

Biblical Ethics and Corporate Governance: A Conceptual Framework for Addressing Organizational Corruption

Michael Ofosu Antwi¹, Peter Agyekum Boateng¹, Beatrice Attah-Mensah², Jeanette Owusu¹, Isaac Armah¹, Kojo Polley-Kwofie¹

¹School of Graduate Studies, Valley View University, Ghana

²Management and Public Administration Department, Accra Technical University, Ghana

DOI: <https://dx.doi.org/10.47772/IJRISS.2026.10100357>

Received: 21 January 2026; Accepted: 26 January 2026; Published: 06 February 2026

ABSTRACT

This conceptual paper develops a Biblical Ethics Informed Corporate Governance model to address organisational corruption. Drawing on a literature-based review of governance, anti-corruption reporting, and faith informed ethics, it argues that compliance centred controls alone rarely prevent misconduct when ethical culture is weak. The paper explains corruption as both a structural problem, involving information gaps, discretion, and symbolic disclosure, and a moral problem rooted in greed, self-interest, and misuse of entrusted power. It synthesises biblical virtues stewardship, integrity, justice, humility, and servant leadership as internal restraints that strengthen leaders' conscience and shape organisational norms. These virtues are linked to governance mechanisms such as board oversight, transparency, internal controls, and consistent accountability to produce higher trust and lower tolerance for unethical advantage. The study contributes a coherent framework for integrating moral formation with institutional design and proposes directions for empirical testing across sectors and contexts in future research.

Keywords: biblical ethics; corporate governance; organisational corruption; stewardship; ethical culture; accountability

INTRODUCTION

Background

Corporate governance provides the formal architecture through which organisations are directed and controlled. It includes the rules and practices that shape decision making, oversight, disclosure, and accountability across the firm. In principle, these arrangements exist to align the interests of management, boards, and wider stakeholders, so that organisational power is exercised responsibly and in a way that protects the long term purpose of the organisation (Sari et al., 2021). In practice, however, the persistent presence of organisational corruption shows that formal structures do not automatically translate into ethical conduct. Corruption can take many forms within organisations, including fraud, bribery, and rent seeking. These practices weaken trust, distort decision making, increase costs, and often divert resources away from productive and socially beneficial uses. They also reduce investor confidence and limit national development, especially in settings where enforcement systems are weak or uneven (Xu & Ma, 2022).

The continuing spread of governance codes and compliance systems has not eliminated the deep moral problems that permit corruption to survive and adapt. Many organisations have rules, committees, audit processes, and reporting requirements, yet experience ethical failures that are repeated, normalised, or hidden. This reality suggests that compliance centred governance is necessary but often insufficient, because corruption is not only a structural problem but also a problem of character, motivation, and moral culture. When leaders and organisational members treat governance as a checklist rather than a moral responsibility, systems can be manipulated, and accountability can be reduced to appearance rather than substance. For this reason, recent scholarship increasingly points to the importance of values and ethical culture as part of effective governance,

especially where the surrounding environment makes corruption tempting or socially tolerated (Previtali & Cerchiello, 2023; Al-Faryan, 2024).

Within this context, Christian faith and biblical ethics offer a moral framework that emphasises integrity, justice, stewardship, and accountability. These principles are not presented as optional personal ideals, but as binding obligations that should shape conduct, decision making, and the handling of entrusted resources. The biblical worldview treats leadership as a moral vocation and a responsibility before God and community. It also condemns greed, deception, bribery, and the perversion of justice as violations of moral order. The implication for corporate governance is that ethical leadership cannot be reduced to external control alone. It requires internal moral formation, reinforced by organisational structures that make integrity easier to practise and harder to evade (Previtali & Cerchiello, 2023; Al-Faryan, 2024).

In many African contexts, governance failures remain a central barrier to development. Poor leadership and weak ethical standards can lead to the misappropriation of public and organisational resources, and the erosion of common goods such as education, health services, and infrastructure. Where corruption becomes normalised, even religious communities are affected, because their members live and work within the same governance environment. The silence of faith communities on corruption becomes difficult to justify when corruption damages livelihoods and weakens trust in institutions. This study therefore takes seriously the view that faith based ethical resources can contribute to governance renewal, not by replacing formal governance mechanisms, but by strengthening the moral foundation on which those mechanisms depend.

Research Problem

The central problem addressed in this paper is the persistent gap between compliance based corporate governance mechanisms and the continued reality of organisational corruption. Although conventional governance frameworks provide procedures for oversight and reporting, corruption persists because many frameworks focus more on controlling behaviours than on addressing the deeper moral failures within leadership and organisational culture. As a result, governance mechanisms may reduce some risks while leaving underlying drivers such as greed, self interest, and weak accountability largely intact (Antunez et al., 2024; Li et al., 2021).

The problem is therefore both conceptual and practical. Conceptually, there remains an unresolved question about how moral and spiritual values can be integrated into governance structures without becoming vague slogans or private convictions disconnected from organisational systems. Practically, organisations need governance models that do more than detect wrongdoing after it occurs. They need models that prevent corruption by shaping moral choices before wrongdoing becomes normalised. This paper frames that gap as a governance challenge that calls for a value anchored approach, one that engages both structures and character.

Objective of the Paper

The primary objective of the paper is to conceptualise a Biblical Ethics Informed Corporate Governance (BEICG) model that systematically uses scriptural principles to support anticorruption culture building within organisations. The aim is not to deny the usefulness of conventional governance mechanisms, but to strengthen them by clarifying the moral content that should guide decisions, leadership behaviour, and accountability practices.

In pursuit of this objective, the paper does three connected things. First, it identifies and defines core biblical ethical principles that are relevant to corporate governance, with emphasis on virtues such as stewardship, integrity, justice, humility, and servant leadership. Second, it critically analyses why conventional governance approaches often struggle to address the deeper moral roots of corruption, especially greed and self serving leadership tendencies (Antunez et al., 2024; Li et al., 2021). Third, it proposes a conceptual model that links biblical virtues to key governance mechanisms, including board structure, transparency, accountability, and stakeholder engagement, showing how these mechanisms can be strengthened when grounded in clear moral commitments (Previtali & Cerchiello, 2023; Sari et al., 2021; Aluchna et al., 2024).

Significance of the Study

This study contributes to scholarship in business ethics and the growing area of business theology by offering a structured conceptual framework that connects biblical ethical virtues to concrete governance mechanisms. Rather than treating faith as a general influence, the paper specifies the pathways through which theological virtues can shape governance inputs, processes, and expected outcomes. In doing so, it supports a more rigorous conversation about how religious ethics can inform organisational life in a manner that remains analytically clear and practically relevant.

The study also carries practical significance. For organisational leaders, managers, boards, and policymakers, the proposed framework offers a way to move beyond minimal compliance toward ethical governance rooted in moral conviction. By linking virtues to governance mechanisms, the model encourages leaders to treat governance as a moral responsibility rather than only a legal requirement. This approach supports the development of trustworthy organisational cultures where transparency and accountability are not only enforced externally but also upheld internally as matters of conscience and moral duty (Zahari et al., 2024; Xu & Ma, 2022).

Conceptual Review

Key Concepts and Definitions

This section clarifies the key ideas that guide the paper and explains how they connect to each other. The aim is to build a clear language base for the later model and discussion.

Biblical ethics refers to a moral framework grounded in Scripture. It is built around values and duties that guide human conduct, especially in contexts where power and resources are entrusted to leaders and institutions. In organisational settings, biblical ethics places strong emphasis on stewardship, truthfulness, justice, humility, and accountability. These principles assume that resources, authority, and opportunities are held in trust, not owned for selfish gain. Because of that, biblical ethics treats corruption as more than a technical failure. It is a moral failure that reflects disordered desires and the misuse of entrusted authority (Anifowose, 2025; Magoma et al., 2024).

Corporate governance is the system through which companies and other organisations are directed and controlled. It includes the formal structures and processes that guide strategic decisions, monitor managers, ensure responsible reporting, and protect stakeholder interests. In practice, corporate governance normally includes board oversight, internal controls, risk management, compliance systems, audit functions, disclosure standards, and regulatory supervision. Corporate governance is therefore often presented as a practical defence against misconduct, because it creates checks, sets expectations, and makes leaders answerable to others (Owusu & Agyemang, 2025; Sullivan, 2009).

Organisational corruption refers to the abuse of entrusted power or position for private or group benefit. It can include bribery, fraud, theft, manipulation of records, favouritism in procurement and recruitment, and other forms of dishonest advantage. Corruption damages organisational performance, weakens trust, and can become self sustaining if it is normalised within the culture. In that sense, corruption is not only an individual action but can also become an organisational pattern supported by silence, fear, and misplaced loyalty (Oh & Wang, 2020; Magoma et al., 2024).

The table below summarises these core concepts as used in this paper.

Table 1. Key concepts, definitions, and sources

Concept	Definition and core principles	Source
Biblical Ethics	A moral framework grounded in Scripture, emphasizing core virtues such as stewardship, justice, integrity, and servant	Anifowose (2025), Magoma et al. (2024)

	leadership. Explicitly condemns greed, bribery, and perversion of justice.	
Corporate Governance (CG)	The system by which companies are directed and controlled, including board oversight, accountability, transparency, risk management, and ethical compliance. CG serves as a key tool for mitigating risk and corruption.	Owusu & Agyemang (2025), Sullivan (2009)
Organizational Corruption	The abuse of entrusted power or position for private or group benefit. Includes fraud, bribery, and unethical leadership patterns, which erodes ethical standards and disrupts decision making.	Oh & Wang (2020), Magoma et al. (2024)

Existing Theories

This paper draws on governance and organisational theories that explain why corruption persists even when organisations adopt formal controls. These theories help clarify the limits of compliance only approaches and show why values and moral formation matter.

Principal Agent Theory explains corruption as a problem that emerges when the interests of those who own or represent the organisation differ from the interests of those who manage it. In this relationship, principals delegate authority to agents, expecting them to act in the organisation's best interest. Corruption becomes more likely when agents hold information that principals cannot easily verify and when monitoring is weak or costly. Under these conditions, leaders may pursue personal gain while presenting actions as legitimate organisational choices. This helps explain why corruption can survive within organisations that appear well structured on paper. It also highlights why governance needs both monitoring mechanisms and ethical commitments that shape what agents choose to do when no one is watching (Previtali & Cerchiello, 2023; Al-Faryan, 2024).

From the perspective of this paper, biblical ethics speaks directly to the internal side of the principal agent problem. It focuses on conscience, accountability before God, and responsibility to others. These commitments are meant to reduce the gap between private motives and public duty. When internal moral commitments are absent, monitoring becomes the main barrier to wrongdoing, yet monitoring alone can be evaded or negotiated. When internal moral commitments are strengthened, governance mechanisms become more effective because they are supported by genuine moral intent rather than fear of detection (Previtali & Cerchiello, 2023; Al-Faryan, 2024).

Institutional theory explains organisational behaviour by emphasising how social norms, rules, and shared expectations shape what organisations do. Many organisations adopt governance practices to gain legitimacy, satisfy regulators, or appear modern and trustworthy. However, institutional theory also helps explain why governance reforms can become symbolic. Organisations may adopt policies that look strong, while daily behaviour remains unchanged. This gap can happen when the deeper norms of the environment reward connections, shortcuts, or private benefit more than integrity. In such settings, corruption may be tolerated, justified, or hidden because it fits the informal expectations of the institutional environment.

In this paper's logic, biblical ethics can act as a counter institutional force. It introduces a different moral standard that challenges corruption friendly norms and calls the organisation to a higher form of legitimacy. It reframes legitimacy as moral credibility, not only formal compliance. Where institutional pressures promote appearances, biblical ethics promotes moral substance. This does not remove the need for governance systems, but it changes what those systems are meant to protect and why they should be respected.

Conventional anti corruption governance frameworks usually emphasise rules, controls, monitoring, audits, compliance procedures, and sanctions. These tools are important because they establish boundaries, reduce discretion, and increase the likelihood that wrongdoing is detected. Yet the paper recognises a consistent limitation in many governance frameworks: they often prioritise external control while giving less attention to ethical culture, moral leadership, and the values that shape everyday decisions. In organisations where corruption is normalised, formal controls may be bypassed through collusion, weak enforcement, selective reporting, or

intimidation of whistleblowers. For that reason, anti corruption tools work best when they are paired with strong ethical leadership and a culture that treats integrity as non negotiable rather than optional (Zahari et al., 2024; Xu & Ma, 2022).

Relationship Among Concepts

The concepts in this paper connect through a simple but important argument: corruption is sustained when governance is treated mainly as compliance, while moral character and ethical culture remain weak. Corporate governance provides structure, but structure alone does not guarantee integrity. Biblical ethics provides moral direction, but moral direction needs organisational systems that translate values into accountable practice.

In this relationship, biblical ethics shapes the meaning of governance by defining what responsible leadership looks like and why leaders must be accountable. It also offers a clear moral judgement on corruption, not merely as a breach of policy but as a breach of justice and stewardship. Corporate governance provides the mechanisms through which those moral commitments can be institutionalised, including board oversight, transparency practices, reporting structures, and fair enforcement processes. Organisational corruption is the expected outcome when governance mechanisms are weak, when leaders lack moral restraint, or when culture rewards private gain. The proposed logic is that when biblical ethics informs governance, it strengthens both the internal motivations for integrity and the external systems that prevent and correct wrongdoing.

Proposed Conceptual Model: The Biblical Ethics Informed Corporate Governance (BEICG) Model

The BEICG model proposes that organisational corruption is most effectively reduced when governance inputs are shaped by theological virtues and then translated into practical governance mechanisms. The model is built around a clear sequence: virtues shape leadership and culture, leadership and culture strengthen governance mechanisms, and stronger governance mechanisms reduce corruption while increasing integrity and trust.

Core virtues as inputs: The model identifies core virtues that function as moral inputs. These include stewardship, integrity, justice, humility, and servant leadership. Stewardship frames leadership as trust, where leaders manage resources for the good of others rather than personal gain. Integrity emphasises truthfulness and consistency between public claims and private actions. Justice requires fairness in decisions, protection of the vulnerable, and rejection of bribery and favouritism. Humility limits pride driven dominance and encourages leaders to listen, learn, and accept correction. Servant leadership focuses on service, responsibility, and moral example rather than privilege and self enrichment. Together, these virtues aim to reshape motives and decision habits so that corruption becomes morally unacceptable and culturally costly (Hilton et al., 2024; Antunez et al., 2024; Xu & Ma, 2022).

Governance mechanisms as process: The second part of the model focuses on governance mechanisms as processes that institutionalise moral commitments. These include board structure and board effectiveness, transparency and disclosure systems, internal controls, audit and risk governance, and accountability practices that apply consistently across levels of authority. In the BEICG approach, these mechanisms are not treated as neutral technical tools. They are treated as moral instruments that protect stakeholders and preserve organisational trust.

For example, board selection and board functioning matter because boards set the ethical tone and ensure that leaders are held answerable. Transparency matters because secrecy is often the environment in which corruption grows. Accountability matters because without consequences, moral language becomes empty. Stakeholder engagement matters because corruption often thrives when those harmed by decisions have no voice. When governance mechanisms reflect virtues, they become harder to manipulate and more likely to be respected because they are seen as expressions of moral duty rather than mere regulatory burden (Previtali & Cerchiello, 2023; Sari et al., 2021; Aluchna et al., 2024).

Expected outcome: The model's expected outcome is reduced organisational corruption and enhanced organisational integrity and trust. When virtues shape leadership and culture, and when governance mechanisms support those virtues through clear procedures and consistent enforcement, corruption is less likely to take root.

Trust increases because stakeholders observe alignment between what the organisation claims and what it practices. Over time, this alignment strengthens legitimacy, stabilises performance, and supports sustainable organisational reputation (Sari et al., 2021).

METHODOLOGY

Research Design: This study adopts a conceptual and qualitative research design grounded in critical and interpretive analysis. The purpose of the design is not to test hypotheses or estimate causal effects, but to develop a coherent conceptual framework that explains how biblical ethical principles can inform corporate governance practices in the effort to reduce organisational corruption. A conceptual design is appropriate because the study seeks to integrate insights from theology, business ethics, and governance literature in order to clarify relationships between moral values, leadership behaviour, and governance mechanisms (Sari et al., 2021; Previtali & Cerchiello, 2023).

The study follows a theory building logic. It draws on existing scholarly work to identify recurring governance failures linked to corruption and then examines how biblical ethical principles address those failures at a moral and behavioural level. This approach allows the paper to move beyond descriptive accounts of corruption and toward a structured explanation of how ethical values can be translated into organisational systems. The focus is therefore on conceptual clarity, internal coherence, and theoretical plausibility rather than empirical measurement.

Data Sources and Literature Selection: The analysis was based on a structured review of peer reviewed journal articles that address corporate governance, organisational corruption, ethical leadership, and faith based ethics. The literature was selected to ensure relevance to governance mechanisms, leadership conduct, and ethical culture within organisations. Particular attention was given to studies that explain why corruption persists despite the presence of formal controls and compliance systems (Xu & Ma, 2022; Zahari et al., 2024).

Theological sources were included to clarify the ethical content of biblical principles such as stewardship, justice, integrity, and accountability. These sources were not treated as devotional material but as normative ethical frameworks that can shape organisational behaviour. The selection of theological material was guided by its relevance to leadership responsibility, misuse of power, and moral accountability within social institutions (Magoma et al., 2024; Anifowose, 2025).

Analytical Procedure: The analysis proceeded in three stages. First, key ethical principles were identified from the biblical ethics literature and defined in relation to leadership and organisational responsibility. Second, governance literature was analysed to identify structural weaknesses and behavioural gaps that allow corruption to persist, even in organisations with formal governance systems. Third, the two streams of literature were integrated to develop the Biblical Ethics Informed Corporate Governance model, which links moral virtues to governance mechanisms and expected outcomes.

Throughout the analysis, emphasis was placed on consistency between ethical values and governance practices. Concepts were compared across sources to identify convergence and tension, and to ensure that the proposed model reflects both moral depth and organisational realism (Antunez et al., 2024; Al-Faryan, 2024). This integrative procedure supports the credibility of the conceptual framework and clarifies how ethical commitments can be institutionalised within governance structures.

DISCUSSION AND ANALYSIS OF FINDINGS

Interpreting the Core Pattern in the Literature

The central finding across the reviewed studies is that corporate governance structures, while essential, do not by themselves prevent organisational corruption. Governance systems can define roles, strengthen oversight, and require disclosure, yet corruption can still persist when ethical culture is weak and when leaders treat governance as a formal requirement rather than a moral responsibility (Sari et al., 2021; Previtali & Cerchiello, 2023). The literature therefore points to a recurring pattern: corruption thrives most easily where there is a gap

between visible compliance and internal moral commitment. In such contexts, boards may exist, audit functions may operate, and codes may be published, but decision makers can still manipulate processes through collusion, selective reporting, and the abuse of discretion.

A second pattern concerns the moral drivers behind corruption. The studies reviewed consistently suggest that corruption is not only a technical failure of controls but also a behavioural and moral problem tied to self interest, greed, and the misuse of entrusted power (Antunez et al., 2024; Li et al., 2021). This matters because it shifts attention from governance as policing to governance as character shaping. When corruption is approached only as rule breaking, the response naturally focuses on detection and punishment. When corruption is understood as a moral failure rooted in desires and incentives, then prevention requires deeper interventions that address leadership formation, organisational values, and ethical accountability.

This is where biblical ethics enters the discussion as a distinct conceptual contribution. The literature reviewed in the conceptual section frames biblical ethics as a normative moral system that condemns bribery, deception, and injustice, while promoting stewardship, integrity, humility, and accountability as central leadership duties (Anifowose, 2025; Magoma et al., 2024). This ethical framing is not presented as vague moral encouragement. Instead, it provides clear moral content that can inform how organisations interpret and practise governance.

Why Compliance Based Governance Often Falls Short

The reviewed governance literature shows that many anticorruption approaches rely heavily on compliance instruments such as codes, reporting requirements, and disclosure practices. These instruments are valuable because they improve transparency and create formal expectations for behaviour (Sari et al., 2021; Previtali & Cerchiello, 2023). However, the same literature also shows why such tools often underperform when moral culture is weak. One reason is that compliance can become symbolic. Organisations may adopt anticorruption reporting to satisfy coercive pressures while continuing questionable practices in daily operations (Sari et al., 2021). Another reason is that disclosure systems can be designed to reveal little while creating the appearance of openness. Where accountability is not deeply valued, reporting can become a ritual rather than a truthful reflection of conduct (Previtali & Cerchiello, 2023).

A further weakness is the dependence of compliance systems on enforcement. If sanctions are uncertain or unevenly applied, rules may not restrain powerful actors. In such settings, governance becomes a tool for managing reputation rather than guiding behaviour. This is why the introduction emphasises that ethical leadership cannot be reduced to external control alone, but requires internal moral formation that makes integrity more natural and corruption more costly in social and moral terms (Previtali & Cerchiello, 2023; Al-Faryan, 2024).

The Internal Control Argument: Character as a Governance Resource

A key interpretive insight from the reviewed studies is that leadership character can be a stronger anticorruption factor than context alone. When leadership actively models ethical conduct, reinforces accountability, and refuses to tolerate dishonest advantage, unethical behaviour is less likely to spread as a norm (Antunez et al., 2024). This supports the paper's logic that governance needs two forms of control. One is external control, which includes structures, monitoring, and enforcement. The other is internal control, which includes conscience, moral conviction, and the habitual practice of integrity. Where internal control is absent, external control must carry nearly all the weight, and that burden often becomes unrealistic in complex organisational life.

The introduction and conceptual review position biblical ethics as a moral framework that strengthens internal control by shaping what leaders believe they are accountable for and to whom they are accountable. The biblical view treats leadership as stewardship and moral vocation, not simply authority and privilege (Anifowose, 2025; Magoma et al., 2024). In practical organisational terms, stewardship discourages the mindset that organisational resources are personal opportunities. Instead, it frames them as entrusted goods to be managed for others. This approach directly challenges the moral logic that often sustains corruption, which is the belief that power entitles the holder to private benefit.

Integrity is also framed in the literature as more than honesty in speech. It is consistency between values, decisions, and actions. When leaders practise integrity, they reduce the space for hidden deals and quiet distortions of process. They also set a moral tone that shapes what subordinates consider normal and acceptable (Antunez et al., 2024; Zahari et al., 2024). Importantly, ethical culture is not built mainly through posters or slogans but through repeated leadership decisions, consistent consequences, and transparent processes that employees can observe over time (Zahari et al., 2024).

The Governance Mechanism Argument: Virtues Need Structures

The conceptual review also highlights an important balance. Biblical ethics provides moral direction, but moral direction still requires organisational systems that translate values into practice. In the reviewed literature, governance is consistently described as the architecture of direction and control, involving boards, accountability systems, transparency practices, risk management, and internal controls (Owusu & Agyemang, 2025; Sullivan, 2009). These mechanisms are the practical channels through which moral commitments can become institutionalised rather than remaining private intentions.

This means the paper's model does not argue for replacing governance mechanisms with moral teaching. Instead, it argues for strengthening governance mechanisms by grounding them in clear ethical commitments. For example, the literature on anticorruption disclosure shows that transparency is an important tool, yet its quality depends on how seriously leaders treat truthful reporting and stakeholder accountability (Sari et al., 2021; Previtali & Cerchiello, 2023). When transparency is linked to integrity and stewardship, reporting is more likely to be meaningful because it is supported by a moral demand for truth rather than a narrow compliance logic.

Similarly, boards are not only technical oversight bodies. They are also moral guardians of purpose and accountability. If board members are themselves shaped by a stewardship mindset, they are more likely to demand clarity, resist collusion, and ask difficult questions that expose weak areas of control (Owusu & Agyemang, 2025; Sullivan, 2009). If board members lack moral seriousness, the board can become a ceremonial structure that legitimises leadership decisions rather than scrutinising them.

Explaining Corruption Through Key Concepts: Abuse of Entrusted Power

The definitions in the conceptual review support a strong interpretation of how corruption operates. Corruption is framed as the abuse of entrusted power for private benefit, and it can become embedded as a pattern supported by silence and misplaced loyalty (Oh & Wang, 2020; Magoma et al., 2024). This definition is important because it links corruption to trust. It shows why corruption causes deep organisational harm beyond financial loss. It breaks relational credibility, damages morale, and weakens legitimacy in the eyes of stakeholders.

When corruption becomes patterned, the organisation may develop informal rules that compete with formal governance. Employees may learn that loyalty to powerful individuals is safer than loyalty to policy. They may also learn that honesty is punished when it threatens established interests. These conditions explain why technical reforms can fail. If an organisation has a corrupted informal culture, new controls may be absorbed into that culture and used selectively. This is why the literature stresses the role of ethical culture and moral leadership as necessary complements to governance structures (Zahari et al., 2024; Antunez et al., 2024).

Synthesising the Literature Into the BEICG Logic

Taken together, the reviewed literature supports the paper's proposed logic that the most credible anticorruption approach is integrative. It combines moral virtues that shape internal motivations with governance mechanisms that structure external accountability. The BEICG logic can therefore be understood as a two level strengthening process.

At the first level, biblical ethics strengthens the moral meaning of leadership and the moral seriousness of organisational life. Stewardship reframes authority as trust. Justice condemns bribery and unfair advantage. Humility challenges pride driven domination that often resists accountability. Integrity demands truthfulness and consistency. These virtues aim to reduce the moral acceptability of corruption and weaken the internal

rationalisations that often protect wrongdoing (Anifowose, 2025; Magoma et al., 2024). At the second level, corporate governance strengthens the organisational capacity to make ethical commitments operational. This includes clear oversight roles, reliable internal controls, transparent reporting, and consistent accountability that applies to powerful actors as well as ordinary employees. Strong governance mechanisms also reduce opportunities for corruption by limiting unchecked discretion and improving visibility of decisions and resource flows (Sari et al., 2021; Previtali & Cerchiello, 2023; Owusu & Agyemang, 2025).

When these two levels reinforce each other, the organisation is better positioned to prevent corruption rather than merely respond after harm has occurred. Prevention is supported because leaders are guided by moral commitments, while systems ensure that those commitments are expressed in consistent governance practice. This integrated approach aligns closely with the study's claim that ethical leadership cannot be reduced to external control alone, because corruption is both a structural and moral problem (Previtali & Cerchiello, 2023; Al-Faryan, 2024).

Implications for Theory, Policy, and Practice

Implications for Theory

The discussion indicates that explaining organisational corruption only through structures, incentives, and monitoring is too narrow. The repeated pattern is that formal governance tools can exist while corruption persists because the deeper drivers sit in moral reasoning, leadership motives, and organisational culture. A key implication is that corporate governance theory should treat ethical culture and moral formation as central parts of governance performance, rather than as optional additions. When governance is understood only as a technical system, it becomes easier for organisations to comply outwardly while preserving hidden patterns of abuse. When governance is understood as both technical and moral, then the quality of leadership character and the moral seriousness of accountability become theoretical variables that help explain why similar governance structures can produce different ethical outcomes.

The discussion also implies that principal agent explanations gain depth when they account for internal restraint. Agency problems are not solved only by monitoring and sanctions, but also by the ethical commitments that guide leaders when discretion is high and visibility is low. The model proposed in the paper therefore suggests a theoretical bridge between governance research and ethical leadership research by showing how stewardship based leadership can reduce the behavioural space in which agency problems become corruption. This enlarges governance theory by introducing a clearer account of how inner commitments and outer controls interact to shape organisational integrity.

Finally, the discussion expands the conceptual territory of business ethics by offering a non relativistic moral lens that can be operationalised for governance design. Instead of presenting ethics as general moral encouragement, the analysis treats biblical virtues as structured moral expectations that can shape governance processes and measurable outcomes. This framing creates room for further conceptual work on virtue based governance, especially in contexts where faith traditions continue to influence moral identity and public expectations.

Implications for Policy

The discussion suggests that policy responses to corruption should not rely mainly on adding more rules. Regulation remains important, but rules can become ceremonial when enforcement is inconsistent and when organisational culture tolerates unethical advantage. Policy therefore needs to address the conditions that make corruption socially acceptable or practically safe. This includes strengthening the independence and capacity of oversight bodies, improving the credibility of investigation processes, and protecting those who report wrongdoing so that ethical action does not become personally costly.

A second policy implication concerns leadership development and accountability at the top. Where senior leaders and boards are not held to consistent standards, anticorruption policies are likely to be interpreted as tools for managing ordinary employees while protecting elites. Policies that encourage transparent appointment

processes, clear conflict of interest rules, and public reporting of high-risk decisions can reduce the discretion that often enables corruption. The discussion also points to the need for policy approaches that support moral accountability, not only legal accountability. In settings where moral language and faith commitments shape social life, policy initiatives can be designed to encourage integrity-oriented leadership formation, while still respecting pluralism and avoiding exclusion.

Implications for Practice

The discussion implies that organisations should treat anticorruption work as culture building supported by governance systems. Ethical statements and codes matter, but they do not change behaviour unless leaders model integrity consistently and make accountability real. Organisational practice should therefore focus on aligning moral commitments with daily processes such as recruitment, board appointments, procurement, financial approvals, performance evaluation, and promotion. When outcomes are rewarded without regard to the means used, corruption becomes easier to justify. When integrity is rewarded and misconduct has predictable consequences, corruption becomes harder to normalise.

The discussion also shows that governance mechanisms need to be designed for prevention, not only detection. This requires clear separation of duties, credible internal controls, transparent reporting lines, and reliable audit processes that cannot be easily overridden by powerful individuals. At the same time, practice should develop the internal side of integrity by shaping leadership habits, reinforcing stewardship responsibility, and embedding moral accountability in decision making routines. When moral commitments strengthen internal restraint and governance mechanisms strengthen external accountability, the organisation is better positioned to sustain trust, protect stakeholders, and reduce the risk that corruption becomes embedded as an informal way of working.

CONCLUSION

This conceptual paper has shown that organisational corruption is unlikely to be reduced sustainably when corporate governance is treated mainly as a compliance exercise. Governance mechanisms such as boards, audits, reporting systems, and internal controls remain necessary, but the study demonstrates that these tools can be weakened by poor ethical culture, selective enforcement, and leadership motives shaped by self interest and greed. The analysis therefore supports a central claim: corruption is best understood as both a structural failure and a moral failure. It is structural because weak oversight, information gaps, and unchecked discretion create opportunities for misconduct. It is moral because the abuse of entrusted power is sustained by inner rationalisations, distorted values, and the normalisation of unethical advantage within organisational life.

In response to this gap, the study developed the Biblical Ethics Informed Corporate Governance model as an integrative framework that links theological virtues to practical governance processes. Stewardship reframes authority as trust and challenges the assumption that power entitles the holder to private benefit. Integrity calls for consistency between proclaimed values and actual decisions, making truthfulness central to reporting and accountability. Justice rejects bribery and unfair advantage, insisting that governance must protect the vulnerable and uphold fairness in decisions. Humility limits pride driven leadership that resists correction, while servant leadership places responsibility and moral example above privilege. When these virtues shape leadership behaviour and organisational culture, governance systems are more likely to function as instruments of moral responsibility rather than public relations symbols.

The study's main contribution is to show that ethical culture is not a secondary concern but a core factor in explaining why similar governance structures can produce very different ethical outcomes. For practice, the study implies that anticorruption effectiveness requires alignment between values and systems, so that ethical commitments are reflected in appointments, incentives, procurement decisions, reporting routines, and consistent consequences for wrongdoing. For policy, the analysis suggests that durable reform depends on strengthening institutions while also supporting leadership formation and moral accountability that can sustain integrity when supervision is limited.

Because the study is conceptual, the proposed model remains to be tested empirically. Future research can develop measurable indicators of biblical ethical culture and examine its relationship with corruption outcomes

across sectors and contexts. Overall, the study concludes that governance renewal is most credible when moral transformation and institutional design are pursued together.

REFERENCES

1. Al-Faryan, M. A. S. (2024). Agency theory, corporate governance and corruption: An integrative literature review approach. *Cogent Social Sciences*, 10(1), 2337893. <https://doi.org/10.1080/23311886.2024.2337893>
2. Aluchna, M., Kamiński, B., & Wrzosek, M. (2024). Anti-corruption disclosure: Evidence from the natural experiment of the Non-Financial Reporting Directive. *Decision*, 51, 165–182. <https://doi.org/10.1007/s40622-024-00386-z>
3. Anifowose, M. (2025). Evidence of the impact of corporate governance on ESG disclosure in sub-Saharan Africa: The moderating role of ownership structure. *International Journal of Disclosure and Governance*. <https://doi.org/10.1057/s41310-025-00294-3>
4. Antunez, M., Ramalho, N., & Marques, T. M. G. (2024). Context matters less than leadership in preventing unethical behaviour in international business. *Journal of Business Ethics*, 192, 307–322. <https://doi.org/10.1007/s10551-023-05520-y>
5. Hilton, S. K., Puni, A., & Yeboah, E. (2024). Leadership practices and job involvement: Does workplace spirituality moderate the relationship? *Cogent Business & Management*, 11(1), 2316582. <https://doi.org/10.1080/23311975.2024.2316582>
6. Li, X., Kim, J.-B., Wu, H., & Yu, Y. (2021). Corporate social responsibility and financial fraud: The moderating effects of governance and religiosity. *Journal of Business Ethics*, 170(3), 557–576. <https://doi.org/10.1007/s10551-019-04378-3>
7. Magoma, A., Ernest, E., & Kasheshi, E. (2024). Board characteristics and financial performance of banks listed on frontier stock markets in East Africa: A panel analysis. *Cogent Business & Management*, 11(1), Article 2400615. <https://doi.org/10.1080/23311975.2024.2400615>
8. Oh, J., & Wang, J. (2020). Spiritual leadership: Current status and agenda for future research and practice. *Journal of Management, Spirituality & Religion*, 17(3), 223–248. <https://doi.org/10.1080/14766086.2020.1728568>
9. Owusu, C. A., & Agyemang, G. (2025). Turning to religion: NGO accountability in a faith-based development organisation. *Accounting Forum*, 1–25. <https://doi.org/10.1080/01559982.2025.2505810>
10. Previtali, P., & Cerchiello, P. (2023). Corporate governance and anti-corruption disclosure. *Corporate Governance: The International Journal of Business in Society*, 23(6), 1217–1232. <https://doi.org/10.1108/CG-06-2022-0275>
11. Sari, T. K., Cahaya, F. R., & Joseph, C. (2021). Coercive pressures and anti-corruption reporting: The case of ASEAN countries. *Journal of Business Ethics*, 171(3), 495–511. <https://doi.org/10.1007/s10551-020-04452-1>
12. Sullivan, J. D. (2009). *The moral compass of companies: Business ethics and corporate governance as anti-corruption tools*. World Bank. <https://doi.org/10.1596/23980>
13. Xu, B., & Ma, L. (2022). Religious values motivating CSR: An empirical study from corporate leaders' perspective. *Journal of Business Ethics*, 176, 487–505. <https://doi.org/10.1007/s10551-020-04688-x>
14. Zahari, A. I., Said, J., Muhamad, N., & Ramly, S. M. (2024). Ethical culture and leadership for sustainability and governance in public sector organisations within the ESG framework. *Journal of Open Innovation: Technology, Market, and Complexity*, 10(1), 100219. <https://doi.org/10.1016/j.joitmc.2024.100219>