

## Ethical Practices and Efficiency in the Internal Control of Peruvian Public Transport

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### Abstract

*The study aims to assess the impact of ethical practices on the effectiveness of internal control in public transport companies in Peru, to understand how these aspects influence corporate integrity, customer trust and corporate reputation; a quantitative, descriptive and explanatory methodology was used; data were collected through structured surveys applied to 50 employees of a transport company, covering various areas such as sales, administration and internal control; it is concluded that ethical practices significantly influence the effectiveness of internal control. Deficiencies in these areas lead to loss of customer confidence and financial and legal risks. The integration of sound ethical practices into business culture and processes improves management, customer confidence and business sustainability; highlights the need to improve integrity and operational efficiency in transport companies. It recommends implementing ethics training programmes and strengthening internal control systems adapted to the local context, as well as integrating advanced technologies for risk management and visualization.*

**Keywords:** *Corporate Governance, Regulatory Compliance; Organizational Integrity, Organizational Culture, Private Companies.*

### Introduction

The success of most companies depends on the degree of efficiency with which they organize and execute the processes in each area involved, since it is closely related to good labor performance, given that, currently, a company well positioned in the market is one that applies appropriate methods to recruit competent and ethical personnel, thus contributing to the reduction of risks, fraud and corporate corruption, which hinder the achievement of objectives.

Nowadays, frauds are seen more frequently in accounting areas due to lack of evaluations in the internal control system (Grajales-Gaviria & Castellanos-Polo, 2018). That is why the main cause of corporate deaths is the lack of compliance with ethical practices, failures in internal control and low standards of corporate governance (Kong et al., 2018). For their part García Bravo et al (2021) confirmed that the COSO model of internal control is used as a process for all levels of the company since failures were observed in the management of equity in a Colombian organization. (Onescu, 2018) identified the deficiency of internal control and the lack of application of its principles as a risk for developing projects in the European Union.

Jiang (2023) reported that in China and Africa, business ethics standards were created for the informal economy, where laws and contracts tend to be unacceptable to small businesses. Ethics has become a problem in the public sector since lately consequences have been observed against the population due to lack of basic services, infrastructure and security, all due to the growth of corruption involving many companies (Rodrigues da Silva et al., 2021). As a result of poor ethical practices, business failures have been visualized, and the lack of awareness in many of them make organizations ethically ill and violate their reputation (Turyakira, 2018).

The problem identified in the article focuses on several critical aspects related to corporate integrity and regulatory compliance in the context of Peruvian transport companies; this situation is characterized by a series of incidents that not only reflect the lack of adherence to core ethical values by some employees, but

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also deficiencies in claims management, transport safety and inadequate information management and risk control.

Also, lack of ethical practices and poor internal control management trigger a chain of negative consequences for the companies involved, including loss of customer confidence, damage to corporate reputation and a range of legal and financial risks; this set of challenges is compounded by poor selection and lack of training and motivation of employees, who are essential to reflect the company's corporate values.

In addition, critical areas of concern are identified within the organization, such as an insufficient control environment and inadequate control activities; these areas reflect the urgent need to reform the organizational structure and internal control procedures to improve risk mitigation and response to emerging issues; the lack of adequate information sharing and management further exacerbates this situation, highlighting the need for more effective and transparent communication within the company and with its stakeholders.

The problem is compounded by the finding that, despite recognizing potential risks, companies fail to implement effective mitigation measures, indicating a critical disconnect between the identification of risks and the implementation of strategies to address them; furthermore, little or no oversight within these companies allows improper practices to remain undetected or inadequately addressed.

This study addresses a critical gap in understanding the interrelationship between ethical practices and internal control in the specific context of the Peruvian transportation sector; from a theoretical perspective, it ventures into little-explored terrain by directly linking business ethics with internal control mechanisms, an interaction that has received little attention in emerging environments and, more specifically, within the transportation industry; On a practical level, the relevance of the research is immediate and significant, particularly for transportation companies in Peru, which have faced notable challenges in terms of ethical practices and internal control management; by identifying and analyzing these challenges, the study promises to provide practical strategies for strengthening business integrity and operational efficiency, thus offering a valuable framework for improving passenger safety, risk management and corporate image.

From the technological side, this analysis highlighted the critical importance of incorporating modern technological solutions to strengthen ethical practices and internal control efficiency; at a time when digitalization is transforming all sectors, this study highlights how technology can serve as a key enabler to improve business ethics and control efficiency, offering a promising avenue towards responsible modernization of the transportation sector; The social justification for this study lay in its direct contribution to community welfare and safety, especially relevant in the Peruvian context, where the transportation sector is vital to the daily mobility of millions of people; by addressing ethical deficiencies and internal control failures in transportation companies, this study seeks not only to improve safety and service quality for users, but also to foster a culture of accountability and transparency.

The methodological justification for this study is based on the need for a systematic and rigorous approach to investigate the impact of ethical practices on the effectiveness of internal control in a Peruvian transportation company; the quantitative, descriptive and explanatory methodology was chosen for its ability to provide a clear and quantifiable understanding of these interactions, allowing not only to describe the current situation within the company, but also to explain the impact of ethical practices on the structure and effectiveness of internal control.

The general objective was to evaluate the impact of ethical practices on the effectiveness of internal control in public transportation companies in Peru and to determine how these aspects influence corporate integrity, customer trust and corporate reputation. It was also considered as a hypothesis that ethical practices have a significant impact on the effectiveness of internal control in public transportation companies in Peru, where the integration of these elements in the culture and business processes improves management, customer confidence and corporate sustainability.

## Literature Review

Current studies on ethical practices in internal control have provided important findings. In China, it was shown that corporate integrity is significantly and negatively linked with internal control deficiencies, hence, corporate integrity can influence and improve internal control processes (Wei et al., 2018). Fernandhytia & Muslichah (2020) found that by increasing internal control, individual morality and implementing appropriate codes of ethics, fraudulent behaviors within a company can be minimized and even prevented, as well as increasing the moral value of employees.

In another research it was obtained that workers with innovative behaviors are those who show a high level in terms of being leaders, so that these practices contribute to the development of the organization in this globalized environment (Prieto et al., 2020). Alawaqleh (2021) found that internal control brought a strong positive relationship with workers' performance, i.e. IC has impact of great importance on employees' performance.

In Malaysia, it was detected that a high level of internal control and a good salary to employees could decrease the risk of labor fraud, and it was also visualized that the lack of good working environment influences the growth of labor fraud (Nawawi & Salin, 2018). Guo & Shen (2019) selected Chinese listed companies from 2013 to 2017 and divided them into companies with mandatory disclosure and companies with voluntary disclosure where it was shown that managerial participation in the mandatory disclosure group has no impact on CSR performance, on the other hand, in the voluntary disclosure group, the quality of internal control has a positive role in CSR performance, indicating that CSR is influenced by the managerial part of the company.

Wang et al (2021) selected Chinese companies listed on the stock market from 2014 to 2019 which showed that the effectiveness of internal control is positively related to technological innovation, and because of this improves its effectiveness and thus has a positive effect on CSR compliance. Mendes de Oliveira et al (2022) reveal that by interviewing 20 people among them, internal auditors, external auditors and employees found that fraud within a company is manifested by the lack of interest with integrity and values, as well as the inefficiency of the functions of the collaborators when monitoring internal control because the functions performed were not related to the ODS.

The theory of ethical practices is represented by Alasdair MacIntyre, who in his book *After Virtue* published in 1981, emphasizes the importance of the social and cultural environment in the formation of ethics, since he mentions that the ethical actions of each individual are evaluated according to the norms, laws or traditions of any community in which he participates (Frances, 2024). On the other hand, in the business context, this can promote a culture of trust, unity and responsibility among employees and leaders of the organization, since the creation of work teams where ethical practices are encouraged can contribute to the growth of an ethical business community (Akgun et al., 2021).

Gómez-Alatorre (2020) refers that ethical practices are understood as a series of collective or individual behaviors that correspond to the personnel involved in organizations. Where business ethics is reflected in the implementation of organizational values such as honesty, respect, trust and fairness (Turyakira, 2018).

Among them, business integrity is mentioned, which is relevant because it establishes and maintains an ideal environment of trust and credibility inside and outside a company, in addition to this, the company ensures that the objectives are met, thus it can obtain greater efficiency in operations, reliable reports, compliance with laws and regulations, because ensuring integrity in internal control will help companies to grow in the long term and thus obtain a higher level of confidence (Hamed, 2023). Also, according to Chen et al., (2018) mention that corporate governance is the one that strengthens the relationship of corporate integrity and internal control, because the higher the degree of integrity within the company, the lower the likelihood of weaknesses within the internal control.

Corporate social responsibility refers to those responsibilities that a company has to fulfill with creditors, suppliers, collaborators and other stakeholders, as well as economic responsibilities (Alfy et al., 2020). On

the other hand, with respect to internal control, they point out that, if it is effective, inappropriate behaviors that damage the company's image could be prevented (Zheng et al., 2018). In addition, it strengthens communication, as well as reduces the conflicts that the company has internally and externally (Li, 2020). Farid et al. (2019) even indicate that it is related to work commitment, since they mention that personal and labor resources are essential, and these improve the willingness of employees to devote their efforts to the obligations related to their work, promoting their personal growth and thus improving the internal control and performance of the organization.

Regulatory compliance is a set of measures implemented by a company to ensure that its operations are aligned with the regulations and standards according to the sector in which it operates (Hao et al., 2018). On the other hand, according to the authors Zhu and Song (2021) internal control can prevent and as well as reduce the risks of a company through secure systems, approval and authorization of the personnel in charge, complying with the established standards, to thus obtain accurate and timely communication with internal and external personnel.

When we talk about internal control, we refer to the process that guides and is introduced in each area and workers, so that business objectives can be achieved (Guan et al., 2023). In this way, frauds are foreseen and found, and material and immaterial resources are taken care of, in order to achieve efficiency and good development of the organization (Haryanto et al., 2022). Likewise, the role played by internal control is favorable for the development of corporate strategies, which is why it has an impact on strategic decision making and performance (Tao et al., 2023).

Internal control has components according to the COSO framework created in 1985, whose objective is to prevent fraud and improve the financial information process in an organization (Mendes de Oliveira et al., 2022). Among them the environment or control environment, who according to Deloitte (2020) mentions that the control environment is a set of processes and structures that provide the basis of how to carry the internal control in the company, i.e. it is responsible for how the company is organized, it also influences the consciousness of each collaborator, since the company must establish its ethical values, so that the functions of each one are defined, which means that workers must be aligned with the values of the company, following codes of conduct and policies of this.

On the other hand, risk assessment, which is responsible for recognizing, integrating and categorizing between external and internal risks of a company, likewise risks are evaluated according to areas or sectors, processes and monitored with controls independently, even revealed that this component is important, because through an efficient risk assessment, the company can make decisions on how to prioritize its resources (Piekert & Spruit, 2018).

The control activity, provides that policies and procedures are done properly, i.e. help to ensure that the company's objectives are met, in addition, it includes prevention and correction controls in all functions of the company; moreover, this component can be based on technologies in case the company has implemented a system (Huang & Huang, 2020).

Information and communication, this is in charge of identifying facts, in addition to informing those involved the measures to be adopted in the company; the information provided has to be clear, timely, accurate and available to anyone who needs it (Escobar et al., 2023)

supervision or monitoring, basically are those activities that are responsible for monitoring, as well as evaluating the effectiveness of the internal control system, and it is mentioned that without this the first components will not be useful if they are not followed up (Quinaluisa et al., 2018).

Consequently, ethical practices within internal control are fundamental for several reasons among them, because they help to build and maintain trust inside and outside the company, also help to mitigate risks related to fraud and corruption, in addition internal control is important puts in high irresponsible behavior of managers (Guo & Shen, 2019). It also refers to moral principles which guide a company in the actions

and decisions they make, these practices ensure that they operate in a fair and transparent manner (Wahyudi et al., 2022).

## Research Methodology

In the development of the study, a quantitative, descriptive and explanatory methodology was adopted to understand and evaluate the interactions between ethical practices and the effectiveness of internal control in the specific context of the Peruvian transportation company; Data collection was initiated through the review of internal company documents, including the Complaints Book, the Acknowledgement Contract and reports provided by the Superintendence of Land Transportation of People, Cargo and Goods (SUTRAN); this documentary review made it possible to identify and record relevant incidents, contractual practices and regulatory findings that reflected the current state of ethical practices and internal control systems within the organization.

To gain an in-depth understanding of employee perceptions and attitudes, a structured survey was designed and administered to a representative sample of 50 employees selected from the company's sales, administration and internal control areas; the sample was selected by stratified random sampling to ensure that all relevant departments were adequately represented; the survey questions, based on a Likert scale, addressed various aspects of ethical practices and internal control effectiveness.

The surveys were distributed and completed anonymously, ensuring confidentiality and encouraging honest and accurate responses from participants; this approach ensured that the data collected were representative of employees' true perceptions and experiences regarding the topic of study; once collected, the survey data were analyzed using statistical tools; descriptive analyses were used to summarize the general characteristics of the responses and an analysis of variance (ANOVA) was performed to determine the significance of the relationships between the study variables; the use of the F-value allowed for the identification of significant differences and patterns in the relationship between ethical practices and internal control effectiveness.

In addition, a validation of the survey instrument was conducted prior to its final application; through a pilot test with a small group of employees, and business ethics and internal control experts reviewed the questionnaire items for relevance and clarity; this meticulous methodological process facilitated clear and substantiated conclusions about the impact of ethical practices on the effectiveness of internal control within the trucking company; the results revealed critical areas of concern and provided a solid basis for recommendations focused on improving the integrity and operational effectiveness of the organization.

## Research Findings and Discussions

**Table 1. Comprehensive Analysis of Ethical Practices and Internal Control in Peruvian Public Transportation Companies.**

Date	Case details	Description	EP			IC				
			BI	RC	CR	CE	RA	CA	IC	S
03/2023	Subjects	<ul style="list-style-type: none"> <li>- Passenger-Salesperson.</li> <li>• Worker-Company.</li> </ul>	Download	Complies	Download	Deficient	High	Inadequate	Deficient	Nonexistent
	Reason for claim	<ul style="list-style-type: none"> <li>• Lack of customer service and change of simple.</li> <li>• Lack of daily sales settlement.</li> </ul>								
	Observation	<ul style="list-style-type: none"> <li>• There was no response to this claim.</li> <li>• A payroll deduction contract was signed.</li> </ul>								



	Analysis	<ul style="list-style-type: none"> <li>Lack of good practices and training for customer service.</li> <li>Despite the resolution, there is still a lack of drastic measures to prevent recidivism.</li> </ul>								
04/2023	Subjects	<ul style="list-style-type: none"> <li>Passenger-Worker.</li> </ul>	Download	Complies	Download	Deficient	Medium	Inadequate	Deficient	Nonexistent
	Reason for claim	<ul style="list-style-type: none"> <li>Failure to load luggage on the bus affecting passenger's personal situation.</li> </ul>								
	Observation	<ul style="list-style-type: none"> <li>This claim was not resolved.</li> </ul>								
	Analysis	<ul style="list-style-type: none"> <li>Shared responsibility but lack of solution and damage to the company's reputation.</li> </ul>								
06/2023	Subjects	<ul style="list-style-type: none"> <li>Passengers-Company.</li> </ul>	Media	Complies	Media	Insufficient	Medio	Partial	Adequate	Inadequate
	Reason for claim	<ul style="list-style-type: none"> <li>Theft inside the bus, lack of information.</li> </ul>								
	Observation	<ul style="list-style-type: none"> <li>The company does not provide a viable solution.</li> </ul>								
	Analysis	<ul style="list-style-type: none"> <li>Need for greater caution and resolution of claims.</li> </ul>								
07/2023	Subjects	<ul style="list-style-type: none"> <li>Passenger-Driver.</li> </ul>	Very low	Complies	Very low	Very deficient	High	Adequate but late	Inadequate	Insufficient
	Reason for claim	<ul style="list-style-type: none"> <li>Loss of baggage, wrongly delivered to another person.</li> </ul>								
	Observation	<ul style="list-style-type: none"> <li>This claim was not resolved.</li> </ul>								
	Analysis	<ul style="list-style-type: none"> <li>Lack of ethical principles and punishment for those responsible.</li> </ul>								
08/2023	Subjects	<ul style="list-style-type: none"> <li>Ministry of Transportation and Communications.</li> </ul>	Download	Does not comply	Download	Deficient	High	Adequate but late	Inadequate	Insufficient
	Reason for claim	<ul style="list-style-type: none"> <li>Fine for non-compliance with bus terminal requirements.</li> </ul>								
	Observation	<ul style="list-style-type: none"> <li>In process of solution.</li> </ul>								
	Analysis	<ul style="list-style-type: none"> <li>The company is not yet fully formal, it is necessary to comply with all regulations.</li> </ul>								
01/2024	Subjects	<ul style="list-style-type: none"> <li>Worker-Company.</li> </ul>	Very low	Does not comply	Download	Very deficient	High	Adequate but late	Inadequate	Insufficient
	Reason for claim	<ul style="list-style-type: none"> <li>Fraudulent act by an employee.</li> </ul>								
	Observation	<ul style="list-style-type: none"> <li>A payroll deduction contract was signed.</li> </ul>								
	Analysis	<ul style="list-style-type: none"> <li>Poor personnel selection and lack of ethics.</li> </ul>								

**Note.** EP ethical practices; BI business integrity; RC regulatory compliance; CR corporate responsibility; IC internal control; CE control environment; RA risk assessment; CA control activities; IC information and communication; S supervision.

**Table 2. Analysis of Variance (ANOVA) to Evaluate the Impact of Ethical Practices on the Effectiveness of Internal Control in Public Transportation Companies.**

Model		Sum of squares	gl	Root mean square	F	Sig.
1	Regression	7,016	1	7,016	18,437	,000 <sup>b</sup>
	Residue	18,264	48	,381		
	Total	25,280	49			

**Note.** Contains information from the linear regression that made it possible to evaluate the impact of ethical practices on the effectiveness of internal control.

**Table 3. Impact Of Ethical Practices and Dimensions of Internal Control in Public Transport Companies: Descriptive Statistics and Significance Analysis**

Variable	Media	Standard deviation	T	Sigma	D for Cohen	Lower 95% CI Cohen's D	Upper 95% CI Cohen's D
PE	1.88	0.824	16.131	0.001	0.824	1.749	2.806
CI	1.88	0.718	18.508	0.001	0.718	2.028	3.200
AC	1.72	0.454	26.815	0.001	0.454	2.991	4.587
ER	1.64	0.485	23.917	0.001	0.485	2.656	4.102
AC	1.56	0.501	21.999	0.001	0.501	2.434	3.782
IC	1.74	0.443	27.768	0.001	0.443	3.101	4.747
S	1.56	0.501	21.999	0.001	0.501	2.434	3.782

**Note.** EP ethical practices; BI business integrity; RC regulatory compliance; CR corporate responsibility; IC internal control; CE control environment; RA risk assessment; CA control activities; IC information and communication; S supervision.

In the context of the current research, the relevance of ethical practices in the framework of internal control within a Peruvian transportation company has been addressed; the fundamental premise of this study is aligned with the hypothesis that postulates a direct and significant impact of ethical practices on internal control; this analysis acquires paramount importance, as it reveals critical aspects affecting the internal control structure and business practices, thus marking a turning point in the understanding and approach towards business integrity in the sector; this study has been developed in a context where, as reflected by Wei et al. (2018) and Fernandhytia & Muslichah (2020) integrity and regulatory compliance are essential for the effective functioning of any organization.

The findings indicate a widespread deficiency in business integrity within the examined sector, an observation that aligns with trends identified by Nawawi & Salin (2018) in Malaysia, where a lack of ethical work climate increases fraud risks; this underscores a global problem in adherence to core ethical values, which, as mentioned by Alawaqleh (2021), is crucial for employee performance and performance.

In addition, this work highlights a worrying lack of compliance with essential regulations, a problem that compromises not only passenger safety but also public welfare; this finding points to an urgent need to adopt more effective and rapid measures to mitigate the identified risks, something that, according to Wang et al. (2021), can have a direct positive effect on technological innovation and corporate social responsibility (CSR) compliance.

It is pertinent to note that, while some incidents reflect an adequate level of compliance, others are alarming; this variability in regulatory compliance is of particular concern and suggests a disconnect, similar to that identified by Mendes de Oliveira et al. (2022) between the identification of risks and the effective implementation of mitigation strategies.

In addition, the discussion reveals a poor control environment, which points towards a weak organizational structure and internal control procedures; this observation is consistent with the reflections of Deloitte

(2020), which stresses the importance of a robust control environment as the basis for effective internal control implementation.

Despite recognizing potential risks, evidence indicates that companies do not take effective measures to adequately mitigate them, a finding that reflects a similar disconnect to that reported by Zhu and Song (2021), where the need for secure and efficient internal control systems is evident.

Additionally, the results demonstrate that ethical practices have a significant impact on the effectiveness of internal control; this result not only confirms the initial hypothesis, but also underscores the practical and critical relevance of ethical practices, in line with the arguments presented by Akgun et al. (2021) and Gómez-Alatorre (2020), who highlight the fundamental role of business ethics.

However, despite the progress evidenced in ethical practices, there is considerable room for improvement, particularly with regard to the environment in which internal controls are implemented; this aspect is crucial, since, as MacIntyre (1981) argues, ethical actions and business practices are intrinsically linked to the cultural and social context, a perspective that emphasizes the importance of adapting ethical practices to the specific context of Peruvian transport companies.

To address these problems, a thorough and systematic review of current practices is recommended, along with the implementation of more robust policies and more effective oversight measures; the adoption of a more proactive and preventive approach to internal control, together with the promotion of a more ethical organizational culture, could not only improve the internal situation of these companies, but also their image and reliability in the eyes of society and the market.

## Conclusions

This research provides empirical evidence of the negative impact that the lack of ethical practices and deficiencies in internal control have on the operations and reputation of Peruvian transportation companies; specifically, shortcomings were identified in the adherence to ethical values and regulations that translate into a decrease in customer confidence and an increase in financial and legal risks.

These findings align with existing literature, but also bring a new dimension by highlighting how these challenges are manifested and perceived in the Peruvian context, suggesting a significant disconnect between theory and practice in ethics and risk management; this study contributes to the academic field by providing a contextualized and detailed perspective on ethical and internal control issues within a transportation industry-specific framework, opening new avenues for future research and reinforcing the importance of effective integration of ethics into the corporate structure.

Based on these findings, the research suggests several strategic measures to address the challenges identified; it proposes the implementation of comprehensive ethics training programs tailored to the specific needs of the Peruvian context and the transportation sector; these programs should focus on improving understanding and commitment to ethical principles among all levels of employees, from management to operational staff.

In addition, a thorough review and strengthening of internal control systems is recommended, adopting international best practices, but adapting them to local particularities; this review should be accompanied by the integration of advanced technologies to improve risk management and information control, aligning with global trends towards digitalization and automation.

It also emphasizes the importance of developing performance evaluations that include ethical criteria, promoting a corporate culture where ethical values are reflected in all activities and decisions; in parallel, it suggests establishing continuous feedback systems that allow for open and honest communication between employees and management, thus facilitating the early identification and resolution of ethical and control problems.



The research advocates a greater inclusion of stakeholders in the decision-making process related to ethics and internal control; this collaborative approach would not only improve the relevance and effectiveness of the strategies implemented but also strengthen transparency and trust between the company and its stakeholders.

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