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Contradictions in Rewarding Business Ethics: The Pro-Ethics Case

Felipe Fróes Couto, Alexandre De Pádua Carrieri, Mario Aquino Alves, Morgana Martins Krieger

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ABSTRACT

How do discourses and business ethics awards practices articulate considering the plurality of values and principles about business ethics? To answer this challenge, we have developed a critical analysis of the Brazilian empirical case "Pro-Ethics". Pro-Ethics, a Brazilian Government Accountability Office (CGU) and Ethos Institute' joint initiative, is a symbolic action that promotes recognition of firms committed to preventing and combating corruption and that strive to make the corporate environment more integral, ethical and transparent. We have performed textual analysis through Fairclough (2003)' Critical Discourse Analysis. We inferred that awarding business ethics can be understood as a field of utility investment, cost, and benefits. The practice of awarding business ethics, in this sense, runs the risk of having its deontological meaning emptied, given that an award can be seen organizational resource for competitive advantage. Awarding in business ethics, paradoxically, constitute good business.

Keywords: Business Ethics. Business Ethics Awards. Pro-Ethics.

1. Introduction

How ethical is... to *award* business ethics? The proliferation of awards and rankings for ethical business was a trend originally predicted by Norman, Roux and Bélanger (2009). At that time, the authors could not find substantive literature, academic or not, that addressed the phenomenon within the field of business ethics. Surprisingly, more than 10 years after the publication of this paper, the situation has not changed. It is notorious that there is a great interest in marketing effects for firms that have been involved in corruption scandals, but extraordinarily little has been researched regarding the recognition attributed to firms that adopt compliance and transparency systems (NORMAN; ROUX; BÉLANGER, 2009).

Business Ethics Awards are actions normally developed by market agents, such as associations, NGOs and media vehicles which claim that media attention is too often attributed to corruption scandals and not to innovations adopted in the market aimed at business firm's integrity. This has been the main source of motivation behind many initiatives to develop awards for business ethics, corporate citizenship, and social responsibility. The main hope is that the dissemination of ethical practices helps its democratization in the market (NORMAN; ROUX; BÉLANGER, 2009).

Norman, Roux and Bélanger (2009) have identified that awards in business ethics bring with them at least five challenges: (a) there is a plurality of values and principles in relation to what is prior in business ethics; (b) there are significant differences between firms according to size, market and investment capacity to integrity systems (opportunity cost); (c) there is no clarity regarding criteria quantification in relation to business ethics; (d) there is no epistemic clarity regarding business ethics, since many corporations associate business ethics with

compliance systems, while other organizations extrapolate the concept for the adoption of corporate social responsibility (triple bottom line); finally, (e) there are major challenges related to the collection of information and equity criteria for the establishment of reliable rankings and awards.

Our goal in this article is to resume the challenges "a" and "d" listed by Norman, Roux and Bélanger (2009) to critically advance in relation to the existing subjectivities and practices in business ethics awards. The research question this paper aims to answer is: *how do discourses and business ethics awards practices articulate considering the plurality of values and principles about business ethics?* To meet this challenge, we have developed a critical analysis of the Brazilian empirical case "Pro-Ethics".

Pro-Ethics, a joint initiative of the Brazilian Government Accountability Office (Portuguese: *Controladoria-Geral da União*, abbreviated CGU) and the Ethos Institute, was created in 2010 and reconfigured the contemporary demands in 2015, in accordance with the changes brought about by the enactment of the Anti-Corruption Law, a.k.a. "Clean Enterprise Act". It is a symbolic action that promotes the public recognition of firms committed to preventing and combating corruption and that strive to make the corporate environment more integral, ethical and transparent (CARRIERI; COUTO; SILVA, 2018). This project was established with a view to the annual disclosure of a list of firms that voluntarily adopted integrity measures to prevent and fight corruption (positive reinforcement).

According to the initiative's own rules of procedures, the objectives of Pro-Ethics are: (a) to promote measures for ethics, integrity and against corruption in the private sector; (b) to make firms aware of their essential role in confronting corruption by affirmatively preventing and combating illegal and unethical practices, as well as defending socially responsible relations; (c) to recognize good practices that promote integrity and avoid corruption carried out by firms that take steps to create a more ethical and transparent environment in the private sector and in its relations with the public sector; and (d) to reduce the risk of fraud and corruption in public-private sector relations. In 2016, 195 firms expressed interest to participate via online tools, 91 submitted all the necessary information required by the public notice and 25 of them met all the criteria.

The object-event of analysis was intentionally chosen. The third edition of Pro-Ethics, held in 2016, was consolidated with the public awards ceremony at the 3rd Clean Enterprise Conference (In Portuguese, "3^a Conferência Lei Empresa Limpa"), which was transmitted online and is currently available on streaming channels on the internet. The Pro-Ethics award

symbolize the reward granted to managers of firms that adopt practices regarded as ethical according to the criteria of CGU and Ethos Institute. It was also a space for the discourses of public agents directly involved in the issue of combating corruption in the country's economic activity (CARRIERI; COUTO; SILVA, 2018).

This research also stems from an interest which aims to explain external practices and mechanisms to fight corporate corruption. This study also seeks to enter the business ethics award debate and discuss the role of public agents in the construction of an ethical society. We assume that little has been said about the political responsibility of businessmen in corruption scandals, as well as government initiatives to deal with corruption in the Third World.

2. Brazilian Anti-Corruption Environment

The history of Brazilian anti-corruption on business firms leads us to the birth of the global movement against corruption. The struggle against corruption as one of the pillars of corporate governance began throughout the 1990s and 2000s, through the expansion of anti-money laundering (AML) policies. The goal of the global anti-corruption movement was to ensure an environment of trust for investors and transparency in relation to the competition of firms in the capitalist market. International Transparency, the World Bank and the International Monetary Fund ascended the problem of corruption to the global political agenda, investing in research and technical notes to improve the management of public resources and establish business-friendly regulatory frameworks. In addition, the U.S. sought to establish a competitive global economy as soon as its national anti-corruption legislation was internationalized. Through the creation of international anti-corruption treaties and conventions and the extraterritorial application of its own law, the U.S. intended that corruption issues would be similarly investigated by other governments (TOURINHO, 2018; WINDSOR; GETZ, 2000).

Already in 1996, the Organization of American States (OAS) sponsored the Inter-American Convention against Corruption, in which a document was produced to strengthen national institutions that contribute to the prevention and eradication of corruption. A mechanism for monitoring the implementation of the Inter-American Convention against Corruption has also been established. In Brazil, the Convention was promulgated by decree in 2002 (TOURINHO, 2018). In 1997, the Organization for Economic Cooperation and Development produced the Convention on Combating bribery of foreign public officials in International Commercial Transactions, with the objective of establishing clearer accounting

and auditing rules and prohibiting income tax deductions for bribery payments. In Brazil, the Convention was internalized from Decree 3.678/2000 (TOURINHO, 2018).

In 2000, the United Nations General Assembly established an ad hoc committee to work on the United Nations Convention against Corruption (UNCAC), positioning five prominent areas: prevention, criminalization and law enforcement, international cooperation, asset recovery and technical assistance, and information exchange. In Brazil, the Convention was promulgated with the Decree 5,687/2006. This pattern has been repeated over the years — a domestic normative change, starting with and in accordance with international anti-corruption legislation (ROSE, 2015; TOURINHO, 2018). The global anti-corruption regime thus imposed more significant surveillance to realign administrative and criminal practices, in addition to seeking institutional changes. This was made necessary, because:

First, Brazilian firms are subject to other foreign anti-corruption governance systems. In the international financial system, Brazilian firms were more exposed due to increased surveillance of international financial transactions; since the enactment of the Patriot Act in the United States. There have also been growing demands for foreign investment and the globalization of production chains as partners increasingly demand background checks and due diligence investigations. Secondly, for firms for which corruption is essentially a business model, the tension between non-compliance and the law occurs simultaneously in various criminal justice systems. Brazilian firms are subject to Brazilian and foreign laws with extraterritorial scope, making corruption and anti-corruption policies transnational. In addition, the repeated interaction between a firm and regulatory systems (criminal or administrative) impaired access to contracts, credit and investment, threatening the economic viability and the very existence of these firms (TOURINHO, 2018, p. 11).

International norms and institutions influenced national legal systems in the late 1990s and 2010s, which was fundamental for laws and institutions to increase anti-corruption effectiveness, a movement that had already begun in the late 1980s in the country. In 1988, Brazilian normative scenario began to change with the Federal Constitution of 1988, which established a broad and complex system of control of public administration, divided into three axes: (a) internal control, exercised by the administrative bodies themselves (attorneys, internal affairs and ombudsman offices); (b) external control, exercised by the courts of accounts (at the federal and state levels, but also, in some cases, in the municipal sphere), performing functions as auxiliary organs of the Legislative Power; and (c) external control, exercised by the Judiciary, together with the Public Prosecutor's Office, through criminal and civil proceedings (MACHADO; PASCHOAL, 2016).

In the 2000s, some legal reforms can be highlighted. The first, new institutions were created with the objective of centralizing the mechanisms of internal control of the federal public administration, the Judiciary and the Public Prosecutor's Office: General Controllorship of the Union (CGU), National Council of Justice (CNJ) and National Council of Public

Prosecutors (CNMP). CGU is directly linked to the Presidency of the Republic and has competence to do internal control, conduct disciplinary procedures and implement transparency and corruption prevention programs (Law 10.683/2003). CNJ and CNMP centralize the financial and administrative control of the Judiciary and the Public Prosecutor's Office. Alongside internal control, CNJ establishes national policies, recommendations, and targets in the areas of incarceration, environment, human rights and corruption. The collection of information on lawsuits aims to compose anti-corruption statistics.

Also in the 2000s, the Clean Record Law was approved, which includes, in Complementary Law 64/1990, the case of ineligibility for people convicted in the second instance for corruption or misconduct, among others, from the date of the sentence until the expiry of the eight-year period after the execution of the sentence (LC 64/1990). Already in 2013, Law 12.850/2013 was approved, which defines the concept of criminal organization and provides for criminal investigation, including corruption crimes. This Law formalized the award-winning collaboration as a means of obtaining evidence, in addition to other mechanisms such as breach of telephone secrecy, infiltration and cooperation between institutions of all spheres in the search for evidence and information of interest to the criminal investigation (TOURINHO, 2018).

In the same period, after years of discussion in Congress, Law 12.846/2013, called "Anti-Corruption Law," was approved. The Law imposed civil and administrative liability of legal entities for acts of corruption, among several other innovations. It aimed, with its promulgation, to equate with systems already adopted at the international level, especially in the United States and the United Kingdom. This is because the Law was created following international anti-corruption commitments made by Brazil, such as the United Nations Convention against Corruption, the Inter-American Convention against Corruption, and the Convention on combating corruption of foreign public officials in International Commercial Transactions. Thus, it is noted that all Brazilian anti-corruption legislation is also the result of international pressure to have legal and institutional reforms in the fight against corruption (MACHADO; PASCHOAL, 2016; RIBEIRO; DINIZ, 2015).

Government regulation on business ethics has a complex and multifaceted content, and involves the creation of business rules, codes of behavior for economic agents, measures of responsibility for individuals, social and economic policies with mechanisms of implementation and social control (KOVALENKO, 2013). State regulation is generally associated with heavy costs for firms, both in terms of complying with new laws and in terms of the degree of

competitive freedom to do business (BUSKE; JENTZSCH; BECHTER, 2016; RUHNKA; BOERSTLER, 1998). Experience shows that it is impossible for Governments to regulate all aspects of economic agents in all different markets. In the same way, governments often fail to credibly monitor many of their regulations, nor establish efficient oversight in firms that act globally (NORMAN, 2011; RUHNKA; BOERSTLER, 1998).

As advantageous as ethics regulation may seem, it is not free of criticism. It can establish high-level goals and aspirations in documents that fail to effectively change behavior, and are vague enough to allow deviations; similarly, the effectiveness of regulation must be questioned when public agents are unable to establish sanctions; finally, regulatory practices should be instruments for promoting fair competition, not becoming an anti-competitive mechanism (BOWEN, 2019; NORMAN, 2011; RUHNKA; BOERSTLER, 1998).

3. Critical discourse analysis in organizational studies

When dealing with critical discourse analysis, more than just a method, we seek a theory to find meanings within social practices. According to Fairclough (2003; 2005), this happens because the aim of CDA is to interpret and analyze texts as the result of discursive practices that are, in turn, the results of social practices and linguistic processes embedded in an ideologically oriented social context. In other words, from the perspective of Fairclough (2003; 2005), every textual analysis must bring with it an interpretation of the historical, social, political and economic context in which it is inserted. Hence, every discourse carries an ideological motto and the interest of the subject who utters it. It is enough to identify who benefits from the economic and/or political idea in question, as well as who are the subjects that maintain a position of privilege from the establishment of an idea.

Fairclough considers that every text is intentional, and no author writes alone. According to the author, all texts have the property of merging fragments and ideas assimilated, contradicted or ironized, for example, from/by other texts. This selection is intentional and incorporated according to the intentions of the discourse producer. According to Rosa, Paço-Cunha and Morais (2009), the link between the text and the social context in which it is inserted consists of discursive practices. For authors such as Aguiar and Carrieri (2016), discursive practices are the objects, themes and meaning-giving symbols that enunciators transmit to their readers, who, in turn, attribute meanings to it as intended by the former. In other words, each agent appropriates meaning attribution mechanisms to target their text at readers strategically.

Social structures, on the other hand, would be the mechanisms of power existing in society and which concern the distribution of wealth, the autonomy of subjects, labor, ethnicity, social class, gender, etc. (MISOCZK; PEREIRA; BREI, 2009; ROSA; PAÇO-CUNHA; MORAIS, 2009). Discursive practices and social structures establish a dialectical relationship, for they determine each other. For Melo (2011), the social structures are legitimized, and gain shape based on discourses that, in turn, are also defined by the social structures that shape individuals and their interests.

Therefore, the analyst must not lose sight of this micro-sociological and even ethnographic view of everyday life, which is a prime factor when we are talking about practices, whether social or discursive. After all, the reproduction of *doxa* derives from the disclosure of an official document by the organization to a simple conversation between employees (ROSA; PAÇO-CUNHA; MORAIS, 2009, p. 101).

Therefore, discourses are historically situated and signified by the established social structures. If an individual identifies with a given discourse, they will propagate it on behalf of personal, as well as social and ideological interests. The object of analysis of CDA is to find such interests on the text. For Fairclough (2003), texts are discursive exercises within which several mechanisms and links exist, connecting them to discursive and social practices. The opaque reading of texts may allow for inconsistent agreement with the intentional influences of writers (MELO, 2011).

One must analyze the semiosis of expressions and relationships, their practices and the power underlying our everyday practices in the social environment. Souza and Carrieri (2014) points out some elements that, when analyzed, may reverse the opacity of a given text, revealing what is implicit: (a) lexical items, through the analysis of the choice of words, expressions, and relations – eventually groups relate to the common lexical structure in its environment, in which a particular shared meaning is propagated internally; (b) semantic structures, in which reason and meaning are created between the elements of the text, from what is interpreted by the subjects in a given context; and, finally, (c) grammatical structures that form the texture and meanings of words when articulated in phrases, clauses and sentences.

Broadly speaking, critical discourse analysis is that is a theory aimed at reconfiguring discursive and power structures in society, by means of counteracting the position of those who hold power and those who do not. It is a clash of views that reveals dominations and perversities behind the exercise of control over weaker subjects in social structures.

3.1 Research protocol and steps for textual analysis

The 3rd Clean Enterprise Conference took place on November 16 and 17, 2016 in Brasília, Distrito Federal, Brazil. It was the main event where the rewards of the Pro-Ethics were delivered by CGU representatives. The utterances analyzed in this paper refer to the economic agents of the public and private sectors who gave oral presentations during the event or gave speeches while receiving an award. The agents and their respective institutions of origin are identified in Table 01 below, as well as the context in which each discourse was given. Those agents were chosen because of their representative roles in the event, as well as theirs were the most representative discourses about corruption and compliance practices.

Table 01 – Discourses analyzed.

Panelist	Home Institution	Contextual Information
Jorge Abrahão	Panel Mediator and President of the Ethos Institute	1 st Panel – Clean Enterprise Act and the new paradigm for business
Luiz Eduardo Ganem Rubião	President of RADIX Engenharia de Softwares S.A.	1 st Panel – Clean Enterprise Act and the new paradigm for business
Bruno Quick	Public Policy Manager for SEBRAE	3 rd Panel – The challenges of implementing integrity programs in micro and small businesses
Marcos Paulo Santiago	Representative of TECNEW Informática (Micro-enterprise awarded with the 2016 Pro-Ethics)	3 rd Panel – The challenges of implementing integrity programs in micro and small businesses

Source: Prepared by the authors, 2023.

The analysis was directed to the overall content of the discourses, since we are not deepening into each agent perspective, but we intend only to highline the main constructions made during the event. To do so and to perform the textual analysis, we resorted to the method proposed by Fairclough (2003) for CDA, which consists of six steps aimed to bring the whole context behind linguistic materials. By following these steps, opacity was reversed and critically analyzed, revealing all the variables behind the text. The first step was to emphasize a social problem with a semiotic aspect: authors usually must see a problem that other people do not understand; their interpretation diverges from what is established.

The second step was the intertextual analysis, that is, interpreting the text in relation to other sources. This can take on four forms: (1) attributed intertextuality: what are the quotations and references within the text? (2) modified intertextuality: what are the expressions of mode; how does an idea come about? (e.g., usually, commonly, etc.); (3) unmodalized intertextuality: what are the categorical affirmations that hold the status of “truth”? (e.g., that is, this should);

and (4) highlighted intertextuality: what are the explicit or hidden assumptions? (e.g., like everyone else, it is evident that, etc.). From intertextuality, we realize that authors do not speak alone but in consonance with other texts or other enunciators that support them.

The third step was to discover an obstacle for the solution of the problem or the reason why a new discourse is not accepted. Along these lines, we analyzed the network of practices used in the discourse, as well as particularities pertinent to these practices and their interaction with the text in question. The fourth step consisted of analyzing whether the current social order is problematic. Are there problems that are necessary to maintain the existing social order, such as keeping inequalities? Bearing this questioning in mind, we must address the hermeneutics of the facts to find answers from the analysis of the practices, discourses, and power.

The fifth stage was the problem resolution, in which negative criticism becomes a positive construction, with the aim of changing the non-conceived reality. It seeks to overcome the obstacles identified, reflecting on how to break with the status quo as well as what alternatives are available for this. This is done by showing gaps, failures, and contradictions in the social order imposed by the practices. The sixth and last stage consists of a critical reflection on the analyzes performed and a self-assessment concerning all the topics analyzed and future CDA studies, through the lens of the text in question (FAIRCLOUGH, 2003; 2005).

The research protocol was performed through the transcription of the complete discourses of the participating agents so that the discursive constructions were mapped. In the following section, we present the analyses results. We performed the systematic reading of the discourses and surveyed the analyses that contrast the content of the discourses to the presented theories. We searched for lexical, semantic and intertextual analyses. This research does not intend to obtain generalizable results, but analytical constructions that may bring about discussions on the real content of ethics in the view of such agents.

4. Results and Analysis

In this section, we critically analyze the agents' discourses. For *the first step of this discourse analysis*, we noticed the hegemony of utilitarian ethical discourse as compliance and obedience to norms (COUTO; CARRIERI, 2020). None of the statements analyzed addresses the matter of ethics in the organization as 'corporate social responsibility' or any kind of deontological sense (Table 02).

Table 02 – Social Problem with Semiotic Aspect

Core Ideas	Quotations
<p>Fighting corruption is not about making the environment more reliable, but to <i>adjust to a better fit for international trade and markets.</i></p>	<p>I think it's also cool to think of this somehow as a global agenda. [...] (<i>Abrahão</i>)</p> <p>Our world now has a common agenda, somehow, which is the agenda set by the UN with the 17 goals for sustainable development [...] (<i>Abrahão</i>)</p> <p>But what I mean is that goal 16 is a goal that talks about peace, justice, and strengthening of institutions. And when you check what objectives are laid down by that goal, you find the issue of <u>fighting corruption, transparency, and fighting corruption</u> [...]. (<i>Abrahão</i>)</p>
<p><i>Ethics award are valuable assets</i> that promote corporations' integrity for international markets</p>	<p>Unfortunately for these folks [international market agents], and that is what we were talking about earlier, our reputation has tarnished. Whether you like it or not, the American market now looks at a Brazilian enterprise wanting to do business with reservations. And for us this was like: 'Geez, what now?'. And then Pro-Ethics came. [...] (<i>Rubião</i>)</p> <p>The fact is that it changed a lot the impression they had about the enterprise. They were like: 'Despite the news, regardless of what happened, there's something going on that can be a reassuring factor for me, for the client.' (<i>Rubião</i>)</p>
<p><i>Compliance systems increases enterprise's value</i> if it is introduced to an environment that demands some integrity proof.</p>	<p>A priori, for the businessman, it is just an expense, isn't it? And businessmen think of profiting. [...] (<i>Santiago</i>)</p> <p>What was the enterprise's intention [with adopting compliance systems]? To show transparency to the market. It has become able to have a closer connection with multinationals that seek transparency; sometimes, with firms that want to merge with it and know the due diligence risks, they know that it has a channel for active denunciation and that this cannot generate responsibilities in the face of the anti-corruption law. [...] (<i>Santiago</i>)</p>

Source: the 3rd Clean Enterprise Conference, 2016.

The discourses associate the struggle against corruption with the hegemonic conception of corporate compliance. The importance of the integrity of labor relations is emphasized, as if the awareness of *good practices* or the *study of booklets* were enough to combat corruption in institutions. In those discourses, the issues of the individual in their personal interests, or their own dominant ethics and conduct, are set aside.

The enterprise is reified to the point of being personified and having a will of its own. Throughout the event, the National Integrity Plan was effusively addressed as though it were the 'salvation' for all matters pertaining to corruption; this introduction is based on the discourse that corruption is something global, which is part of a much more complex agenda. To reaffirm those statements, the UN 17 sustainable development goals are cited as an attempt to normalize the corruption scenario. According to the subjects, corruption is not only present in Brazil, "it is everywhere, it is global" (*Abrahão*). Some of the discourses refer to the government as a hindrance and to corporate emancipation as a matter of urgency. They place great emphasis on combating corruption and carrying out integrated actions, but it is possible to see that their motivation also contains the purpose of opening the market and reducing risks.

For the *second stage of discourse analysis*, we turned to the intertextual analysis of each of the discourse subjects (Table 03).

Table 03 – Intertextual Analysis

Core Ideas	Quotations
<i>To award business ethics is to counter negative reputation with positive initiatives</i>	We have a counterpart, which is Pro-Ethics, that acknowledges that firms are progressing in this agenda. That is, we are in the space of recognition, of encouragement, which is fundamental for a theme of global importance, but also for our country, and to reestablish spaces of trust in our society, which is perhaps a difficult goal for us to reach, but which could inspire us all a little. [...] (Abrahão)
<p><i>Corruption is as important as it affects the firm results.</i></p> <p>It is not only important to be honest, but to <i>seem honest as long as it can be turned into profits</i></p>	<p>We have the idea of honesty, we have the idea of integrity, everyone thinks this is nice, but people, often employees, they think that corruption and dishonesty happen on some distant island, right? And then people are punished, and they go to another far place, which is Curitiba [a reference to the city where the “Car Wash Operation” took place]. (Rubião)</p> <p>If nothing had happened and people had gone on living, let us say, on another planet, that’s fine. But it did not happen, and this could impact our work abroad and in Brazil as well. (Rubião)</p> <p>We realized that the issue of “to be” and “to seem” was important. [We wanted] to show the market, not only the national market but also the foreign, especially the American market, that we were working hard to solve that problem, we had a clear situation, like, ‘Look, we’re doing things the right way.’ (Rubião)</p>
<p><i>Ethics awards for small enterprises is an unrealistic scenario.</i></p> <p>Compliance systems are expensive and prevents small enterprises from fair competition.</p>	<p>[Regarding micro and small enterprises] Usually, they come up with the owner doing everything, and the urgencies prevail. Urgencies prevail, and so does the need to pay the bills. And then, not only does urgency prevail, but sometimes it leads to delicate situations concerning what we refer to as compliance, when the enterprise wants or needs a contract so much and sometimes conditions are placed, right? Non-republican [requirements] for the enterprise to sign the contract or, worse yet, to receive what it has provided. (Quick)</p> <p>What we have today, [let me] show you quickly, that there are millions of enterprises, many entrepreneurs with low schooling, with working capital deficiencies, having to take care of everything at once, and we know when we try to do everything at once, things tend not to go well... So, this is the harsh reality of the little ones. (Quick)</p>
<p>As an expensive resource (utility), compliance systems are not affordable for small enterprises.</p> <p>For small enterprises, to show deontological ethics (duty of respect, for example) are the only alternatives for competition.</p>	<p>So, we must see into people. I think that even in big firms, this kind of change we are making sounds romantic, but it comes from the heart. [...] So this is a transformation. We can almost intuit the need for transformation. True transformation. This is not a rational thing. [...] (Quick)</p> <p>We are going to talk about corporate integrity. The enterprise is righteous; it is righteous in its relations, isn’t it? The idea of integrity. And we understood that we must use the other side of our brains. We must take the side of reason, and we have to work on something that people do because they wish to, because of the adoption of appropriation. A love relationship. So, we are moving towards something that we basically translate for businesspeople, which is a good thing, which is also the exercise of coherence. So, we are basically translating integrity into a matter of respect. (Quick)</p> <p>Those who respect, treat [it] well, those who respect, honor [it]. Those who respect do not deceive. Those who respect, do not violate. So, the issue of respect, that is the word I would highlight. (Quick)</p>

Source: the 3rd Clean Enterprise Conference, 2016.

Abrahão constantly tried to praise Ethos Institute. He reminded that the Institute’s agenda is relevant, making it clear that the Ethos Institute has been fighting corruption since 2006; he also states that Pro-Ethics is one of the most advanced instruments in the world.

Making a notable reference to the punitive character of Law towards the unethical conduct, Abrahão reminded the audience of registration tools that promote the punishment of unidentified firms, and reaffirms that Pro-Ethics seeks precisely the opposite — to be a space for recognition and encouragement, or a space in society to build trust. Although Pro-Ethics opposes punitive turn of law, it also has a purpose of utilitarian regulation towards ethics.

From a different place of discourse, Rubião reiterated that the matter of ethics and integrity of conduct cannot be an initiative limited to certain levels of the firm; the author screened videos that argued about the importance of involving everyone in the compliance design. He also alluded to a view employees have about corruption — as a phenomenon that only occurs at the top of organizations. According to Rubião, compliance and ethical conduct should reach all agents in a firm — which is nevertheless something convenient for the firm, due to the transparency of practices and the solution of agency conflicts.

On the other hand, Quick cited SEBRAE's partnerships targeted at corruption and tried to defend the view that, in order to solve the problem, there needs to be a coordination between the actions of firms, town halls, courts of accounts, and other public agencies. In his discourse, he calls on firms not only to face but to fight corruption, for it hurts free competition. Quick favored the discourse of deontological ethics for small firms (as the only resource) that come across challenges involving bureaucracy and their relationship with the government.

Each of the agents assumed an attitude or way of addressing the theme throughout the event. Abrahão sought to reinforce the idea that the initiative was less an obligation than an opportunity to encourage public recognition for the firms; he argued that corruption is an issue that involves not only business but also political parties, public institutions, and society as well. His discourse was optimistic insofar as it fostered an environment of friendliness and transparency, spontaneously created from positive reinforcements to comply with the rules.

Discourses provided by Rubião and Santiago were targeted at firms and government. Their statements indicated encouragement and gratitude for the recognition as firms that adopt practices to combat corruption; but were emphatic when declared that they should be rewarded for complying to the business ethics norms. The discourses provided by those agents also referred to the need to expand the forms of corporate recognition for adopting compliance and legal transparency practices even further. Finally, it was also clear how the speakers referred to ethics as negotiation and incentives, which shows an (utilitarian) desire for further rewards.

In turn, Quick's discourse focused on something more organic for small enterprises, which conceived ethics as a moral (deontological) project of society. He justified his need to

take another approach on the grounds that there are big challenges regarding cost-benefit relations for small firms on adopting compliance and integrity systems. It is interesting to note that when (and where) there were no rewards, it happened to be a radical change in the discursive production, more focused on the moralizing and evaluative character of ethics.

At the *third step in the discourse analysis*, we identified the notion that ethics does not concern the will for providing good actions to society (corporate citizenship), but rather to negotiate cost-benefit of submitting or not to regulation. The award is as good as it provides opportunity to penetrate other markets and retrieve profitable social recognition. For instance, Abrahão's words stressed business ethics as global demand — while repeatedly affirmed that the fight against corruption is a global economic trend. In fact, he stated the challenge for the world to find a common agenda for 2030 and reaffirmed that the 17 UN Development Goals are a big step forward. In this discourse, corruption is not well regarded exclusively because it threatens sales results. Pro-Ethics initiative is treated as a 'competitive advantage' (*Abrahão*), a strategic way for firms to anticipate threats derived from the sanctions to be suffered.

In the same direction, Rubião indicated how corruption globally threatens organizations; in his view, a firm's negative image can reduce its competitiveness, as well as close doors of negotiations with foreign markets, significantly reducing its market capacity. His discourse concerned the negative repercussion of the 'Car Wash' operation on the national economy and the Brazilian exporting capacity. Santiago discourse reinforced the issue of risk reduction for entrepreneurs and the possibility of market gains.

Quick defended freedom for small firms and the expansion of incentives for reducing economic constrictions in their first years; whether through gains concerning the simplification of the negotiations, or by receiving privileges in the biddings. His general statements referred to stimulating firms to grow before targeting their efforts to compliance. In the context of small firms, ethics seems to follow a more deontological approach.

Finally, Santiago reinforced previous discourses about the need of entrepreneurs to receive returns and points out that compliance with corporate standards of conduct is challenging because entrepreneurs do not want to increase their costs without a positive counterpart. Pro-Ethics, in this sense, does not have, on the corporate side, any other meaning besides acting as a reward for firms that could have lost market share due to recent corruption scandals. On the government side, Pro-Ethics award is a tool for complying with the international commitments demanded by foreign market and the global economic forces, stimulating internal firms to comply with global standards, increasing exportation.

No one have claimed, during their discourses, business ethics as a moral practice (deontological). When business ethics were treated as moral value, expressions used to qualify such approach were the verb ‘romanticize’ and the adjective ‘irrational’. Corruption has become a problem for private managers as firms have been required to adopt codes of conduct to reach newer and larger markets; once again, we come across utility as a challenge to moral behavior. Business ethics became a more contextualized discourse in which managers affirm the need for sound practices insofar as the global capital demands it.

Why is this a problem? What are the implications of these findings for research, for society or for practitioners? We have now reached *the fourth stage of discourse analysis*. This is problematic insofar as the ethical discourses of the subjects analyzed in this paper do not derive from their own sense of citizenship or social responsibility, but rather from the capitalist constrictions they may suffer; business ethics, as approached by them, is not something that aims at the common good, but at rewards. The morality of business ethics was set aside for utility relations, which shows an emptying of meaning for business ethics content.

What, then, is the solution to the problem? If ethics (in its ideal form) is not something to be negotiated, then simplistic solutions such as positive reinforcement (awards) and negative reinforcement (punishments) are not enough. Business managers have forgotten their role in contributing to the distribution of goods and promoting social well-being in society. They were absorbed by the dynamics of competition and are now following the flow of hegemonic discourses on business ethics only as a means to guarantee access to specific markets.

Responding to the question raised in *the fifth stage of discourse analysis*, we understand that the solution of the problem demands an understanding that business ethics is not only a matter of tradeoff, but from its deontological principles. When analyzing the practice of business ethics awarding, it is possible to notice that this kind of action does not properly constitute a moralizing sense for business practices, but only a measure to promote isomorphism aimed at increasing competitiveness and profitability. For the government, the practice is interesting, as it helps to accelerate the development of exporting companies in the country. For firms, it is evidence that the firm is trustworthy for the foreign market.

5. Final Remarks

When (and where) you can't seem to be honest (utilitarian ethics), you need to be really honest (deontological ethics). From our critical reflection on the analyses performed, it is interesting to notice that we are not capable, at first, of thinking of definitive solutions for the

presented issue. Throughout this paper, our role has been to draw the readers' attention to the contradictions about business ethics award practices and how they are detectable in the discourses of the subjects who participated in the 3rd Clean Enterprise Conference, which consolidated the delivery of the Pro-Ethics Award in 2016.

After this analytical exercise, we can finally introduce the *sixth and final stage of critical discourse analysis*. We had no intention whatsoever of exhausting the topic addressed in this paper. Our achievement is to reverse the opacities of discourses and to provide readers with a source of reflection on how social relations are shaped in contemporaneity.

The first point to be highlighted when analyzing awarding practices in business ethics is that awarding practices do not necessarily bring a moral content to firms. They can constitute mechanisms of protection and return in a given market, serving more the purpose of the firm's profitability than necessarily the promotion of a fairer competition.

The second point is that the relations between government and market also have a strategic aspect. By creating initiatives that promote isomorphism among companies, such as Pro-Ethics Award, the government invests with public resources directly in firms with the intention of increasing the competitiveness of the national economy. It is a measure of government protectionism in the face of the free market. In this sense, the monitoring of business practices and government regulation constitute the basis of a policy that focuses on the economic performance of a nation.

Our paper advances in identifying these features in awarding practice. After analyzing the empirical case, we understand that one of the possible answers to the research question initially proposed is that discourses and practices of business ethics awards tend to be articulated for the cost-benefit ratio and the acquisition of competitive advantages that, ultimately, lead to an increase in the economic performance of firms. The moral content of business compliance practices (or codes of ethics) does not matter as much as the ability to receive benefits from recognition for business ethics.

What can be inferred from the proposed analysis is that awarding business ethics can be understood as a field of investment, cost, and benefits (utility). The practice of awarding in business ethics, in this sense, runs the risk of having its deontological meaning emptied, given that an award can be seen only as an organizational resource for competitive advantage. In this sense, awarding in business ethics, paradoxically, constitute good business.

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