

International Journal of Human Sciences Research

CULTURE OF INTEGRITY, COMPLIANCE AND KNOWLEDGE MANAGEMENT

Helton Junio Da Silva

Universidade FUMEC

PhD in Information Systems and Knowledge Management, Master in Private Law, Post Graduate in Notarial and Registry Law, Post Graduate in Corporate Legal Consulting. Bachelor in Law and Pedagogy. University Professor at: Pontificia Universidade Católica de Minas Gerais
<https://lattes.cnpq.br/9606334761442740>

Jurema Suely De Araújo Nery Ribeiro

Universidade FUMEC

PhD in Information Systems and Knowledge Management, Master in Administration, Postgraduate in Production Administration, MBA in Logistics, MBA in Finance, MBA in Institutional Management, Bachelor in Administration. University Professor at: Universidade FUMEC
<http://lattes.cnpq.br/4447716184916277>

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INTRODUCTION

The culture of integrity can be understood as a system of guidelines aimed at combating corruption and valuing the ethical posture in organizations. The terminology relates the topic of organizational culture to internal control departments and compliance and integrity programs, as such expressions are increasingly incorporated into the vocabulary of executives and decision makers at companies and linked to each other. It is linked to the system of guidelines whose scope is the fight against corruption and the valuation of the ethical posture within organizations. The terminology relates the topic of organizational culture to the Compliance and Integrity programs.

By etymology, the term “Compliance” comes from the English verb to comply and means to act according to a rule, a request, an internal agreement or simply to respond to a command. There is no term in the Portuguese language for this same meaning.

Knowledge Management, on the other hand, can be understood as a practice that disseminates organizational development, which would play a fundamental role in the effectiveness of a culture of integrity, since it makes it possible to democratize knowledge and manage the organization’s intangible capital and corporate strategic aspects.

The relationship between these three institutes is relevant and relevant to the smooth running of organizations and contributes to their success, as will be demonstrated below.

CULTURE OF INTEGRITY AND COMPLIANCE

The role of organizations is essential for the consolidation of a business environment based on integrity, with a focus on risk mitigation, seeking to avoid diversion of fundamental resources for the achievement of strategic objectives. In addition, corporate

risk management seeks to safeguard the strengthening and protection of the organizational reputation.

It is noteworthy that the culture of integrity provided a significant advance in Knowledge Management practices by organizations. This fact is justified because, in an environment surrounded by new integrity rules, companies are committing themselves to “doing the right thing”, not only as a marketing or positioning instrument, but above all, as a new conduct by part of the leaders and supported by employees and business partners (KAMALUDIN; ISMAIL, 2021). However, it is necessary to contextualize the expressions culture, integrity and compliance and Knowledge Management.

In the words of the Polish sociologist and philosopher Zygmunt Bauman, the concept of culture has undergone many changes over the years and is still changing. In several works he mentions the question, but when talking about culture in the liquid modern world, Bauman prepares notes on the historical peregrinations of his concept. In a certain part of the development of terminology, he states that the term “culture” entered the modern vocabulary as a declaration of intentions, the name of a mission to be understood (BAUMAN, 2013).

In this sense, the concept assumed the existence of a division between educators, relatively few, called to cultivate souls, and the many who must be objects of cultivation, protectors and protégés, supervisors and supervised, educators and students, producers and their products, subjects and objects – of the encounter that must occur between them (BAUMAN, 2013).

This conception bears a certain resemblance to what organizations in the contemporary world seek to implement, mainly with regard to the dissemination of good practices and especially the sharing of knowledge. There are authors who point out

that at the beginning of the 21st century the world was experiencing the “Integrity Age”, which will be addressed below. It is important to highlight that Bauman’s proposition will lead to liquid modernity, as he himself calls it, a culture focused on consumption.

In this sense, current culture would be likened to a section of a molded world, not satisfying existing needs, but creating new ones and keeping current ones, a cycle of consumer maintenance, very close to what was defended by Adorno and Horkheimer by approaching the Cultural Industry and enlightenment as mystification of the masses.

According to Adorno and Horkheimer, sociologists argue that with the loss of support that objective religion provided, the dissolution of the last pre-capitalist residues, technical and social differentiation and extreme specialization led to cultural chaos. However, Adorno and Horkheimer also recognize that there is a daily mismatch in this conception, as contemporary culture gives everything an air of similarity. (ADORNO, 2006, p.99).

Professor Roque de Barros Laraia, published in 2006 the work “Culture: an anthropological concept”, in which he divides the reflection into two parts: the first presents the development of culture as a concept from Enlightenment manifestations to modern authors; in the second part, he seeks to demonstrate how culture influences social behavior and greatly diversifies humanity, despite the proven biological unity (LARAIA, 2006).

In conclusion, every cultural system is always changing. Understanding this dynamic is important to mitigate the clash between generations. And avoid prejudiced behavior. Just as it is fundamental for humanity to understand the differences between different peoples and cultures, it is necessary to know how to understand the differences that occur within the same system. This is

the only procedure that prepares man to serenely face this constant and admirable new world to come. (LARAIA, 2006, p. 101).

From the perspective of the current scenario in the organizational behavior of companies, it is important that they are willing and ready to be able to adapt in a constant and positive way, whether in the structure or in their way of working or in the organizational culture.

Inserted in the values that make up the philosophy of the corporate universe, Compliance and integrity underlie ethical and anti-corruption programs and procedures, which directly influence the organizational behavior of companies. Seeking to provide a new paradigm related not only to compliance, but also to good management and governance related to an ethical culture.

The fundamental changes we are going through, of which the current corporate scandals are largely just a reflection, will lead us to a new paradigm of what good management and governance means. Everything indicates that this new paradigm - key to the success of companies in this beginning century - will be based on three central elements: search for a superior purpose, conscious leadership and ethical culture. (SILVEIRA, 2018, p.8, an emphasis was added).

In this sense, what is defended by the author Luiz Fernando Lucas, in the work “The era of integrity: Homo Conscius: The next evolution: the impact of conscience and culture of values to find purpose, spiritual peace and material abundance in their personal, professional and social life.

Leading to reflection even more directed at the importance of Knowledge Management with a focus on the Culture of Integrity, the work “Business Ethics in Practice: solutions for management and governance in the 21st century”, authored by professor and researcher Alexandre Di Miceli da Silveira, aims to understand what can lead ordinary

people to act unethically or even illegally in organizations.

The work uses state-of-the-art elements in the fields of social psychology and neuroscience to concrete situations in the business world extracted from various corruption scandals, fraud and environmental disasters (SILVEIRA, 2018). The professor assumes that certain business environments induce people with good values to become ethically blind and at work, he proposes solutions based on the human development process of more conscious leaders, a culture that awakens the best in people and the search for a greater purpose. In addition to the financial result, they will constitute the new paradigm for good management and governance of companies in the 21st Century (SILVEIRA, 2018). The professor's studies are similar to what researcher Luiz Fernando Lucas defends, in the sense that promoting genuinely ethical behavior in the business environment, going beyond mere compliance with rules, is the main global challenge of our time.

To a large extent, the role of leaders is to create an environment that induces desired behaviors. Your task is not to monitor everything to prevent any specific employee from acting corruptly, but to ensure that everyone is in a position to flourish their human potential and perform their role well. (SILVEIRA, 2018, p. 189).

However, the researcher lists worrying characteristics from the point of view of business ethics, based on the Ambev model, such as: focus on the short term, something that tends to reduce investments and increase people's turnover; excessive pressure, a highly aggressive culture and an intimidating environment that encourages fear or even a system with a discriminatory bias against women (male chauvinist) and older people, among others. (SILVEIRA, 2018, p. 133).

According to the author, such

characteristics can compromise the efficiency of integrity culture programs. He points out that an organization with unrealistic and one-dimensional goals, evaluation systems that value the winner, aggressive and competitive internal environment, commanded by young and "hungry" people, people who are stressed, tired, unbalanced in relation to personal life, incessant pressure for results short term to stay in the company (SILVEIRA, 2018).

In the play "A (honest) truth about dishonesty", when addressing exhaustion Dan Ariely cites the study by Shai Danziger, professor at Tel Aviv University, Jonathan Levav, from Stanford University, and Liora Avnaim-Pesso, professor at Ben-Gurion University of the Negev, which found that judges on parole boards tend to grant parole more often when they are most refreshed.

The aforementioned author addresses various everyday situations in the work to demonstrate that exhaustion can influence decision-making. When complex decisions are made during the day, over and over again, people find themselves in circumstances between impulse and reason, but repressing impulses can weaken the supply of self-control, making people even more susceptible to temptation (ARIELY, 2021).

In this sense, authors argue that care must be taken to explain the reasons and objectives of a culture of integrity and to give space to employees to express themselves openly and clearly. It is important that compliance professionals do everything to make employees realize that the control mechanisms are reflections of the values shared by all and not an imposition of the integrity program (MAURO et al, 2020).

Encouraging an organizational culture of consolidated integrity means more than establishing compliance with assignments, that is, it includes the development of a common sense of responsibility, in which

everyone understands that their attitude matters, and must continually reflect on their actions, making choices and generating the greatest possible benefit to the community.

The most appropriate way to prevent or at least avoid such liability, considering the scenario of risks that may even compromise the continuity of the company, may be to prevent, bar and prevent, in the most systematic way possible, the practice of illicit and inappropriate acts by the legal entity or by its directors, administrators and employees in any way.

Remember that the culture of compliance, guided by business decisions in accordance with best practices and procedural standards of corporate governance, is not limited to the assessment of “being in compliance with the Law”. The instruction of duties at the corporate level also concerns incentives for new business practices, seeking to foster, through legal regulation, a true new market standard. (SILVEIRA, 2015, p. 321).

Therefore, it is imperative that corporations broaden the debate on mitigating risks at all levels of the company, whether in the operational, strategic areas, company management and compliance departments, with the aim of spreading the commitment to all those involved, including the high directors and administrators, who in turn may be liable for the crime of omission in the event of infractions committed by employees.

The corporate universe needs to understand the effects that are linked to liability for omission, because if managers are recognized as guarantors and do not avoid a criminal result related to the activity carried out by the company, they will be subject to the investigative process, respond to legal demands and even convictions with financial penalties and restriction of freedom.

It is not about the uniform to be used in professional activity, but conduct and habits in all social spaces. It is important that

professionals and their managers adopt lawful behavior, but their social reputation values the recognition of full integrity.

Compliance comprises being in line with the laws and internal and external regulations of organizations. This way, it goes beyond simply accepting the legislation and aims to act in accordance with the principles of ethics, morals, honesty and transparency, not only in conducting business, but also in the attitude of all the people involved, revealing a behavior responsible (TOSSATI and CASADO, 2018, p.100).

With regard to corporate risk management, it must be noted that Compliance programs can contribute to mitigating financial risks, given that acts of corruption can lead to convictions of directors, exposure of the company’s reputation or the very continuity of the activity business. With this interpretation, the organization in the private sector has a fundamental role in preventing corruption and maintaining a corporate environment guided by principles of ethics and integrity, which demonstrates the relevance of studying aspects of Compliance and Integrity in the business universe.

KNOWLEDGE MANAGEMENT

The regulations on Compliance in several countries around the world, go beyond indicating the need for effectiveness in the application of codes of conduct, they also suggest that organizations implement integrity mechanisms and procedures. For this reason, to be sustainable over the years, a company must be permanently attentive to all integrity requirements. (ZENKER, 2019). It is also important to relate the relevance of Knowledge Management to the organizational culture and business environment:

Knowledge Management (KM) is a theme that aims to explore knowledge as an organizational asset. However, knowledge has tacit and explicit faces and is related to

people, processes, information technology, strategy and organizational culture, to name a few, adding complexity to dealings related to this form of management. (CORREA; et al, 2019, p.146).

From the English “knowledge management”, commonly referred to as “KM”, Knowledge Management, in general, refers to the process used by an organization to identify, evaluate, distribute and effectively use knowledge.

Historically, the term “Knowledge Management”, without taking into consideration here other methods that inspired and were fundamental in its development, had its beginning approximately in the 90s, along with the evolution of information technology and computer sciences.

Barbosa and Paim (2003) believe that Knowledge Management owes its name largely to the academic and technical production of computer science, especially artificial intelligence. According to these authors, in the midst of microelectronics-computer-artificial intelligence development, numerous systems capable of structuring information were created in order to highlight and explore the relationships between sets of data. (ALVARENGA NETO, 2008, p.47).

This process has become increasingly important in institutions, because the more awareness and understanding about the existing, important and available knowledge in the company, whether among workers, departments and even processes, the simpler it becomes to organize the information acquired and transform them into improvement actions, results, structured processes, activities, products, among others.

It is important to note that when talking about Knowledge Management there is no point in gathering various dissipated, loose knowledge, if such knowledge does not serve as learning for all, or if it finds it difficult to be

shared and transformed into effective actions for the company, with short-term results. and long term. From this conception, the concept of knowledge becomes fundamental insofar as it is the object of management, study, treatment, dissemination.

It can be seen that the conceptual evolution of the term “knowledge” gained contours related to the role it occupies in companies as a strategic resource. Developing systems to identify, use, retain, develop and, above all, share knowledge has become a major objective of companies in search of their success.

There is a very widespread classification of knowledge in discussions on Knowledge Management, which generated a theory of knowledge, which was initially proposed by Michael Polanyi (1967). This classification divides knowledge into explicit and tacit.

Explicit knowledge can be translated by formal languages, often expressed systematically in mathematical equations, manuals, among other forms, and tacit knowledge, expressed as informal knowledge, linked to feelings, individual perception, the ability to corporal expression, convictions and perspectives of those who hold this knowledge. (ALVES; CAMPOS, 2021, p. 913).

Thus, explicit knowledge refers to more formalized knowledge, it is present in the form of data or formulas, through specifications, procedures or even manuals. Tacit knowledge, in turn, is non-verbal, intuitive, it is in the human mind.

Despite the differentiation between them, Ribeiro (2018) very well summarizes the combination of these two aspects of knowledge.

In any case, knowledge, in order to operationalize its concept, can be understood as the application of human cognitive content (action: application of tacit knowledge) in the decision-making process for solving problems, resulting in material of explicit and codified content (product:

explicit knowledge). (RIBEIRO 2018, p. 18).

For Nonaka and Takeuch (2008) the ideal environment for Knowledge Management is defined by a process of change or transfer of knowledge between people, teams of the organization, illustrated by the SECI model (Socialization, Externalization, Combination and Internalization), presented in Figure 2. (ALVES; CAMPOS, 2021). This model is from Nonaka and Takeuchi and corresponds to a technique that allows the change between tacit and explicit knowledge, providing the creation of new knowledge (CORREA, 2018).

In this sense, socialization takes place through tacit knowledge transferred through sharing the lived experience; externalization concerns the change from tacit to explicit knowledge, in order to externalize the tacit knowledge that was internalized; the combination would be the process that adjusts the different types of explicit knowledge in order to generate a new explicit knowledge; and internalization, which refers to the development of tacit knowledge through experience (ALVES; CAMPOS, 2021).

In addition to the tacit and explicit aspects present in most concepts, from the figure, the concept of knowledge, it is also possible to identify that, in view of the conceptual evolution, knowledge is always associated with information. In fact, organizations need information to carry out their activities in a safe and ethical manner.

Due to its intangible nature and directly related to the human mind, it is difficult to precisely define knowledge. According to Kakabadse et al. (2003), the terms 'knowledge' and 'information' are used interchangeably, but their distinction is useful. The chain of knowledge is a flow composed of data – information – realization – action/reflection – wisdom (GONZALEZ; MARTINS, 2017, p. 249).

In this sense, information becomes

knowledge and contributes to decision-making. This way, both information and knowledge are essential for carrying out organizational processes, with emphasis on the area of compliance and integrity, which deals with the ethical values of the company, thus occupying a prominent place in organizational contexts.

THE INFLUENCE OF KNOWLEDGE MANAGEMENT WITH COMPLIANCE AND INTEGRITY PROGRAMS

Knowledge by itself is not capable of bringing or developing organizational advantages, it is necessary that there is a Knowledge Management aimed at making efficient and effective all the existing knowledge and information within the company, as it becomes a strategic instrument so that knowledge in fact move from the tacit to the explicit, as already demonstrated in the SECI model.

This way, it is also important to bring the understanding of CHOO (2006) on Knowledge Management. For him, KM corresponds to a structure whose objective is to organize knowledge effectively in order to assist in learning and creating value for the organization itself. For CHOO (2006) this structure must be formed by sets of organizational knowledge (tacit, explicit and cultural) through knowledge processes (creation, sharing and use)

This whole process is developed through the establishment and treatment of an information system with specific objectives in each environment, but all with the same purpose.

(...) Knowledge Management is a complex and multifaceted phenomenon. Its controversial and controversial concept and its expression, although widely used, presents a focus, differentiated interfaces, deserving of more meticulous, profound

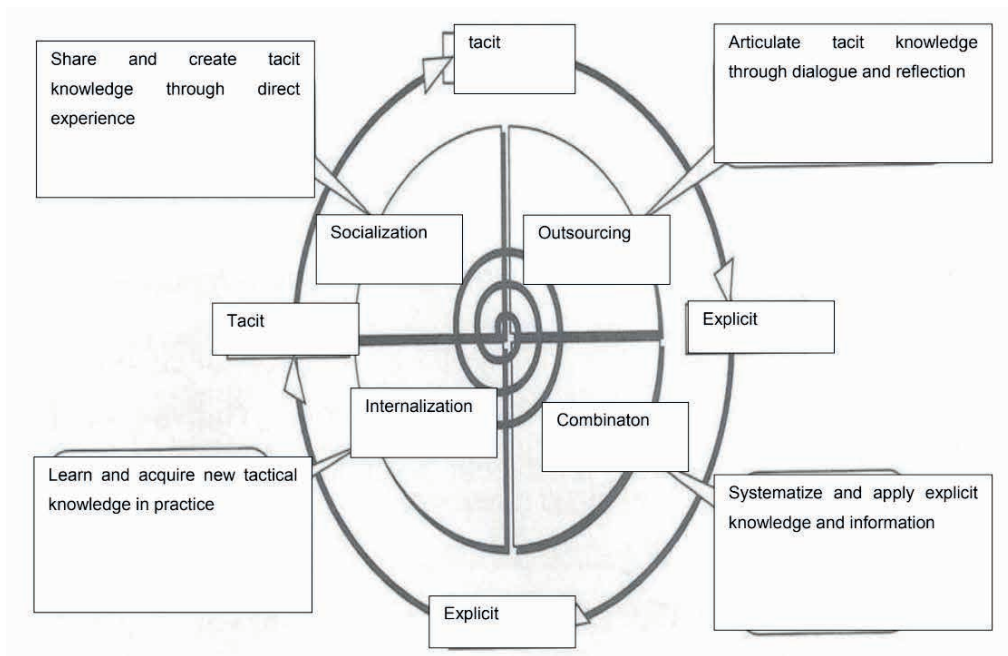


Figure 1: Model: SECI

Source: NONAKA and TAKEUCHI (2008, p. 24)

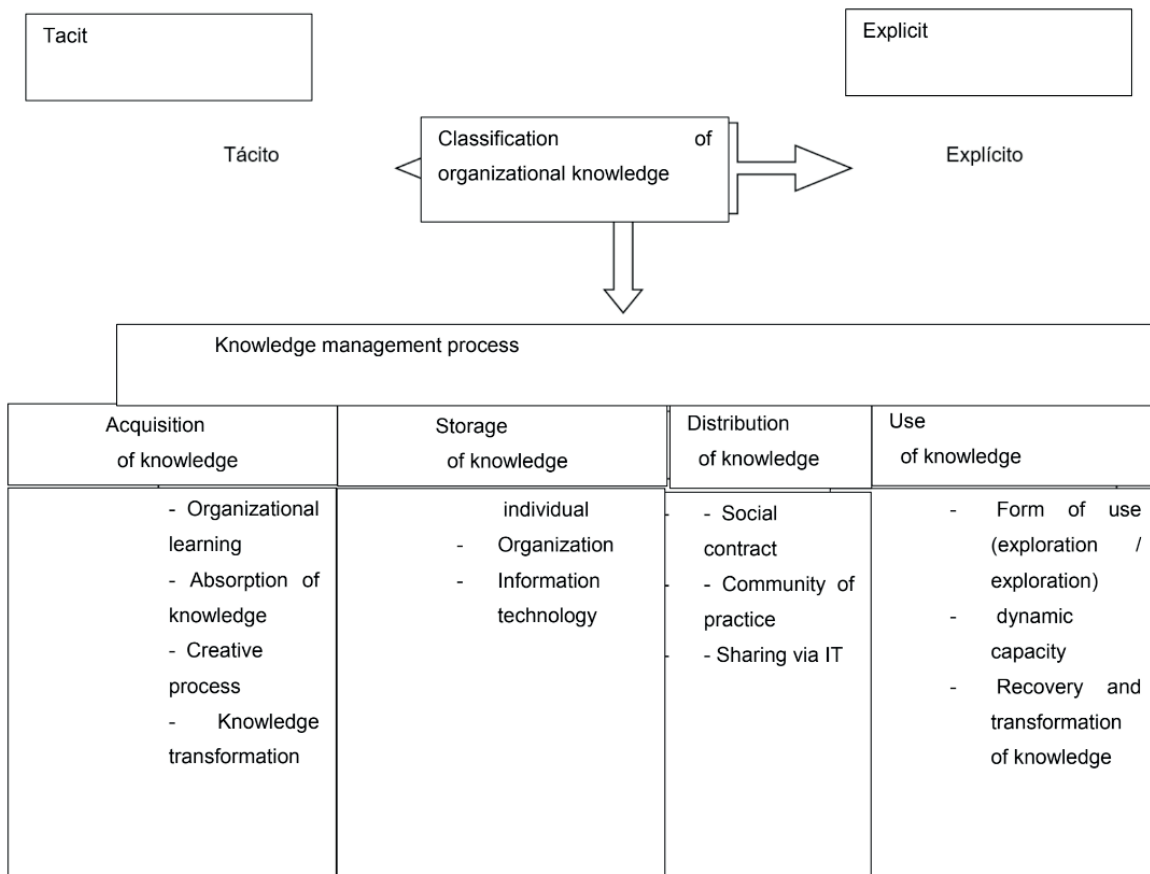


Figure 2: Knowledge Management Process

Source: GONÇALEZ; MARTINS (2017, p. 250).

and articulated analyses. It is inferred that perhaps such analyzes can be mapped and integrated in a conceptual, archetypal or map way, but without the pretense of hermeticism and congruent with the methodological purposes of definition and redefinition to exhaustion. (ALVARENGA NETO, 2008, p.2).

The Brazilian Society of Knowledge Management¹ (SBGC), this is how he defines Knowledge Management in an organization: it is “the systematic process of creating, identifying, organizing, disseminating, using and protecting knowledge to generate value for the organization”. In other words, in the Knowledge Management process, knowledge must be acquired, assimilated, distributed and applied in order to generate adequate intellectual capital and thus promote improvements, whether in the processes or even in the products and services of a company, always with the objective of generate innovation in the market and mainly value, ethical processes and within the parameters of quality and integrity.

In this sense, Gonçalves and Martins (2017) presented in one of their studies the Knowledge Management process scheme through a research model proposed by Kakabadse et al (2003) as per Figure 5.

From this scheme presented in Figure 2, it is clear that knowledge needs to go through a management process. This process has the purpose of helping the company to reach its objective and thus raise the organizational environment by optimizing and facilitating the acquisition, storage, distribution and use of knowledge.

And it is from this premise that the importance of Knowledge Management develops in the implementation of integrity

and compliance programs in the corporate environment. The theoretical perception is that there is no way to constitute an effectiveness in the culture of integrity without Knowledge Management, as it is Knowledge Management that will allow the development of ethical conduct in the face of the dilemmas of postmodern society.

FINAL CONSIDERATIONS

Knowledge Management, understood as a practice that disseminates organizational development, would play a fundamental role in the effectiveness of a culture of integrity, as it makes it possible to democratize knowledge and manage the organization's intangible capital and corporate strategic aspects. Taking into consideration, the strategic role of Knowledge Management, it can contribute in several ways, but mainly as an instrumental and essential tool systematizing the interrelationship between the integrity parameters with the effectiveness of the culture of integrity in the organizational environment.

The adoption of best practices linked to the culture of integrity and Knowledge Management can be interpreted with perfectibility and organizational improvement in search of the pillars of honesty, transparency, respect, dignity and exemplarity.

This way, Compliance and integrity programs combined with Knowledge Management become a necessary reality for organizations and ethics as a social value that identifies, qualifies and guides universal principles, beliefs and human actions gains space in the business scenario.

As this is a bibliographical research, there are several limitations from a practical point of view, including the effects of Knowledge

¹ SBGC is an OSCIP that since 2001 promotes integration between academia, the third sector and public and private organizations interested in practicing, developing and researching the topic of Knowledge Management. Through events and training, it contributes to the sharing of concepts, methods and techniques that promote the sharing of knowledge, increase the effectiveness of organizations, the country's competitiveness and people's quality of life.(Source: [http:// www.sbgc.org.br/sbgc.html](http://www.sbgc.org.br/sbgc.html). Accessed on: February 6, 2023).

Management on the effectiveness of integrity and compliance programs. As a suggestion for future research, it is recommended to evaluate the outline of the integrity and compliance program implementation flow, with the objective of proposing a model that contemplates the systematization of program planning by a Knowledge Management committee.

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