AGENDA

17h00 Boas-vindas e apresentação do Fórum de Ética
Ana Lourenço | Associate Dean (Área de Faculty), Católica Porto Business School

17h15 The employees' voice: ethics at work 2024
Rachael Saunders | Deputy Director, Institute of Business Ethics (IBE)

17h45 A voz dos portugueses: ética no trabalho de 2018 a 2024
Helena Gonçalves | Coordenadora do Fórum de Ética, Católica Porto Business School

18h15 A voz de gestores: mesa-redonda
Moderação de **Sofia Salgado** | Docente, Católica Porto Business School
João Mouta | Diretor de Ética e Compliance, Grupo Ageas Portugal
Raquel Carvalho | Diretora da Área Jurídica e Compliance, Altri
Rita Sousa | Head of Ethics and Compliance, EDP e EDP Renováveis Group

19h15 Próximo passos e Encerramento
Helena Gonçalves | Coordenadora do Fórum de Ética, Católica Porto Business School

19h30 Porto d'Honra e networking

FÓRUM DE ÉTICA
CATÓLICA PORTO BUSINESS SCHOOL

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CATÓLICA PORTO BUSINESS SCHOOL
PORTO

EQUIS ACCREDITED   ASSOCIATION AMBAS   AACSB ACCREDITED

A VOZ DOS PORTUGUESES:
ETHICS AT WORK 2024

PATROCINADORES DO FÓRUM DE ÉTICA:
grupo ageas   altri   Critical software   edp   lipor   SUPER BOCK GROUP

Ethics at Work:

2024 International Survey
of Employees

Rachael Saunders
Deputy CEO, IBE

Ethics at Work:
2024 International Survey of Employees

An international survey of approximately

12,000
Employees

16
Countries

Acknowledgements

Headline corporate partners

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| France	Ireland	New Zealand
IÉSEG SCHOOL OF MANAGEMENT	Compliance Institute — BETTER BUSINESS ETHICS	Aritahi — Brian Picot Chair in Ethical Leadership — VICTORIA UNIVERSITY OF WELLINGTON TE HERENGA WAKA
Portugal	South Africa	Spain
CATÓLICA — CATÓLICA PORTO BUSINESS SCHOOL — PORTO	THE ETHICS INSTITUTE	CÀTEDRA IBERDROLA DE ÉTICA ECONÓMICA Y EMPRESARIAL — COMILLAS ICADE — IBERDROLA

Section 1:
Organisational Culture

The first question set is a litmus test of employee perceptions of various ethics issues, designed to range from modest to completely unacceptable. The questions focus on employees' perceptions of some indicators of corporate culture, such as:

- How acceptable do they find some ethically questionable work practices
- How frequently they think honesty is practised in their organisation
- Whether they have felt pressured to compromise their organisation's standards of behaviour
- Whether they have been aware of any instances of misconduct in the past year at work
- What types of misconduct they were aware of in the past year at work.
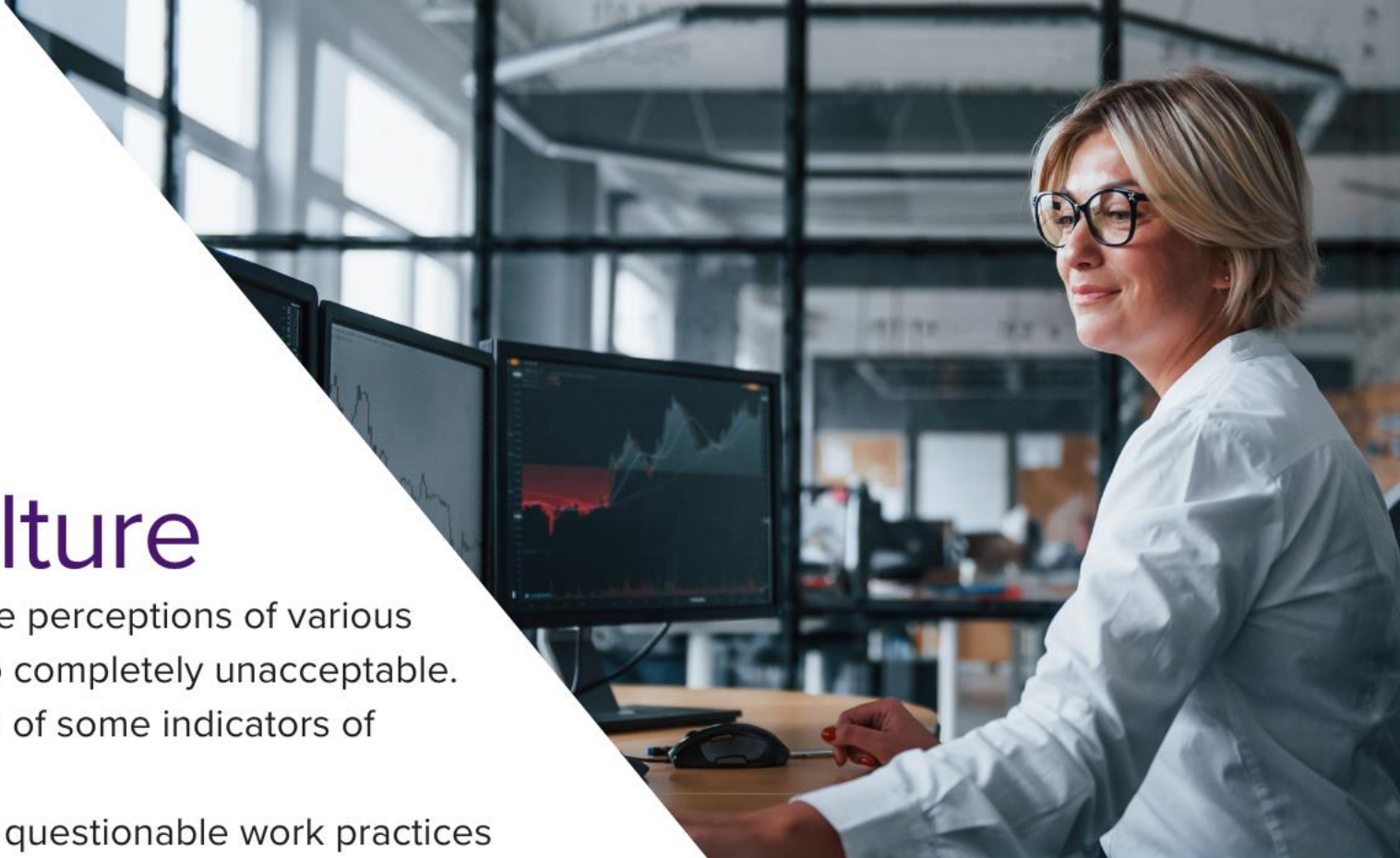
1.1 How acceptable are these ethically questionable practices?

Below is a list of things that sometimes happen in the workplace. To what extent, if at all, do you think that each of the following actions is acceptable?

Unacceptable   Acceptable

	Unacceptable	Acceptable
Making sexual advances towards a colleague	91%	6%
Charging personal entertainment to expenses	84%	13%
Pretending to be sick to take the day off	83%	15%
Claiming company fuel expenses for personal mileage	79%	17%
Favouring family or friends when recruiting or awarding contracts	79%	18%
Minor exaggeration of travel expenses	78%	19%
Taking stationery from work for personal use	74%	24%
Using the company's printer to print personal items	53%	45%

Note: where the percentages do not add up to 100, the difference represents a response of don't know

Key insights

Different demographic groups viewed some of these practices differently. We found age was a key determinant. **Older colleagues** (aged 55+) are less likely to find each of the eight actions acceptable, and more likely to mark them as unacceptable, compared to younger colleagues (aged 18-34).

1.2 Is honesty practised at work?

Around four in five employees say that honesty is practised always or frequently in their organisation. One in five say only occasionally or rarely, which is a real cause for concern.
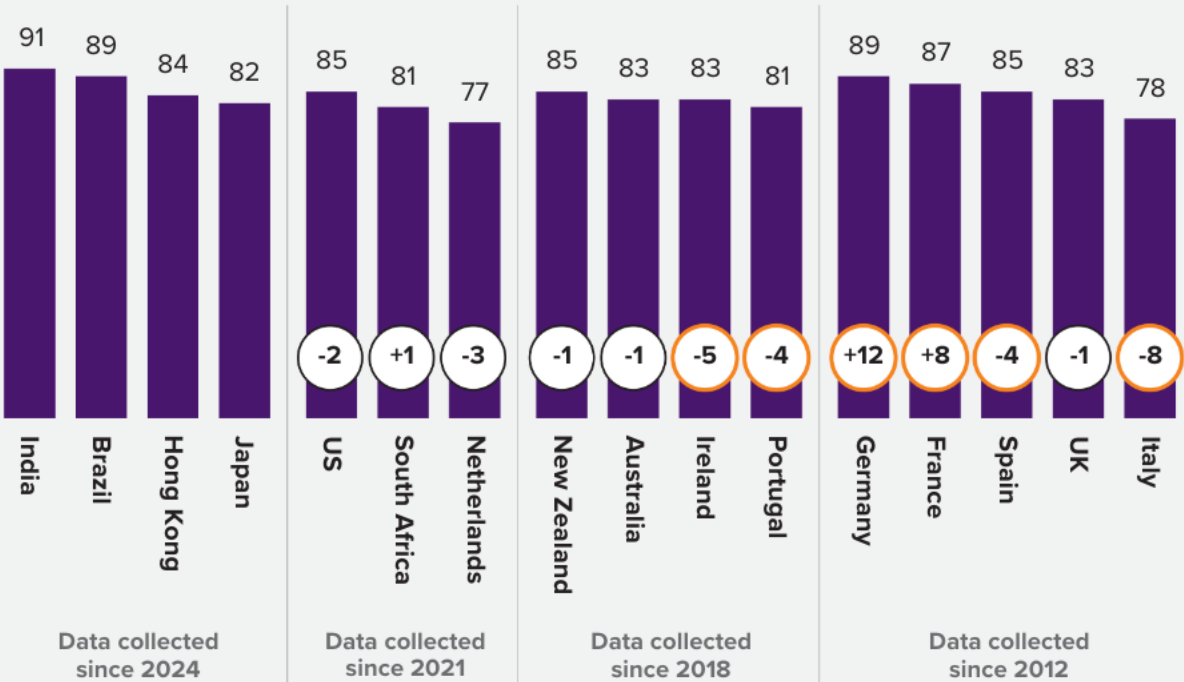
84%
2024 Global Average

86%
2021 Global Average

Key insights

The subgroups that are more likely to have positive views of the honesty of their organisation are:

- **Hybrid** and **in-office employees** (85% and 84% respectively) are slightly more likely to say that honesty is always or frequently practised compared to remote workers (81%)
- Managers (88%) are slightly more likely to say so compared to non-managers (81%)
- Older employees aged 55+ (88%) are more likely to say so compared to their younger colleagues - 35-54 (83%) and 18-34 (82%).

In your organisation's daily operations, would you say that honesty is practised...?

Country	Value	Change
India	91	
Brazil	89	
Hong Kong	84	
Japan	82	
US	85	-2
South Africa	81	+1
Netherlands	77	-3
New Zealand	85	-1
Australia	83	-1
Ireland	83	-5
Portugal	81	-4
Germany	89	+12
France	87	+8
Spain	85	-4
UK	83	-1
Italy	78	-8

Data collected since 2024 — India, Brazil, Hong Kong, Japan

Data collected since 2021 — US, South Africa, Netherlands

Data collected since 2018 — New Zealand, Australia, Ireland, Portugal

Data collected since 2012 — Germany, France, Spain, UK, Italy

◯ Statistically significant change over time   ◯ No statistically significant change over time

Note: Data is collected every three years and additional countries were added to the survey in 2018, 2021 and 2024

1.3 Do employees feel pressured to compromise their organisation's standards of behaviour?

Around one in seven employees feel pressured to compromise on ethical standards of behaviour. Having tracked downwards, this figure has now risen again since our 2021 study, when 11% of employees said they felt pressurised.

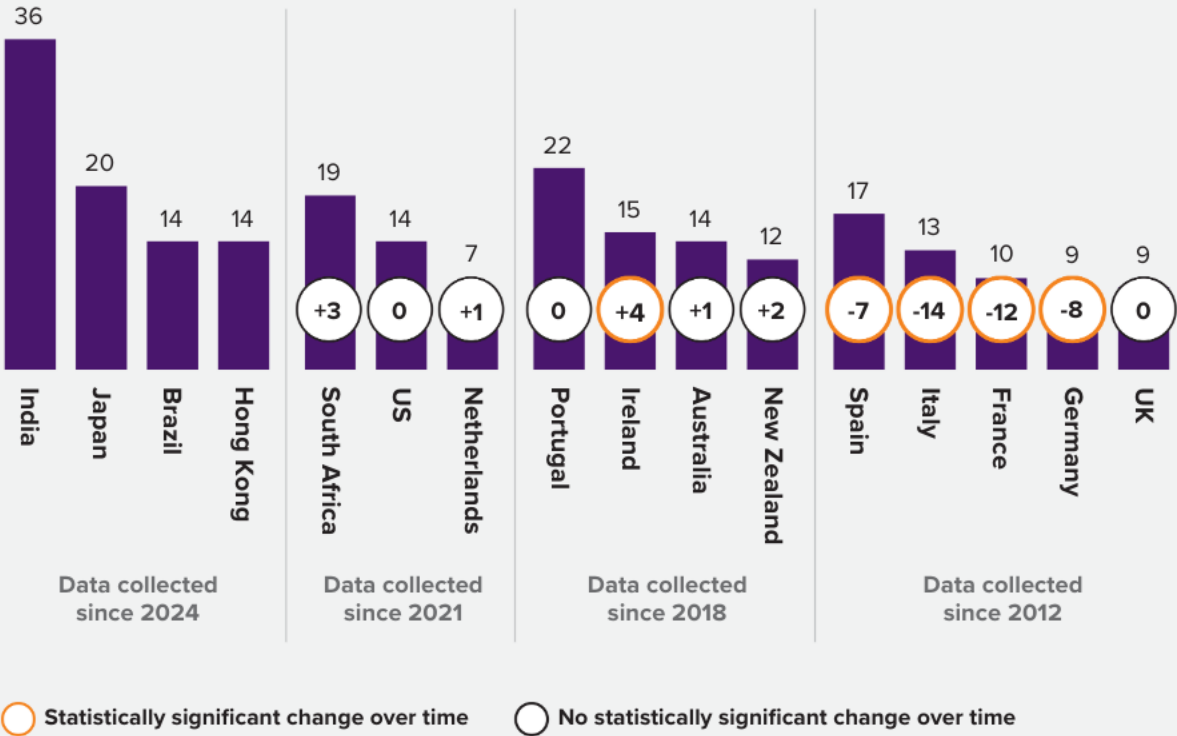## 15%
2024 Global Average

11%
2021 Global Average

Key insights

The subgroups that are more likely to say that they have felt pressured to compromise their organisation's ethical standards are:

- **Younger employees aged 18-34** (22%) are more likely to say they feel pressurised compared to employees aged 55+ (8%)
- Managers (20%) are more likely compared to non-managers (12%)
- In-office employees (16%) are slightly more likely compared to remote workers (13%).

Have you felt pressured to compromise your current organisation's standards of ethical conduct?

Country	Value	Change
India	36	
Japan	20	
Brazil	14	
Hong Kong	14	
South Africa	19	+3
US	14	0
Netherlands	7	+1
Portugal	22	0
Ireland	15	+4
Australia	14	+1
New Zealand	12	+2
Spain	17	-7
Italy	13	-14
France	10	-12
Germany	9	-8
UK	9	0

Data collected since 2024

Data collected since 2021

Data collected since 2018

Data collected since 2012

○ Statistically significant change over time   ○ No statistically significant change over time

Base: All respondents answering yes

1.4 Sources of pressure to compromise ethics

Around one in three employees who have felt pressured to act unethically at work say that following their boss's orders or time pressures / unrealistic deadlines are their main sources of pressure. Notably, the pressure is perceived to come from the immediate boss or team – only 15% say that their organisation has an unethical culture. Many respondents cited multiple causes, indicating that the pressures are often systemic and there can be no single source or easy fix.

15%

Say that their organisation has an unethical culture

2024 Global Average

Which of the following, if any, were the main pressures on you to act unethically?

	2024 Global Average	Hong Kong	Japan	Portugal	Brazil	Ireland	South Africa	Spain	Germany	France	US	India	New Zealand	UK	Italy	Australia	Netherlands
I was following my boss's orders	33%	47%	38%	38%	36%	35%	35%	35%	33%	32%	31%	30%	30%	28%	27%	25%	17%
Time pressure / unrealistic deadlines	32%	32%	35%	37%	38%	27%	28%	28%	30%	31%	27%	34%	26%	35%	31%	46%	21%
I felt peer pressure to be a team player	23%	33%	16%	28%	25%	23%	20%	24%	30%	15%	19%	21%	26%	13%	25%	31%	21%
I was being asked to take shortcuts	22%	20%	12%	22%	15%	25%	17%	28%	19%	21%	30%	22%	17%	28%	31%	26%	19%
I was trying to save my job	22%	39%	22%	17%	21%	17%	22%	23%	24%	20%	18%	29%	16%	13%	22%	17%	17%
We were under-resourced	22%	22%	31%	20%	19%	26%	26%	20%	16%	17%	25%	15%	22%	28%	16%	26%	21%
I had to meet unrealistic business objectives	20%	22%	13%	29%	21%	13%	24%	20%	14%	16%	22%	17%	22%	10%	23%	17%	28%
I wanted to help the organisation perform better (e.g. against competitors or spending cutbacks)	18%	13%	9%	15%	20%	14%	24%	21%	21%	11%	19%	32%	22%	12%	14%	9%	17%
There were financial / budgeting pressures at the company	18%	20%	9%	11%	22%	14%	19%	20%	21%	15%	20%	26%	20%	25%	16%	15%	13%
My organisation has an unethical culture	15%	11%	27%	11%	13%	13%	14%	13%	14%	24%	20%	15%	17%	26%	9%	12%	9%
Other	1%	1%	1%	1%	3%	1%	1%	1%	-	-	1%	-	2%	4%	1%	1%	6%
Prefer not to say	2%	-	3%	1%	-	4%	1%	4%	1%	4%	4%	1%	2%	-	1%	3%	-

Base: All who have felt pressured to compromise their organisation's standards of behaviour

1.6 How common is misconduct at work?

One in four employees reported being aware of conduct that they thought violated either the law or their organisation's ethical standards in the last year. This is a significant increase having risen from 18% in 2021 to 25% in 2024.
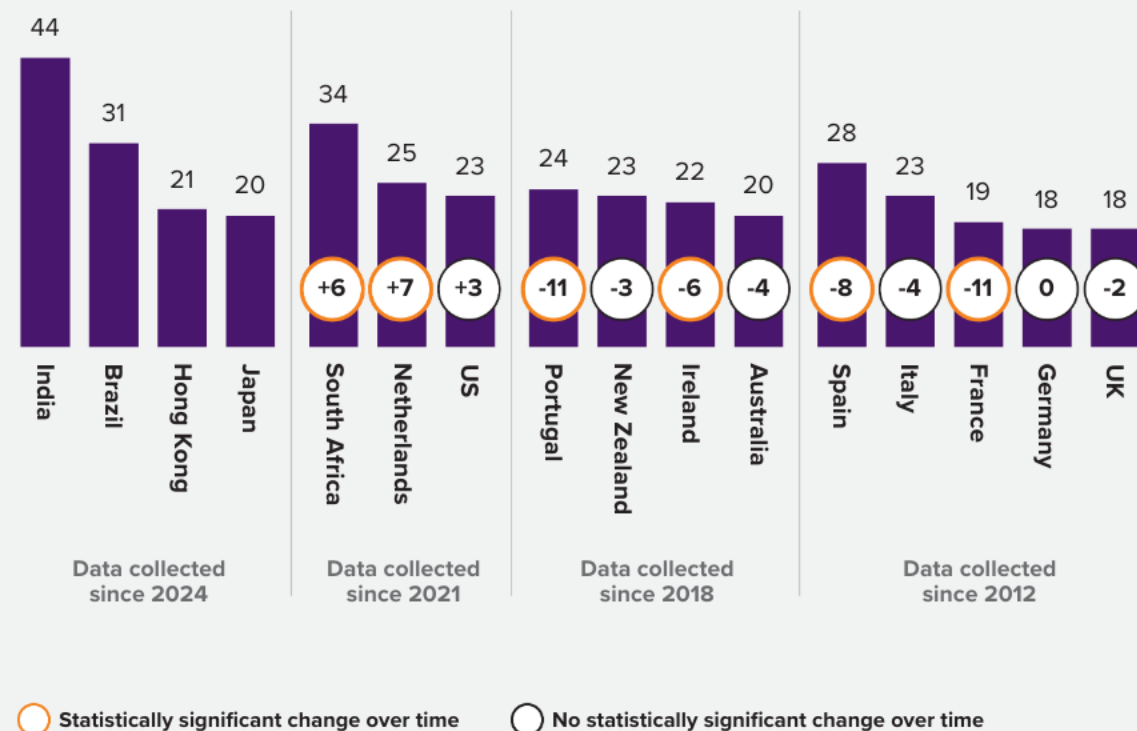
25%
2024 Global Average

18%
2021 Global Average

Key insights

Certain groups are more likely to have responded that they are aware of misconduct at work, including:

- **Younger employees aged 18-34** (33%) are more likely to compared to remote workers (13%)
- Managers (31%) are more likely compared to non-managers (20%)
- In-office (26%) and hybrid (25%) employees are more likely compared to remote workers (19%).

During the past year at work, have you been aware of any conduct by your employer or colleagues that you thought violated either the law or your organisation's ethical standards?

India 44			
Brazil 31	South Africa 34 (+6)	Portugal 24 (-11)	Spain 28 (-8)
Hong Kong 21	Netherlands 25 (+7)	New Zealand 23 (-3)	Italy 23 (-4)
Japan 20	US 23 (+3)	Ireland 22 (-6)	France 19 (-11)
		Australia 20 (-4)	Germany 18 (0)
			UK 18 (-2)

Data collected since 2024 | Data collected since 2021 | Data collected since 2018 | Data collected since 2012

◯ (orange) Statistically significant change over time   ◯ (black) No statistically significant change over time

Base: All respondents answering yes

1.7 Types of misconduct employes were aware of in the last year

Which, if any, of the following types of misconduct were you aware of?

	2024 Global Average	South Africa	Brazil	Portugal	Hong Kong	France	Ireland	US	Italy	UK	Australia	India	Spain	Netherlands	Japan	New Zealand	Germany
Abuse of authority	35%	46%	44%	43%	42%	39%	39%	38%	36%	33%	31%	31%	31%	26%	25%	24%	20%
Bullying / other forms of harassment	32%	35%	32%	32%	23%	26%	43%	33%	17%	42%	51%	31%	21%	25%	39%	41%	29%
Misreporting hours worked	32%	36%	29%	29%	42%	22%	29%	36%	40%	33%	28%	29%	43%	30%	27%	27%	38%
Discrimination (e.g. by ethnicity, gender, age)	26%	38%	23%	20%	32%	23%	28%	24%	23%	28%	35%	30%	16%	22%	18%	28%	28%
Safety violations	26%	28%	12%	9%	26%	23%	28%	36%	23%	28%	27%	43%	32%	16%	21%	22%	24%
Improper hiring practices (e.g. favouring family or friends)	24%	28%	23%	20%	23%	21%	22%	24%	20%	24%	33%	35%	23%	13%	12%	25%	20%
Stealing	22%	43%	16%	14%	14%	19%	25%	34%	9%	22%	28%	28%	15%	18%	9%	30%	18%
Sexual harassment	20%	25%	26%	11%	16%	12%	22%	32%	8%	15%	24%	33%	10%	21%	26%	15%	12%
Data misuse, breach of confidentiality or privacy violations	18%	22%	12%	14%	30%	15%	21%	16%	15%	20%	16%	33%	10%	11%	12%	15%	18%
Fraud	18%	27%	15%	14%	14%	16%	19%	20%	12%	12%	19%	39%	10%	13%	3%	10%	15%
Environmental violations	15%	18%	8%	9%	18%	11%	18%	14%	14%	11%	11%	35%	12%	13%	6%	12%	15%
Bribery or corruption	13%	26%	13%	8%	13%	5%	16%	15%	9%	7%	12%	25%	10%	3%	10%	10%	6%
Other	3%	1%	2%	4%	1%	3%	3%	5%	2%	4%	3%	-	2%	4%	5%	3%	4%
Prefer not to say	3%	1%	2%	2%	3%	5%	2%	2%	5%	4%	1%	2%	3%	8%	6%	3%	4%

Of those aware of misconduct

35%

report abuse of authority

2024 Global Average

Base: All aware of ethics/legal violation at place of work in last year

Section 2:
Speaking Up

Cultures, where employees can speak up freely, are also cultures where challenge, innovation and competitive advantage thrive.

This section explores key indicators of speak up culture:

- Employees' willingness to speak up about the instances of misconduct that they have been aware of
- Why people decide not to raise their concerns about misconduct
- Whether those who did speak up were satisfied with the outcome and whether they experienced any retaliation for doing so.

The findings show that more work is needed to support speak up cultures to both protect and ensure that there are more satisfactory outcomes for those that do speak up. At the same time, previous IBE research has shown that speak up cultures have clear benefits for the organisations themselves.

2.1 How willing are employees to speak up when they are aware of misconduct?

Nearly two-thirds of employees who were aware of misconduct in the last year reported it.
A third of those who were aware of misconduct did not report it – representing a significant risk for organisations.
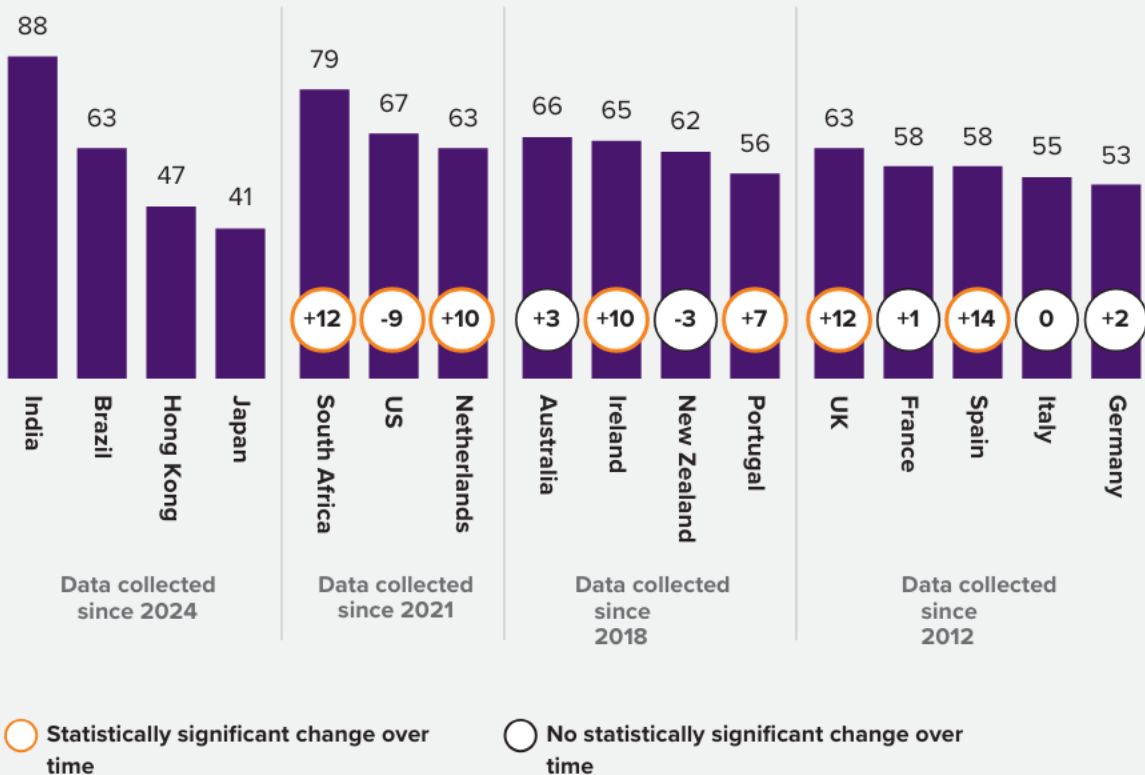
64%
2024 Global Average

57%
2021 Global Average

Key insights

We found a trend that young people are increasingly likely to raise a concern when aware of misconduct. In our last study from 2021, 61% of young people that were aware of misconduct said that they had reported speaking up about it. This has risen in 2024: the proportion of young people raising concerns was 70% - significantly higher than those in the age brackets 35-54 (61%) and those aged 55+ (54%).

Did you raise or speak up about any of your concerns with management, another appropriate person, or through any other mechanism?

Country	Value	Change
India	88	
Brazil	63	
Hong Kong	47	
Japan	41	
South Africa	79	+12
US	67	-9
Netherlands	63	+10
Australia	66	+3
Ireland	65	+10
New Zealand	62	-3
Portugal	56	+7
UK	63	+12
France	58	+1
Spain	58	+14
Italy	55	0
Germany	53	+2

Data collected since 2024 (India, Brazil, Hong Kong, Japan)

Data collected since 2021 (South Africa, US, Netherlands)

Data collected since 2018 (Australia, Ireland, New Zealand, Portugal)

Data collected since 2012 (UK, France, Spain, Italy, Germany)

◯ **Statistically significant change over time**

◯ **No statistically significant change over time**

Base: All respondents that were aware of misconduct in the last year answering yes

2.2 What prevents employees from speaking up about misconduct?

Of all those who did not report a concern, around one in three of them cited a fear of jeopardising their job as a deterrent to speaking up after witnessing misconduct. A similar proportion mentioned concerns that corrective action would not be taken by their organisation as a reason for inaction.

34%
I did not believe that corrective action would be taken

2024 Global Average

Which of the following, if any, influenced your decision not to raise or speak up about your concerns?

	2024 Global Average	Brazil	Australia	UK	Portugal	Ireland	Hong Kong	Italy	Germany	US	South Africa	France	New Zealand	Spain	Japan	Netherlands	India
I did not believe that corrective action would be taken	34%	44%	43%	42%	41%	40%	40%	37%	35%	35%	30%	28%	28%	28%	23%	23%	17%
I felt I might jeopardise my job	34%	47%	35%	40%	36%	38%	31%	26%	22%	43%	60%	33%	34%	33%	23%	18%	17%
I did not want to be seen as a troublemaker by management	26%	26%	35%	31%	21%	42%	35%	16%	22%	25%	32%	28%	28%	35%	9%	16%	17%
I felt it might alienate me from my colleagues	21%	12%	35%	29%	7%	29%	24%	11%	38%	27%	25%	21%	22%	20%	15%	11%	14%
I felt it was none of my business	20%	25%	20%	23%	17%	25%	20%	11%	10%	22%	19%	18%	28%	28%	17%	28%	11%
I thought that they already knew about it	16%	19%	18%	10%	11%	8%	17%	24%	13%	18%	9%	19%	14%	10%	10%	25%	31%
I didn't think it was a serious issue at the time	13%	7%	10%	8%	6%	17%	19%	8%	17%	8%	15%	4%	17%	13%	16%	18%	26%
I did not know who to contact	11%	12%	10%	17%	10%	17%	10%	13%	12%	12%	6%	9%	10%	9%	8%	7%	14%
I thought it would be raised by someone else	9%	20%	6%	6%	10%	6%	5%	3%	10%	14%	15%	11%	9%	6%	9%	7%	9%
I thought that it was common practice	9%	4%	6%	8%	4%	6%	12%	15%	8%	12%	6%	11%	7%	10%	9%	14%	23%
Other	6%	6%	8%	17%	6%	8%	4%	-	5%	10%	6%	5%	10%	5%	6%	11%	-
Prefer not to say	3%	2%	2%	4%	3%	2%	2%	6%	3%	2%	2%	4%	3%	5%	6%	2%	-

Base: All respondents that were aware of misconduct but did not report it

2.3 How satisfied with the outcome are people who speak up?

The number of employees satisfied with the outcome after raising concerns about misconduct has risen in 2024 (71% in 2024 vs 62% in 2021). However, around one in three employees who raised concerns about misconduct were not satisfied with the outcome.

71%
2024 Global Average

62%
2021 Global Average

Key insights

Certain groups reported being more likely to be satisfied with the outcome after raising concerns about misconduct. These included:

- **Managers** (82%) were more likely to be satisfied compared to non-managers (52%)
- Younger employees aged 18-34 (80%) compared to employees aged 35-54 (66%) and employees aged 55+ (52%)
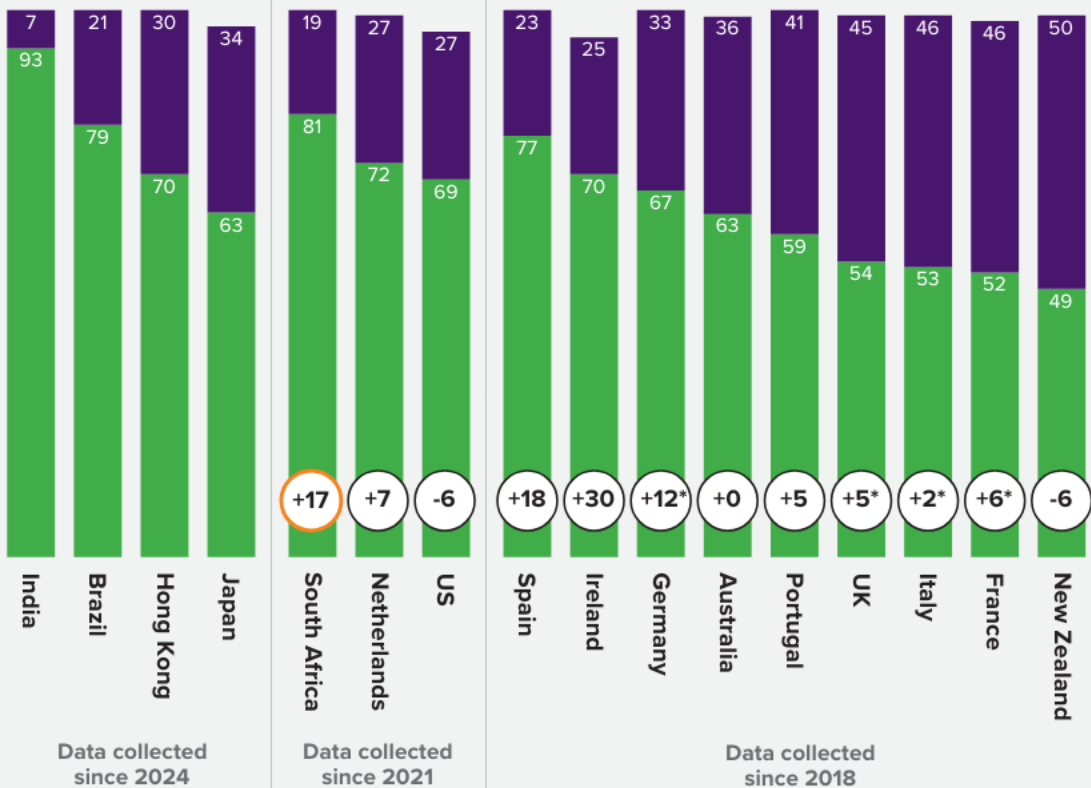- Men (74%) compared to women (67%).

■ **Satisfied**   ■ **Dissatisfied**

◯ Statistically significant change over time

◯ No statistically significant change over time

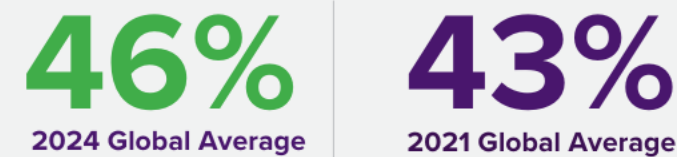* represent figures with low sample size – violates requirement for significance testing

After raising or speaking up about your concerns, how satisfied or dissatisfied were you with the outcome?

Country	Satisfied	Dissatisfied	Change
India	93	7	—
Brazil	79	21	—
Hong Kong	70	30	—
Japan	63	34	—
South Africa	81	19	+17
Netherlands	72	27	+7
US	69	27	-6
Spain	77	23	+18
Ireland	70	25	+30
Germany	67	33	+12*
Australia	63	36	+0
Portugal	59	41	+5
UK	54	45	+5*
Italy	53	46	+2*
France	52	46	+6*
New Zealand	49	50	-6

Data collected since 2024

Data collected since 2021

Data collected since 2018

Base: All respondents that were aware of misconduct and reported it

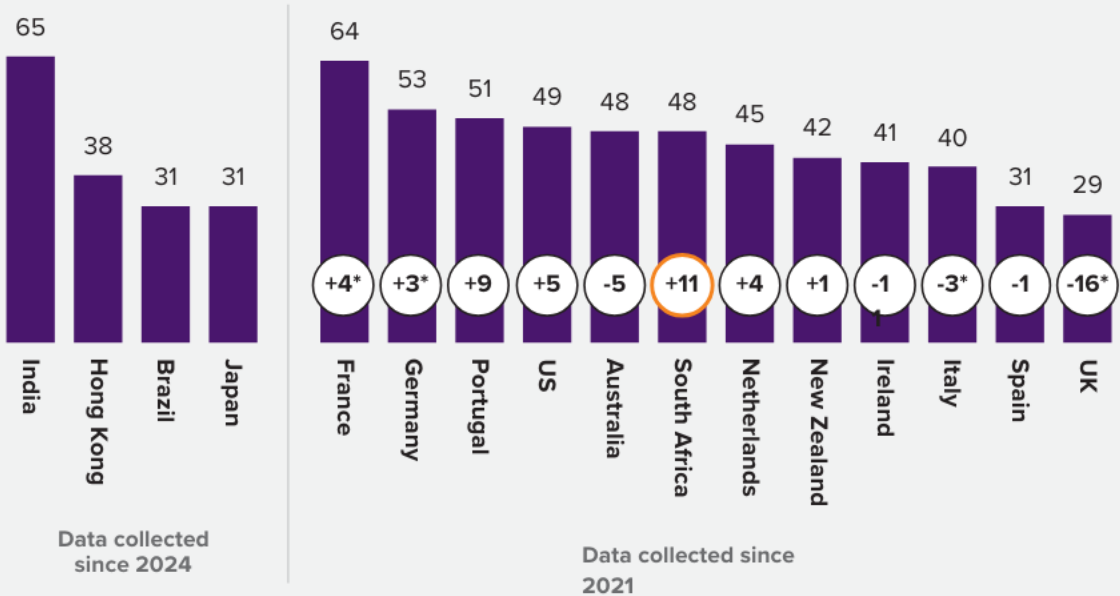## 2.4 How common is retaliation against those who speak up?

Of those reporting a concern, nearly half (46%) that spoke up say that they experienced personal disadvantage or retaliation. This is a particularly serious finding that also presents a serious risk of undermining confidence in the systems and leadership supporting an ethical culture. The chart below shows the particularly pronounced geographic spread for this question, which was as high as nearly two in three of those that spoke up in France and India saying that they experienced disadvantage or retaliation.

46%
2024 Global Average

43%
2021 Global Average

After raising or speaking up about your concerns, did you experience any personal disadvantage or any form of retaliation for doing so?

India	Hong Kong	Brazil	Japan
65	38	31	31

Data collected since 2024

France	Germany	Portugal	US	Australia	South Africa	Netherlands	New Zealand	Ireland	Italy	Spain	UK
64	53	51	49	48	48	45	42	41	40	31	29
+4*	+3*	+9	+5	-5	+11	+4	+1	-1	-3*	-1	-16*

Data collected since 2021

⭕ **Statistically significant change over time**   ⚫ **No statistically significant change over time**

* represent figures with low sample size – violates requirement for significance testing

Key insights
Ensuring that employees do not feel retaliated against for speaking up is a critical issue that needs to be addressed. Younger employees aged 18-34 (52%) reported being more likely to experience retaliation compared to employees aged 35-54 (43%) and employees aged 55+ (33%).

Base: All respondents that were aware of misconduct and reported it answering yes

Section 3:

The Ethics Programme

This section is designed to explore the impact and effectiveness of an ethics programme, examining four main building blocks offered by an organisation:
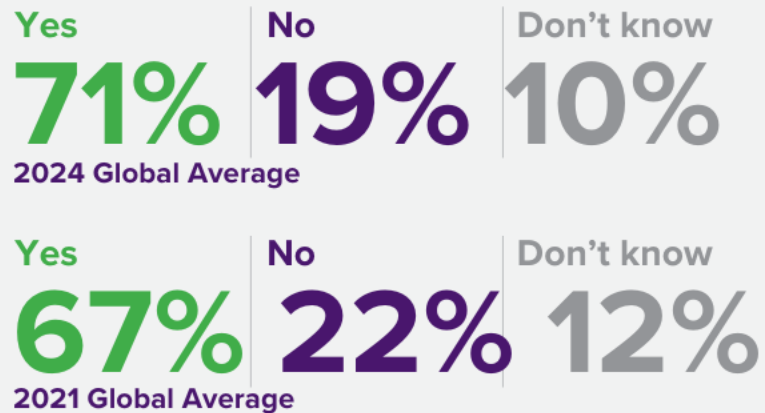
- Written standards of ethical business conduct (e.g. a Code of Ethics)
- A means of reporting misconduct confidentially
- Training on standards of ethical conduct
- Advice or a helpline to receive guidance on how to act ethically.

An ethics programme is not just a regulatory tick box exercise; it is a vital part of good culture. Done well, it ensures that people have a good understanding of values, how they can guide decision-making, how to act in line with your ethics, how to challenge and feel empowered to do so and with a sense that your views will be listened to and acted upon in a way that treats everyone with respect and dignity. This is why measuring levels of fear of retaliation is such an important indicator of a speak up culture working well.
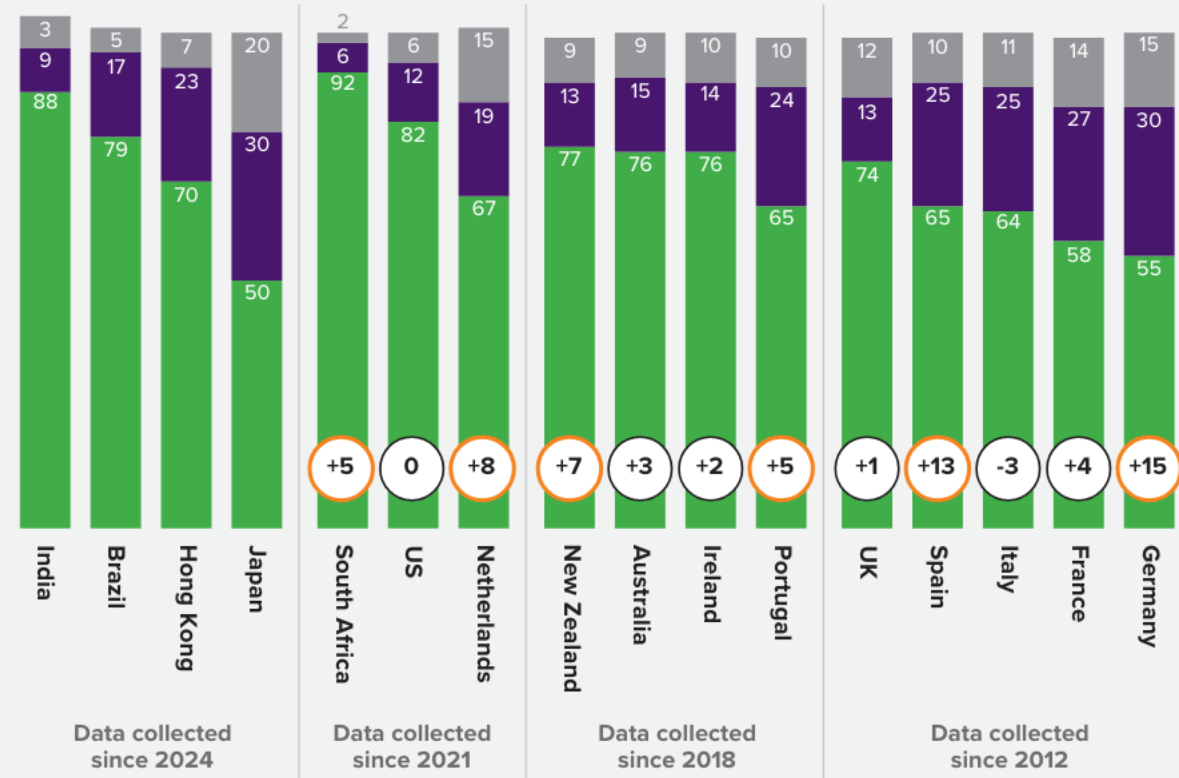
3.1 How common is awareness of codes of ethics?

Around three in four respondents say that they are aware that their organisation has written standards of ethical business conduct such as a code of ethics or equivalent. This total of 71% continues a trend with an increase on 2021 when we found 67% were aware of written standards. Despite advances in many countries, there continues to be a wide geographic spread ranging from 50% in Japan to 88% in India reporting written standards in place. Interestingly, around one in ten employees worldwide responded that they did not know whether such a document existed in their organisations.
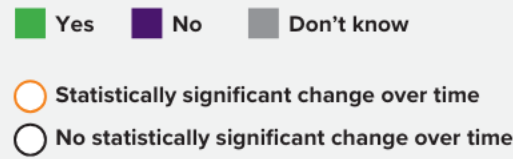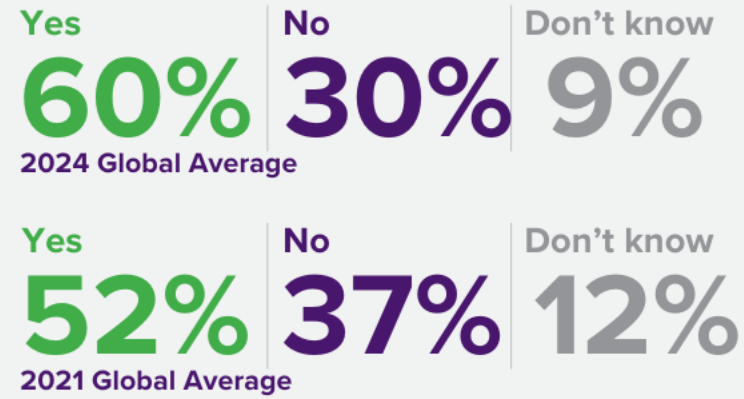
Yes
71%
No
19%
Don't know
10%

2024 Global Average

Yes
67%
No
22%
Don't know
12%

2021 Global Average

■ Yes ■ No ■ Don't know

○ Statistically significant change over time
○ No statistically significant change over time

Base: All respondents

My organisation has written standards of ethical business conduct that provide guidelines for my job

Country	Yes	No	Don't know	Change
India	88	9	3	
Brazil	79	17	5	
Hong Kong	70	23	7	
Japan	50	30	20	
South Africa	92	6	2	+5
US	82	12	6	0
Netherlands	67	19	15	+8
New Zealand	77	13	9	+7
Australia	76	15	9	+3
Ireland	76	14	10	+2
Portugal	65	24	10	+5
UK	74	13	12	+1
Spain	65	25	10	+13
Italy	64	25	11	-3
France	58	27	14	+4
Germany	55	30	15	+15

Data collected since 2024 · Data collected since 2021 · Data collected since 2018 · Data collected since 2012
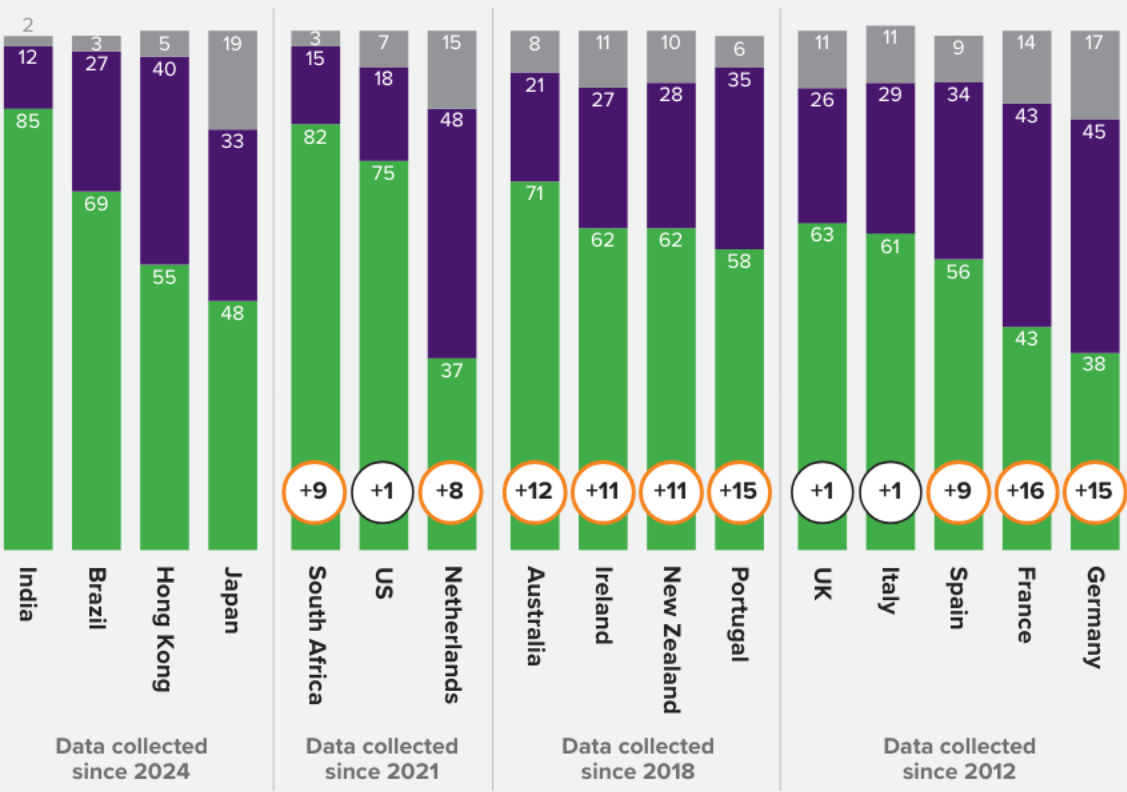
3.3 How common is awareness of training on ethical standards?

Nearly one in three employees say that their organisation does not provide training on standards of ethical conduct. This again marks a significant gap and risk when compared to the number espousing codes. It is worth noting that a larger percentage in responding 'no' to this question in the Netherlands (48%), Germany (45%) and France (43%) were not aware of training on standards of ethical culture being offered by their organisation. There is more detail in the methodology section on the limitations of comparability between countries.

Yes	No	Don't know
60%	**30%**	**9%**
2024 Global Average		

Yes	No	Don't know
52%	**37%**	**12%**
2021 Global Average		

Yes ■ **No** ■ **Don't know**

○ Statistically significant change over time
○ No statistically significant change over time

My organisation provides training on standards of ethical conduct

Country	Don't know	No	Yes	Change
India	2	12	85	
Brazil	3	27	69	
Hong Kong	5	40	55	
Japan	19	33	48	
South Africa	3	15	82	+9
US	7	18	75	+1
Netherlands	15	48	37	+8
Australia	8	21	71	+12
Ireland	11	27	62	+11
New Zealand	10	28	62	+11
Portugal	6	35	58	+15
UK	11	26	63	+1
Italy	11	29	61	+1
Spain	9	34	56	+9
France	14	43	43	+16
Germany	17	45	38	+15

Data collected since 2024 (India, Brazil, Hong Kong, Japan)
Data collected since 2021 (South Africa, US, Netherlands)
Data collected since 2018 (Australia, Ireland, New Zealand, Portugal)
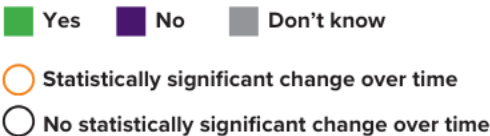Data collected since 2012 (UK, Italy, Spain, France, Germany)

Base: All respondents

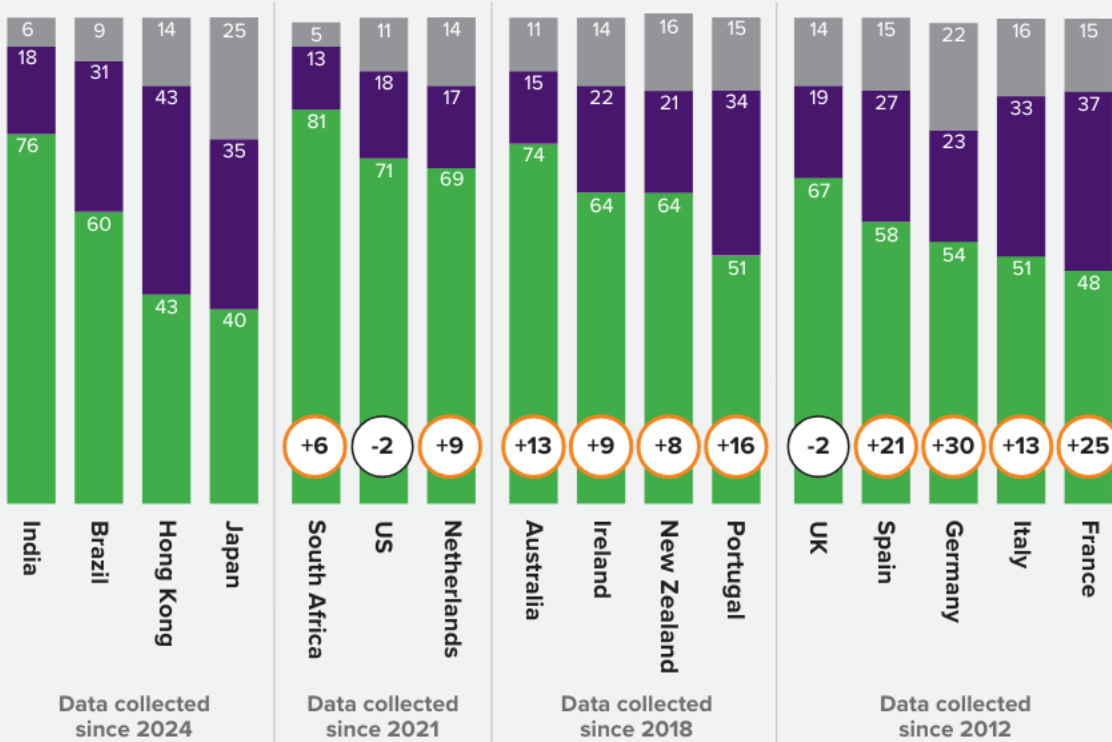# 3.2 How common is awareness of speak up mechanisms?

Only around three in five employees say that they are aware that their organisation provides a confidential means of reporting misconduct.

Although this has increased slightly (from 57% in 2021), it still represents a significant gap of ten percentage points when comparing those with a code (71%) with those with a mechanism to speak up (61%).

Yes	No	Don't know
61%	**25%**	**14%**

2024 Global Average

Yes	No	Don't know
57%	**27%**	**16%**

2021 Global Average

■ Yes ■ No ■ Don't know

◯ Statistically significant change over time (orange outline)

◯ No statistically significant change over time (black outline)

My organisation provides employees with a means of reporting misconduct confidentially, without giving their name or other information that could easily identify them

Country	Yes	No	Don't know	Change
India	76	18	6	
Brazil	60	31	9	
Hong Kong	43	43	14	
Japan	40	35	25	
South Africa	81	13	5	+6
US	71	18	11	-2
Netherlands	69	17	14	+9
Australia	74	15	11	+13
Ireland	64	22	14	+9
New Zealand	64	21	16	+8
Portugal	51	34	15	+16
UK	67	19	14	-2
Spain	58	27	15	+21
Germany	54	23/22	22	+30
Italy	51	33	16	+13
France	48	37	15	+25

Data collected since 2024 (India, Brazil, Hong Kong, Japan)

Data collected since 2021 (South Africa, US, Netherlands)

Data collected since 2018 (Australia, Ireland, New Zealand, Portugal)

Data collected since 2012 (UK, Spain, Germany, Italy, France)

3.4 How available is awareness of advice or an ethics helpline?

Just over half of respondents say that they are aware that their organisation offers advice or an information helpline where they can get advice about behaving ethically at work. Some 13% responded that they were not aware whether these elements were available within their organisation.
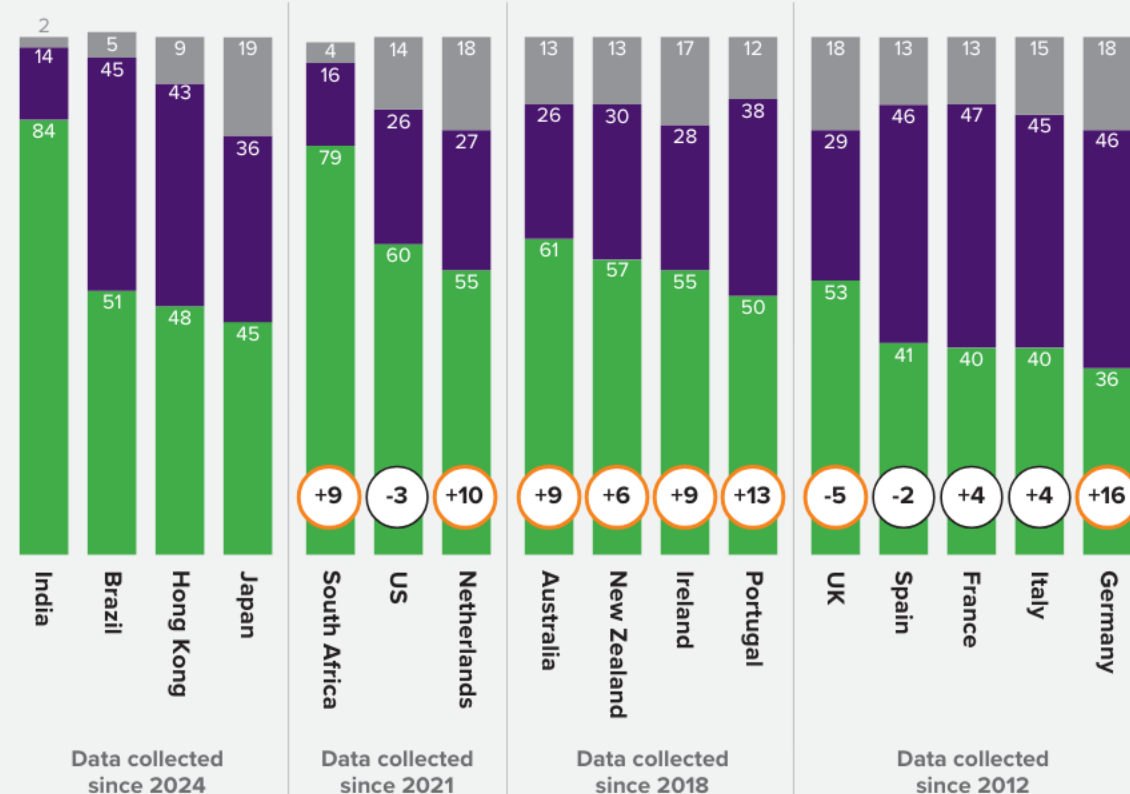
Yes
53%
No
34%
Don't know
13%
2024 Global Average

Yes
46%
No
39%
Don't know
15%
2021 Global Average

■ Yes   ■ No   ■ Don't know

◯ Statistically significant change over time
◯ No statistically significant change over time

Base: All respondents

My organisation offers advice or an information helpline where I can get advice about behaving ethically at work

	India	Brazil	Hong Kong	Japan	South Africa	US	Netherlands	Australia	New Zealand	Ireland	Portugal	UK	Spain	France	Italy	Germany
Don't know	2	5	9	19	4	14	18	13	13	17	12	18	13	13	15	18
No	14	45	43	36	16	26	27	26	30	28	38	29	46	47	45	46
Yes	84	51	48	45	79	60	55	61	57	55	50	53	41	40	40	36
Change					+9	-3	+10	+9	+6	+9	+13	-5	-2	+4	+4	+16

Data collected since 2024 (India, Brazil, Hong Kong, Japan)
Data collected since 2021 (South Africa, US, Netherlands)
Data collected since 2018 (Australia, New Zealand, Ireland, Portugal)
Data collected since 2012 (UK, Spain, France, Italy, Germany)

3.5 How does a comprehensive ethics programme correlate with other aspects of ethics at work?

Does a comprehensive ethics programme result in a stronger ethical culture? We explored how far employees in organisations with a comprehensive ethics programme (where employees are aware of their organisation offering all four building blocks in these questions) compared to those with weaker ethical programmes (where none of the four were in place). This showed that those with comprehensive programmes were significantly more likely to respond that:

- Honesty is practised in their organisation. 90% of employees in organisations with a comprehensive ethics programme say that honesty is practised always or frequently, compared to 75% in organisations without any of the building blocks
- They raised their concerns about misconduct (77% vs 33%) and were satisfied with the outcome (85% vs 25%)
- Senior management takes ethics seriously in their organisation (89% vs 38%)
- Their line manager sets a good example of ethical business behaviour (88% vs 42%), explain the importance of honesty and ethics in the work they do (88% vs 34%), and support them in following their organisation's standards of ethical behaviour (90% vs 37%)
- Their organisation disciplines employees who violate their organisation's ethical standards (84% vs 32%), that issues of right and wrong are discussed in staff meetings (81% vs 29%), and that decisions about people are made fairly in their organisation (83% vs 41%)
- Their organisation acts responsibly in all its business dealings (90% vs 50%), and that their organisation lives up to its stated policy of social responsibility (89% vs 40%).

Section 4:
Embedding Ethics Through a Supportive Environment

This section analyses how far companies embed ethics into and across their organisations through a supportive environment including:

- The role of leadership and management
- How organisations engage with external stakeholders as well as employees on ethics
- Whether organisations discipline employees who breach ethical standards.
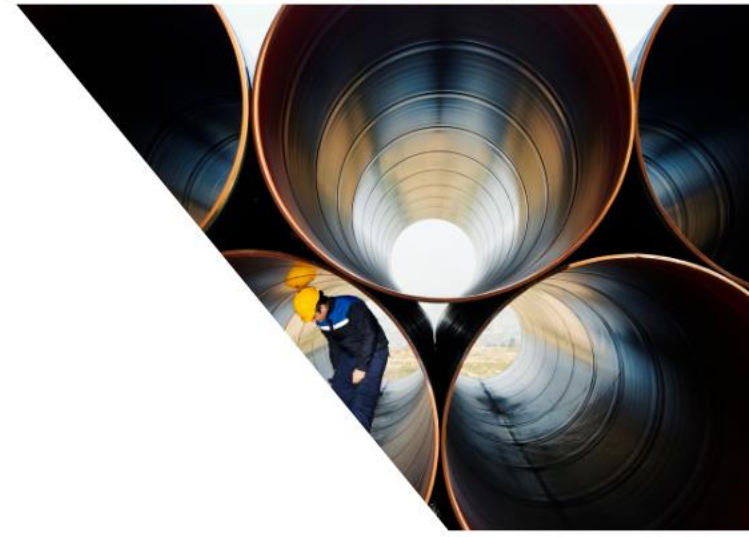
4.1 What are employees' views of how ethically management behaves?

Just over seven in ten employees express positive views about their line manager's ability to lead by example and support them to follow their organisation's standards of behaviour. However, around four in ten also say that their line manager rewards good results, even when they are achieved through ethically questionable practices.

Key insights

Managers are more likely to agree with each of the positive statements above than non-managers. However, managers are also more likely than non-managers to say that their own line manager rewards employees who get good results, even if they use ethically questionable practices (48% vs 31%).

To what extent do you agree or disagree with each of the following statements?

		2024 Global Average	Australia	Brazil	France	Germany	Hong Kong	India	Ireland	Italy	Japan	Netherlands	New Zealand	Portugal	South Africa	Spain	UK	US
Overall my line manager sets a good example of ethical business behaviour	Agree	72%	77%	83%	66%	67%	63%	89%	75%	69%	49%	72%	73%	64%	85%	70%	72%	77%
	Neutral	16%	12%	8%	17%	18%	25%	8%	14%	15%	32%	18%	16%	17%	8%	16%	17%	13%
	Disagree	11%	10%	9%	15%	10%	12%	3%	9%	13%	14%	8%	10%	18%	7%	13%	9%	9%
Senior management take ethics seriously in my organisation	Agree	71%	75%	80%	66%	67%	64%	88%	71%	67%	52%	72%	71%	62%	87%	68%	66%	76%
	Neutral	17%	14%	10%	18%	20%	24%	8%	16%	19%	27%	17%	19%	20%	7%	19%	20%	13%
	Disagree	10%	10%	8%	13%	8%	10%	4%	11%	12%	17%	9%	10%	16%	6%	12%	11%	10%
My line manager supports me in following my organisation's standards of ethical behaviour	Agree	72%	78%	84%	65%	65%	72%	88%	73%	68%	51%	67%	73%	65%	85%	67%	69%	76%
	Neutral	18%	14%	9%	20%	21%	20%	9%	17%	18%	30%	22%	20%	20%	10%	20%	21%	14%
	Disagree	9%	8%	7%	13%	10%	7%	2%	9%	12%	14%	9%	7%	15%	5%	12%	7%	9%
My line manager explains the importance of honesty and ethics in the work we do	Agree	68%	69%	79%	63%	79%	58%	88%	65%	67%	52%	62%	63%	63%	88%	63%	58%	71%
	Neutral	18%	18%	11%	17%	12%	27%	9%	19%	20%	30%	22%	23%	18%	7%	22%	24%	16%
	Disagree	12%	13%	9%	18%	7%	15%	3%	14%	12%	14%	13%	13%	19%	5%	14%	16%	11%
My line manager rewards employees who get good results, even if they use practices that are ethically questionable	Agree	38%	42%	44%	36%	32%	36%	72%	33%	33%	27%	32%	31%	35%	49%	36%	26%	43%
	Neutral	24%	26%	16%	24%	23%	32%	13%	23%	22%	34%	27%	30%	23%	18%	23%	26%	21%
	Disagree	36%	31%	39%	37%	39%	31%	14%	41%	42%	34%	37%	37%	40%	32%	38%	45%	34%

Note: where the percentages do not add up to 100 the difference represents a response of prefer not to say

Base: All respondents

4.2 How do organisations engage with external stakeholders on ethics?

Around three in four employees have positive views of their organisation's ethical engagement with external stakeholders (such as customers and suppliers) and a similar number expressed views that their organisation lives up to its policies on social responsibility.

To what extent do you agree or disagree with each of the following statements?

		2024 Global Average	Australia	Brazil	France	Germany	Hong Kong	India	Ireland	Italy	Japan	Netherlands	New Zealand	Portugal	South Africa	Spain	UK	US
My organisation acts responsibly in all its business dealings (with customers, clients, suppliers, etc.)	**Agree**	76%	78%	82%	70%	76%	71%	90%	77%	73%	65%	77%	77%	67%	88%	72%	73%	78%
	Neutral	15%	14%	10%	17%	14%	21%	7%	14%	15%	22%	15%	17%	18%	7%	17%	18%	12%
	Disagree	8%	8%	8%	9%	6%	7%	3%	7%	10%	9%	7%	5%	13%	4%	9%	7%	9%
My organisation lives up to its stated policy of social responsibility	**Agree**	72%	73%	80%	66%	74%	59%	88%	70%	66%	69%	72%	70%	65%	83%	72%	67%	75%
	Neutral	18%	17%	11%	18%	15%	29%	9%	19%	22%	19%	17%	21%	20%	11%	18%	24%	15%
	Disagree	9%	9%	8%	14%	7%	11%	3%	8%	10%	8%	8%	8%	13%	5%	8%	7%	9%

Note: where the percentages do not add up to 100 the difference represents a response of prefer not to say

Base: All respondents

4.3 How do organisations engage with their employees on ethics?

While around four in five employees say that people in their organisation know what is expected of them in terms of ethical behaviour, only around three in five say that issues of right and wrong are discussed in staff meetings and that decisions about people are made fairly in their organisation.

To what extent do you agree or disagree with each of the following statements?

		2024 Global Average	Australia	Brazil	France	Germany	Hong Kong	India	Ireland	Italy	Japan	Netherlands	New Zealand	Portugal	South Africa	Spain	UK	US
Issues of right and wrong are discussed in staff meetings	Agree	62%	63%	75%	56%	58%	46%	86%	60%	61%	45%	62%	59%	54%	85%	63%	53%	64%
	Neutral	20%	21%	12%	21%	19%	32%	10%	20%	22%	30%	21%	23%	19%	7%	22%	25%	19%
	Disagree	16%	14%	12%	19%	20%	19%	4%	18%	15%	21%	14%	17%	25%	7%	14%	19%	16%
In my organisation, decisions about people are made fairly	Agree	67%	70%	74%	60%	61%	58%	85%	67%	60%	56%	71%	66%	54%	80%	66%	65%	72%
	Neutral	18%	17%	13%	19%	22%	27%	10%	18%	22%	26%	17%	20%	21%	10%	19%	19%	14%
	Disagree	14%	12%	13%	18%	13%	14%	4%	13%	17%	15%	11%	14%	24%	10%	13%	13%	14%
People in my organisation know what is expected of them in terms of ethical behaviour	Agree	77%	83%	84%	71%	74%	67%	90%	81%	71%	52%	80%	82%	74%	90%	76%	80%	85%
	Neutral	15%	11%	10%	18%	15%	24%	8%	10%	20%	31%	11%	13%	15%	6%	16%	15%	8%
	Disagree	6%	5%	6%	9%	8%	8%	2%	8%	7%	12%	7%	4%	10%	4%	7%	4%	6%

Note: where the percentages do not add up to 100 the difference represents a response of prefer not to say

Base: All respondents

4.4 How are ethical standards enforced?

Around two in three employees say that ethical standards are enforced in their organisation through disciplining employees who break the rules. A slightly higher proportion (70%) reported that people in their organisation are held accountable when they do break the rules.

Employees in South Africa and India are the most likely to agree with both statements.

To what extent do you agree or disagree with each of the following statements?

		2024 Global Average	Australia	Brazil	France	Germany	Hong Kong	India	Ireland	Italy	Japan	Netherlands	New Zealand	Portugal	South Africa	Spain	UK	US
My organisation disciplines employees who violate my organisation's ethical standards	Agree	65%	66%	72%	62%	63%	62%	84%	61%	67%	49%	61%	61%	59%	85%	62%	61%	69%
	Neutral	21%	22%	14%	20%	20%	26%	11%	25%	20%	30%	24%	26%	21%	9%	23%	25%	18%
	Disagree	11%	10%	12%	14%	11%	11%	5%	11%	11%	14%	11%	12%	17%	5%	13%	11%	12%
People in my organisation are held accountable when they break ethical rules	Agree	70%	71%	76%	72%	62%	70%	85%	66%	63%	61%	75%	67%	63%	85%	66%	63%	73%
	Neutral	18%	17%	11%	17%	22%	20%	10%	22%	19%	25%	15%	21%	19%	9%	21%	23%	14%
	Disagree	10%	11%	11%	8%	11%	8%	5%	10%	15%	10%	8%	10%	17%	6%	12%	11%	12%

Note: where the percentages do not add up to 100 the difference represents a response of prefer not to say

Base: All respondents

4.5 How does the presence of an environment that is supportive of ethics correlate with other aspects of ethics at work?

- **Honesty** is practised in their organisation always or frequently (92% vs 65%)
- They had **raised concerns** about misconduct (80% vs 46%)
- They are **satisfied with the outcome** after raising their concerns about misconduct (91% vs 34%).

Conversely, employees in a supportive ethical environment are also less likely to say that:

- They have been aware of **misconduct** at work (20% vs 35%)
- They have experienced **retaliation** for raising their concerns about misconduct (44% vs 52%)
- They have **felt pressured** to compromise their organisation's standards of ethical conduct (12% vs 22%).

The Institute of Business Ethics

The IBE's purpose is to champion the highest standards of ethical behaviour in business. We believe that an investment in business ethics drives sustainable business benefits, including higher levels of staff engagement, better and more consistent decision-making, and heightened levels of trust.

The IBE:

- **Advocates** for the importance of ethical behaviour in business
- **Advises** on how to strengthen ethical culture based on values
- **Acts as a convener**, creating space to discuss business ethics and share best practice.

We hope you found the results of this survey interesting and useful. If you would like to discuss the results further or to discuss how we help our supporters, develop ethics surveys and benchmarking, please get in touch at **info@ibe.org.uk**

Thank you

Ethics at Work:

2024 International Survey of Employees