

Entrepreneurship Education as a Means of Developing Business Ethics and Fraud Prevention in Digital Startups: Lessons from the E-fishery Case

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ABSTRACT

The rapid growth of digital startups in Indonesia has created significant opportunities for innovation, economic development, and job creation. However, the pressure to achieve rapid growth and attract investment may also increase the risk of unethical behavior and fraudulent practices. This article aimed to examine the role of entrepreneurship education in fostering business ethics, legal awareness, and fraud prevention by drawing lessons from the alleged financial fraud case involving eFishery. Using a literature-based approach, this study analyzes concepts related to entrepreneurship education, business ethics, the Fraud Triangle theory, and corporate governance. The findings indicate that the factors of pressure, opportunity, and rationalization can encourage fraudulent behavior when entrepreneurs lack ethical values and strong governance principles. Therefore, entrepreneurship education should not only focus on developing business competencies but also emphasize integrity, accountability, transparency, and legal compliance to create responsible and sustainable entrepreneurs.

Keywords: *Entrepreneurship Education; Business Ethics; Fraud Triangle; Digital Startups; Corporate Governance; eFishery.*

INTRODUCTION

Entrepreneurship education has become an increasingly important component of higher education due to its role in fostering innovation, economic growth, and employment creation. Beyond teaching business creation and management skills, entrepreneurship education is expected to develop entrepreneurial mindsets, ethical awareness, and responsible decision-making among future business leaders. In the contemporary digital economy, entrepreneurs are often required to navigate complex business environments characterized by rapid technological change, intense competition, and increasing stakeholder expectations. Consequently, entrepreneurship education must equip students not only with technical business competencies but also with the ethical and governance capabilities necessary to sustain business success over the long term (Crane & Matten, 2016).

The growing startup ecosystem has significantly contributed to economic development in many countries, including Indonesia. Digital startups have emerged as important drivers of innovation by offering technology-based solutions across various sectors such as finance, agriculture, education, and healthcare. However, the rapid

expansion of startup businesses is frequently accompanied by substantial pressure to demonstrate growth, secure investment funding, and achieve ambitious performance targets. Such pressures may create conditions that encourage unethical behavior when entrepreneurs prioritize financial performance over ethical responsibility. Therefore, entrepreneurship education should emphasize the importance of balancing business growth objectives with ethical principles and stakeholder interests (Ferrell et al., 2025).

Business ethics serves as a fundamental framework for guiding entrepreneurial behavior and organizational decision-making. Ethical business practices promote honesty, integrity, transparency, and accountability, all of which are essential for building stakeholder trust and maintaining organizational sustainability. According to Crane and Matten (2016), business ethics involves the examination of business situations, activities, and decisions where issues of right and wrong are addressed and evaluated. Entrepreneurs who possess strong ethical foundations are more likely to make responsible decisions, even when confronted with challenging circumstances or significant financial pressures. Consequently, ethics education should be integrated into entrepreneurship curricula as a means of developing morally responsible business leaders.

One of the most significant threats to organizational integrity is fraud. Fraud refers to intentional acts of deception committed to obtain personal or organizational benefits through illegal or unethical means, often resulting in financial and reputational harm to affected parties. Jatiningtyas and Kiswara (2011) define fraud as a deliberate deviation involving illegal actions conducted consciously to achieve specific objectives, either by internal or external actors. When fraud remains undetected, its consequences can be severe, particularly in the context of financial reporting, where inaccurate information may mislead investors, regulators, and other stakeholders. Fraud is widely recognized as a form of unethical behavior because it violates moral principles and social norms, regardless of the perpetrator's position or status within an organization (Iskandar & Tambunan, 2024; Kouchaki, 2015).

The Fraud Triangle Theory proposed by Cressey (1953) provides a useful framework for understanding the underlying factors that contribute to fraudulent behavior. According to this theory, fraud occurs when three conditions coexist: pressure, opportunity, and rationalization. Pressure may arise from financial difficulties, unrealistic performance expectations, or demands from investors. Opportunity emerges when weak internal controls and inadequate supervision create situations where misconduct can occur without detection. Rationalization enables perpetrators to justify unethical actions by convincing themselves that their behavior is acceptable or necessary. These three elements highlight the importance of ethical leadership, effective governance, and strong internal control systems in preventing organizational fraud (Murphy & Dacin, 2023).

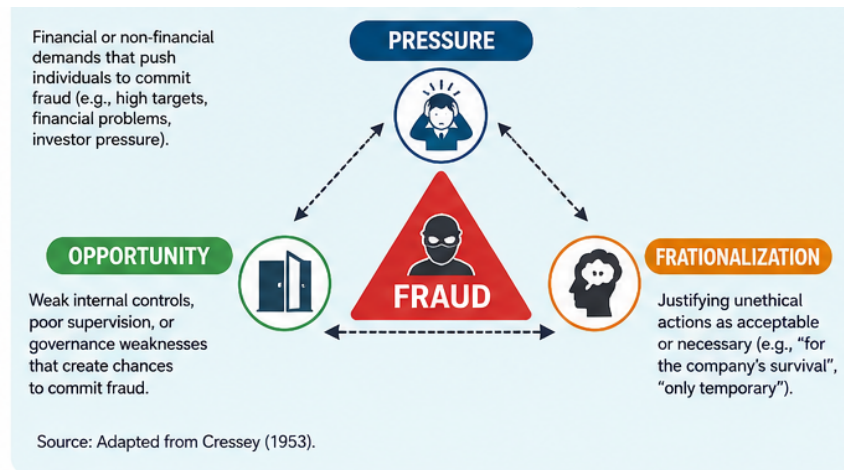


Figure 1. The Fraud Triangle Framework

Evidence from Indonesia demonstrates that fraud remains a persistent challenge across various sectors. According to the Indonesian Fraud Survey conducted by the Association of Certified Fraud Examiners (ACFE Indonesia Chapter, 2019), 239 fraud cases were identified, with government institutions accounting for 48.5% of cases, state-owned enterprises 31.8%, and private companies 15.1%. These findings indicate that fraudulent practices are not limited to a specific organizational form but can occur across public, private, and nonprofit sectors. Numerous high-profile fraud cases have demonstrated the destructive consequences of unethical business practices. Examples include the Jiwasraya and Asabri scandals involving financial manipulation and investment misconduct, as well as accounting fraud cases affecting publicly listed companies such as PT Tiga Pilar Sejahtera Food. These incidents resulted in substantial financial losses, declining public confidence, and long-term reputational damage, highlighting the need for stronger ethical education and governance mechanisms.



Figure 2. Distribution of Fraud Cases By Organizational Sector in Indonesia

TABLE 1. SELECTED FRAUD CASES AND THEIR IMPACTS

ORGANIZATION TYPE	COMPANY	YEAR	TYPE OF FRAUD	MAJOR IMPACT
 State-Owned Enterprise	Jiwasraya	2018–2019	Financial statement manipulation and investment fraud	Estimated state loss of IDR 16.8 trillion; decline in public trust
 State-Owned Enterprise	Asabri	2020	Investment management fraud	Estimated state loss of IDR 22.7 trillion
 Public Company	PT Tiga Pilar Sejahtera Food	2019	Financial statement manipulation	Significant decline in reported profit after restatement
 Financial Institution	BTPN Syariah	2024	Misappropriation of customer funds	Loss of customer confidence and financial losses
 Startup	Investree	2024	Alleged fraud and default practices	Lender losses and regulatory sanctions
 Startup	TaniFund	2024	Operational and financial irregularities	Approximately IDR 14 billion lender losses
 Startup	eFishery	2024	Alleged financial statement manipulation	Reputational damage, layoffs, regulatory investigation

Source: Adapted from ACFE Indonesia Chapter (2019), OJK Reports, and Rifandi (2026).

At the global level, the Enron scandal remains one of the most influential examples of corporate fraud. Enron manipulated its financial statements through special-purpose entities and accounting techniques designed to conceal liabilities and inflate profitability. The collapse of Enron not only led to one of the largest bankruptcies in corporate history but also undermined investor confidence and contributed to the dissolution of its auditing firm, Arthur Andersen. The scandal ultimately prompted the enactment of the Sarbanes–Oxley Act of 2002, which strengthened corporate governance, financial reporting requirements, and auditor accountability. Similarly, Indonesia experienced a significant accounting scandal involving Garuda Indonesia in 2018, where revenue recognition practices resulted in misleading financial statements. The case demonstrated how premature recognition of revenue could transform a substantial loss into an apparent profit, thereby misleading stakeholders and violating accounting standards. These examples illustrate the critical importance of ethical conduct, transparency, and regulatory compliance in business operations.

The alleged financial reporting fraud involving eFishery provides a relevant case study for examining the relationship between entrepreneurship, ethics, and corporate governance. eFishery, an Indonesian aquaculture technology startup founded in 2013, achieved unicorn status after receiving substantial investment funding and demonstrating rapid business growth. However, investigations revealed allegations of financial statement manipulation, including inflated revenue figures, discrepancies between internal and external financial reports, and the overstatement of operational assets. The case illustrates how pressure to maintain investor confidence and sustain organizational growth can potentially contribute to unethical business practices when governance mechanisms are insufficient. Furthermore, it demonstrates the significant consequences of fraud, including reputational damage, declining stakeholder trust, regulatory scrutiny, and workforce reductions (Rifandi, 2026).

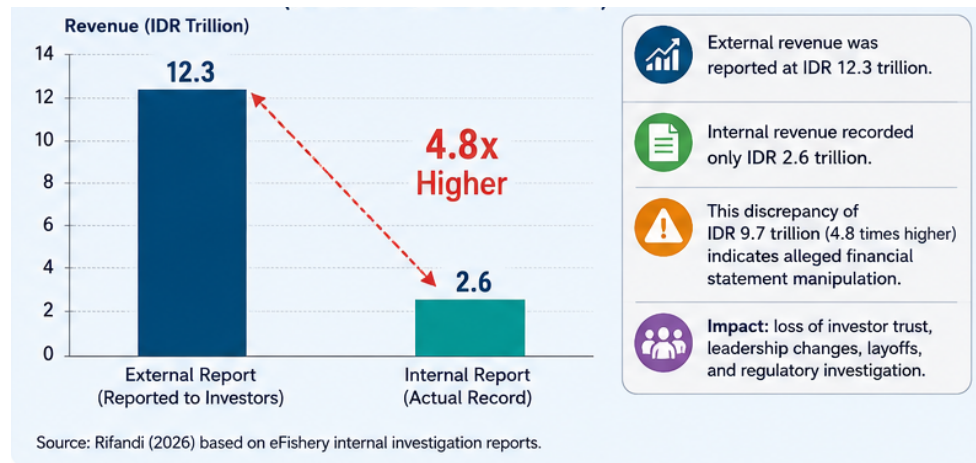


Figure 3. Revenue Discrepancy in the e-fishery Case (January-September 2024)

Given these challenges, entrepreneurship education must evolve beyond traditional business training to incorporate ethical reasoning, corporate governance principles, and fraud prevention strategies. Future entrepreneurs need to understand that sustainable business success depends not only on innovation and profitability but also on transparency, accountability, and legal compliance. By integrating concepts such as business ethics, Good Corporate Governance (GCG), and the Fraud Triangle into entrepreneurship education, educational institutions can help cultivate responsible entrepreneurs capable of creating value while maintaining public trust. Such an approach is essential for supporting the long-term sustainability of startups and strengthening the integrity of the broader entrepreneurial ecosystem (KNKG, 2006; Rifandi, 2026).

METHOD

This study employed a qualitative literature review approach to examine the role of entrepreneurship education in promoting business ethics and fraud prevention within digital startup environments. The research utilized a case-study perspective by analyzing the alleged financial reporting fraud involving eFishery, one of Indonesia's leading technology-based startups. The case was selected because it provides a relevant example of the ethical and governance challenges faced by rapidly growing entrepreneurial ventures.

Data were collected through document analysis and literature review. Secondary data sources included academic journal articles, books, conference proceedings, government regulations, corporate governance guidelines, reports published by regulatory institutions, and publicly available documents related to the eFishery case. Additional sources included reports from the Association of Certified Fraud Examiners (ACFE), the Indonesian Financial Services Authority (OJK), and previous studies concerning business ethics, fraud, corporate governance, and entrepreneurship education. The eFishery case materials were obtained from publicly available investigation reports and academic analyses discussing alleged financial statement manipulation and governance issues.

The study adopted the Fraud Triangle Theory developed by Cressey (1953) as the primary analytical framework. The theory identifies three factors that contribute to fraudulent behavior: pressure, opportunity, and rationalization. These dimensions were used to analyze the factors underlying the alleged misconduct in the eFishery case and to evaluate how entrepreneurship education can contribute to fraud prevention through ethical awareness and governance competencies.

Data analysis was conducted using thematic analysis. Relevant information from the collected literature and case documents was systematically reviewed, coded, categorized, and interpreted according to recurring themes. The analysis focused on four major themes: (1) entrepreneurship education and character development, (2) business ethics and responsible decision-making, (3) corporate governance and internal control mechanisms, and (4) fraud prevention based on the Fraud Triangle framework. Thematic patterns were then synthesized to develop a comprehensive understanding of how entrepreneurship education can strengthen ethical behavior and reduce fraud risks in startup organizations.

To enhance the credibility of the findings, source triangulation was applied by comparing information obtained from academic literature, regulatory reports, and documented evidence related to the eFishery case. This approach helped ensure the consistency and reliability of the interpretations presented in the study.

The findings were subsequently discussed in relation to entrepreneurship education practices and their implications for developing future entrepreneurs who possess not only business competencies but also ethical integrity, legal awareness, and commitment to sustainable business practices.

FINDINGS AND DISCUSSION

This study concludes that the alleged fraud case involving eFishery provides a significant lesson regarding the importance of business ethics, corporate governance, and fraud prevention within startup organizations. Despite being recognized as one of Indonesia's leading aquaculture technology startups, eFishery faced serious allegations of financial statement manipulation that challenged its reputation and sustainability. The importance of this case is amplified by the company's substantial contribution to Indonesia's aquaculture industry. According to the Demographic Institute of the Faculty of Economics and Business, Universitas Indonesia, eFishery contributed approximately IDR 3.4 trillion, equivalent to 1.55% of Indonesia's aquaculture Gross Domestic Product (GDP) in 2022. This demonstrates that the implications of governance failures within eFishery extend beyond the company itself and may affect broader economic and industry stakeholders.

The findings reveal that the alleged misconduct can be effectively explained through the Fraud Triangle Theory, consisting of pressure, opportunity, and rationalization. The pressure dimension emerged primarily from the company's pursuit of rapid growth and continuous funding. As a startup operating in a highly competitive investment ecosystem, eFishery successfully attracted multiple rounds of funding, including Series A funding of approximately US\$4.7 million in 2018, Series B funding

of US\$14 million in 2020, Series C funding of US\$90 million in 2022, Series D funding exceeding US\$108 million and an additional US\$200 million in 2023, as well as financing facilities valued at approximately US\$30 million in 2024. These achievements increased expectations from investors and stakeholders, creating substantial pressure to continuously demonstrate strong financial performance and growth. The findings indicate that such expectations may have contributed to incentives for presenting overly optimistic financial information.

The opportunity element was associated with weaknesses in governance implementation and internal control systems. Interview findings consistently indicate that startup companies frequently prioritize growth over governance and risk management. Several informants noted that Good Corporate Governance (GCG) is often implemented merely to satisfy regulatory requirements rather than functioning as an effective control mechanism. As a consequence, organizational oversight becomes less effective, creating opportunities for financial statement manipulation and other forms of misconduct. The study found that insufficient monitoring, weak segregation of duties, and inadequate internal control practices increased the possibility of fraudulent activities remaining undetected for extended periods.

The rationalization dimension further explains how fraudulent behavior may become normalized within organizational settings. The findings suggest that individuals may justify unethical behavior by believing that such actions are necessary to preserve company growth, maintain investor confidence, secure future funding, or protect employees. Interview participants emphasized that rationalization is strongly influenced by organizational culture and leadership behavior. When leaders tolerate minor ethical violations or prioritize performance outcomes above ethical considerations, employees may perceive unethical actions as acceptable. Consequently, leadership integrity and ethical role-modeling become essential components in reducing fraud risk and strengthening organizational accountability.

A particularly important finding concerns the alleged manipulation of financial information. According to the evidence examined in this study, external reports presented to stakeholders allegedly recorded revenue of approximately IDR 12.3 trillion during the January–September 2024 period, while internal records reportedly indicated revenue of only around IDR 2.6 trillion. This discrepancy suggests that reported revenue was approximately 4.8 times higher than the company's actual internal figures. Furthermore, investigations indicated that the company allegedly claimed ownership of approximately 400,000 feeding facilities, whereas actual operational facilities were estimated to be only around 24,000 units. Additional allegations included the use of shell companies and dual financial reporting systems designed to create a more favorable financial image for investors and external stakeholders. These findings illustrate the scale and complexity of the alleged misconduct.

The consequences of the alleged fraud extended far beyond financial reporting issues. The study found that the revelation of the allegations resulted in leadership changes, including the resignation of key executives, increased regulatory scrutiny, and workforce reductions. Reports indicated that approximately 100 employees were laid off

during the initial phase of organizational restructuring, while additional workforce reductions were reportedly considered. Beyond these direct organizational impacts, the allegations significantly affected stakeholder trust. Investors rely heavily on transparency and accurate financial information when evaluating investment opportunities. Consequently, any indication of financial manipulation can severely undermine investor confidence, limit future funding opportunities, and reduce organizational credibility.

From the perspective of business ethics, the findings demonstrate that the alleged fraud violated core ethical principles, including honesty, transparency, accountability, responsibility, and integrity. Business ethics requires organizations to provide truthful information and ensure that decisions are made in the best interests of stakeholders. The alleged creation of dual financial reports and the intentional presentation of inaccurate information contradict these principles and undermine the trust upon which business relationships are built. The findings reinforce the argument that ethical conduct should be integrated into organizational culture and strategic decision-making rather than treated as a compliance formality.

The study also highlights the critical role of Good Corporate Governance in fraud prevention. The principles of transparency, accountability, responsibility, independence, and fairness were found to be essential for maintaining organizational integrity. However, the findings suggest that governance mechanisms within startup environments are often underdeveloped due to the emphasis on rapid expansion and fundraising activities. Effective governance requires not only formal structures but also consistent implementation through internal audits, external audits, whistleblowing systems, risk management practices, and ethical leadership. The eFishery case demonstrates that governance failures can significantly increase organizational vulnerability to fraud and misconduct.

Another important finding concerns the role of whistleblowing systems and internal audits in detecting fraud. The investigation into eFishery reportedly began following a whistleblower report submitted to major investors. This finding supports the view that whistleblowing systems serve as critical early-warning mechanisms capable of identifying misconduct before it causes greater harm. The study further indicates that organizations should strengthen internal audit functions, establish clear reporting channels, and promote ethical cultures that encourage employees to report irregularities without fear of retaliation.

Finally, the findings provide important implications for entrepreneurship education. The case demonstrates that entrepreneurial success should not be measured solely through growth metrics, funding achievements, or market valuation. Instead, entrepreneurship education must emphasize ethical decision-making, corporate governance, legal compliance, transparency, and accountability as fundamental components of sustainable business leadership. Future entrepreneurs should be equipped with the knowledge and skills necessary to recognize fraud risks, implement effective governance mechanisms, and make decisions that balance profitability with ethical responsibility.

In conclusion, the eFishery case illustrates how pressure from growth expectations, opportunities created by governance weaknesses, and rationalization of unethical actions can interact to facilitate fraud within startup organizations. The findings emphasize that sustainable entrepreneurship requires strong ethical values, effective governance systems, robust internal controls, and a culture of integrity. Therefore, entrepreneurship education should play a central role in developing future business leaders who are capable of achieving innovation and growth while maintaining transparency, accountability, and public trust.

Discussion

The findings of this study demonstrate that the alleged fraud at eFishery can be comprehensively explained using the Fraud Triangle Theory proposed by Cressey (1953), which identifies pressure, opportunity, and rationalization as the primary factors contributing to fraudulent behavior. The results indicate that pressure emerged from the company's ambition to maintain rapid growth, secure continuous investment funding, and sustain its unicorn status within Indonesia's startup ecosystem. This finding is consistent with Albrecht et al. (2012), who argue that financial and performance pressures are among the most common motivations underlying organizational fraud. In startup environments, where valuation and investor confidence often determine business survival, managers may experience substantial pressure to present favorable financial performance regardless of actual organizational conditions.

The findings reveal that eFishery experienced considerable growth expectations from investors following multiple funding rounds. Such conditions support previous research suggesting that startups are particularly vulnerable to financial reporting manipulation because external stakeholders often emphasize growth indicators and market expansion rather than long-term governance quality (Murphy & Dacin, 2023). The alleged inflation of revenue figures and the presentation of more favorable financial conditions may therefore be interpreted as attempts to satisfy stakeholder expectations and maintain organizational legitimacy. Similar patterns were observed in corporate fraud cases such as Enron and Garuda Indonesia, where management sought to preserve investor confidence by presenting distorted financial information (Healy & Palepu, 2003).

Regarding the opportunity dimension, the findings indicate that weaknesses in internal controls and the ineffective implementation of Good Corporate Governance (GCG) created conditions that enabled fraudulent behavior. Several interview participants emphasized that startup companies often prioritize growth over governance and risk management. This finding supports the study conducted by Soleman (2013), which found that weak internal controls significantly increase fraud risk. Likewise, Romney and Steinbart (2018) argue that ineffective internal control systems provide opportunities for individuals to manipulate information, conceal transactions, and exploit organizational resources without immediate detection.

The findings further demonstrate that governance mechanisms within startup companies are frequently implemented as regulatory formalities rather than as

substantive organizational practices. This observation is consistent with agency theory, which suggests that information asymmetry between managers and investors creates opportunities for opportunistic behavior when monitoring mechanisms are inadequate (Jensen & Meckling, 1976). In the case of eFishery, the alleged existence of separate internal and external financial reports illustrates how information asymmetry may have allowed management to present a financial condition that differed significantly from operational realities. Such practices undermine transparency and accountability, which are essential principles of Good Corporate Governance (KNKG, 2006).

The rationalization component also emerged as a significant factor in explaining the alleged misconduct. Interview findings indicate that individuals often justify unethical behavior by believing that it serves a greater organizational purpose, such as protecting jobs, securing investment, or ensuring business continuity. This finding aligns with Albrecht et al. (2012), who suggest that fraud perpetrators rarely perceive themselves as criminals but instead construct moral justifications for their actions. Similarly, Kassem and Higson (2012) argue that rationalization enables individuals to reconcile unethical behavior with their personal value systems, reducing psychological resistance to misconduct.

Furthermore, the findings suggest that organizational culture and leadership behavior play important roles in shaping rationalization processes. Informants emphasized that employees frequently use leaders as ethical role models when determining acceptable organizational behavior. This observation supports social learning theory, which proposes that individuals learn behavioral norms through observation and imitation of influential figures within their environment (Bandura, 1977). When leaders prioritize growth above ethical conduct, employees may interpret unethical practices as acceptable or even necessary for organizational success. Consequently, ethical leadership becomes a critical component of fraud prevention strategies.

According to Crane and Matten (2016), business ethics requires organizations to consider the moral consequences of decisions on all stakeholders rather than focusing solely on profitability. The alleged manipulation of financial information not only affected investors but also influenced employees, business partners, customers, regulators, and the broader entrepreneurial ecosystem. This finding supports stakeholder theory proposed by Freeman (1984), which emphasizes that organizations have responsibilities to multiple stakeholder groups and must balance diverse interests through ethical decision-making.

The study also highlights the significant consequences of fraud for organizational sustainability. The findings indicate that allegations of financial misconduct resulted in declining investor confidence, reputational damage, executive resignations, workforce reductions, and increased regulatory scrutiny. These outcomes are consistent with signaling theory, which suggests that information disclosed by organizations serves as signals that influence stakeholder perceptions and investment decisions (Spence, 1973). Negative signals associated with fraud allegations often reduce stakeholder trust and increase uncertainty regarding organizational performance. Consequently,

organizations experiencing governance failures may face substantial challenges in securing future investments and maintaining long-term competitiveness.

An important implication of this study concerns entrepreneurship education. The findings suggest that entrepreneurship programs should move beyond traditional business creation and innovation training to include ethics, governance, fraud prevention, and legal compliance. Previous studies have shown that ethical education contributes significantly to moral reasoning and responsible decision-making among future business leaders (Kouchaki, 2015). By exposing students to real-world fraud cases such as eFishery, entrepreneurship education can enhance awareness of governance risks and strengthen ethical competencies. Such an approach is essential because future entrepreneurs will increasingly operate in environments characterized by high uncertainty, intense competition, and significant stakeholder expectations.

Overall, the findings reinforce the argument that sustainable entrepreneurship requires a combination of innovation, ethical leadership, strong governance, and effective internal controls. The eFishery case demonstrates that business growth without adequate governance mechanisms can create vulnerabilities that threaten organizational sustainability. Therefore, entrepreneurship education should emphasize not only opportunity recognition and venture development but also integrity, accountability, transparency, and responsible leadership as fundamental competencies for long-term entrepreneurial success.

CONCLUSION

The findings further reveal that the three dimensions of the Fraud Triangle pressure, opportunity, and rationalization played a significant role in facilitating the alleged misconduct. Pressure originated from the demands of rapid business growth, the need to maintain investor trust, and concerns regarding future funding and organizational sustainability. Opportunity emerged from weaknesses in internal controls, limited governance implementation, and insufficient oversight mechanisms. Rationalization occurred when unethical actions were justified as necessary to protect the company, preserve employment, and achieve broader organizational goals. These factors interacted to create an environment conducive to financial statement fraud. The findings highlight the importance of equipping future entrepreneurs with the knowledge and skills necessary to recognize and mitigate these risk factors through ethical decision-making, effective governance, and responsible leadership.

From the perspective of entrepreneurship education, the eFishery case demonstrates that entrepreneurial success should not be measured solely by growth, valuation, or investment acquisition. Entrepreneurship education should integrate business ethics, corporate governance, risk management, and legal compliance into its curriculum to foster integrity and accountability among future business leaders. By understanding the causes and consequences of fraud, aspiring entrepreneurs can develop the capacity to balance innovation and growth with transparency, ethical conduct, and stakeholder responsibility. Ultimately, entrepreneurship education can serve as an

important preventive mechanism in reducing fraud risk and promoting sustainable business practices.

This study has several limitations that provide opportunities for future research. First, the study relies primarily on qualitative analysis and case-based evidence from the eFishery case. Future studies could employ quantitative approaches to examine the relationship between entrepreneurship education, ethical awareness, corporate governance, and fraud prevention among startup founders and business practitioners. Second, future research may expand the scope by comparing multiple startup fraud cases across different industries, such as fintech, agritech, and e-commerce, to identify common governance challenges and ethical risks within entrepreneurial ecosystems. Comparative studies could provide broader insights into how fraud risks vary across organizational contexts.

Third, future studies should investigate the effectiveness of entrepreneurship education programs in fostering ethical decision-making, integrity, and governance competencies among students and aspiring entrepreneurs. Such research could evaluate whether ethics- and governance-based entrepreneurship curricula contribute to reducing fraud risk and promoting responsible business behavior.

Finally, future research may explore additional theoretical perspectives beyond the Fraud Triangle, such as the Fraud Diamond, Fraud Pentagon, or ethical leadership frameworks, to develop a more comprehensive understanding of fraudulent behavior in startup organizations. These approaches may provide deeper insights into the interaction between individual, organizational, and environmental factors that influence unethical business practices and corporate misconduct.

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