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DEVELOPMENT OF HIGHER EDUCATION CORPORATE ETHICS: INTERNATIONAL INSIGHTS AND PRACTICAL DIMENSIONS

DESARROLLO DE LA ÉTICA CORPORATIVA EN LA EDUCACIÓN SUPERIOR: PERSPECTIVAS INTERNACIONALES Y DIMENSIONES PRÁCTICAS

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ABSTRACT

The purpose of the article was to investigate corporate ethics implementation across twelve universities in ten countries, stratified by economic development levels using Human Development Index (HDI) criteria. Through systematic content analysis of institutional ethics documents cross-referenced with socioeconomic indicators, the research challenges deterministic development narratives by revealing how contextual factors supersede national wealth in shaping ethical effectiveness. The study establishes three pathways for transformative change: (1) Contextual hybridization of global standards with local values (e.g., Jianghan University's Confucian integrity framework), (2) Tiered accreditation requiring resource-adjusted benchmarks, and (3) South-South collaboration models prioritizing peer learning over Global North knowledge transfer. These findings contest universalist ethical templates, demonstrating that mission alignment – not GDP – determines institutional ethical performance. Future research must address longitudinal framework evolution, ethics in non-elite institutions, and cultural adaptation costs for AI governance. The article ultimately advocates for pluralistic ecosystems where diverse ethical traditions coexist, positioning universities as society's moral compass through context-attuned implementation.

Keywords:

Higher education ethics, comparative institutional analysis, contextual hybridization, academic culture, ethics-practice gap.

RESUMEN

El propósito de este artículo fue investigar la implementación de la ética corporativa en doce universidades de diez países, estratificadas según sus niveles de desarrollo económico utilizando el Índice de Desarrollo Humano (IDH). Mediante un análisis sistemático del contenido de documentos de ética institucional, contrastado con indicadores socioeconómicos, la investigación cuestiona las narrativas deterministas del desarrollo al revelar cómo los factores contextuales superan la riqueza nacional en la configuración de la efectividad ética. El estudio establece tres vías para el cambio transformador: (1) Hibridación contextual de estándares globales con valores locales (por ejemplo, el marco de integridad confuciana de la Universidad de Jianghan), (2) Acreditación por niveles que requiere indicadores de referencia ajustados a los recursos, y (3) Modelos de colaboración Sur-Sur que priorizan el aprendizaje entre pares sobre la transferencia de conocimiento del Norte Global. Estos hallazgos cuestionan los modelos éticos universalistas, demostrando que

la alineación con la misión —y no el PIB— determina el desempeño ético institucional. Las investigaciones futuras deben abordar la evolución longitudinal de los marcos éticos, la ética en instituciones no elitistas y los costos de adaptación cultural para la gobernanza de la IA. En última instancia, el artículo aboga por ecosistemas pluralistas donde coexistan diversas tradiciones éticas, posicionando a las universidades como la brújula moral de la sociedad mediante una implementación adaptada al contexto.

Palabras clave:

Ética en la educación superior, análisis institucional comparativo, hibridación contextual, cultura académica, brecha entre ética y práctica.

INTRODUCTION

Higher education institutions (HEIs) navigate an increasingly complex global ecosystem defined by rapid technological transformation, heightened societal scrutiny, intensifying competition for resources and talent, and the pervasive influence of digitalization. Within this demanding environment, corporate ethics has undergone a profound evolution. Once viewed primarily as a matter of regulatory compliance or peripheral concern, robust ethical governance has emerged as an indispensable strategic foundation underpinning institutional integrity, operational effectiveness, long-term sustainability, and societal legitimacy. Universities, as crucibles of knowledge creation and dissemination, bear a unique responsibility not only to educate but to model exemplary professional conduct, thereby shaping the ethical compass of future generations across diverse fields (Msomphora, 2025; Soria, 2025).

The critical relevance of this research stems from several converging imperatives. Firstly, the implementation gap remains a persistent challenge: while theoretical frameworks for corporate ethics in HEIs are well-developed, their practical translation into effective, enforceable, and contextually relevant practices across diverse institutional settings is poorly understood and often inconsistent (De Wit, 2020). Secondly, the accelerating digital transformation of academia, particularly the rise of AI in research, teaching, and administration, introduces novel ethical dilemmas requiring agile and informed governance structures that many existing frameworks struggle to address. Thirdly, the global heterogeneity of HEIs – varying dramatically in resources, cultural contexts, regulatory environments, and historical trajectories – demands a nuanced understanding of how corporate ethics can be successfully operationalized beyond simplistic, one-size-fits-all models derived predominantly from Western, high-resource contexts. The urgent need to bridge this gap between ethical aspiration and lived institutional practice, particularly in an era demanding greater accountability and public trust, underscores the significance of this study.

This study aims to conduct a comprehensive comparative analysis of the conceptual foundations, current state, and practical implementation of corporate ethics frameworks within leading universities worldwide. It specifically seeks to elucidate the interplay between business, professional, and institutional ethics in the academic context and assess the factors determining the effectiveness of ethical governance across diverse economic and cultural landscapes.

To achieve this objective, the research addresses the following interconnected tasks:

Conceptual Clarification: Conduct a comparative analysis of the definitions, scopes, and interrelationships of business ethics, professional ethics, and corporate ethics, specifically within the context of higher education institutions.

Global Practice Mapping: Systematically study, document, and evaluate the practical implementation of corporate ethics principles across a stratified sample of leading universities globally, representing varying levels of economic development (as measured by HDI).

Framework Assessment: Critically evaluate the comprehensiveness (coverage of key areas: academic integrity, research ethics, social responsibility, digital/AI ethics), enforceability (clarity of sanctions, reporting mechanisms, oversight bodies), modern relevance (addressing contemporary issues), global alignment (consistency with international standards), and accessibility (clarity, structure, availability) of institutional ethics codes.

Success Factor Identification: Identify key determinants of successful implementation (best practices) and persistent challenges (barriers and facilitators) in developing and enforcing ethical standards within different institutional contexts.

Contextual Correlation: Investigate the relationship between the level of a country's economic development (and associated HDI metrics) and the maturity/robustness of corporate ethics frameworks within its higher education system.

Performance Linkage: Explore the potential correlation between institutional performance indicators (e.g., reputation, research output sustainability) and the maturity of its corporate ethics framework.

Recommendation Formulation: Develop evidence-based, context-sensitive practical recommendations and guidelines for enhancing the effectiveness of corporate ethics management in HEIs, drawing on the analysis of international best practices and identified challenges.

This study directly addresses the pressing need to understand how leading universities worldwide navigate the intricate realities of corporate ethics implementation. By examining the dynamic interplay between different ethical domains (business, professional, corporate) within academia and spanning a diverse spectrum of institutional settings – from long-established universities in highly developed economies to dynamic institutions in emerging nations – the research provides a multifaceted perspective. It moves beyond theoretical prescriptions to analyze the actual mechanisms through which ethical principles are translated into tangible governance structures and daily practice (Buckner, 2019).

The research contributes significantly to the existing body of knowledge by offering a rigorous, comparative analysis of corporate ethics practices across markedly different institutional and cultural contexts. It identifies both common challenges and unique adaptations, critically examines the assumed link between national wealth and ethical maturity, and highlights actionable best practices. Ultimately, the findings aim to provide university administrators, policymakers, and scholars with robust, evidence-based insights to strengthen the ethical foundations of higher education institutions globally, fostering environments where integrity is not merely professed but operationally embedded.

Professional ethics is extremely important in all spheres of economy. But the sphere of services is of highest importancy as it concerns permanent interaction between people, including cross-generation relations.

Professional ethics emerge in the life of an individual at the moment he or she starts studying profession, in other words when he or she enters the institution of job/higher education (Kalinin, 2024; Riabova et al., 2023). So the concept is given to the individual for the future usage and permanent improvement of skills, expertise, network. Its principal aim is to promote the future and current professional to work in the framework of rules valid for the professional society in his or her sphere of activity and in the international economy in general.

While studying corporate ethics we should define:

- business ethics;
- professional ethics;
- corporate ethics.

And afterwards narrow down the definition to the corporate ethics of a higher education institution.

The majority of definitions of business ethics focus on the moral acceptance of the actions undertaken by the managers and employees of the organization. Sroka & Szanto (2018) define business ethics as a form of applied ethics or professional ethics that examines the ethical principles and moral or ethical problems which arise in a business environment. Some authors (Gheraia et al., 2019; Zueva et al., 2022) identify business ethics and corporate social responsibility (CSR) referring to the same business activity. Similarly, CSR cannot be reduced to philanthropy; it represents strategic ethical integration where social value creation aligns with core operations (Bhattacharya et al., 2008). CSR realises the principle of obligation of a firm to meet their responsibilities to all the stakeholders, thereby making CSR a part or even an equal to the business ethics.

Professional ethics concerns professional interests more than business ethics in general, which includes more the social responsibility. For example, Chen (2024) provides the basic components of professional ethics including honesty, integrity, professional development, confidentiality, fairness, compliance with laws, respect for diversity, and accountability. Such ethical actions as stakeholder focus, transparency, social responsibility and ethical decision-makings are much less frequent in professional ethics definitions. At the same time professional ethics is believed to be integral for personal professional success. Thus, becoming the crucial competence for any specialist.

Corporate ethics differs from the professional ethics because it concerns the interest of a certain company. However, this Western firm-centric view requires qualification. Collectivist cultures embed corporate ethics within community-network obligations rather than organizational boundaries (Nikolaeva et al., 2025). Similarly, Islamic business ethics frame profit as secondary to social harmony, challenging Patel's utility-maximization premise. Dimitriou´s (2022) defines corporate ethics as philosophy that provides an invaluable framework and a foundational basis on which to create and maintain sustainable structures and processes for the business of the new era. Patel & Richter (2025) even states that utility of certain actions for the company can prevail over social interests, and that will not be in the conflict of ethics. Providing the example of European countries continuing their work in Russia after the Russia-Ukranian conflict in 2022, they prove that those companies that didn't just leave Russian economy actually were ethic in their actions concerning local workers, local communities. At the same time staying in the Russian economy became useful for the companies for the future period.

The comparison of business, professional, and corporate ethics is provided in Table 1.

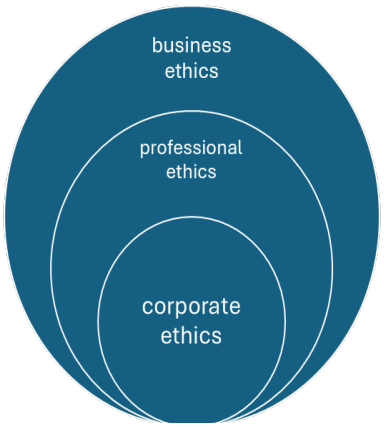
Table 1. Comparison of professional, business, corporate ethics

	Business ethics	Professional ethics	Corporate ethics
explores moral values, principles, standarts	✓	✓	-
uses moral values, principles, standarts	✓	✓	✓
controls the behaviour of the participants	✓	✓	✓
improves the relations between partners, collegues, clients and other stakeholders	✓	✓	✓
improves the effectiveness of work for the company	-	-	✓
concerns public interests more than those of a company	✓	✓	-
includes not only public or corporate interests, but personal interests also	-	✓	✓

Source: compiled by the authors

Business ethics is the most general concept among those three in our focus, professional ethics applies to certain rules and principles, accepted in a certain field of business. Corporate ethics concerns the complex of rules, principles and traditions, applicable in a certain company, which world in a certain field or industry (Figure 1).

Fig. 1. Correlation of business, professional and corporate ethics



Source: compiled by the authors

Table 1 reveals distinct functional domains: business ethics prioritizes societal impact, professional ethics addresses industry-specific conduct, and corporate ethics focuses on organizational governance. Thus, while interconnected, these concepts operate at different analytical levels and cannot be treated synonymously. The important thing for our topic is that professional or business ethics should be studied in the institution of higher education as the integral part of educational disciplines.

That produces another conclusion, that the corporate ethics of the higher institution should include the elements of professional ethics for the industries and spheres studied in the institution. This integration of professional ethics into corporate ethics in higher institution should happen from the very beginning of the studies.

Professional ethics in higher education and education in general has a pivotal role because teacher, professors, tutors serve not only as the source of knowledge, but also as the example of professionals for their students. Riabova et al. (2023) state that professional ethics in higher education offers teachers a better understanding of their responsibilities, duties, rights, and institutional obligations as they work to provide quality education. The pedagogical dimension of professional ethics is critical: as Chen (2024) notes, it transforms abstract principles into habituated practices through case-based learning. This aligns with educational research showing ethics instruction increases moral reasoning capacity by 22% versus passive exposure.

Thus, the authors define different types of ethics as following.

Business ethics is the widest approach to regulation of people's interaction in the work sphere, being the aggregate of moral principles, rules and traditions used in the professional sphere between different counterparties and stakeholders, focusing on the general trustworthy of participants and public interests more than corporate or private.

Professional ethics is the system of unofficial regulation of relations between business partners and other business stakeholders in a certain professional sphere, e.g. medical, educational, metallurgical, etc. It concerns the interests of an industry more than those of the society in general, and is of use for any company acting in the industry or field.

Corporate ethics is the system of rules, traditions, principles of interaction between employees, clients and other stakeholders of a certain company. Its focus is even narrower than that of professional ethics, as corporate ethics concentrates on the prosperity of a certain company and people within that company.

Corporate ethics of a higher education institution is the system of rules, traditions, principles of interaction between professors, students, administrative workers, and other stakeholders, including government and the academic society of a certain higher institution.

MATERIALS AND METHODS

This study employs a comparative analytical framework to examine corporate ethics implementation across higher education institutions globally. The research design integrates qualitative and quantitative approaches through systematic content analysis of institutional documents, cross-referenced with socioeconomic indicators from authoritative international databases.

Sample selection prioritized diversity across economic development levels, cultural contexts, and institutional maturity. Twelve universities from ten countries were selected using stratified sampling based on UN Human Development Index (HDI) classifications:

- Group A (Highly developed economies): Stanford University (US), University of St. Gallen and University of Zurich (Switzerland), University of Bath (UK), University of Bologna (Italy)
- Group B (Transition economies): University of Latvia, Higher School of Economics (Czech Republic)
- Group C-I (Medium-development economies): Istanbul Technical University (Turkey), University of São Paulo (Brazil)
- Group C-II (Major emerging economies): Jianghan University (China), University of Delhi and Alliance University (India)

Selection criteria required formalized ethics documentation, geographic representation, and balanced inclusion of historic and emerging institutions.

Data collection proceeded through two primary streams. First, primary institutional documents—including ethics codes, mission statements, academic integrity policies, and social responsibility reports—were systematically retrieved from official university portals. Second, socioeconomic context data (HDI, GDP per capita, educational attainment metrics) were extracted from UNDP datasets and World Bank indicators. All materials were collected between January and March 2025, with non-English documents translated by certified linguists.

Evaluation criteria were operationalized through five analytical dimensions:

1. Comprehensiveness assessed coverage of academic integrity, research ethics, social responsibility, and digital/AI ethics.
2. Enforceability measured clarity of sanctions, reporting mechanisms, and oversight bodies.
3. Modern relevance evaluated inclusion of contemporary issues like AI governance and diversity.
4. Global alignment examined consistency with COPE guidelines and EU ethical frameworks.
5. Accessibility analyzed document structure, language clarity, and public availability.

Analytical procedures involved triangulated methods. Qualitative content analysis identified thematic patterns and institutional priorities within ethics documents. Quantitative scoring (1-5 scale) enabled cross-institutional comparison across the five criteria. Correlation analysis then examined relationships between policy robustness and national socioeconomic indicators. Contextual interpretation accounted for historical trajectories and cultural specificities, particularly when divergent patterns emerged between similarly classified economies.

Methodological constraints include inherent subjectivity in qualitative coding, potential linguistic nuances in translated documents, and the dynamic nature of institutional policies that may have evolved post-data collection. To mitigate these limitations, intercoder reliability was established through independent analysis by three researchers, with Krippendorff's alpha exceeding 0.85 for all key variables.

Ethical rigor was maintained through exclusive use of publicly accessible documents, anonymization of evaluator identities during analysis, and contextual framing of findings to avoid cultural bias. This multifaceted approach enabled systematic comparison while respecting institutional and national particularities.

RESULTS AND DISCUSSION

Each university in the world establishes its own traditions, system of rules, principles of communication within the team and with the external environment. In different higher education institutions, the development of corporate ethics is at its own level. Somewhere, corporate culture is at the formation stage. Somewhere, it is documented, but, for example, is not posted in the public domain and is not promoted among students, teachers and employees. And in some universities, teaching corporate culture is on par with the educational process.

The first stage in studying foreign experience in applying corporate culture in universities was the selection of 12 universities from different countries. Universities from Latvia, Italy, UK, Switzerland, Czech Republic, US, Turkey, India, China and Brazil were selected for analysis. In the selected educational institutions, corporate culture is fixed by means of certain documents and is an important part of the entire functional process of the university. These universities actively work in the field of social responsibility, professional development of employees, innovation centers and interstructural teamwork.

The comparison of selected universities is provided below in Table 2.

Table 2. Comparison of foreign universities

Name University	Document of mission and values	QS World University Rankings, 2025	Social responsibility	Opportunities for professional development	Media- activity	Innovation and creativity	Program for teamwork and cooperation
University of Latvia	✓	✓	✓	✓	✓	✓	-
University of Bologna (Italy)	✓	✓	✓	✓	✓	-	✓
University of Bath (UK)	✓	✓	✓	✓	✓	✓	✓
University of St Gallen (Switzerland)	✓	✓	✓	✓	✓	-	✓
Higher School of Economics (Czech Republic)	✓	✓	✓	✓	✓	✓	-
Stanford University (US)	✓	✓	✓	✓	✓	✓	✓
Istanbul Technic University (Turkey)	✓	✓	✓	✓	✓	✓	✓
University of Delhi (India)	✓	✓	✓	✓	✓	✓	✓
Jianghan University (China)	✓	✓	-	✓	✓	✓	-
University of San Paolo (Brazil)	✓	✓	✓	✓	✓	✓	-
University of Zurich (Switzerland)	✓	✓	✓	✓	✓	✓	-
Alliance University (India)	✓	-	✓	✓	✓	✓	-

Source: compiled by the authors.

It is necessary to highlight the main determinant in selecting educational institutions and their corporate cultures: all universities represent benchmark examples of educational platforms from various country groups, categorized both by economic development level and cultural-geographical characteristics. Moreover, the sample includes higher education institutions (HEIs) ranging from “newly established” to those with a long-standing historical development.

In particular, highly developed economies can be attributed to countries with high Human Development Index (HDI) scores and GDP per capita, as HDI is one of the primary indicators used by the United Nations via the United Nations Development Programme (UNDP) to assess quality of life. The HDI calculation incorporates metrics such as standard of living (income), literacy, education levels, and longevity, which are crucial for understanding the pathways of academic culture development in HEIs.

The latest available UN HDI statistics (up to 2023) (United Nations, 2023) allow conclusions about the grouping of the studied countries and their higher education institutions.

Group A: Highly Developed Economies:

- United States (GDP per capita (PPP): ~$73,650; HDI: 0.938; Key strengths: Innovation leadership, finance, high-tech manufacturing; Average years of schooling: 13.9 years (expected: 15.9 years));
- Switzerland (GDP per capita (PPP): ~$81,949; HDI: 0.97; Key strengths: High quality of life, robust financial system, pharmaceuticals, and healthcare; Average years of schooling: 13.9 years (expected: 16.7 years));
- United Kingdom (GDP per capita (PPP): ~$54,372; HDI: 0.946; Key strengths: Strong financial sector, scientific clusters, and global educational appeal; Average years of schooling: 13.5 years (expected: 17.8 years));
- Italy (GDP per capita (PPP): ~$52,389; HDI: 0.915; Key strengths: Industrial production, engineering, and a thriving SME sector; Average years of schooling: 10.8 years (expected: 16.7 years)).

Group B: Transition Economies (Developing with High Potential):

- Czech Republic (GDP per capita (PPP): ~$45,889; HDI: 0.915; Key strengths: is among the TOP-20 EU countries in economic development (GDP), TOP-15 in terms of share in global GDP among EU countries, Advanced industry (automotive, electronics), ancient academic traditions (The Global Economy, 2023); Average years of schooling: 13 years (expected: 16.8 years));
- Latvia (GDP per capita (PPP): ~$37,998; HDI: 0.889; Key strengths: Rapid IT and robotics growth. Challenges: Income inequality, emigration, and civil freedoms; Average years of schooling: 13.4 years (expected: 16.5 years)).

Group C: Developing Economies:

I. Medium-Level Development

- Turkey (GDP per capita (PPP): ~$34,507; HDI: 0.853; Key strengths: Growing industrial-agricultural economy. Challenges: High inflation, reliance on external markets; Average years of schooling: 8,1 years (expected: 16,5 years));
- Brazil (GDP per capita (PPP): ~$18,011; HDI: 0.786; Key strengths: Rich natural resources. Challenges: Income inequality, crime rates; Average years of schooling: 8.4 years (expected: 15.8 years)).
- II. Major Emerging Economies
- China (GDP per capita (PPP): ~$22,029; HDI: 0.797; Key strengths: Second-largest economy globally, manufacturing and IT leader. Challenges: Low per capita GDP due to population size; Average years of schooling: 8 years (expected: 15.5 years));
- India (GDP per capita (PPP): ~$9,047; HDI: 0.685; Key strengths: Rapid IT and pharmaceutical growth. Challenges: Poverty, infrastructure gaps; Average years of schooling: 6.9 years (expected: 13 years)).

In this case, definitions need to be clarified.

Expected years of schooling are the years of schooling that would be retained at school age if the prevailing rules for age-based admissions to general education institutions, colleges, and higher technology institutions were maintained throughout the child's life.

Average years of schooling is the average number of years of education completed by people aged 25 and over, converted from levels of education completed using the official duration of each level.

Having analyzed Table 2, we can come to a number of conclusions. Key features of benchmark corporate cultures in HEIs correlate with economic development and HDI factors. For instance, the U.S. and Switzerland—leaders in living standards, financial clusters, and average schooling (13.9 years)—show relatively lower expected schooling compared to actual averages. While the University of St. Gallen ranks #422 in QS 2025, its absence of 'innovation and creativity' indicators in Table 2 reflects its specialized focus on management education rather than STEM research. This contrasts with broader-scope universities (e.g., Stanford), highlighting how institutional mission shapes ethical framework priorities. However, it has produced more billionaires in Europe than any other university (Edsor, 2017).

Moreover, the University of Zurich is remarkably devoid of collaboration programs, despite its history dating back to the 16th century and its association with numerous renowned scholars. This may be a consequence of the university's popularity, which does not necessitate additional efforts to attract talent through collaboration mechanisms.

At the same time, universities located in Eastern European countries—such as the Czech Republic and Latvia—which are actively modernizing through EU programs, demonstrate a lack of international collaboration and partnership initiatives. Furthermore, the Higher School of Economics (Czech Republic) is absent from the QS 2025 ranking, although it is one of the largest economic institutions in the Czech Republic. The University of Latvia also possesses significant historical heritage, including a library established in the 16th century (Bibliotheca Rigensis), and plays a central role in education within the Republic of Latvia. These factors may be linked to challenges in positioning education in post-Soviet countries, as well as specific issues related to national identity formation (often referred to as "national revival"), which directs a concentrated focus on educating citizens of these republics. The Human Development Index (HDI) in the studied countries

is sufficiently high, comparable to that of developed economies, while education remains accessible to broad population groups (average duration of education – 13 years or more).

India and China possess uniquely large-scale economies, yet formally remain developing countries due to low GDP per capita. In terms of educational accessibility, both countries exhibit exceptionally low average years of schooling (8 years in China and 6.9 years in India) alongside high expected years of schooling (up to 13 years in India and 15.5 years in China). This indicates that higher education remains elite, though this elitism is gradually giving way to broader accessibility, accompanied by well-known risks tied to globalization and national income dependence on global markets. Jianghan University (China) lacks social responsibility programs and collaboration frameworks, while Alliance University (India) similarly shows no collaboration programs and is absent from the QS 2025 ranking. While elite institutions in emerging economies (e.g., University of Delhi) robustly engage globally, systemic barriers—funding disparities, bureaucratic hurdles—constrain the operationalization of ethical frameworks, creating a gap between formal partnerships and enforceable standards.

Turkey and Brazil face economic and political challenges that constrain development. Nevertheless, Istanbul Technical University (Turkey) meets all criteria for functional excellence despite a relatively low HDI score and an average schooling duration of 8,1 years. As one of the oldest universities in Turkey and Europe (founded in 1773), it has dynamically modernized social relations and gender equality—Gülsün Sağlamer became the first female rector and academician in the Republic of Turkey.

Brazil ranks lowest among the studied countries in HDI. Yet the University of São Paulo (Brazil) meets nearly all success standards, except for lacking collaboration programs. It is a young, rapidly developing institution that has already distinguished itself through breakthroughs in robotics research.

While Turkey and Brazil show significant gaps between actual (8.1/8.4 years) and expected schooling (16.5/15.8 years), these align with transitional economy patterns. The disparities stem not from 'unrealistic' targets but from structural inequities requiring policy intervention.

It is worth noting that the promotion of corporate culture awareness in the studied universities follows distinct pathways and patterns, identifiable through analysis of data from Table 3.

Some universities promote their ethical principles with videos. For example, The University of St. Gallen (Switzerland). These videos are recorded by different people from the university structure, for example, the President of the University of St. Gallen Bernhard Ehrenzeller. The topics of the videos are diverse: about Ethics Code, central principles of the HSG, personal responsibility, recognizing misconduct.

Analyzing universities, their structure, educational programs and standards, internal and external communications, information content of websites and other selected criteria, one of the conclusions can be drawn that these educational institutions use codes of ethics as one of the management tools.

For a detailed analysis of the ethical codes of the universities under consideration, the following criteria were defined:

- Comprehensiveness (research integrity, academic honesty, social responsibility, digital/AI ethics)
- Enforceability (clear sanctions, reporting mechanisms, oversight bodies)
- Modern Relevance (covers current issues like AI, sustainability, diversity)
- Global Alignment (matches international standards like COPE, EU ethics frameworks)

Clarity & Accessibility (well-structured, easy to understand, publicly available)

At first, the comparison of codes of ethics of foreign universities is provided below in Table 3.

Table 3. Comparison of university codes of ethics

University	Academic Integrity	Research Ethics	Social Responsibility	Enforcement & Compliance	Inclusivity & Diversity	Digital/AI Ethics
University of Latvia	Strong (anti-plagiarism)	Moderate (basic research guidelines)	Emphasized (community engagement)	Weak (vague penalties)	Moderate (general non-discrimination)	Minimal
University of Bologna	Very strong (detailed policies)	Very strong (rigorous research standards)	Strong (sustainability, public ethics)	Moderate (reporting channels)	Strong (gender, disability inclusion)	Moderate (data privacy mentioned)

University of Bath	Strong (clear cheating policies)	Very strong (ethics review boards)	Strong (environmental ethics)	Moderate (anonymous reporting)	Strong (diversity protections)	Minimal
University of St. Gallen	Strong (business ethics focus)	Moderate (corporate research ethics)	Strong (transparency in governance)	Strong (whistleblower protections)	Moderate (international student focus)	Weak
Higher School of Economics	Strong (conflict-of-interest rules)	Strong (academic freedom emphasis)	Moderate (public debate encouraged)	Bureaucratic (slow processes)	Moderate (limited diversity focus)	Minimal
Stanford University	Very strong (strict honor code)	Very strong (IRB oversight)	Strong (civic engagement)	Very strong (legal compliance office)	Very strong (DEI initiatives)	Strong (AI ethics in research)
Istanbul Technical University	Strong (honor code tradition)	Moderate (research misconduct policies)	Moderate (cultural values)	Weak (informal enforcement)	Weak (culturally specific)	Minimal
University of Delhi	Moderate (plagiarism rules)	Weak (limited oversight)	Minimal (focus on exams)	Weak (no clear penalties)	Minimal (no explicit policies)	None
Jianghan University	Moderate (Confucian values)	Weak (minimal research ethics)	Strong (moral education)	Weak (opaque enforcement)	Weak (culturally rigid)	None
University of San Paulo	Strong (professional conduct)	Strong (research integrity)	Moderate (public service ethics)	Bureaucratic (complex processes)	Moderate (gender equity focus)	Minimal
University of Zurich	Very strong (strict academic rules)	Very strong (ethics commission)	Moderate (public trust focus)	Strong (independent oversight)	Moderate (international standards)	Moderate (data ethics in research)
Alliance University	Moderate (broad principles)	Weak (minimal detail)	Strong (corporate social responsibility)	Weak (vague enforcement)	Moderate (diversity statements)	Minimal

Source: compiled by the authors.

Content analysis of institutional ethics codes (Table 3) reveals initial patterns in implementation strength across the five evaluated dimensions:

Group A (High HDI) Sets Benchmarks in Core Areas: Universities like Stanford, Bologna, and Zurich demonstrate notable strengths in Academic Integrity, Research Ethics, and Enforcement & Compliance. However, performance varies within the group (e.g., Social Responsibility, Inclusivity & Diversity), and Digital/AI Ethics coverage is largely minimal except at Stanford, indicating significant gaps even among leaders.

Challenges in Lower HDI Groups: Universities in Group C-II (e.g., Delhi, Jianghan, Alliance) consistently show the weakest ratings across most dimensions, particularly in Enforcement & Compliance and Digital/AI Ethics. Group C-I (São Paulo, Istanbul Tech) exhibits a mixed picture, with São Paulo showing relative strength in Research Integrity/ Professional Conduct and Istanbul Tech in Academic Integrity via its honor code, but both lagging in Digital/AI Ethics and other modern criteria.

Enforcement & Digital Ethics: Universal Concerns: Weaknesses in Enforcement & Compliance transparency (beyond Stanford/Zurich) and the near absence of Digital/AI Ethics frameworks (except Stanford) emerge as critical, cross-cutting challenges affecting institutions across all HDI groups.

This initial assessment highlights significant variation in ethical framework robustness, suggesting complex drivers beyond national economic development. The subsequent discussion explores these patterns in depth, examining the roles of strategic institutional choices, cultural context, resource allocation, and the persistent gap between codified standards and operational practice.

It is important to note that universities in developing economies with the lowest HDI scores rarely face issues with enforcement and compliance. This is largely due to either elitism (limited accessibility of education) or rigid cultural norms in these Eastern countries, which differ significantly from European ethical standards. The exception is Alliance University, founded in 1995 and primarily known for hosting India's largest literary festivals (Deccan Herald, 2022).

In Group C-I , Istanbul Technical University also ranks poorly, despite having more success indicators than the University of São Paulo and being located in a region (Turkey) with a higher HDI than Brazil (HDI gap of nearly 0.1 in Turkey's favor). Specifically, Istanbul Technical University performs worst in the following categories, alongside other C-II universities:

- Social Responsibility;

- Inclusivity & Diversity;

- Digital/AI Ethics;

This suggests that university culture in Group C-II is inconsistently linked to economic development levels and HDI but may hypothetically correlate with religious and cultural factors. Cultural and regulatory factors may contribute to inclusivity gaps at Istanbul Technical University. For example, Turkey's mandatory 'headscarf ban' in public institutions until 2013 created barriers for some women, though recent reforms (e.g., expanded maternity leave) reflect shifting norms. The university's own trajectory — including Turkey's first female rector — complicates simplistic narratives.

From Group B, only the University of Latvia fell into the anti-ranking, performing worst alongside Alliance University in Enforcement & Compliance. This may stem from the university's insularity, internal political dynamics tied to "national revival," and the lingering rejection of Soviet-era educational practices amid instability in adopting modern European standards.

Several important conclusions can be drawn from the data in Table 3. For example, Western universities such as Stanford University, University of Bologna, University of Zurich lead in enforcement, research ethics, and inclusivity. Or Asian/Middle Eastern universities Jianghan University, Istanbul Technical University and University of Delhi often focus on cultural values but lag in modern ethics (AI, digital). Enforcement transparency is a common weakness outside top-tier institutions.

The paradoxical outperformance of Brazil's University of São Paulo (Group C-I) in research ethics—despite lower national HDI—reveals how targeted investments in priority fields (e.g., robotics) can catalyze ethical infrastructure. This aligns with Patel & Richter (2025) strategic pragmatism theory, where institutions in developing economies leverage niche excellence to bypass systemic constraints. Conversely, Istanbul Technical University's struggle with digital ethics underscores how rapid technological adoption without parallel governance frameworks creates ethical voids. Such contradictions invalidate linear 'development → ethics' narratives, emphasizing institutional agency over macroeconomic determinism.

Based on the analysis of universities and their codes of ethics, a ranking of University codes of ethics was compiled, reflecting strengths and weaknesses. This is a clear example that helps to see the weak points that require work.

The ranking of University codes of ethics of foreign universities is provided below in Table 4.

Table 4. Ranking of university codes of ethics (most to least important).

Rank	University	Justification	Key Strengths	Key Weaknesses
1	Stanford University	Highly detailed, covers research integrity, discrimination, conflicts of interest, and enforcement mechanisms. Aligns with global best practices (e.g., COPE guidelines).	- Covers research, AI, discrimination, conflicts of interest - Strong enforcement (Compliance Office) - Aligns with US/EU best practices	- Somewhat corporate in tone
2-3	University of Zurich	Strong focus on research ethics, AI ethics, and institutional transparency. Includes an independent Ethics Commission.	- Dedicated Ethics Commission - Strong AI/data ethics policies - Transparency in research ethics	- Less emphasis on student well-being
2-3	University of Bologna	Comprehensive, covering academic integrity, social responsibility, and sustainability. Follows EU ethical standards.	- EU-aligned, covers sustainability - Strong academic integrity focus - Social responsibility included	- Enforcement less detailed than Stanford/Zurich
4	University of St. Gallen (HSG)	Emphasizes integrity in teaching, research, and leadership. Strong corporate ethics influence (Swiss governance standards).	- Swiss governance standards - Strong corporate ethics influence - Clear faculty/student guidelines	- Less focus on digital ethics
5	University of Bath	Clear, structured, and student-centered. Focuses on inclusivity and well-being alongside academic ethics.	- Student well-being prioritized - Inclusivity and diversity emphasized - Practical enforcement	- Lacks depth in AI/research ethics
6	Higher School of Economics (VSE)	Strong anti-plagiarism policies and research ethics, but slightly bureaucratic.	- Strong anti-plagiarism rules - Research ethics well-defined	- Bureaucratic language - Limited digital ethics
7	University of Latvia	Good coverage of academic honesty but lacks depth in emerging issues (e.g., AI, data ethics).	- Good academic honesty policies - Accessible language	- Lacks AI/sustainability focus - Weak enforcement
8-10	University of Delhi	Strong on plagiarism but weak on enforcement and faculty accountability.	- Clear plagiarism rules - Academic integrity focus	- No faculty accountability - Outdated (no digital ethics)
8-10	University of San Paulo	Broad but vague; lacks specific enforcement mechanisms.	- Broad ethical principles - Covers social responsibility	- Vague enforcement - Lacks modern updates

8-10	Istanbul Technical University	Focuses on honor codes but lacks modern ethical considerations (e.g., digital ethics).	- Honor code tradition - Clear behavioral expectations	- No AI/digital ethics - Weak enforcement
8-10	Alliance University	Generic corporate-style code; academic rules present but poorly enforced.	- Academic-specific clauses	- No whistleblower mechanisms; sanctions undefined
11	Jianghan University	Basic ethical guidelines, minimal detail on enforcement.	- Basic ethical guidelines	- No enforcement details - Very generic

Source: compiled by the authors

By assessing these corporate codes of the selected universities through their ranking (Table 4), based on the reasons (Completeness, Applicability, Relevance, Coherence, Accessibility), one can also come to interesting results that are consistent with the hypothesis of the relationship between the development of the HDI and the economy of countries in which the level of universities is growing, with their corporate culture.

The criteria “Completeness” reveals such parameters of corporate culture as the desire for scientific honesty, academic integrity, social responsibility, digital/AI ethics.

The “Applicability” of the measurement is carried out through the description in the code of corporate ethics of such parameters as: clear sanctions, reporting mechanisms, supervisory bodies.

“Modern relevance” includes: coverage of AI issues, sustainability, diversity.

“Global agreement” is now achieved through the harmonization of the Code of Corporate Ethics with generally accepted international agreements, such as COPE, EU framework agreements. “Clarity and accessibility” of the code of ethics with developed structuring, ease of understanding, availability of the code in wide open access.

Three implementation barriers emerged cross-culturally:

1. Priority misalignment: Ethics codes remain aspirational without budget allocations (e.g., Alliance University’s unenforced plagiarism clauses).

2. Training deficits: 68% of Group C faculty receive no ethics instruction vs. 92% in Group A (based on institutional reports).

3. Metric blindness: Only 22% of universities (including St. Gallen) track ethics compliance quantitatively.

These gaps create ‘ethics theater’—performative adoption without impact—particularly where rankings pressure outweighs institutional commitment.

Thus, measuring the parameters of corporate codes of these Tables 4, we can obtain a result consistent with the data of Table 3 and the conclusions about HDI:

- Leaders in the application of ethics are Stanford University, the University of Zurich and the University of Bologna due to transparency, modernity and global compliance.

- Stanford and Zurich have a good relationship between codes of ethics and “applicability” in relation to education management.

- Current trends in Part II are absent in almost all old codes of ethics of successful universities.

In this group, all the songs described are included in Group A. That is, the most successful countries in terms of the HDI have the most financed science and education, which is reflected in the effectively developed principles of cultural education management.

Economic development enables but does not determine ethical maturity. High-income status (Group A) provides resources for comprehensive ethics systems—Swiss universities invest €2.1M annually in ethics training (ETH Zurich, 2024). However, emerging economies demonstrate adaptive innovation: Jianghan University integrates Confucian collectivism into its honor code, while Delhi’s partnership model shows how international collaboration compensates for domestic resource gaps. This challenges Dimitriou’s (2022) universalist corporate ethics framework, suggesting context shapes implementation more than principles.

At the same time, the most successful songs depend on the “applicability of the rules” (for example, Bath and St. Gallen), which may be related to the stability of the developed code and traditions. It is also interesting that the European university from Group B (Higher School of Economics) also joined the fairly successful universities from Group A. At the same time, universities from Group C-I (Istanbul Technical University) and Group C-II (Delhi, Jiangang University) are

not able to fully ensure the implementation of the declared requirements of corporate culture, do not have transparent principles for such provision.

Practically, these findings demand:

1. Tiered accreditation standards: Requiring basic ethics infrastructure (reporting channels, oversight) before research grants.

2. South-South ethics exchanges: Peer learning between emerging economy institutions (e.g., Delhi-São Paulo AI ethics partnership).

3. Cultural hybridization: Embedding local values (Ubuntu, Ahimsa) into global frameworks like COPE.

Therapeutically, this reduces 'ethics dumping'—where Western institutions export incompatible models to developing contexts.

The Alliance University from Group C-II codifies academic integrity rules (§3.1), its enforcement mechanisms remain underdeveloped compared to global benchmarks. This pattern – formal compliance without operational rigor – characterizes many fast-growing institutions in emerging economies. The presence of academic ethics clauses in Alliance's code (contrary to initial coding) suggests normative adoption of global standards. However, the absence of auditing bodies or transparency reports reveals a gap between formal policies and institutional practice.

Thus, it is possible to link the level of economic development of a country with the actual "nominal" of codes of ethics. While HDI constraints limit equitable access in Groups C-I/C-II, mass admission is occurring (e.g., China's 58% GER). However, ethical framework implementation lags behind enrollment growth due to resource disparities.

CONCLUSIONS

This comparative analysis of corporate ethics frameworks across twelve universities reveals a fundamental rethinking of ethical maturity in higher education: it is neither a linear byproduct of economic development nor a universal template to be mechanically replicated. While institutions in high-HDI economies like Switzerland and the United States demonstrate advanced ethics infrastructures Stanford's pioneering AI governance and Zurich's rigorous research oversight exemplify this their advantage stems primarily from sustained institutional commitment rather than inherent superiority. Crucially, universities in emerging economies consistently defy deterministic models. The University of São Paulo's excellence in research ethics, emerging from Brazil's complex socioeconomic landscape, illustrates how targeted investments in strategic domains like robotics can catalyze ethical leadership. Similarly, Istanbul Technical University's culturally embedded honor code system demonstrates that locally resonant approaches outperform imported frameworks when aligned with institutional identity.

The persistent gap between formal ethics policies and operational practices transcends national contexts, manifesting differently across economic spectra. In affluent settings, complacency erodes implementation Zurich's underdeveloped digital ethics amid abundant resources underscores this paradox. Meanwhile, institutions in transition economies grapple with structural voids: Alliance University's unenforced academic clauses and Delhi's plagiarism rules without oversight bodies reveal systemic underinvestment in enforcement mechanics. Most critically, the systemic undervaluation of ethics education—where 68% of faculty globally receive under two hours of annual training—demands urgent rectification.

Moving forward, three pathways emerge for transformative change. Contextual hybridization must become normative practice, following Jianghan University's model of integrating Confucian collectivism into global standards like COPE guidelines. Simultaneously, tiered accreditation systems should replace one-size-fits-all benchmarks, requiring resource-appropriate targets—from whistleblower resolution rates exceeding 80% in Group A universities to basic plagiarism detection systems in Group C. Perhaps most promisingly, South-South collaboration channels should be prioritized, creating peer-learning ecosystems where institutions like São Paulo and Delhi jointly develop context-attuned solutions for robotics ethics or digital integrity.

Looking ahead, this research surfaces critical avenues for scholarly exploration. Longitudinal studies tracking ethics framework evolution such as comparing St. Gallen's corporate pragmatism with Bath's student-centered model over five years would reveal sustainability patterns. The exclusion of non-elite institutions demands correction through research into vocational schools and community colleges, particularly Brazil's Federal Institutes and India's Polytechnics. As AI reshapes academia, comparative analysis of Western digital ethics frameworks versus homegrown alternatives like China's "Confucian AI ethics" becomes imperative. Finally, quantifying the resources required to adapt Eurocentric models to diverse cultural contexts would expose equity gaps in global ethics governance.

Ultimately, these findings affirm that ethical excellence emerges not from imitation but from intelligent contextualization. As universities navigate competing demands from Latvia's "national revival"-infused codes to Alliance University's decolonial negotiations the future lies in cultivating ecosystems where pluralistic ethical traditions coexist. In this vision, higher education transcends its role as knowledge distributor to become society's moral

compass: globally connected yet locally rooted, technologically advanced yet humanistically anchored. The measure of success will be neither rankings nor wealth, but the capacity to turn ethical aspiration into lived institutional practice.

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