gain moral discharge for the actors involved. Thus, all of the informants identified this issue as being something that had to be restricted in the new ethically compliant organisation. This was illustrated by one of the informants with this quote:

> "I perceive it as wrong that you sign a sponsor agreement with a person or an organisation that has nothing to do with the general mission or vision of the company and that there will be personal gains from such a sponsor agreement."

This underlines that although the company may still engage in valuable CSR projects, what is allowed and regarded as CSR is drastically different from what it used to be. To a much greater extent than before, CSR projects that actually support the mission of the company must be scrutinised and approved and must comply with the rules as outlined in the company's compliance policy, as outlined in the quote below:

> "The sponsorship must be extremely detailed and you must explain why you want to do it and what the focus is."

This means that creating value through CSR projects is still possible and is seen as a valuable strategic move for the company, but in order to comply with the new policies and the ISO-37001 certification, the projects will be examined, supervised and monitored much more closely than before. It can be argued that a strategy like this is partially supported by research, as using personal charity projects to "buy" moral discharge (Desai and Kouchaki, 2017) would be increasingly difficult in the case company's new compliance setup, where projects will be strictly monitored.

As a top layer of protection against unethical behaviour, the informants identified the implementation of a new whistleblower incentive as the final brick in the wall in the all-inclusive compliance program. The possibility of blowing the whistle on corrupt behaviour was implemented as a last resort if all the monitoring processes fail their means. One of the informants explains it in the following way:

> "…There is still the option of a whistleblower program, where you can report anonymously anything that is worrying."

This shows that while the informants believe the new monitoring and validation procedures to be extremely effective, it is still acknowledged that corrupt and unethical behaviour may occur – and that a whistleblower program could in fact remove that last possibility. The effectiveness of whistleblower programs is heavily discussed in research; some studies argue for their ultimate benefits, if executed in the right way (Barnett, 1992b), while others voice a warning that it might have financial implications for the company involved as well as personal implications for the whistleblower (Near and Miceli, 1995).

Summing up, the results from the dataset show that in order to truly combat the problem of unethical behaviour in the case company post-scandal, and to create a non-corrupt and ethical business environment, the informants believe that a combination

of process design, monitoring, supervision, external auditing, whistleblowing, and penalties will result in an ethical organisation.

7   Discussion

In the discussion of our results, several questions arise: do the lab-observed, concepts of moral psychology generalise to field-observed, real-life situations? What do the results tell us about fraud and corruption in the business world, and what might the limitations of such an application be?

As indicated in our results, the informants believe that a set of cognitive and behavioural factors played a role in the emergence of the corruption and embezzlement scheme in the case company, and had they not been present, the scandal simply would not have erupted or increased on the scale that it did. The factors that enabled the fraud, as outlined by the informants, all fit very well with the some of the most well-researched concepts in moral psychology, and while the informants state this, it is additionally significant that their statements are largely backed by the external raters. These results hence indicate that the core concepts of moral behaviour actually could be applied to real-world situations. However, mention should be made of the fact that while most of the statements fit very well with these concepts, research on the boundary conditions and interaction effects of these concepts is very scarce (Harris et al., 2021; Mazar et al., 2008a, 2008b; Rick et al., 2008; Verschuere et al., 2018). Thus, it should be stressed that this study does not provide any evidence of causality (Maxwell, 2004). Instead, the main contribution of this study is the use of empirical qualitative data to elaborate and broaden our understanding of these concepts. By contrasting empirical evidence with behavioural lab research, the qualitative data allow us to understand the frameworks of such research better. A study like this can therefore increase our knowledge on how empirical behavioural concepts unfold in an ecological setting. While this specific study is centralised in the domain of moral psychology and business ethics, it furthermore contributes on a more general basis, with the notion that lab-derived evidence from various research domains might generalise more broadly, suggesting that the utilised methods of contrasting quantitative lab evidence with empirical qualitative evidence would be beneficial for other research areas within the social sciences.

Without knowledge of the outlined frameworks from the literature review in this paper, all of the informants made statements that fitted broadly with the main findings of such research (Engelmann and Fehr, 2016; Gino et al., 2009, 2013; Kennedy and Anderson, 2017; Welsh et al., 2014). While the statements provide empirical qualitative evidence to back up the relevance of such concepts, it is equally important to discuss if any of the informants' statements attached more weight to certain concepts? Specifically, all of the informants stated that hierarchical position was crucial, but also that the corruption would never have existed if these individuals had not been able to cover each other's backs as friends. Furthermore, all informants stated that cheating trickled down from the organisation top level, but that this would not have been possible had these people not been at the top of hierarchy. Therefore, when discussing the results of this paper, it becomes evident that while it can be considered academically interesting that these major concepts hold up to empirical evidence, it is equally as interesting that these findings indicate an intertwined relationship. All these concepts are individual concepts of moral psychology, discovered using individual and specialised research designs, but

the results of this case study suggest that such concepts might in fact work in tandem when unethical behaviour evolves in real life. Thus, it is important to emphasise that future research should be directed towards investigating the possible interaction between these frameworks, both in a lab setting and by the use of behavioural field evidence (Gerlach et al., 2019; Harris et al., 2021; Otterbring, 2021; Otterbring et al., 2020).

Furthermore, it is equally important to underline that while the data from the case company provided empirical evidence for a set of the most cited frameworks within moral psychology, there were still some behavioural concepts that the data provided no specific evidence of. Concepts such as abrupt unethical engagement (Köbis et al., 2017) and self-control depletion (Gino et al., 2011) were simply not identified by the informants as having played a role in the development of the unethical activities in the company.

When discussing the second part of the results, those related to the security mechanisms, it is evident that the anti-fraud measures that the case company implemented post-scandal were based on a collective notion that they never wanted a situation like that to occur again. Thus, the security measures presented by the informants seem highly influenced by the idea of bureaucratising the economic decision-making of the individuals and to stabilise ethical behaviour in the organisation. As previously mentioned, it could be argued that this way of supervising specific business areas can be linked to concepts of supervision having a positive effect on ethical behaviour (Shalvi et al., 2011), while other research shows that organisational bureaucracy could decrease cheating (Zimmerman, 2001). Field evidence on what might prevent corrupt behaviour is unfortunately very scarce (Larkin et al., 2018; Pierce and Balasubramanian, 2015), and at the time of writing this paper, we of course cannot assess whether these mechanisms have actually worked in the case company. What we can discuss though is whether the security mechanisms that the case company implemented match what the informants outlined as root causes of the development of the corruption. The enhanced supervision and bureaucracy would, first of all, make it harder for anyone in the company to initialise CSR projects of self-interest and it can also be assumed that it would be hard, if not impossible, for individuals to use company money for bribing of customers as well as for private consumption. With the results above in mind, the Achilles' heel of these programs however seems to be that such measures are initiated by the top tier, so possibly they could be surpassed by them as well (Dinc and Aydemir, 2014).

While the results on the use of whistleblowing to unveil corrupt behaviour are, as mentioned previously, very mixed (Summerfield, 2014), it would seem from the results of this paper that the use of an anonymous whistleblower system might actually be the strongest card in the company's new deck for fighting unethicality. As whistleblowing mainly depends on the morality of individuals in the organisation, it could be assumed that such a system would be the first to reveal any kind of fraudulent behaviour. Yet, the possible aftershocks of whistleblowing, both to the individual and the organisation, are unknown and possibly worrying (Miceli and Near, 1984, 2002; Near and Miceli, 1995).

Again, these results point out the extensive need for future research to focus more on what can actually prevent unethical behaviour from developing and increasing.

7.1 *Limitations and future research*

One possible limitation in the current research concerns our single-study case design. As we have specifically focused on providing empirical qualitative evidence from a single-case in a Danish context, it is not possible to establish how well our established

findings might apply to different contexts, than the specific one in question (Henrich et al., 2010; Muthukrishna et al., 2020; Ochieng, 2009; Otterbring et al., 2020). While the current study provides an externally reliable investigation of the factors that influence the motivation to engage in fraudulent behaviour in an organisational context, future research should aim to further investigate how the delineated concepts from business ethics and moral psychology might play a central role in how instances of fraud and corruption develop in other distinct industries, organisations, and countries (Harris et al., 2021; Leung, 2015; Schofield, 1993).

Another possible limitation concerns the domain of research on which we have focused the current study. As previously noted, the field of business ethics and moral psychology is, like most domains within the social sciences, highly plagued by replication problems (Kristal et al., 2020; Pierce and Balasubramanian, 2015; Verschuere et al., 2018) and recent meta-analytical reviews have provided evidence of severe levels of publication bias in this domain (Gerlach et al., 2019). Hence, while we provide empirical qualitative evidence which links laboratory derived concepts with actualised behaviour from a recent case of fraudulent behaviour, it is inherently impossible for the current research to outline to assess the validity of these concepts. Hence, we align with other scholars in encouraging future research to further study both the robustness and generalisability of the aforementioned concepts in moral psychology and business ethics (Baumeister et al., 2007; Collaboration, 2015; Hubbard and Armstrong, 1994; Makel et al., 2012; Otterbring, 2021; Otterbring et al., 2020; Pierce and Balasubramanian, 2015; Yarkoni, 2021).

8   Conclusions

Based on the above results, the main contribution of the present research is the ability to conclude that empirical evidence of unethical behaviour can in fact be clearly linked to some of the most well-researched concepts and theories in the research areas of behavioural ethics and moral psychology. Specifically, the informants in this study all referred to the idea that self-serving altruism, greed, hierarchy, and licensing behaviour were the reasons why the unethical behaviour in the case company reached the magnitude that it did. The findings of the qualitative research were additionally backed by eight independent external raters. Importantly, all of the identified concepts originating from research in moral psychology and business ethics, were only tested separately in laboratory settings, but our paper indicates that these concepts might in fact be interlinked, to some degree. Hence, this research is among the first showing that there might be an interaction effect between all of these concepts and that it might be the combination of these concepts that can lead unethical behaviour to increase in the real world. Moreover, the current research also allows for concluding that current academic research on how to prevent unethical behaviour only weakly supports the actual security mechanisms implemented to prevent unethical behaviour in the case company post-scandal. Though some of the security mechanisms, such as increased bureaucratic supervision (Zimmerman, 2001) and whistleblowing (Barnett, 1992b; Miceli and Near, 2002; Near and Miceli, 1995) may have an effect on decreasing unethical business practices, it is unknown which, mostly negative, side-effects such mechanisms could result in.

On a general scale, it is the final statement of this paper that more research in moral psychology using qualitative evidence should be conducted, in order to both explore how corrupt environments emerge and what can be done to prevent this development. Aligning with previous scholarly recommendations, future research should furthermore be directed towards using behavioural field evidence to explore the psychological, behavioural and social factors of dishonesty and misconduct (Larkin et al., 2018; Otterbring, 2021; Otterbring et al., 2020; Pierce and Balasubramanian, 2015). Moreover, it is deemed of the greatest relevance to explore the interaction effects of well-founded concepts in moral psychology and the possible boundary effects of such frameworks.

Disclosure of potential conflicts of interest

The authors declare that they had no conflict of interest with respect to their authorship or the publication of this article.

Access to supplementary data

Supplementary data (such as; interview guide, rater scheme, etc.) is available upon request from the corresponding author.

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Appendix

Coding scheme for research question 1

Open codes	Axial codes	Selective code
Higher hierarchy results in more unethical behaviour. People high in the hierarchy more easily convinced into cheating.; Unethical behaviour spreads and is contagious between individuals. One individual can convince other people in his/her vicinity to cheat.	Immorality is more contagious if conductor is placed high in the hierarchy	Hierarchical position, altruism, licensing, greediness and contagious cheating affect corruptive behaviour in business environments.
Higher hierarchy results in more unethical behaviour. People high in the hierarchy more easily convinced into cheating.; High payoff of unethical decisions leads to unethical behaviour. When there is a lot to gain, people cheat.	High ranked individuals are more prone to immoral behaviour because they take decisions that can result in high payoff.	
Unethical behaviour spreads and is contagious between individuals. One individual can convince other people in his/her vicinity to cheat.; Personal relationships increase unethical behaviour. If people are friends it is easier to justify cheating.	Contagious immorality is magnified in a friendship setting.	
Higher hierarchy results in more unethical behaviour. People high in the hierarchy more easily convinced into cheating.; Moral discharge can be bought – Licensing behaviour. Doing something moral, makes it easier to do something unethical	Immoral behaviour can be licensed if one is placed high in the hierarchy	
Slippery slope of unethicality. When you have already started, it is hard to stop and you keep on wanting more; High payoff of unethical decisions leads to unethical behaviour. When there is a lot to gain, people cheat.	Immoral behaviour expands exponentially from the starting point	

Coding scheme for research question 2

Open codes	Axial codes	Selective code
A strict compliance program will secure the organisation against unethical business conduct; A code of conduct test will make employees aware of not acting immorally; risky business areas will be constantly monitored to prevent corruption practices; tone at the top matters – the top of the hierarchy sets the standard for the rest of the organisation	Creating a corporate culture of compliance based on specific rules, code of conduct exams, extensive monitoring, whistleblowing and punishment	Regulations, monitoring and external certifications creates an ethical organisation in todays' business world.
ISO-37001, a certification of anti-corruption and fraud will secure the morality of the organisation; Sponsoring only valuable CSR-activities is important and will limit fraudulent opportunities	Establishing an image as an ethically right organisation – inwards and outwards	