

FROM EGOCENTRISM TO PUBLIC INTEREST: STRATEGIES FOR FOSTERING ETHICAL BEHAVIOUR IN STATE-OWNED ENTERPRISES IN ZIMBABWE

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Abstract

This study seeks to investigate corporate strategies implemented as a way of fostering ethical behaviour in state-owned enterprises (SOEs) following widespread reports of corruption, bribery, kickbacks and financial fraud. To accomplish this objective, a survey was used and 90 workers from five different SOEs were selected to fill out questionnaires. Views of respondents on corporate strategies being implemented to foster ethical behaviour in SOEs in Zimbabwe were solicited through interviews. Ten workers were given the chance to answer interview questions. Participants to the study were selected from SOEs in the City of Mutare through purposive sampling. Analysis of research data was undertaken with the aid of Statistical Package for Social Sciences (version 23). The study established that 90.5% of SOEs employees were not aware of their organisation's code of ethics. In addition, 64.3% of the respondents indicated that they did not know of any strategy being implemented to foster an ethical culture in the organisation. The study concludes that there is lack of commitment to implement strategies for fostering an ethical culture in SOEs. The government must, therefore, establish measures to ensure an ethical culture in its enterprises. The study acts as a wakeup call to regulatory

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authorities as it reveals the urgent need to craft strategies for redeeming SOEs from the looming danger. The study also provides a model for the successful implementation of corporate ethical strategies in these enterprises.

Keywords: ethical behaviour, state-owned enterprises, corporate strategies, corruption and fraud, organisational ethics culture, governance and accountability

INTRODUCTION

Government officials, staff and dishonest management have turned SOEs (SOEs) into money troughs from which they steal whenever they are short on cash (Rusvingo, 2015). These officials are commonly known to siphon off sizable sums of money from SOEs, leaving taxpayers to cover the shortfalls (*ibid.*; Zinyama, 2021). Several SOEs like the Zimbabwe United Passenger Company (ZUPCO), the Zimbabwe Steel Company (ZISCO), the National Railways of Zimbabwe (NRZ), Air Zimbabwe (AirZim) and the Zimbabwe Manpower Development Fund (ZIMDEF), among others, have completely collapsed as a result of several instances of unethical activity that have been exposed (Zinyama, 2021). Bribery, theft of public funds or property, fraud, smuggling, externalisation of funds, information concealment, abuse of office or position for personal gain, extortion, misrepresentation, nepotism, tax evasion and other unethical vices are examples of unethical behaviour in Zimbabwe's SOEs. (Chigudu, 2021). According to experts, these enterprises are so entrenched in corruption and other immoral behaviour that it is now accepted as a way of life (Choruma, 2015; Chigudu, 2021). In Zimbabwe, there is a common misconception that to have something done, one "has to pay" the police, local officials, schools, hospitals, the births and deaths registry, the passport office, court staff and so on (Marumahoko, 2021).

Conflicts, theft, red tape, waste, unreliable services and other operational inefficiencies are only a few of the issues caused by unethical behaviour in state-owned businesses. According to Zvavahera (2014), business ethics and corporate governance ethics are concerned

with morality and righteous behaviour that were formerly foreign concepts in SOEs. In Zimbabwe, widely publicised scandals that have rocked SOEs have been connected to poor corporate governance (Chigudu, 2020). Unethical activity in SOEs have a detrimental influence on socioeconomic growth and advancement. Research carried out by Transparency International Zimbabwe (2019) reveals that 58% of the respondents indicated being asked for a bribe and 52% indicated that they paid money to speed up service delivery every time they visited SOEs. With a score of 23/100 on the Corruption Perception Index (CPI) scale, where zero indicates very corrupt and 100 is very clean, Zimbabwe was placed 149th out of 180 of the most corrupt nations in 2018 (Transparency International Zimbabwe, 2023). These results come from studies that looked at unethical behaviour in government organisations and SOES.

Concerns about weak governance and widespread theft of public monies in Zimbabwe's local authorities and SOEs are raised in the Auditor-General's report for the fiscal years 2019, 2020, 2021 and 2022 (OAGZ, 2023). According to results of audits, there were fifty-one (51) entities that had not yet submitted financial statements for audit. Amongst these, twenty-four (24) entities had not also submitted the 2021 financial statements whilst three (3) entities had their accounts in arrears of more than 5 years (*ibid.*). While reporting on state enterprises and parastatals (SEPs) to Parliament in 2023, the Auditor-General agreed that challenges afflicting public sector entities are to do with corporate governance in nature (*ibid.*). After recognising that unethical behaviour was widespread, the Zimbabwean government developed the Corporate Governance Framework for State Enterprises and Parastatals on November 27, 2010, yet reports of more severe deviant behaviour persisted. Taxpayers blame unethical actions such as corruption, financial fraud and abuse of office as the main reason service delivery from SOEs remains below par. This research is undertaken to investigate if there are any corporate strategies developed and implemented to foster ethical behaviour in SOEs.

LITERATURE REVIEW

THEORETICAL REVIEW

THE VIRTUE ETHICS THEORY

The Nichomachean Ethics by Aristotle is where virtue ethics found its highest expression. Virtue ethics is an ethical tradition that dates back to the ancient Greeks (Boatright, 2009). A virtue is a superior, enduring character quality that an individual cultivates through time via (inter)action, thought and experience; it allows an individual to act and interact with others in a model manner (Solomon, 1992; Becker, 2016). According to virtue ethics, acting morally requires not only abiding by accepted moral principles, but also taking into account what a responsible adult with "good" morals would think suitable in a particular circumstance (Becker, 2019). A moral virtue is an acquired quality that is seen as an important aspect of a person's character. As individuals develop socially, they come to behave in ways they consider to be moral (*ibid.*).

According to virtue ethicists, a prosperous market economy depends on social institutions like families, schools, churches and communities that may help to nurture virtues (*ibid.*). This implies that SOEs could foster particular virtues in their employees through particular programmes that get rid of unethical behaviour and create a healthy ethical culture. These values (honesty, trust, tolerance and restraint) make cooperation feasible (*ibid.*). In a market economy based on virtues, people have significant incentives to adhere to socially acceptable norms of conduct (*ibid.*). Citizens need to possess a variety of traits for political, social and economic institutions to function well. As Becker (*ibid.*) notes, virtue ethics may be viewed as a dynamic theory of how to run businesses. Virtues are learned character traits via interactions or actions and by doing this, SOEs may inculcate them in their employees.

THE KANTIAN THEORY OF ETHICS

According to the Kantian Ethics Theory developed in 1797, an action's morality is determined by an absolute, universal moral law, rather than by the results of the action (Schmidt, 2024). Put differently, Kant

maintained that deeds are ethically justified if they are motivated by a sense of obligation and if the action's guiding principle is universally applicable (*ibid.*). As a deontological normative theory, Kant's moral philosophy opposes the utilitarian notion that an action's morality depends on how beneficial its consequences are. According to Kant (1797), the moral worth of an action is determined by its reason (or means), not by its effect (or end). To live ethically, one must never treat another human being as a means to some greater end. The categorical imperative is the central concept of Kantian ethics. The most well-known categorical imperative proposed by Kant is that someone should behave only in a way that they would like others to behave (Fisher and Dimmock, 2022). People who live by Kantian ethics believe in upholding moral laws and duties. They maintain that ethical actions must stem from good will and adhere to universal principles of morality. Kant emphasised rationality and autonomy, arguing that individuals must act without regard to personal desires or incentives.

The Virtue Ethics Theory and the Kantian Theory of Ethics are two prominent ethical frameworks which have been widely debated and discussed in the field of philosophy. While both theories share some similarities, they also have distinct differences in their approaches to moral decision-making. Virtue Ethics, on the one hand, focuses on the development of character and moral virtues. This theory emphasises the importance of cultivating virtues such as compassion, honesty and fairness to make ethical decisions (Becker, 2019). Virtue Ethics encourages individuals to consider what a virtuous person would do in a given situation, taking into account the specific context and relationships involved. This approach is more flexible and nuanced, allowing for a more personalised and situational approach to ethical decision-making. Kantian Ethics, on the other hand, prioritises moral rules and duties. Kant's categorical imperative is a central tenet of this theory which states that individuals should act only according to maxims that could be universalised and become a law for all (Fisher and Dimmock, 2022). This approach emphasises the importance of moral laws and universal principles and encourages individuals to make decisions based on a sense of duty and obligation. Kantian Ethics

is more rigid and absolute, applying equally to all individuals and situations. One of the key differences between Virtue Ethics and Kantian Ethics is their focus. Virtue Ethics prioritises character development and moral virtues, while Kantian Ethics prioritises moral rules and duties. Virtue Ethics considers the agent's inner life and motivations, while the latter focuses on the moral law and its application. In light of the current study, officers appointed to oversee SOEs need to have good virtues and at the same time act in such a way that their actions can become a universal law.

EMPIRICAL REVIEW

Corporación Andina de Fomento Development Bank (2021) reveals that corporate governance reforms in Latin American SOEs are crucial for enhancing management and impact of these institutions that historically and collectively have produced subpar results when measured against the goals for which they were created. According to Fleming *et al.* (2016), unethical employee activities at SOEs foster a hostile work environment, upend the corporate culture and reduce employee engagement, productivity and inspiration. The organisation suffers greatly when staff engagement and motivation decline (Askew *et al.*, 2015). Employers and organisational management expect their staff to act in accordance with corporate rules (Fleming *et al.*, 2016; Wang and Han, 2020). Ge *et al.* (2017) posit that most employers implement organisational policies skewed towards discouraging deception, coercion and illegal activities to convey trustworthiness to their customers and employees. These findings are consistent Scholten and Ellemers (2016), who propose that combating unethical behaviour requires transparent, communicative and accountable leadership. Organisational leaders that influence workers in the wrong way support unethical actions that include greed, conflicts of interest and lack of openness. According to Kanyane (2020), accountability, coupled with ethics, is a crucial pillar of government. The government, as a stakeholder in SOEs, ought to be exemplary in good corporate governance practices, but SOEs have not demonstrated this (Subramanian, 2015). The Southern African Parliamentary Support Trust (SAPST) and the Zimbabwe Coalition on Debt and Development

(ZIMCodd) conducted a study on SOE compliance with state regulations. The results showed a lack of adherence to Section 194 of the Constitution that calls for the State to take measures, including legislative ones, to advance the public interest (SAPST and ZIMCodd, 2019). Furthermore, findings show that this requirement was not fully met by the annual reports of SOEs. Many were allegedly still submitting audited financial accounts after the imposed deadlines.

Results from a different study by Chigudu (2020) on public sector corporate governance: Zimbabwe's challenges of strategic management in the wake of sustainable development show that SOEs' current corporate governance practices have not significantly increased the efficiency and effectiveness of the public entities. Corruption, a lack of commitment, the absence of the rule of law and, most crucially, excessive political interference are all examples of unethical behaviour that lead to poor performance in SOEs (*ibid.*). Chigudu (*ibid.*) asserts that while impunity is becoming more common, corruption is entrenched.

In a study on corporate ethics and behaviour in SOEs conducted with Zimbabwe Broadcasting Corporation (ZBC). Zvavahera and Ndoda (2014) found that top management and the Board of Directors were dishonest. According to them, the Corporation lost millions of dollars as a result of flawed tendering methods of purchasing goods and services. Employees reportedly endured more than seven months without being paid, yet senior management and the Board of Directors reportedly received significant salaries (*ibid.*). There was also a lack of accountability and transparency in the way business was conducted. Violation of the Public Finance Management Act (Chapter 22:19) and failing to timely submit audited financial reports are a few examples of unethical behaviour in SOEs (Mukono and Dubihlela, 2020).

Zvitambo and Mhizha (2019) carried out a study to investigate governance issues at SOEs in the Second Republic of Zimbabwe. The study used desk-top research involving analysis of documents presented by other scholars on the current state of SOEs in Zimbabwe. The study

established that these enterprises were facing governance challenges. Poor governance was caused by political, economic and poor management factors, among other causes. Despite its focus on SOEs, the research was concerned mainly about investigating existence of unethical practices in SOEs during the Second Republic. The current study focuses on strategies that are being employed to foster ethical behaviour in SOEs. Previous studies focused more on revealing unethical behaviour by management and employees within SOEs. The depth of corporate governance challenges has been exposed by a number of researchers. However, there is a dearth in literature on corporate strategies being implemented to foster ethical behaviour and routing unethical behaviour within these entities. The study closes the gap by revealing corporate ethical strategies implementation in SOEs.

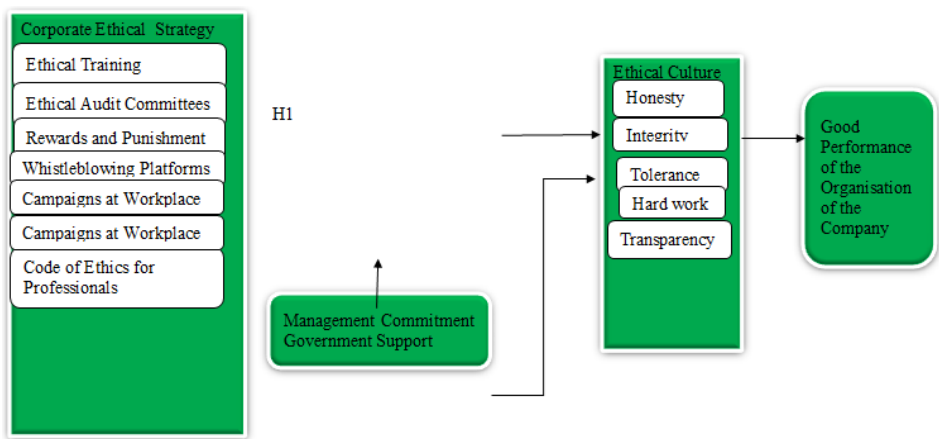


Figure 1: Conceptual Research Model (*Author,*)

Figure 1 indicates that ethical strategy implementation in SOEs has potential to create an ethical culture and an ethical culture will, in turn, lead to good organisational performance. However, there is need for government support and management commitment for strategy implementation and for creating an ethical culture. If strategies are implemented without management commitment and government support for creating an ethical culture, strategies will not yield intended results.

HYPOTHESIS

H₁: Implementation of corporate ethical strategies has a positive effect on ethical behaviour of employees.

METHODOLOGY

Both qualitative and quantitative research designs are employed in the study. The instruments utilised to get data from respondents were questionnaires and interviews. To make it simpler for participants to respond, a questionnaire was split into two. The first component of the questionnaire focused on the respondents' demographic data, such as age, gender, education level, years of experience working for SOEs and the position they held within their respective companies. The second section sought to obtain information about the strategies being implemented by SOEs as a way of fostering ethical behaviour in the organisation. The second section also included commonly experienced unethical practices in the enterprises. The study population for this research included all senior managers, middle managers and blue collar employees of SOEs in the City of Mutare. State-owned enterprises in Mutare are facing corporate governance issues, similar to all other SOEs in Zimbabwean cities. This has hampered SOEs' ability to provide services, which has led to public outrage (Marumahoko, 2020). To get a representative sample, purposive sampling was used to select 10 senior managers, 20 middle managers and 60 blue collar workers from across five SOEs in Mutare. Purposive sampling allowed the researcher to carefully select participants who could provide insights into corporate ethical strategies that might have been difficult to achieve with random sampling.

DATA ANALYSIS

Results of the study reveal that the response rate was 93.3% with 84 participants from a total of 90 returning questionnaires. Four participants failed to return the questionnaires and two returned incomplete questionnaires. Respondents were asked to provide information on their gender and educational background. In addition, some personal profile information was obtained for the following: work experience and age. The information is given in the following tables:

Table 1a: Cross tabulation of Gender and Work Experience

		Experience					Total
		0-5 years	6-10 years	11-15 years	16-20 years	21 years and more	
Gender	Male	7	25	14	2	1	49
	Female	6	17	7	3	2	35
Total		13	42	21	5	3	84

Table 1b: Cross Tabulation of Education Level and Gender

		Education				Total
		PHD/Masters	Degree	Diploma	A and O Level	
Gender	Male	7	22	18	2	49
	Female	3	19	11	2	35
Total		10	41	29	4	84

From the Table 1a, it can be seen that a total of 49 males and 35 females participated in answering questionnaires distributed. Out of 49 males who participated in the study, 7 were had experience of between 0-5 years, 25 had between 6-10 years of experience, 14 had 11-15 years, 2 had 16-20 years and 1 had 21 and more years of experience. The study also reveals that 6 females had experience of between 0-5 years, 17 had 6-10 years, 7 had 11-15 years, 3 had 16-20 years and 2 females had 21 years or more of work experience. Table 1b presents a cross tabulation of educational level and gender of the participants. Ten participants had either a PHD or Master's Degree and out of the 10, 7 participants were males and 3 were females. The results also indicate that 41 participants had a Degree, 29 had a Diploma and 4 had either A or O level education.

Table 2: Number of Respondents who know Code of Ethics of their Organisations

	Frequency	Percent	Valid Percent	Cumulative Percent
Yes	8	9.5	9.5	9.5
No	76	90.5	90.5	100.0
Total	84	100.0	100.0	

Table 2 shows that 9.5% of the respondents indicated that they knew the Code of Ethics of their organisations while 90.5% indicated that they did not *know* the Code of Ethics of their organisations. The main objective of the code is to deliver governance outcomes such as ethical culture, good performance, effective control and legitimacy. The fact that 8 participants indicated they knew the code and 76 did not know is something to worry about. This is a clear testimony that SOEs are not investing in creating an ethical culture within their organisations through ethical strategy implementation. Such an environment may be a temptation to some of the workforce to act unethically.

From the interviews carried out, one respondent had this to say,

“I don’t know anything about codes of ethics of the organisation. If it’s there, maybe it’s known only by the management team. As an organisation, we haven’t been informed about its existence”.

Information from the interviewee reveals a challenge regarding communication of the organisation’s Code of Conduct. SOEs leadership may not be committed in disseminating this information for their own good. This explains why deviant behaviour in SOEs remains high. The research analysed the influence of demographic factors like gender, level of education and work experience on awareness of the Code of Conduct of the company and the Table 3 provides a summary of the coefficients.

Table 3: Influence of Demographic Factors on Awareness to the Organisation’s Code of Conduct

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.788	.123		14.579	.000
	Gender	-.049	.052	-.103	-.955	.343
	Education	.077	.034	.241	2.238	.058
	Experience	.019	.028	.074	.684	.496
a. Dependent Variable: Do you know the code of ethics of your organisation?						

Results in Table 3 indicate that all demographic factors have significant influence, whether one knows the Code of Ethics of their organisation. Statistical figures Experience $\beta = 0.074$, $t = 0.684$, $p > 0.05$; Education β

= 0.241, t = 2.238, p> 0.05 and Gender β = -0.103, t= -0.955, p>0.05 indicate that experience, education and gender do not significantly affect knowledge of the organisation’s code. Given that these factors do not influence the level of awareness, then top level managers are failing to cascade the information down to lower-level employees. Creating an ethical culture requires that management be committed to teach the workforce on what is expected of them.

Table 4: Strategies for Fostering Ethical Culture in State-owned Enterprises

Strategy	Frequency	Percent	Valid Percent	Cumulative Percent
Code of Ethics for Professionals	8	9.5	9.5	9.5
Ethical Training	3	3.6	3.6	13.1
Establishment of Ethical Audit Committees	4	4.8	4.8	17.9
Rewards and Punishment	6	7.1	7.1	25.0
Establishment of Whistleblowing Platforms	6	7.1	7.1	32.1
Campaigns	3	3.6	3.6	35.7
Not even one strategy has been used	54	64.3	64.3	100.0
Total	84	100.0	100.0	

Table 4 reveals strategies being used by SOEs to foster an ethical culture. Out of 84 participants, 8 (9.5%) indicated that their organisations are using the Code of Ethics as a strategy of fostering an ethical culture, 3 (3.6%) revealed that their organisations implemented ethical training programmes to foster an ethical culture, 4 (4.8%) acknowledged that their organisations established an ethical committee to deal with ethical issues, 6 (7.1%) revealed that their organisations were using rewards and punishment, 6 (7.1%) acknowledged the use of hotlines for whistleblowing, 3 (3.6%) indicated that their organisations used campaigns at work places. However, 54 (64.3%) of the participants indicated that their companies are not doing anything to foster an ethical culture. These results reveal that SOEs are not committed to teaching issues of ethics and this explains why unethical

behaviour remains high within these organisations. Ethical trainings through workshops and leadership empowerment teachings are required within the organisation to deal with unethical behaviour in the form of corruption, sexual harassment of employees, fraud, kickbacks and extortion. Results indicate that many SOEs are operating without an ethics committee, explaining why ethical trainings and campaigns remain very low.

Table 4 also indicates that there is a limited culture of using whistle blowing platforms in SOEs, something which leads to underreporting of unethical cases. Failure to create hotlines can be a strategy of top management to conceal their unethical practices. It is clear from the table that rewarding of ethical employees is used to a limited extent. An ethical culture can be built by rewarding those who are ethical, and punishing those with deviant behaviour can discourage other employees from acting in the same way. Executives of SOEs may not be willing to use this strategy since they are afraid of being caught in the net of those to be punished. From the interviews carried out, one of the participants:

“There is lack of commitment from the management to deal with unethical issues. With all my years in the organisation, I don’t know what a Code of Ethics is and I don’t know of any strategy put in place to foster an ethical culture.”

This response reveals that most SOEs are operating without strategies for fostering ethical cultures, explaining why there is so much corruption, fraud, employee harassment and kickbacks. The above quotation reveals incompetence, mismanagement and lack of commitment from management with regard to establishing sound policies in SOEs.

HYPOTHESIS TESTING:

The research formulated a null hypothesis and an alternative hypothesis to determine whether strategies will have a significant effect on fostering an ethical behaviour in SOEs. The null and alternative hypothesis are stated below:

H₀: *Corporate ethical strategies do not have a significant effect on ethical behaviour of employees*

H₁: *Corporate ethical strategies have a significant effect on ethical behaviour of employees*

Table 5: Chi-Square Test

	Value	df	Asymptotic Significance (2-sided)
Pearson Chi-Square	15.112 ^a	4	.004
Likelihood Ratio	13.462	4	.009
Linear-by-Linear Association	4.183	1	.041
N of Valid Cases	84		
a. 2 cells (20.0%) have expected count less than 5. The minimum expected count is .77.			

Table 5 above presents chi square tests for the significant relationship between strategies and ethical behaviour of employees, $\chi^2(4, N=84) = 66.994$, $p\text{-value}=0.004$. Since $p\text{-value}<0.005$. The null hypothesis was not accepted, the alternative hypothesis was taken, thus the study concluded that if strategies are to be implemented, they can influence positively the ethical behaviour of employees in State-owned Enterprises.

DISCUSSIONS AND RECOMMENDATIONS

The hypothesis that if ethical strategies are implemented, they will not influence ethical behaviour was rejected and thus the alternative was accepted. A chi-square test carried out indicated that corporate ethical strategies implementation influences the ethical behaviour of employees in SOEs. This in line with arguments by Jha and Singh (2021) who indicate that it is the organisation's responsibility to craft strategies that ensure quick and effective systems are in place to address unethical behaviour. Through these activities, an organisation-wide culture will shift, affirming the value of ethical behaviour. According to Cheteni and Shindika (2017), ethical initiatives have demonstrated to provide significant advantages for organisations. Cheteni and Shindika (*ibid.*) made the point that ethical leadership and tactics are a crucial

component of effective organisational operations in nations with a disproportionately high incidence of corruption. Building ethical cultures requires integrating ethical ideals into culture management tactics (Grandy and Sliwa, 2017). This will allow ethics to pervade the company. According to Nelson *et al.* (2014), the presence of misalignment or ethical gaps impact the standard of care provided, employee morale and the organisation's reputation in the community. Results from the study led to the following conclusions: State-owned enterprises are not doing much to foster an ethical culture at work places, corruption is a challenge that needs to be eradicated in SOEs and that ethical strategy implementation needs to be improved. The research concludes that management of SOEs are not giving due attention to promoting ethical behaviour at their work places. There is need for management to come up with strategies so that unethical practices can be reduced in SOEs. It is of great importance for management to craft policies and systems good enough to deal with unethical behaviour at work places. The research recommends that the government needs to monitor implementation of corporate ethical strategies since most SOE executives are reluctant to implement them. Given the findings above, future researches could focus on the relationship between corporate ethical strategy implementation and employee motivation. Regarding the contribution of the research, a conceptual model was provided, indicating corporate strategies that can be implemented and how government support and leadership commitment play a role in building of an ethical culture. The model also reveals the best way an ethical culture can be built through ethical strategy implementation.

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