

Neurological Aspect of Ethics and Integrity: A Fundamental Compound Element of Law and Tax Compliance

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This article examines the ethics and integrity approach to modelling the law and tax compliance process and investigates different factors that influence legal and governance systems in society. It explores the foundations of human decision-making and behaviours, or how to overcome the undesirable deficiencies in legal and governance systems. The approach of this article is carefully designed to briefly demonstrate how ethics and integrity in the law and tax compliance could lead to effective legal and governance systems. Therefore, ethics and integrity can be thought of as the infinite member of all legal rules and governance systems. Hence, it is, necessarily, in respect of societal conduct and obedience to the law. I conceive that the law and tax compliance does not stand alone. The extension of the law and tax compliance is ethics and integrity, or the extended part of moral conduct in society. Therefore, this article builds on existing knowledge by approaching the principle of ethics and integrity in the law and tax compliance as a duty of life, which is an obligation that ensures the compound elements of societal needs are fulfilled through virtue and accountability.

Keywords: Cognition, Ethics, Integrity, Virtue, Tax Law, Decision Making, Human Behaviour

Introduction

The study of economic psychology is not only for psychologists.¹ However, the main parts of the study of psychology include developmental, cognitive, social and experimental levels.² The developmental part is attributed to childhood behaviours, for example, what do children know about income, exchange, financial institutions, and when and how do they learn these things growing up? Cognitive is connected to how people make an economic decision, what they consider when making an economic decision, and what they forgo. The social aspect consists of how much are people's economic decisions influenced by other people's values; an example would someone be prepared to purchase a good that is environmentally friendly but costs 10% more than its competitor? The experimental aspect simply

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¹Kirchler (2007).

²Cronbach (1957).

requires asking the question, would someone be more likely to evade tax in a computer simulation or game if the chances of detection were 1 in 10 and the size of fine 5 times the amount evaded or where the chances of detection were 1 to 20 and the size of fine 20 times the amount evaded? These few questions give an example of how ethics and integrity can help us understand economic decisions and tax evasion. Examining tax evasion as part of mental life, that tax evasion and tax avoidance behaviour is part of everyday life, then the study of taxation simply becomes an important part of tax and ethics and integrity study.

Though, it must be acknowledged that moving the study of tax evasion and tax avoidance into the sphere of ethics and integrity, as an interdisciplinary approach to address the issue of tax compliance will be an intellectual challenge for both scholars and professionals. Nonetheless, incorporating the notion of ethics and integrity that economists and policymakers should believe in as a single motive for tax evasion and avoidance, is an interesting avenue that needs to be explored further. Likewise, it will be equally misleading to economists, psychologists and policymakers should build on models of behaviour without recourse to traditional economics theory without the presence of ethics and integrity. However, it can also be problematic to examine the incommensurability of theories, that are associated with psychology³ because economics uses different languages without sharing the meaning with another discipline.⁴ This makes universal communication difficult. The option is to adopt a more proactive approach to the study of human behaviour and tax evasion/avoidance. Therefore, the body of disciplines must support the issue of contemporary understanding of human behaviour that encourages and facilitates the integration of all aspects of human decision-making. Our understanding of human behaviour and the educational aspect of decision-making must be instructed on the discourse of ethics and integrity. Therefore, we must demystify the various approaches to the study of human decision-making and tax compliance to build a template for the spirit of ethics and integrity. The wisdom of antiquity and ancient Greek should guide the template.

Extensive research has shown that economists are of the assumption that human rationality has been misled and misunderstood.⁵ Lea, Tarpay and Webley⁶ in their observations contest that the preoccupation of psychologists with rationality is defective, while Rachlin demonstrated that any behaviour that is constant and predictable can be seen as the result of an individual trying to maximise their gain.⁷ From the outset, it could be clear in this observation that an individual might behave in a way that will lead them to maximise their utility, but what is not obvious is how to understand the psychological instruments that underly their behaviour. Though, recent development in the field of economics has shown that there is a move away from the traditional approach. There is less discourse on ethics and

³Schneider (1987).

⁴Klamer, McCloskey & Sollow (1988).

⁵Lewis, Webley & Furnham (1955).

⁶Lea, Tarpay & Wembley (1987).

⁷Rachlin (1989).

integrity in this area of study. Simon⁸ and Katona⁹ contributed to the development of behavioural economics and its psychological aspect. Clearly, this development means that the traditional approach to studying economics does not conform to the reality of human behaviour and decision-making. A possible explanation could be that human behaviour is not as rational, as the orthodox economists have predicted, though the story does not end there. Partly, because human behaviours and decision-making are influenced by other people, and their views about their attitude and behaviour determine their moral and legal compliance

Therefore, the question here is whether the law and tax compliance possess or lack integrity? Or what role can integrity play in determining the meaning and effectiveness of the law and tax compliance? The answer to these questions should not be based on the examination of the characteristics of the law and tax compliance as dependent on virtue. Meaning the validity of the assessment of the law and tax compliance should not be identical to the standard applied to action that is performed under a set of moral rules, which is seen as morally justified or unjustified. However, the acquisition of moral integrity, on the other hand, may be seen as a desirable outcome, compared to those that are performed under morally right action or an action that is based on what is moral rights.¹⁰ For example, the action or conduct that is accepted in such a society, such as observing the truth, and being trustworthy may be seen as desirable, however, when it is examined in line with integrity it may fall below the standard required to achieve in-depth moral integrity.

In essence, the lack of integrity is the root cause of heinous crimes. Therefore, this article examines the role of ethics and integrity in the law and tax compliance. The lack of effective analysis of ethics and integrity in the tax system may have led to tax evasion and tax avoidance. Therefore, this article reviews the relationship between ethics and integrity, and their determinants of tax evasion and tax avoidance. It also examines the evidence that human behaviour is influenced by rational thinking, decision making and affective factors. It moves on to explore how the intersection of cognitive and affective aspects of tax compliance, the notion of tax evasion, before concluding with a recommendation for policymakers and future research in the field of taxation. This research will contribute to the development of literature on the factors that determine tax compliance and behaviour of other agents. This will promote a better understanding of the factors that affect taxpayers' behaviour and professional agents' decision-making. This is partly because the article focuses on the interplay of cognition and affect, by drawing upon the theory of ethics and integrity, law and tax compliance.

⁸Simon (1986).

⁹Katona (1975).

¹⁰Taylor & Gaita (1981).

Ethics

The principle of ethics can be traced back to the ancient Greek “ethos”.¹¹ The original meaning of the word is associated with a place of living, but also it encompasses habits, customs and conventions. Cicero translated the Greek term into the Latin “mores”, meaning ethos and customs. Through this, modern thoughts of morality came into existence.¹² Modern philosophers such as Kant categorised ethics as a principle to deal with the question “What I should do?”¹³ In the contemporary world, most people think of ethics in the form of normative ethics. For instance, they may contemplate it in the form of moral principles in psychology, an experiment involving human behaviour, or even ethnology. However, whether normative ethics is divided into its particles or forms, the basic objective of ethics has been the same ever since the term was first coined in the Greek “ethos”.

In line with the Greek concept of ethics, their philosophy focused on virtue as a way of life. By approaching the philosophy of ethics this way, they were able to explain patterns of behaviour or attribute dispositions to certain conducts as they emerged, whether right or wrong. In this way, the Greeks saw virtue as rightful conduct, and therefore a man who lived by virtue was deemed to be a fair and just man. The transformation of the Greek ‘virtue’ to the principle of ethics in the modern world is one that requires careful attention.¹⁴ Other authors have tried to deconstruct ethics into a form of utilitarianism or into the technicalities of metaethics.¹⁵ However, none has arrived at a tangible conclusion. All facts point to the foundation of the Greek theories, and only by referring to these classical theories are we able to offer a better understanding of ethics in its ancient and contemporary meanings.

Observing the Greek approach to ethics, three distinctive points emerge. The first is that Greek philosophers were concerned with living the virtue, and what it meant to be a good person. This is what they referred to as *eudaimonia* (a state of the mind), as opposed to what was right or wrong in its narrow sense. The second is broader in scope and covers the issue of motives for morality or the fundamental reasons behind a person's quest to do good. This question proved problematic for Kantians and the utilitarians to solve. It is problematic in the sense that observing people's behaviours is different from actions that are based on conduct or other characteristics. One cannot try to understand someone's action, even though one can speculate as to why this course of action occurred.¹⁶ Similarly, one cannot examine these actions without paying attention to the motives of the person. Therefore, one could draw a conclusion by saying the motive was connected with the person's character more than the theoretical proves in modern society. In these distinctive characteristics, ethics could only be beneficial if seen as an independent

¹¹Sattler (1947).

¹²Galloway (2021).

¹³Walsh & Fuller (2007).

¹⁴Striker (1987).

¹⁵Brandt (1992).

¹⁶Miller (2014).

element of morality. Perhaps this is the point Aristotle was trying to make in his discourse on this topic.

According to the Greeks then, there were three kinds of disposition in a person, and two of them complemented each other. The first two became what they called 'excess' and 'deficiency', and the last was what they referred to as 'virtue'.¹⁷ The Greeks saw all these dispositions as a compound element of the whole but they all opposed each other at the same time. The upper state contradicted the middle and in the end they all conflicted with each other. What does this mean in the modern term? All dispositions are equal to one and at the same time, they are relatively less to the greater parts. So when we take the middle part as excessive relative to the deficiency, the deficiency will be relative to the action and both may become a passion and an action. For example, for a brave person who acts in a cowardly manner, their cowardice will be relative to their passion and actions. This disposition formulates the cause-and-effect approach in our understanding of ethics in ancient Greece and the modern world.

Moving on, for contemporary thinkers and scholars to conceptualise this idea requires closer attention to the development of the Greek concept of ethics. In essence, the assessment of the ancient Greek theories on ethics goes beyond the classic views of Plato and Aristotle. Moving past Plato and Aristotle will help to demystify how the principle of ethics informs the conduct of ancient Greece and modern society. It will also help us to draw a clear distinction between what needs to be understood or learned to advance legal knowledge in the modern world.¹⁸ For the modern scholar, it is vital to understand the way ancient Greeks viewed ethics as fundamental to their process of constructing laws as a guiding rule for all persons. It will lead them to the inevitable question of moral justification or the basis of all moral rules in society.

Therefore, asking the philosophical question of the law and tax compliance should be the starting point for all thinkers and scholars who seek an explanation for the obedience of the law from different perspectives. They must resort to the question, what is virtue? What does it mean to live a good life or what is a life of the good? While asking this question might not necessarily lead to the ultimate answers, it is a starting point. It will help them to complete the puzzle or to understand where the central problem of the law and tax compliance is. The contention here is that one should pay close attention to the examination of the objectivity or the relativity of morality and tax compliance in society. In relation to the points I have made thus far, when we observe the concept of ethics, there is a clear correlation between the modern approach to ethics and the classical good life. However, complexities exist in the development and historical understanding of what ethics means in the law and tax compliance. Therefore, trying to bridge this complication in the historical development of ethics might help build a good connection between ethics and the concept of the law and compliance in modern civilisation.

¹⁷Ross (1956).

¹⁸Vasiliou (2008).

The language in the Greek ethical discourse focuses on the concept of life, such as at the beginning of Socrates' discussion in *Gorgias* (472C-D).¹⁹ Socrates' discourse is about happiness, and how can we live happily? This discourse ignited the good life concept in ancient Greece. Every Greek philosopher who came after Socrates became of the view that happiness was a state of living, which was the object desire of every person. This view can be arbitrary in its theory and practice. Partly this is because it is difficult to predict the happiness of every person, let alone determine the contentment of their life. This means the person does not wish for another life except the one which has been granted to them by their environment. However, these great thinkers saw happiness as the ultimate goal of action for every person. Therefore, everything else became insignificant in this sense.

I will concur with the Greek philosophers that happiness could be the main goal of every person, but what happiness could mean to everyone may differ. This might explain the main reason why modern writers have struggled to contemplate the Greek concept of ethics in modern writing. Life for the modern person encompasses a variety of things, not just living to satisfy happiness. The modern person might live with a desire to achieve their goals or a desire to be successful. So, in these simplistic terms, happiness in a modern person could be explained by a quest to achieve consistent desire in all adventures. Without contemplating the object of desire, how can one be morally or ethically sound in this adventure? This is a tragedy for the modern thinker and scholar. I shall in this endeavour say that it is difficult to conceptualise the Greek concept of happiness as the ultimate goal of every person. It is difficult to see how the actions of a person in ancient Greece could affect their life and how they should live meaningfully as the Stoics advocated.²⁰

One cannot contemplate everything for the sake of happiness. However, if this should be the case, then is like telling every single person on this planet to become whatever they want. This is the same as saying if you want to be happy, you should be happy. Now, this is hardly a point that I can reconcile in this article. However, what I can say is that if happiness is the ultimate goal according to the Greeks, then it must encompass all things. This means happiness must be a pattern of life or must be seen as a life to live. Perhaps this might be the reason why the Greeks saw happiness as the good life and happiness as the attainment of the good. Therefore, when it is said that happiness is the main objective of all conduct, what is essentially being said is that happiness is: '(a) that there is a general answer to the question 'What sort of life can count as a good life for humans?' (b) that every human desires to live a good life, and (c) that we do or should plan all our actions in such a way that they lead or contribute to such a life.'²¹

If we can conceptualise this, we can say ethics could be the desire of every person in society. Hence a good life becomes the desire of everyone. In this interpretation, we could assume that everyone should be taught and should know what is meant by the good life. If this knowledge is attributed to the average person, then we can say everyone knows what is a good life, thus, this good life

¹⁹Hardy & Rudebusch (2014).

²⁰White (1979).

²¹Striker (1987).

becomes the ultimate defining purpose of his or her conduct in society. For the ancient Greeks, this knowledge element is important. Its significance can be observed as the ultimate aim of ethics, the defining rule of society.²² Will this hold water, though? The answer to this question requires careful observation. For instance, it is possible that the average person in society does not desire the good life. Let us also look at people who engage in a stream forms of other practices. These people may not desire what the ordinary person may want or even they may not contemplate the good life. If we attempt to answer this question in the orthodox path of this theory, we could say such a person is deluded, and may have wrong desires or ideas of what is acceptable in society. How can this be true though, when perhaps these individuals' ethics is not an important aspect of their life.

Take, for instance, Socrates, Epicurus, and the Stoics, these philosophers saw the good life as the ultimate goal and achievement in human conduct.²³ Therefore, whether this is in the contemplation of the person or not, it is important to know this principle so that the person can understand the composition of happiness or the consequence of living an unhappy life. In this sense, the observation of the good life rests on the distinction between right and wrong perception. According to these philosophers, if a person lives a life contrary to the good life, the person suffers a disposition. Perhaps the underlying thoughts of Socrates, Epicurus, and the Stoics may pose a difficult question for the modern philosopher to comprehend. However, if this is the case, then they may have to engage themselves in Greek philosophy on the path of Aristotle. Following this path allow them to adopt the restricted interpretation of the good life, as suggested by Aristotle.²⁴ Regardless of whichever way we aim to balance this argument, there exists a reputable presumption that there is an end to every desire and conduct. This means there is an end to what is called happiness or the good life. If the end call for everything to be neutral and none exists, then the biggest task for ethics is to find what this end is and what happiness encompasses and how we reach this path in terms of law and the application of tax policy.

Therefore, the point I strongly wish to emphasise here is the following, that the good life gave birth to virtue, and virtue and morality gave birth to ethics. In this conception, ethics should be originally understood in Greek methodology, partly because it explains the various aspects of our contemporary thoughts on ethics and even the continued developments and explanations of the many aspects of our moral principles in the present day. This could be observed as the truth of the matter, and I could add that understanding and correlating ethics to present-day conduct will enable society to be conscious of their conduct and the modes of expressing the action in the face of legal rules and obligations. Therefore, to light the expression of ethics in the contemporary world to dogma is to misunderstand the principal methods and procedures of humans' thoughts and obedience to the law.

²²Rist (2002).

²³Long (2006)..

²⁴Sellars (2018).

Integrity

The forms and substance of integrity can be defined and explained but what can we truly say about a person? What is the composition of a person with integrity? Can integrity be applied to the functional structures of society or even an organisation? Can we say integrity exists in this society or we must act according to integrity? Perhaps the odd question is where does integrity come from and how is it defined?²⁵ To answer these questions, we need to first separate ethics from integrity. This separateness can be put into at least eight concepts according to Huberts.²⁶ This distinction is illustrated by these ‘keyword wholeness and coherence; professional responsibility; moral reflection; value(s) like incorruptibility, laws and rules; moral values and norms; and exemplary behaviour.’ Montefiore and Vines (1999) on the hand demystify integrity in line with the Latin conception of *integras*, meaning ‘intact, whole, harmony, with integrity as “wholeness” or completeness, as consistency and coherence of principles and values.’²⁷ Montefiore and Vines’ definition of integrity is derived from the ancient Greek concept of integrity. In their view, integrity means completeness or the wholeness of all things.²⁸ Integrity in its form and substance of wholeness can be attributed to the law and tax compliance in the sense that nothing is further or inferior to obedience to the law. Therefore, if nothing is further or inferior to the obedience of the law, then we can unite all principles to say they are fundamental components of the defined truth of greater obedience. For there are thousands of rules and principles to be observed, but I shall illustrate the forms and substance of these thousands of rules that neither their enforcement nor prosecution leads to the total obedience of rules. Hence, if society and scholars will be free to contemplate the law and tax compliance, we must be free from intellectual handicap and self-imprisonment and focus purely and wholly on the integration of the compound principles to the governing rules. Approaching the issue in this manner, we can concur with Montefiore and Vines’ definition of integrity.

Dobel’s writing looks at other dimensions of integrity, such as values.²⁹ Accordingly, value underlines the principle of integrity as argued by Dobel. Thus value in this sense can be attributed to ‘incorruptibility; honesty; impartiality; accountability’ and a code of conduct in society. If you then conceptualise this point here, it is perfectly adequate to conclude that this view conforms to integrity as part of the doctrine of virtue in ancient Greece.³⁰ Therefore, integrity means acting in accordance with the principle of virtue as the conceptual parameter of the short and long arms of the law and tax compliance. Therefore, a reputable presumption that can be deduced here means we can infer that to achieve integrity through virtue, we must drown ourselves in wisdom, honesty, good faith, justice,

²⁵Huberts (2018).

²⁶*Ibid.*

²⁷*Ibid.*

²⁸Montefiore & Vines (2005).

²⁹Dobel (2016).

³⁰Devettere (2002).

determination, courage and self-control.³¹ What does it mean in a practical sense? It means integrity is the completeness of a thing not being said and not being done. It is the wholeness or responsibility of one action in truth and honesty. One must therefore be a person of integrity if they act adequately, responsibly and honestly, taking into consideration all relevant factors.³²

Integrity in its simple term can define as a composition of moral values in society. By this definition, we can broaden the conception of integrity to cover honesty, fairness, consistency, and predictability.³³ When we stratified these principles philosophically, we can therefore come to the realisation that individual actions and behaviours are guided by them. Therefore, the denominator for understanding and assessing the integrity of individual conduct is by examining whether they possess these principles in their actions and behaviours. I thus, leave room for an objective debate and deduce that integrity imposes duties and obligations on a person to act in accordance with the rules and laws of societies. These duties and obligations also extend to interpersonal treatment and relationships.

However, the remains the question, of what is the link between integrity and morality. The answer to this question is observed in the definition of integrity itself. This is partly because integrity is an important aspect of the association of essential moral values, norms and rules that need a specific understanding of what is meant by moral value, or what rules are. In this approach, we can deduce the link between integrity and morality as the composition of ethics, morals and morality.³⁴ Even though there is a concession on both conception of right or wrong or good and evil, there has been no distinctive explanation of the terms trustworthy. Specifically in the area of philosophy and the study of ethics.³⁵ For the sake of clarification on this difference, I shall conclude that integrity is part of the building blocks of ethics and morals. Therefore, both are correlated and both reflect the principle of what is right or what is wrong in a person's conduct.³⁶ Integrity is part of ethics and morals, therefore establishing a complex strand of human conduct.³⁷ However, for us to understand the scope and content of integrity, we must stream our perceptions of this principle in line with decisions, policies and laws.

Streaming helps to distinguish the metaphor of integrity from moral quality in a person's conduct. Whether a person decides to commit an act or simply live a careless life could be a matter of moral values and the norm for that process.³⁸ Thus, integrity turns a person from behaviour that is not consistent with values and norms and living according to the concept of general good and precepts. Therefore, in order to find the true deception in personal conduct and attitude, we must turn back upon this self-governing principle to impose duties on cultures and attitudes in society. The present-day value of integrity in conduct and behaviour is not to be discounted, but its perfection is to be condensed into our societal conduct. In this

³¹Becker & Talsma (2015).

³²Karssing (2001).

³³Caldwell (2018).

³⁴Huberts (2014).

³⁵Thompson (1985).

³⁶Thompson (2000).

³⁷*Ibid.*

³⁸Audi & Murphy (2006).

view, integrity may have the value and meaning we need to give effect to the law and tax compliance in the 21st century, where persons' duties and obligations are questionable. By rightful conduct then, integrity may supply knowledge indispensable to the law and tax compliance. If permeated by a sort of principles optimism concerning the ultimate's knowledge and obedience to the law.

In this understanding, I am of the view that integrity is about the ethics of conduct and the behaviour of a person in society. I will observe that integrity is relevant in our understanding of obedience to the law or, as a matter of fact, tax prosecution and enforcement. To further clarified this point, integrity should be treated distinctively from ethics. This is partly because integrity is not an alternative to ethics in law and tax compliance. Ethics is a much wide concept and its reflection compasses all aspects of governance and the judicial systems.³⁹ Therefore, it is possible to deduce that the concept of integrity is incorporated into all these approaches and the development of these theories.⁴⁰ When we thus incorporate integrity in all approaches and development, we will arrive at the conclusion that the state of obedience to law follows the moral codes of society or culture.

Neurological Aspect of Ethics and Integrity

The brain and its complex system are the most unique part of the human body.⁴¹ It is a three-pound organ that occupies the centre of all intelligence, is interpreter of the senses, the initiator of body movement, and the controller of behaviour.⁴² The brain can be found lying in the bony shell, covered by a protective fluid. The brain is also the core part of human existence and helps define our qualities as human beings. In other words, it is the crown of the human body.

When we look at the brain, the first thing we need to start thinking about is a committee of experts. The brain is constructed like a committee of experts, all working together to achieve a collective goal. However, each part has its own specialities. These specialities can be divided into three main basic units such as; the forebrain, the midbrain, and the hindbrain. The hindbrain consists of the upper part of the spinal cord, the brain stem, and a wrinkled ball of tissue called the cerebellum.⁴³ The brain uses the hindbrain part to control the activities that are very important to the body, such as respiration and heart rate. This means the cerebellum part of the brain coordinates movement in the body and also helps in the development process of rote movements. For example, when you do Judo or play football you are activating the cerebellum.⁴⁴ The uppermost of our brainstem is what is referred to as the midbrain, this part control some of our reflex actions and plays a specific role in the control of our visual movement and other voluntary parts of the body. The forebrain is the biggest and most highly developed of the

³⁹Lewis & Gilman (2005).

⁴⁰Menzel (2016).

⁴¹Vanderha & Gould (2002).

⁴²Frackowiak & al. (2004).

⁴³Fischl et al. (2002).

⁴⁴Duvernoy (2012).

human brain; it encompasses the cerebrum and is located under the structure of the brain. However, when we talk about the brain, most people only see the cerebrum of the brain. Partly because it is located at the top part of the brain and is the source of intellectual activities. It also stores our memories, allows us to plan, and enables us to imagine and think. It allows us to recognise things, such as friends, reading, and engaging in playful activities.

However, for some unknown reason, in the study of the brain, almost all of the signals in the brain to the body and vice-versa are intersected on them to and from the brain. A possible implication of this is that the right cerebral hemisphere controls the left side and the left hemisphere controls the right side. This means if one side of the brain is damaged, the opposite side of the body is affected. A typical example is a stroke in the right hemisphere of the brain that leaves the left arm and leg paralysed. When we try to dissect the brain, it is clear that each cerebral can be split into different sections, or what is called the lobes, each of these is specialised in different functions. If you want to investigate how each lobe works and its speciality, you will need to study the whole cerebral hemisphere, beginning with the two frontal lobes that are directly located underneath the forehead. For example, when you plan your programme, you use imagination, this visualization helps you plan for the future, or you use logical reasoning to construct your argument, these two lobes are what help you to plan.⁴⁵ This happens because the front lobes act as a short-term storage site, which allows a specific idea to be stored in the mind while other ideas are considered. At the back of each frontal lobe is a motor area that helps to control voluntary movement and the left frontal lobe known as Broca's area allows thoughts to be transformed into words.⁴⁶

Take for instance a trip to a restaurant where you had a good meal, and the aroma and the texture of the food were the best you ever had. You were able to experience these feelings because two sections behind your frontal lobes called the parietal lobes helped you to process this information.⁴⁷ The front parts of these lobes, just behind the motor areas, are the primary sensory areas that help the dissection of the information. What is essentially being said here is that, in the process of information, these areas receive information about the food, such as taste, temperature, touch, and movement from the rest of the body. This information is decoded and translated into the physical world, which generates the experience and emotional feeling you observed when eating the food. Though, in addition to this, reading and arithmetic are also included in the function of the repertoire of each parietal lobe. Let's look at another scenario, when you look at words or images on the web or on the wall, two areas at the back of your brain at work. These lobes, called occipital lobes, process pictures from the eyes and connect the information with pictures stored in memory. Now, damage to the occipital lobes can cause blindness.

When we examine the cerebral hemispheres, we will notice the temporal lobes located under the front of the visual area and nest under the parietal and

⁴⁵Halstead (1947).

⁴⁶Damasio & Anderson (2003).

⁴⁷Stuss & Knight (2013).

frontal lobes.⁴⁸ When you listen to music, your brain will therefore respond through the activity of these lobes. Hence at the highest level of the temporal lobe is an area in charge of receiving information through the ears. Each temporal lobe plays a crucial role in forming and retrieving memories, including those associated with music. The other parts of this lobe are integrated with memories and sensations of taste, sight, and touch. Now, this is a computerised view of the brain system in the matter and how information is fed and processed in the brain. However, what I am concerned about here is not the feed and process in the brain but rather the foundation of this development. For instance, why did you take the decision to eat at that particular restaurant? Where did that decision originate from? How did it develop and translate into physical decisions?

So is the activity of the brain, solely based on survival and reproduction? The surprising character of the study of the brain from the fact that what we do think, do not think, and possibly cannot be the constructions of long, undirected evolutionary processes. Partly because some of these blocks of our brain activities may have come about due to the survival pressure of the environment we are born in and evolution, that to say the human brain can psychologically adapt to the environment and enhanced its development or can be destroyed by the environmental conditions. Whiles other patterns of the brain may naturally develop due to neutral changes and willingness to explore its evolutionary purpose.⁴⁹ So can be said for human behaviour and decision making. Environmental factors can either condition the individual to be trustworthy and obedient to the law or can have a detrimental effect on the person's ability to contribute to the general good of society.⁵⁰ Therefore, enhancing the human brain in its intuitive decision-making come from determining whether the environment has rules that can guide the individual in a such endeavour or a rule that allow the person's judgment to represent virtue or a desire to perform good action.

The whole evolutionary purpose of the brain depends on the environment and the condition created by our exploration of the physical world. The outcome is that our possible thoughts and actions are at the full reach of our cognition. This means they only need to serve the reproduction success of our progenitors, which has a limited view of understanding brain development and performance. Therefore, we could observe that the resulting survival pressure means a disinterest in what is good for the general population, meaning the brain activity result in the promotion of self-interest and individual needs. Accordingly, the brain is not able to judge whether something is universal good or not, without serving its interest first. This point requires further clarification. The impossibility of the brain detecting the universal good might be suggested to be the main reason why ethics and integrity were developed as guiding principles in antiquity and ancient Greek.⁵¹ Therefore, we can assume that the brain is a human internal part or sense, meaning it depends on existing factors in the environment for an adequate construction of behaviour and decision-making process. Consequently, there is a big difference between a

⁴⁸Squire & Zola-Morgan (1991).

⁴⁹Adler (2013).

⁵⁰Rutter (2005).

⁵¹Dihle (2022).

brain that is conditioned with virtue and one that is conditioned with survival instincts. In this sense, unlike the concept of survival, the attainable position here is to guide the brain from self-interest to rational thought and decision-making. This will help the brain to judge whether behaviour or decision is one of virtue and it cannot simply achieve this through the basic cognition process. Thus, an intersection principle is required to construct brain activities in line with virtue. So that the faculties of the individual may have a better understanding of the universal good of society.

Therefore, this narrow view is what scientists have used to explain brain activities, but, the function of the brain goes beyond what is called survival and reproduction. The main reason is that the brain cannot possibly be just that, because our thoughts and action do not necessarily tell us how to develop the right intuition to survive in the world. And this means that there might be other things that are missing in this demission. So, if we view the brain activity 2000 years ago as a machine that is a condition to be survival and reproduction then it is possible to say that the many aspects of the neural function are simply made for this possibility. Therefore, the conditioning of the brain in the principle of ethics and integrity, as an imposing of virtue becomes an effective theory to pursue. However, even, this explanation is limited, as the brain activity is made up of a picture of both the physical and unphysical world out there. In other words, it is possible to say that the brain operates on two distinctive levels but yet they are related and depend on each other.⁵² This can also be said in the relationship between ethics and integrity and law here. Our major concern is not the function of the brain, but how the function of the brain influences human behaviour and decision-making. Being ethics and integrity or not, the fundamental point is that the brain plays a significant role in the cultivating of ethics and integrity in individual behaviour. Therefore, it is possible to conceive that there is a correlation between the different dimensions of brain activity to human behaviours and obedience to the law.

When we observe the activities of the brain, we notice that our perceptual experience reinforces the differences that existed between the physical element of the brain and the mental aspect of the brain.⁵³ For instance, although our experiences may move around our bodies, they do not seem to be present in a specific location in the body. Our experience also has a kind of distinctive character that is attributed to it, for example, the feeling of being an independent body. So, the effortlessness of perceptions and actions illustrates their oddness if you try to dissect the translation of it in the physical world. Specifically, when we try to examine the consequence of perception in the physical world. A viable way to understand it is, when you want to see, you simply open your eyes. We hear, smell, breathe, move, taste, envy, and love without any effort. This effortless characteristic of the brain is something that cannot be explained by a simple analysis of the activity of the physical brain. Of course, this analysis and its acceptance in the mainstream study of the function of the brain are questionable due to the physical origin of our mental life, both conscious and unconscious.

⁵²Greenfield (2002).

⁵³Gray (1990).

Cognitive is concerned with the processes and representations of the mind, however, this cannot be observed directly. The question is how do we try to understand cognition and its role in our ethics and integrity? How can we understand the things that cannot be counted or measured, while remaining scientific? This is the problem one faces when we seek to define and explain the unexplainable paradigm. Thoughts follow the same metaphor. Cognition also follows the same patterns, though, psychologists have tried to give a detailed examination of cognition and how it affects behaviour.⁵⁴ They are yet to provide a conclusive answer to how these behaviours emerge. Take, for example, the examination of the correlation between cognition and behaviour is well recognised in the field of psychology, but, it seems that they are only able to verify how and why these behaviours occur when they insert something into the internal part of the brain in order to produce the observed behaviour. The main reason is that psychologists are not able to explain the unobservable, so they have to theoretical constructs the mental processes and structures.⁵⁵ This of course is just the tip of the iceberg. The main challenge of psychologists has been to go beyond this point of observation to find out why certain things occur and under what sequence they occur. Nonetheless, the work that has been done in this area requires a recommendation because it helps to explain the mental structures and processes of the brain. It also shows how they give rise to observed behaviour and how they can predict behaviours that are yet to be studied through experiments.

The Observation of Ethics and Integrity in Decision Making

The rationality of human behaviour in economics means different things to different people. The notion of rationality in economics itself is problematic. Simon⁵⁶ explains this by differentiating substantive and procedural rationality. Substantive rationality, according to Simon, is the widest-used concept among economists and this is related to the achievement of a given objective within the parameters imposed by rules and regulations, or the conditions and constraints affecting individual decision-making, such as cost and time factors. Within these parameters, an individual rationally seeks self-interest and maximises utility. Procedural rationality is related to the internal environment. This internal environment determines the individual's ability to reason and acknowledge the difficulties surrounding the situations and cognitive capacity.⁵⁷ In relation to the development of cognitive and decision-making, experimental economics has supported the theory of rationality and affirmed aspects of procedural rationality in more formal models, such as Kahneman and Tversky.⁵⁸ However, this will be discussed further in this study. The outline here is to give the reader a brief history of the development of behavioural economics.

⁵⁴Braisby & Gellatly (2005).

⁵⁵Gardner (1987).

⁵⁶Simon (1986).

⁵⁷Simon (1977).

⁵⁸Kahneman & Tversky (1979).

Katona's work focuses on measuring subjective expectations.⁵⁹ The model clarified the internal environment of the economic mind and how to predict economic outcomes from the economic antecedent. In Katona's view, people have simple and persuasive expectations, people can choose to buy cars, and other commodities, when they feel it is an appropriate time to do so. Especially when their desire of acquiring a particular product is close to their feelings. Katona's work and other behavioural economist theories that seek to find an explanation for the underlying connection between traditional economics measurement, the economic mind and actual behaviour have helped clarify the role human emotions and decision-making play in economic activities. According to Katona, therefore, human decision-making is influenced by many factors and human emotion is one of them. If so, be the case, then the guiding principle for these emotional factors becomes paramount important in the quest to guide individual actions. What then is the relationship between human decision-making and the ethics and integrity of a person? It seems that the relationship between the two is closely connected, to some extent, to the relations between ethics and integrity and rule of law. That is ethics and integrity have an important component in addressing the deficiency in human emotions and decision-making. This means, in part, that component of ethics and integrity in human decision-making is neither casually nor contingently related to the punishment attached to breaking the law or tax policy.

In the field of economics, the analysis of the factors that contribute to economic prediction has been expanded beyond the traditional view, in particular by Duesenberry,⁶⁰ Leibenstein⁶¹ and Scitovsky.⁶² Duesenberry and the Austrian School of Economists (von Mises)⁶³ focused on the internal environment of economic decision-making; their theory views people as active participants in the economy instead of passive bystander of economic forces. In examining human behaviour, Duesenberry's study focused on the role of habits, which buyers do not often consider when deciding to purchase a good/product. In this understanding, it was clear that the decision of buying a particular product in some sense was already made. Duesenberry also seems to conclude that income constraints are not objective facts in the purchaser's decision, but rest on the views of them the buyer and their relative position to other people's incomes and expenditures. The work of Duesenberry follows the work of other social psychology and sociology on the perception of equity, reference groups, social comparisons and relative deprivation.⁶⁴

Leibenstein's work is also in an agreement with interpersonal relationships, but is specifically focused on the notion of "inertia and x-efficiency". Both address the notion of "non-optimal behaviour".⁶⁵ In approaching the issue of economics in non-optimal behaviour, Leibenstein found that people within the orthodox economic units of the organisation and household do not react to domestic changes

⁵⁹Katona (1975).

⁶⁰Duesenberry (1949).

⁶¹Leibenstein (1976b).

⁶²Scitovsky (1976).

⁶³von Mises (1978).

⁶⁴Stouffer et al. (1949).

⁶⁵Leibenstein (1976a).

until the need for change becomes imminent. What this means is that often there is an inertia and sluggishness in people's decision-making. Though according to an economic decision, within an organisation, judgement is dependent upon negotiation and constrained by the nature of the business environment, jobs, and occupation, and the structure of the organisation itself. What is essentially being said here is that, within the structure of the organisation, not everyone is equal, your position in the organisation depends on your rank. Following this pattern in the study, Leibenstein acknowledges the cognitive element in decision making and recommends that future research is required to focus on the degree of 's-efficiency' by which it can explain the difference between maximal effectiveness and actual effectiveness.

Scitovsky work look at the issues surrounding the static nature of aspiration and motivation implied in economic theory. Scitovsky found that motivation is variable. The author's work seems to draw inspiration from animal and experimental psychology⁶⁶, economic motivation studies in terms of the need of individuals for optimal arousal (a plateau between sluggishness and catastrophic overarousal) stimulation and the spur of curiosity. Taken together, we must conceive those human behaviours are not strictly distinguished from economic activities and compliance, economic activities and compliance = human behaviour/ decision making. Otherwise, the notion of tax evasion and tax avoidance would become a new fashionable collective practice that can be filtered into the totality of economic activities without any parameters. So, what is the function of ethics and integrity in economic activities? The human quest to seek wealth and maximise utility is a fundamental challenge that should be addressed in the theoretical and practice realm of obedience to the law. That is to say, we must seek to define an aspect of human decision-making in relation to ethics and integrity, as opposed to economic and political needs which are concerned with the means to societal ends. Directly in terms of reducing lack of compliance or obedience to the law, improving compliance as human beings define their life and moral values.

Also, research has shown that decision-making is a consequence of human behaviour (Toplak et al.⁶⁷ and Strough et al.⁶⁸) and understanding how human behaviour influences decision-making will be an important point in designing an effective policy and law.⁶⁹ Moving on, this part of the chapter will assess cognitive biases and the heuristics approach to rational thinking and decision making. It will explore a specific insight that can be relevant in understanding ethics and integrity, which will influence human behaviour for societal and compliance purposes (benefits).

What can we conclude about the role of ethics and integrity in cognitive biases? First, to avoid cognitive biases in human decision-making, the individual must have dignity simply in virtue. Even though an individual may acquire ethics and integrity in his or her behaviour, they can only exhibit the requisite potential in conduct and attitude toward phenomena. Secondly, the acquisition of ethics and

⁶⁶Hebb (1955) and Berlyne (1960).

⁶⁷Toplak, West & Stanovich (2011).

⁶⁸Strough, Karns & Schlosnagle (2011).

⁶⁹Feige et al. (1994)..

integrity help mitigate cognitive biases in decision-making. Therefore, even though individuals may possess cognitive biases, their ethics and integrity cannot be violated. This suggests that when it comes to human decision making there is a value of ethics and integrity, unlike cognitive biases. It may be assumed that ethics and integrity are something which gives individual value and confidence in decision making.

So, what is meant by a cognitive bias and why is it important in decision making? Cognitive bias is very important in decision-making because there is a reputable presumption that there is a systematic bias in the results of human decisions, as a consequence of one or more heuristics ‘rules of thumb’ or ‘inference mechanisms.’⁷⁰ For instance, if someone finds himself or herself in the same city at night time, looking for a restaurant, a fast heuristic could be to go to a restaurant that is most famous. Contrary to this judgement, a significant detail of heuristics could encompass a search for information on a different restaurant in the vicinity and comparing their rates, reviews, distance and prices before arriving at a decision. Therefore, the person who finds himself or herself in the same city centre must act in a manner that will not involve the loss of their ethics and integrity. What is essentially being said here is that each individual in the conditioning of their decision-making can exercise control over cognitive biases. In this understanding, the value of ethics and integrity is different from cognitive biases in the important aspect of human decision-making. It is possible to conceptualise that ethics and integrity override certain biases in a person’s decision-making in the same sense that one has to give meaning to an outcome.

This decision may involve a number of heuristics, including attribute substitution of one form or another⁷¹. A possible explanation for this could be that when humans are confronted with a difficult choice, too often people will result to the easiest option (Schwartz 2010). This is because normally they are unaware of the substitute that is available to them. For example, an employer who has hired a candidate for a job role in the organisation, when confronted with the question “how likely is it that this candidate could fit in the department? May choose the easier route by asking a question, how good was the interview? When one observes the answer of the employer it is possible to conclude that the answer is mediated by a heuristic when an individual attempt to examine a specific situation that requires a judgment object by replacing it with another object. This object is known as the heuristic attribute that comes more readily to the human mind⁷².

The Conception of Ethics and Integrity in Human Behaviour and Criminal Finances Act 2017

The influence exerted on people through societal norms and habits determines how they behave and what outcomes are expected from their conduct.⁷³ This

⁷⁰Thaler & Sunstein (2008).

⁷¹Gilovich, Griffin & Kahneman (2002).

⁷²Kahneman & Frederick (2002).

⁷³Biglan (2015).

societal force has been noted in the economic decision-making by people,⁷⁴ and the outcome of this trial has major implications on how to develop rules and laws that could have the potential to change human behaviour or attitudes towards norms and reducing non-obedience.⁷⁵ This outcome provides a useful foundation to understand the relative size and nature of non-compliance. Therefore, the understanding of human behaviour can be applied in many different ways, when one seeks to develop an effective tax law and compliance system. Therefore, ethics and integrity help deal with the interaction between human behaviour and the law. Let us say ethics and integrity deal with the bottom-up phenomenon, which is particularly lacking in the application of the law and tax policy.⁷⁶

This means the way data is gathered for compliance purposes can be called into question. Therefore, the notion of a lack of obedience to the law may not serve a meaningful purpose if one is to seek to influence and change behaviours. For example, under the Criminal Finances Act 2017, punishment for tax evasion has been meted out for a variety of reasons. This corresponds to the idea of retribution as a common justification for tough punishment. This also follows the idea of incapacitation, or of preventing crime by keeping people in prison. Theoretically, this is a deterrence, but the idea that suffering punishment will deter an offender from reoffending in tax compliance is flawed. Also, when one glances at the 2017-18 UK tax gap by HMRC, it shows a different composition of tax behaviour. This composition is rooted in behaviour rather than criminal conduct.

Again, when one takes a close look at the HMRC Report, the formal definition of criminal conduct makes it very difficult to distinguish between compliance and non-compliance and moral judgment. What might be clear though, is that moral judgment and decision-making might be appropriate tools to evaluate the rationale behind the tax gap and cases of non-compliance in the UK. It is possible to say that the tax gap is caused by human behaviour and moral judgement. So, if tax policy targets this human behaviour and the moral element of decision making, it might lead to a positive impact on tax compliance, which could go beyond criminal conduct and the reams of tax evasion and avoidance. This is possible through the power of reciprocity. With regards to reciprocity, Chaudhuri⁷⁷ argued that past laboratory experiments analysing public games recognised reciprocity as an important driver of behaviour and condition cooperation as a relatively stable type of social preference. In essence, what this means is that individuals, corporate entities, tax enforcement authorities and enforcement officers might conditionally be cooperative if they expect their peers to cooperate. On the other hand, they will not cooperate if they expect others to be uncooperative.

Of course, this is a laboratory experiment, though, the behaviour may correspond with tax evasion and avoidance. Hence, it is very worrying for someone to claim that to criminalise tax behaviour is an appropriate way to achieve effective compliance. In this analysis, we can assume in the conception of all matters that, the contemplation and implementation of ethics and integrity in the

⁷⁴Slovic, Finucane, Peters & MacGregor (2002).

⁷⁵Christie & Holzner (2006).

⁷⁶Goodin (2005).

⁷⁷Chaudhuri (2011).

tax system may resolve all issues. A streamlining of behaviours may occur, leading to an effective tax compliance system. Therefore, criminalisation is only necessary when there is a lack of ethics and integrity in the tax system.⁷⁸ Therefore, the question then arises, how can we assume that the object of a person's behaviour is one that is not committed under ethics and integrity? Our first point of examining the issue here is to look at ethics and integrity in human behaviours.

The motivation to conceal economic activity from the tax enforcement authority might be derived from the taxpayers' rational thinking and decision-making.⁷⁹ This mirrors Baron's illustrations of rational thinking and decision-making.⁸⁰ Therefore, rational thinking and decision-making are what create irrational behaviour that is predictable in the tax system.⁸¹ This view could render the Criminal Finance Act 2017 redundant. This is because a pattern in human behaviour is a result of a lack of ethics and integrity, not criminal conduct. Also, the notion of a cognitive bias is the underlining theory of the majority of beliefs and human behaviour that are detrimental for the tax authority and policymakers or create difficulties for people if they are required to make a moral decision. These beliefs and difficulties lead them to evade tax or avoid paying their fair share of the tax burden. Partly because it allows them to make mistakes that are systematic and well planned, rather than random, leading to undesirable outcomes such as tax evasion or tax avoidance.

The rationalisation of human behaviour and decision-making is what leads to a positive or negative outcome,⁸² therefore, influencing the decision to comply with tax policy or not. Hence, the positive outcome could result in tax compliance, while the negative outcome might lead to tax evasion or avoidance. Though, how this is manifested in the general theory of tax compliance and policy, it is something that is lacking behind the modern approach to tax theory. Even though, there is an estimated number of reliable information on H.M. Revenue and Customs⁸³ and from other scholars,⁸⁴ who have agreed that tax evasion and avoidance are important components of economic activity, none have attempted to address the role of rational human behaviour and decision-making in tax malpractice. Therefore, the thought of making the Criminal Finance Act 2017 a better tool for punishing tax offenders might be very dangerous. Even though that is one of its functions, and insofar as it can do so better without violating the basic premise that legitimates its use that it is a proportional, and respectful response to wrongful action then it should be reformed. I shall reject this proposition in this article, and support the idea of developing more ethics and integrity in the tax system.

For instance, the common mental element for both criminal evasion and facilitation is dishonesty. The new corporate offences have focused much attention

⁷⁸Bourton (2021).

⁷⁹Hastie & Dawes (2010).

⁸⁰Baron & Spranca,(1997).

⁸¹Ritsatos (2014).

⁸²Isen & Means (1983).

⁸³H.M. Revenue and Customs 2009-10 Accounts: Consolidated Resource Accounts - Trust Statement - Report by the Comptroller and Auditor General (2010)

⁸⁴Schneider & Enste (2000).

on this requirement. For example, what might constitute dishonesty in a complex offshore financial services group which intentionally pursues aggressive tax planning for the benefit of its customers? Clients have also asked whether dishonest facilitation captures situations where an associated person turns a blind eye to evasion. Historically under criminal law, the test for dishonesty was a two-stage assessment. The conduct had to be dishonest by the standards of an ordinary, reasonable individual and the evader or facilitator must know their conduct is dishonest by those standards (i.e. the test in *R v Ghosh* [1982]).⁸⁵ While it was a high threshold, the test had been applied without undue difficulty by juries on a daily basis, for example, in theft cases. This is unsurprising few would argue they did not know stealing was dishonest by the standards of the ordinary individual.

However, the recent case of *Ivey v Genting Casinos* [2017]⁸⁶ overruled this test. Now, the test is the same as in civil law albeit proven to the criminal standard. The conduct must be dishonest by the standards of the ordinary individual (knowing the facts the evader or facilitator did). Whether or not the evader or facilitator viewed their conduct as dishonest is irrelevant. The Supreme Court's decision may heighten concerns of corporate conduct being found criminal where the public view of acceptable activities differs substantially from professional market practice. This criminal test can of course capture situations where an employee 'buries their head in the sand' provided a jury believed their conduct was so severe it amounted to dishonesty. The severity of an employee's conduct may be impacted by whether there was a legal duty to act (for example, to submit a Suspicious Activity Report). The key points for firms to bear in mind are that first, the question of dishonesty will be significantly less important in cases where there is a confession or a whistle-blower at the evasion or facilitation stage. Secondly, where dishonesty is at issue, the firm does not have a special ability to see into the mind of its associated persons. That role is reserved for the court and jury who may make a different assessment of dishonesty from those involved at the time all the more so given the Supreme Court's latest judgment. Given how important the meaning of dishonesty is in assessing the breadth of the offences, it is unfortunate that the examples given by HMRC in its guidance are rather obvious and do not address the problem.

Therefore, for the purpose of this article, dishonesty is associated with rational thinking and behaviour, which is defined as the process that individuals take to arrive at a preferable decision or the method of choosing a beneficial choice that is compatible with their emotional outcomes.⁸⁷ In general, it seems that individual decision-making regarding tax compliance may be influenced by emotions, social networks and influences.⁸⁸ This influence can be related to the concept of an associate person in the Bribery Act 2010 and Criminal Finances Act 2017. As with the Bribery Act, the Criminal Finances Act imposes liability on a firm for its failure to prevent the actions of an 'associated person'. A person is associated with a relevant body if they provide services for or on behalf of it.

⁸⁵ *R v Ghosh* [1982] EWCA Crim 2.

⁸⁶ *Ivey v Genting Casinos Ltd t/a Crockfords* [2017] UKSC 67.

⁸⁷ Buchanan & Tollison (1984).

⁸⁸ Bommer, Gratto, Gravander & Tuttle (1987)..

Importantly, only the facilitator needs to be an associated person; the tax evader does not have to be. An associated person can be either an individual or a corporate. This correlates with the influence of emotions, social networks and society. It means that these influences form a core aspect of the law. Therefore, the success of the law rest on the notion of an associate person here. So, it is the environment that influences our behaviour and decision making and tax compliance.

The HMRC guidance is rather primitive than the conclusion. HMRC might only be preserving the character of an early stage in tax compliance and the historical development of something new, but certainly, the criminal aspect of this act is less exciting. We can say that if the law in its certainty and fact does not address the criminal intention of behaviour or conduct, it is possible to move this behaviour and conduct to the settings of ethics and integrity. By understanding the primitive of behaviour and conduct we are likely to instil ethics and integrity in the conception of financial crimes and certain the Bribery Act 2010 and Criminal Finances Act 2017. Ethics and integrity in this setting may strike a balance between promoting the interest of the taxpayer and HMRC, as well as restoring the willingness of the individual to engage with the tax system. This approach is somehow intertwined with the Greek philosophy of promoting good, therefore, this good must be balanced against the reduction of behaviour or conduct that is not good.⁸⁹ Accordingly, we will be building a link between the attribution of ethics and integrity and the legitimacy of compromise in the tax system. therefore, for the current tax compliance mechanism to function well ethics and integrity must exhibit all parts of the essential principle of tax law and policy.

Of course, one could say well the law is a deterrent mechanism,⁹⁰ this position is plausible. However, there also exists a valid argument in the conception and creation of law, it has never stopped crimes or eradicated them in society. Take, for instance, ethics and virtue according to Greek sophist, Cicero, they were of the view this principle allowed rational order to take place in society.⁹¹ Therefore, this rational order help balance the common good against individuals' interest. When we observe the building blocks of the Greek understanding of ethics and virtue, the comparison becomes eminent in our view of the current discourse. In this comparison ethics and integrity in its conception are reflected in the laws of society, human behaviour, social structure and governance. When we relate this to the modern tax system, it is perfectly adequate and logical to recommend that the tax system should be dependent on ethics and integrity. However, this point may not sound attractive to the concept of the Marxist social elite (business owners), whose main focus is serving the interest of capitalism.

Even though there is a comparable understanding of the Marxist social elite concept, I will contest that there is a line between ethics and integrity and serving the self-interest of capitalism.⁹² Therefore, the conflict between the Marxist social elite point may no longer be necessary if we could include ethics and integrity in

⁸⁹Dixon (2010).

⁹⁰Rothe & Schoultz (2014).

⁹¹Corey (2002).

⁹²Goldstein (2012).

the building blocks of capitalism.⁹³ By this conceptual parameter, whether an individual is inherently good or not by the insertion of ethics and integrity in the tax system we will promote justice by deeds, instead of serving the inherent selfishness and self-interest of society. Therefore, the tax system must be built on principles of ethics and integrity, which are inherently the laws of justice.⁹⁴ Meaning it will help the individual to contemplate their action or conduct and keep self behaviours under control. However, I do accept that some critics may question how dichotomous these points are, or whether in practice the tax system can function dependent on ethics and integrity. Of course, this question is plausible, individual behaviours may vary to some extent, however, ethics and integrity may bind all together.

In addition, difficult cases such as franchisees or referral partners (where there is a financially incentivised referral agreement) are not difficult to imagine. Firms can, however, take some comfort from the fact that the more remote the associated person, the less it will be reasonable to have prevention procedures in place to stop them from facilitating evasion. Also, the territorial scope of the foreign tax evasion offence is limited by a dual criminality requirement. Both the tax evasion and the related facilitation must be offences under both the relevant foreign law and English law. This problem could eventually limit the scope and application of the act. This means compliance is reduced and enforcement is limited. In practice, section 46 offence of the Financial Crime Act 2017 will therefore not have been committed where conduct is only a crime in the foreign jurisdiction by virtue of it having more onerous tax laws than the UK. Similarly, there cannot be a UK prosecution for conduct in a foreign country which is legal there but would have amounted to tax evasion if committed in the UK. This means that countries, where reckless or negligent tax evasion is a crime, will not be caught by the section 46 offence. Where the UK's facilitation laws are broader than the foreign jurisdiction, no offence will have been committed. The only defence to the section 45 and 46 offences is that a relevant body had in place such prevention procedures as it was 'reasonable in all the circumstances to expect it to have. Alternatively, a relevant body may argue that it would not have been reasonable for the relevant body to have had any prevention procedures in place (this is unlikely to arise often).

A note of caution is due here since human emotions, social networks and influences are what constitute the societal force. It is possible, therefore, that other cognitive biases have a strong connection to social clues,⁹⁵ which are other components of ethics and integrity. The social clue is caused by bandwagon bias.⁹⁶ Having said that, it is also not clear how the contribution extent of social clues is connected to bias, which is the result of people's need to relate to their peers or access other people's information as a source of knowledge to make a decision.⁹⁷ The bandwagon bias creates a space for people to follow what everyone else is doing, whether it is expressed earlier by others or through a strong societal influence

⁹³Laclau (2012).

⁹⁴Freedman & Vella (2011).

⁹⁵Obermaier, Koch & Baden (2015).

⁹⁶Nadeau, Cloutier & Guay (1993).

⁹⁷Obermaier, Koch & Baden (2015).

on the consistent behaviour of a group of people. It is fairly obvious that bandwagon can take many forms. That is, a bandwagon can manifest itself in terms of human behaviour and decision-making. If this account is correct, then a person of ethics and integrity could be less influenced by social clues. In this sense, the person may possess the faculty to distinguish between tax evasion, tax avoidance and compliance.⁹⁸ However, the difficult question, is whether a person of ethics and integrity will seek a gap in the tax law or policy to avoid paying their fair share of taxes. The answer to this question can be observed in the primitive of ethics and integrity. Therefore, a person of ethics and integrity may simply stay true to virtue and no restriction may impose or interfere with principles. I shall concur with the ancient Greek and illustrate a person of ethics and integrity could not qualify as a criminal or moral breaker. On this consideration, the possibility arises that ethics and integrity will not coincide, and may not conflict with the law, therefore the person's behaviour is one of virtue. A taxpayer with ethics and integrity may not embrace corruption or criminal conduct if only they are true to their virtues and values.

Understanding how human behaviour influences their decision-making and processes is an important aspect of designing an effective and efficient tax compliance system. This is because the taxpayer may generally not evaluate risky prospects using the objective probability of events. In practical terms, this means that taxpayers might make a decision using the subjective probability that can be separated from the objective probability.⁹⁹ A possible explanation of this might be that a decision to evade or avoid tax cannot be calculated as a simple individualistic gamble.¹⁰⁰ Therefore, the examination of tax evasion and avoidance within the parameter of values could not predict human behaviour and decision-making. This means that an empirical study is required to predict the levels of tax evasion and avoidance, which is consistent with rational thinking and the principle of ethics and integrity in law. Therefore, through the principles of ethics and integrity, the defect in human behaviour and the tax system is revealed, whereby enforcement is rendered incapable of resolving the issues of tax evasion and tax avoidance. We must instruct the tax system to place ethics and integrity within its compliance and enforcement methods so that the purpose and objective of the tax system can be known to the taxpayer. This compound element is what the ancient Greeks used as the guiding eye of behaviours.

However, approaching the discourse in this manner helped the development of significant points on ethics and integrity in ancient Greece. Plato's presentation stresses the importance of happiness on the basis of virtue. Therefore, according to Plato, a wealthy person may be happier than a poor person. In the same vein, he stipulated that some people may be happy if their conduct is not constrained by laws while others' behaviour was subjected to the law. In this vein, thus, a wealthy person will be much happier if they have a privileged position to break the law. Could this help explain tax avoidance? This point is problematic. Perhaps in modern terms, it could be conceived that this is the point Plato was trying to make.

⁹⁸Amara & Khelif (2018)..

⁹⁹Kahneman & Tversky (1979) at 278.

¹⁰⁰Baldry (1986).

If this point is commended in philosophical discourse, happiness may turn the individual from consideration of virtue to cherishing notions that are based on self-satisfaction. Thus, the poor may march on in their discontent with virtue and unlimited painful suffering, while those who are wealthy live on a principle of self-concern and distortion of the greater good. The Greeks also found this point problematic in its explanation and form. In this understanding, therefore, if ethics and integrity are able to permeate the behaviour of the wealthy individuals by a sort of societal principle the ultimate form of legal governance shall be achieved.

Conclusion

In conclusion, whichever course we take we must arrive at a variance that gives effect to the greater good. Or a variance which can be considered as virtue and controlled under legal principles and policies. I shall endeavour to comment that this position must or should have existed in the conception of tax laws and policy. If we find this concept in tax law and policy, we can, therefore, say that a pragmatic solution for tax compliance is reached and the tax system is immune and insulated from misconduct. This is partly because ethics and integrity are the barriers between tax evasion and tax avoidance. It ensures that taxpayers are bound by ethics and integrity principles, to prevent the possibility of influence behaviour or the burden of individual self-interest at the expense of the tax system. What is essentially being said here is that ethics and integrity ensure justice to all people and serve as a guiding principle against bad behaviours.

Therefore, trying to cheat the tax system is not that hard to comprehend if one looks at some of the parameters of the current tax system. However, the problem is not the parameter, but, it is the failure of not recognising that the current tax system has created an incentive-caused bias scenario. How do you know incentive is a contributory part of tax evasion and tax avoidance? You will know because a tax system that follows an aggressive tax plan creates reactive behaviour that is strong and fast enough to overshadow the rational mind of the taxpayer. And of course, that is a very dangerous precedent to set in the tax system. I do not think the future of the tax system should follow, such a conception, as a matter of fact, the system will be better without it. In the rationalisation of one system, it is one thing about doing something dumb and there is another thing about doing it again. The flaw of the system is its failed synchronicity and its misconception of taxpayers' attitudes toward compliance. However, the effort of tax compliance and enforcement is not to be discounted in any way, but its superficiality needs to be condemned. The present approach may have value as a means, but it is wholly inadequate as an end, for it cannot help the tax system to achieve compliance that is indispensable to ethics and integrity. Therefore, the universalisation of ethics and integrity is a compliance opportunity for the tax system and must be supported and encouraged in the current tax system. Also, further study is required to examine some of the points raised in this study. For example, there is a need to assess what factors affect the decisions of agents and tax authorities. Is there a correlation between individual tax decision and the decision of tax authorities and

agents/professionals? Having said that this study has laid a foundation for future research to focus, but it is also important that tax policy and authorities use the findings in this study to develop a different approach in examining tax evasion and compliance.

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