



## Professional ethics and institutional governance: a critical review of their social impact

### Ética profesional y gobernanza institucional: una revisión crítica sobre su impacto social

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#### Abstract

This article proposes an alternative reading of professional ethics, understood as an institutional governance infrastructure, to explain why ethical principles do not always translate into practices with social impact. Drawing on a critical review of the academic literature, the study identifies three key contributions: (i) the decoupling between declared ethical commitments and organizational practices; (ii) the limits of formal ethics and compliance codes when they are not articulated with institutional coordination arrangements; and (iii) the role of ethics in the construction and evaluation of legitimacy within complex institutional environments. The discussion suggests that these limitations do not appear to be explained solely by normative deficits, but rather by governance failures that hinder the practical integration of ethics into professional action. Professional ethics is thus framed as a relational, contingent, and evaluative process shaped by institutional structures and agents. Finally, the article advances a research agenda oriented toward empirical studies of ethical governance mechanisms across different organizational contexts.

**Keywords:** Ethics; Moral concepts; Ethics of science; Communication ethics; Responsibility.

#### Resumen

Este artículo propone una lectura alternativa de la ética profesional, entendida como una infraestructura de gobernanza institucional, para explicar por qué los principios éticos no siempre se traducen en prácticas con impacto social. A partir de una revisión crítica de la literatura académica, se identifican tres aportes clave: (i) el desacoplamiento entre compromisos éticos declarados y prácticas organizacionales; (ii) los límites de los códigos formales de ética y cumplimiento cuando no se articulan con arreglos institucionales de coordinación; y (iii) el rol de la ética en la construcción y evaluación de legitimidad dentro de entornos institucionales complejos. La discusión sugiere que estas limitaciones no parecen explicarse únicamente por déficits normativos, sino por fallas de gobernanza que dificultan la integración práctica de la ética en la acción profesional. Se plantea que la ética profesional opera como un proceso relacional, contingente y evaluativo, influido por estructuras y agentes institucionales. Finalmente, se propone una agenda de investigación orientada a estudios empíricos sobre mecanismos de gobernanza ética en distintos contextos organizacionales.

**Palabras clave:** Ética; Concepto moral; Ética de la ciencia; Ética de la comunicación; Responsabilidad.

## Introduction

Professional ethics has acquired growing relevance in academic and public debate, driven by more demanding social expectations regarding the behavior of professionals and the organizations in which they work. In this context, several recent works in bioethics, particularly in the health field, have emphasized the link between human dignity and the humanization of care, as well as the need to recognize the patient as an active subject in the care process and to guide professional practice through principles such as autonomy, beneficence, and justice (Mancera-Guzmán et al., 2025). However, despite the normative centrality that ethics occupies in professional discourse, relevant questions remain regarding its effective capacity to guide practices and generate consistent social impacts.

A significant part of the bioethics and professional ethics literature continues to rely on widely accepted normative frameworks, among which the four-principles approach stands out. This approach articulates the principles of respect for autonomy, nonmaleficence, beneficence, and justice as *prima facie* norms not hierarchized a priori, whose application requires specification and contextual balancing processes in situations of conflict, particularly in the biomedical field (Beauchamp & Childress, 2019). In parallel, these approaches are often articulated with deontological codes and formal normative devices developed in specific professional fields. Although these approaches have been fundamental in establishing shared ethical standards, several studies have pointed to their limits when confronted with complex organizational contexts, characterized by institutional pressures, contradictory incentives, and imperfect coordination dynamics.

From an organizational perspective, previous research has shown that the formal adoption of organizational ethical devices, understood broadly as formal programs, policies, and practices oriented toward ethics, does not guarantee their integration into everyday decision-making. The distinction between integrated and decoupled ethical approaches showed that ethical commitments may operate in a predominantly symbolic manner, without significantly altering core organizational processes (Weaver et al., 1999). Later studies deepened this diagnosis by analyzing the gaps between discourse and practice. In particular, social responsibility has been conceptualized as a form of “aspirational talk”, understood as the public formulation of ideals that do not necessarily reflect consolidated practices, but that may play a performative role by guiding expectations and stimulating organizational adjustment processes over time. From this perspective, discrepancies between discourse and practice do not necessarily constitute a normative failure, but may form part of gradual institutionalization dynamics (Christensen et al., 2013).

The literature on organizational ethics and ethical leadership has advanced in identifying dimensions and contextual conditions that influence the configuration of ethical conduct in organizations, highlighting the role of leadership, influence processes, and the normative structures within which leadership is exercised (Kaptein, 2017; Lawton & Páez, 2015). Nevertheless, critical reviews have emphasized that ethical management in organizations cannot be understood solely on the basis of the existence of formal norms, but requires consideration of organizational influences, such as leadership, reward systems, culture, and ethical climate, that shape individual and collective behavior (Treviño et al., 2006). In the public sphere, recent research highlights the multiplicity of topics, approaches, and challenges associated with ethics and integrity in public administration, as well as the growing attention paid to transparency, accountability, and institutional integrity mechanisms (Menzel, 2015). This panorama suggests a complex normative environment in which the coherent articulation of ethical standards remains a persistent challenge.

These problems intensify in contemporary environments marked by processes of professionalization and by the acceleration of technological change, in which tensions are reopened regarding how expert practice is carried out and how the integrity of professional action is sustained. At the level of professional identity, qualitative evidence shows

that such identity does not “derive” automatically from formal frameworks, but rather emerges and is consolidated through situated processes of trajectory and socialization, articulated through practices, observation, and belonging within a specific professional community (White & Groves, 2025). In parallel, in technologically intensive contexts, the expansion and integration of AI-based systems have deepened the discussion on responsibility, regulation, and standards of conduct, reinforcing the argument that ethics needs to be supported by dispositions and values of professionalism in order to guide the development and use of these technologies (Klarin et al., 2024). In addition, from a philosophical-bioethical perspective, it has been argued that postmodern relativism and the processes of resignifying the human species in technoscientific settings constitute a bioethical problem that directly affects the understanding of dignity, truth, and human nature in contemporary social research (Contreras-Calderón, 2024).

Against this backdrop, this article proposes an alternative analytical approach, conceptualizing professional ethics as a possible institutional lens linked to governance debates. In order to develop this proposal, a literature review was conducted, situated within the category of critical review (Grant & Booth, 2009), and oriented toward the problematization and conceptual reorganization of the field. In this sense, the study draws on approaches to theoretical synthesis that recognize the literature review as a research method in itself, aimed at integrating and critically reorganizing fragmented knowledge, especially for purposes of conceptual clarification, analytical delimitation, and the construction of research agendas in interdisciplinary and dispersed fields (Paré et al., 2015; Snyder, 2019).

The literature search was carried out in widely recognized international academic databases, including Scopus and JSTOR, complemented by searches in Google Scholar for the purposes of tracing and verifying relevant literature, with priority given to journals in the fields of bioethics, professional ethics, organizational studies, governance, and administration. Combinations of terms in English and Spanish were used, such as professional ethics, bioethics, organizational ethics, ethical governance, professional responsibility and social impact. The initial search strategy yielded approximately 212 records. After the application of time and publication-type filters, the number was reduced to 94. Subsequently, the application of the inclusion and exclusion criteria led to the final selection of 23 articles.

These criteria considered texts published in academic journals, contributions with a theoretical or review focus, explicit relevance to debates on professional ethics, bioethics, governance, responsibility, or institutional legitimacy, and the availability of a persistent or traceable identifier or equivalent identifiers, ensuring access to the sources. A limited number of empirical studies with high illustrative value and an explicit connection to the conceptual problem of the article were included in order to exemplify mechanisms of institutionalization or decoupling in organizational contexts.

The temporal scope focused on the period from the early 2000s to 2025. The temporal starting point is justified by the reconfiguration and growing centrality, at the end of the twentieth century and the beginning of the twenty-first, of organizational and institutional approaches to ethics and responsibility. This made it possible to balance theoretical continuity and analytical updating, avoiding both exclusive dependence on classic texts and the fragmentation associated with excessively contingent literature.

The analysis of the literature was carried out through a comparative and cross-sectional reading, aimed at identifying recurring patterns, analytical tensions and explanatory gaps in the treatment of professional ethics. The analytical process focused on the clarification of concepts, the delimitation of theoretical assumptions and the identification of mechanisms through which ethics is incorporated into, or remains decoupled from, organizational practices. In this study, the notion of “mechanisms” is used as an analytical category aimed at identifying recurring patterns of institutional articulation that mediate between normative principles and organizational practices. In this framework,

mechanisms refer to governance configurations, coordination arrangements, legitimacy dynamics and formal structures that condition the translation (or decoupling) between declared ethics and effective practice.

This approach is supported by literature that emphasizes the importance of precise and coherent conceptual definitions for theoretical development (Podsakoff et al., 2016), as well as by proposals that recognize conceptual synthesis and the construction of interpretive frameworks as legitimate outcomes of theory-oriented reviews (Grant & Booth, 2009; Paré et al., 2015). Additionally, the study adopts a logic of problematization, aimed at critically examining the underlying assumptions that structure the normative literature on professional ethics, rather than taking them as unproblematic starting points (Alvesson & Sandberg, 2011).

Finally, in line with the interpretive approach adopted, although the review process incorporated criteria of systematicity in the search for and selection of sources, a rigid systematic review protocol was not adopted. Consistent with proposals that recognize the need to adapt principles of systematicity to conceptual and theoretical designs, a reflective application of criteria of transparency and traceability was chosen, appropriate to the analytical objectives of the study (Tranfield et al., 2003). This decision makes it possible to preserve the transparency of the review process without restricting the analytical capacity needed to address a phenomenon characterized by conceptual heterogeneity and disciplinary diversity.

## **Decoupling between declared ethics and organizational practice**

One of the results of the review is the identification of a recurring decoupling between declared ethical commitments and effective organizational practices. From the classical institutional perspective, organizations tend to adopt formal structures that reflect institutionalized expectations of legitimacy and rationality, which may remain decoupled from core technical activities without significantly altering internal processes (Meyer & Rowan, 1977). In this sense, it can be argued analytically that professional ethics, when formalized in codes and normative declarations, may operate as a symbolic resource oriented toward external legitimation, even when its integration into everyday practice is limited.

This pattern has been explicitly documented in texts on organizational ethics. The literature distinguishes between integrated ethical approaches, in which ethical values are incorporated into organizational practices and processes, and decoupled approaches, characterized by the coexistence of formal ethical programs with practices whose connection to the organization's core activities is limited (Weaver et al., 1999). In their analysis, the authors suggest that the adoption of ethical programs may be influenced by external pressures and considerations of institutional legitimacy, without necessarily implying substantive integration into technical processes. From a broader analytical perspective, decoupling can be understood as an observable organizational arrangement in contexts where institutional demands and potentially conflicting performance criteria coexist.

More recent research has expanded the analysis of decoupling beyond its classical formulation as a gap between policy and practice, showing that contemporary organizations do not merely adopt formal commitments without implementation, but also develop formal structures, monitoring systems, and evaluation devices that seek to align policies and practices under growing pressures for accountability and transparency (Bromley & Powell, 2012). Within this framework, decoupling is not necessarily expressed as an absence of implementation, but as a weak or opaque connection between the organizational means adopted and the substantive ends those commitments claim to achieve. From this analytical perspective, it can be argued that professional ethics, when formalized in policies and organizational devices, may become institutionalized as a

visible component of organizational identity and mechanisms of legitimation, even when its translation into verifiable social effects depends on coherence among institutional logics, organizational capacities and effective evaluation mechanisms.

### **Ethics, compliance, and the limits of formal codes**

A second relevant result concerns the limits of ethical codes and formal compliance systems as privileged instruments of moral regulation of professional practice. In continuity with the diagnosis of decoupling between declared commitments and organizational practices, the literature reviewed converges in indicating that, although codes of conduct and compliance policies are necessary tools, their effectiveness depends on their integration into broader institutional arrangements that configure incentives, responsibilities and decision-making processes, rather than on their mere formal existence.

**Paine (1994)** proposes an analytical distinction between compliance-based approaches and integrity-based ethics. While the former focus on preventing misconduct through rules, controls, and sanctions, the latter seek to incorporate ethical values as substantive criteria in organizational decision-making processes. However, the author warns that programs focused exclusively on compliance may be limited to reinforcing formal mechanisms of supervision and control, without necessarily integrating ethics as a guiding principle of organizational culture and decision-making.

Empirical and conceptual studies on organizational ethics reinforce this conclusion by showing that the effectiveness of ethical leadership is not exhausted by the mere promotion of existing norms. In this line, **Kaptein (2017)** introduces the notion of the “moral entrepreneur” as an additional component of ethical leadership, referring to the creation of new ethical norms beyond adherence to or implementation of existing norms. This formulation underscores that ethical leadership implies not only normative conformity, but also a proactive capacity to define and establish new moral standards. In professional contexts, this proactive dimension may strain existing organizational conditions when problems emerge for which there are no adequate norms.

From this perspective, the review identifies a relevant analytical shift: professional ethics cannot be understood only as a set of prescriptive norms or compliance instruments, but as an institutional system of governance, whose effectiveness depends on its articulation with organizational structures, management practices and power relations that condition the possibility of professional action with significant social impact.

### **Ethics as legitimacy and institutional governance**

The third contribution of the review lies in the conceptualization of professional ethics as a component of institutional governance and legitimation processes. Beyond its normative function, professional ethics can operate as a framework of evaluation in the processes of constructing and maintaining organizational legitimacy. In this sense, legitimacy is understood as a socially constructed perception of the appropriateness of practices, rather than as an inherent or automatic attribute of organizations (**Deephouse & Suchman, 2008**).

Institutional literature emphasizes that legitimacy is not a static attribute, but a dynamic and continuously evaluated process, constructed through the alignment among socially accepted values, formal structures, and observable practices. In this sense, professional ethics operates as a common language that allows organizations and professionals to justify and explain their actions to diverse audiences, including regulators, users, and society at large.

Recent systematizations distinguish analytical approaches that conceive legitimacy as property, process, and perception, emphasizing that it may emerge both from interactions among multiple actors and from evaluative judgments regarding the appropriateness of an entity in relation to socially constructed norms and expectations (Suddaby et al., 2017). This framing makes it possible to situate professional ethics within governance dynamics in which different actors negotiate criteria of adequacy, assign responsibilities and produce evaluations that affect institutional stability in contexts of uncertainty.

This interpretation does not remain exclusively at the conceptual level, but can be illustrated through organizational experiences in which ethical and sustainability commitments are explicitly incorporated into management instruments. One example is the development of a Strategic Positive Impact Plan in a Latin American business school, presented as an institutional framework aimed at articulating environmental, social, and governance dimensions with strategic planning and stakeholder relations (Rojas-Valdez et al., 2025). In analytical terms, this type of initiative makes it possible to observe how normative commitments may be linked to organizational routines, criteria and devices, offering a contrast with configurations in which ethics remains predominantly declarative.

Finally, the review suggests that the incorporation of ethics into professional governance faces persistent structural tensions. On the one hand, demands for legitimacy encourage the adoption of visible and formalized ethical discourses; on the other, the fragmentation of expectations and the absence of effective mechanisms of coordination and accountability favor configurations in which ethical commitments are not translated consistently into organizational practices. The literature on legitimacy and governance in contexts of normative fragmentation contributes to analytically reinforcing this diagnosis by showing how organizational arrangements condition the effectiveness of normative commitments in complex scenarios (Scherer et al., 2013). Taken together, these contributions make it possible to understand professional ethics as an institutional infrastructure of governance, whose social performance depends less on the formulation of principles than on their effective insertion into organizational arrangements and concrete coordination processes

## **Implications for understanding professional ethics**

The results of the review provide an integrated understanding of professional ethics that moves beyond exclusively normative approaches and situates its practical limits within institutional governance. Taken together, the analytical sections show that the limitations of professional ethics in generating social impact cannot be explained solely by deficits in principles or values, but rather by institutional arrangements that are insufficiently articulated to coordinate expectations, responsibilities and practices consistently.

In theoretical terms, this finding is consistent with institutional approaches that conceive organizations as arrangements in which regulative, normative, and cognitive dimensions coexist, whose alignment may vary according to specific historical and organizational contexts (Scott, 2014). Professional ethical devices, in this framework, may operate simultaneously as prescriptive norms and as symbolic resources of legitimation, which explains the coexistence of declared ethical commitments with decoupled organizational practices. The persistence of this decoupling can be interpreted, from an institutional perspective, as an organizational response to environments characterized by institutional complexity and by the coexistence of multiple potentially incompatible normative logics (Greenwood et al., 2011), which helps explain why formal ethical instruments, taken in isolation, may be insufficient to coordinate expectations, responsibilities and practices.

The discussion also makes it possible to problematize the role of ethical codes and formal compliance systems. As the literature reviewed suggests, these instruments tend to privilege a logic of control and conformity that is insufficient to guide professional

action in contexts of uncertainty and conflict of values. In line with conceptions of ethics as situated practice, the review suggests that ethical dilemmas emerge in concrete interactions, crossed by power relations, discursive frameworks, and organizational norms in tension (Clegg et al., 2007). This observation reinforces the need to shift the analytical focus from abstract prescription toward the processes through which ethics is negotiated, interpreted and applied in practice.

Likewise, the discussion highlights the persistent tension between structural constraints and margins of individual action in professional ethics. Although individuals and leadership play a relevant role in promoting ethical conduct, their capacity for action is embedded in institutional environments that configure expectations, incentives, and frameworks of legitimacy, even though empirical evidence suggests that structural influence does not completely eliminate margins of organizational discretion (Heugens & Lander, 2009). From this perspective, attributing ethical deficits exclusively to individual failures is analytically insufficient and obscures the role of organizational contexts in the reproduction of problematic practices.

An additional contribution of the discussion is the articulation between the micro and macro levels of ethical legitimacy. Professional ethics is not constructed only through individual convictions or internal norms, but through evaluative processes in which internal and external actors actively participate, judging the adequacy of professional practices against socially shared expectations (Bitektine & Haack, 2015). This dynamic reinforces the relational character of ethics and underscores its function as a stabilization mechanism in contexts of high public visibility and social scrutiny.

Finally, the discussion makes it possible to qualify the normative expectations that often accompany contemporary debates on professional ethics. Different critical traditions in the social sciences have emphasized that ethical frameworks lose explanatory capacity when they are formulated apart from the concrete conditions of decision-making, conflict and the exercise of power. In this sense, the analysis invites us to conceive professional ethics not as an abstract ideal to be simply implemented, but as an institutional infrastructure in permanent historical configuration. This does not imply that ethical principles lack relatively stable normative bases, but rather that their practical translation depends on specific organizational arrangements that may vary over time and across contexts

## Conclusions

This article examined the contemporary literature on professional ethics from an institutional perspective, with the aim of analytically reorganizing how the relationship between ethical principles and professional practices with social impact has been addressed. The study shows that the main limitations attributed to professional ethics do not appear to be explained exclusively by deficits of values or normative frameworks, but by the way these are inserted into institutional arrangements that mediate their practical translation.

In this sense, the central contribution of the article lies in shifting the understanding of professional ethics from abstract normativity toward ethics conceived as an institutional governance infrastructure, whose effectiveness depends on its capacity to coordinate expectations, responsibilities and practices in complex organizational contexts. This reading makes it possible to move beyond interpretations centered on individual moral failures or on the insufficiency of formal codes, and highlights the relational, contingent, and evaluative character of professional ethics in practice.

The study presents limitations inherent to its design. As a mechanism-oriented review, it does not empirically analyze specific cases or compare institutional configurations across sectors, professions, or national contexts. Nevertheless, these limitations delimit

more precisely the scope of the contribution, which does not lie in the evaluation of effects or in the formulation of normative prescriptions, but in the clarification of an analytical framework for understanding why professional ethics frequently fails to generate consistent social impact.

From the patterns identified in the review, a research agenda emerges that is directly anchored in the tensions and conceptual gaps observed in the literature. In particular, the analysis showed three recurring problematic cores: (i) the persistent decoupling between declared ethical commitments and organizational practices; (ii) the insufficient articulation between normative frameworks and concrete governance arrangements; (iii) the disciplinary fragmentation between bioethics and organizational theory.

In line with these findings, future research could advance in three complementary directions. First, given that the literature shows heterogeneous configurations of ethical decoupling and coupling, it is necessary to develop comparative studies that analyze different institutional arrangements of ethical governance across professional fields, organizational sectors and national contexts, making it possible to identify the conditions under which normative commitments achieve greater practical integration.

Second, considering that the review identified the notion of “mechanisms” as an analytical gap in the treatment of ethical translation, empirical research is needed to systematically examine the concrete processes of coordination, accountability, deliberation and evaluation through which ethics is integrated into (or remains decoupled from) organizational decision-making.

Third, given that the analysis revealed a persistent gap between normative bioethical approaches and institutional governance approaches, it is suggested to promote research that more explicitly articulates both traditions, contributing to overcoming conceptual fragmentation and to building analytical frameworks capable of simultaneously capturing the normative and structural dimensions of professional ethics.

Taken together, the study’s findings suggest that the contemporary challenges of professional ethics are not resolved through the proliferation of principles, codes, or moral exhortations, but through the strengthening of the institutional capacities that allow ethics to operate as an effective infrastructure of coordination and social responsibility in professional practice.

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