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Business ethics and corruption prevention: a comparative analysis of divergent institutional landscapes in Chad and Singapore

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ABSTRACT

This study examines the comparative approaches to business ethics and corruption prevention in Chad and Singapore, two countries occupying radically different positions in global corruption perceptions and institutional development. Despite their divergent trajectories, both nations face the fundamental challenge of creating ethical business environments that foster investment, economic growth, and sustainable development. The research employs a comparative case study methodology, drawing on policy documents, corruption indices, empirical studies, and scholarly

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analyses spanning 2020-2026. Singapore represents a global paradigm of successful corruption control, consistently ranking among the world's least corrupt nations. The Corrupt Practices Investigation Bureau (CPIB), operating directly under the Prime Minister's Office, combines strong investigative powers with political independence. Singapore's anti-corruption framework rests on three pillars: comprehensive legislation (Prevention of Corruption Act), rigorous enforcement, and preventive education. The CPIB's prevention mandate emphasizes clear business processes, gifts and entertainment policies, conflict of interest declarations, and accessible whistleblowing systems (CPIB, 2026). However, recent research reveals persistent challenges. A 2025 study found Singapore's anti-corruption disclosure score dropped to 63% in 2024, with 23.7% of listed companies not disclosing whistleblowing investigation panels (Singapore Business Review, 2025). More strikingly, 86% of Singapore board members surveyed admitted uncovering corrupt practices in their organizations, while 56% acknowledged their anti-bribery policies do not work effectively (The Edge Malaysia, 2026). These findings suggest that even mature systems face implementation gaps between formal policies and lived practice.

Chad presents a fundamentally different reality. Ranked 162 out of 180 on Transparency International's Corruption Perceptions Index (2019) and 182 out of 190 on the World Bank's Doing Business report (2020), Chad's business environment is characterized by systemic corruption, weak institutions, and pervasive informality (U.S. Department of State, 2020). The extractive industries sector, dominated by oil, faces particular challenges. The Extractive Industries Transparency Initiative (EITI) validation of Chad (2022) awarded a "fairly low" overall score of 64.5 points, citing concerns about government and industry engagement, civil society participation constraints, and limited follow-up on recommendations (EITI, 2022). Research on ethical leadership in Chad emphasizes that when leaders prioritize ethical conduct, it positively influences financial reporting practices, fostering transparency and accountability (Gamba, 2024). However, implementation is constrained by weak judicial capacity, frequent government interference in contract disputes, and limited technical capacity within regulatory agencies (U.S. Department of State, 2020). The OHADA framework provides harmonized business law, but enforcement remains inconsistent.

Singapore's strength lies in its robust institutional architecture, political will for enforcement, sophisticated compliance expectations, and integration into global financial systems. Its challenge

is translating formal policies into lived organizational culture, addressing implementation gaps, and maintaining vigilance against emerging risks. Chad's advantage is the potential to build on natural resource transparency initiatives and growing international engagement, yet its reality is one of systemic corruption, weak institutions, and limited enforcement capacity. Both countries demonstrate that effective corruption prevention requires: (1) strong legal frameworks with credible enforcement; (2) independent investigative bodies with political support; (3) prevention-focused education and awareness; (4) transparent business processes and procurement; (5) whistleblower protection and accessible reporting mechanisms; (6) civil society engagement and media freedom; (7) international cooperation and benchmarking; and (8) sustained political will across electoral cycles.

KEYWORDS: Business ethics, corruption prevention, Chad, Singapore, anti-corruption frameworks, institutional integrity, corporate governance, whistleblowing, CPIB, EITI

RÉSUMÉ

Cette étude examine les approches comparatives de l'éthique des affaires et de la prévention de la corruption au Tchad et à Singapour, deux pays occupant des positions radicalement différentes dans les perceptions mondiales de la corruption et le développement institutionnel. Malgré leurs trajectoires divergentes, les deux nations sont confrontées au défi fondamental de créer des environnements d'affaires éthiques favorisant l'investissement, la croissance économique et le développement durable. La recherche emploie une méthodologie d'étude de cas comparative, s'appuyant sur des documents politiques, des indices de corruption, des études empiriques et des analyses savantes couvrant la période 2020-2026. Singapour représente un paradigme mondial de contrôle réussi de la corruption, se classant constamment parmi les nations les moins corrompues au monde. Le Bureau d'enquête sur les pratiques de corruption (CPIB), opérant directement sous l'autorité du Cabinet du Premier ministre, combine de puissants pouvoirs d'investigation avec une indépendance politique. Le cadre anti-corruption de Singapour repose sur trois piliers : une législation complète (Prevention of Corruption Act), une application rigoureuse et une éducation préventive. Le mandat de prévention du CPIB met l'accent sur des processus d'affaires clairs, des politiques relatives aux cadeaux et divertissements, des déclarations de conflits d'intérêts et des

systèmes de signalement accessibles (CPIB, 2026). Cependant, des recherches récentes révèlent des défis persistants. Une étude de 2025 a révélé que le score de divulgation anti-corruption de Singapour a chuté à 63 % en 2024, avec 23,7 % des sociétés cotées ne divulguant pas les panels d'enquête sur les signalements (Singapore Business Review, 2025). Plus frappant encore, 86 % des administrateurs singapouriens interrogés ont admis avoir découvert des pratiques de corruption dans leurs organisations, tandis que 56 % ont reconnu que leurs politiques anti-corruption ne fonctionnent pas efficacement (The Edge Malaysia, 2026). Ces résultats suggèrent que même les systèmes matures sont confrontés à des écarts de mise en œuvre entre les politiques formelles et la pratique vécue.

Le Tchad présente une réalité fondamentalement différente. Classé 162e sur 180 à l'indice de perception de la corruption de Transparency International (2019) et 182e sur 190 au rapport Doing Business de la Banque mondiale (2020), l'environnement des affaires tchadien est caractérisé par une corruption systémique, des institutions faibles et une informalité généralisée (U.S. Department of State, 2020). Le secteur des industries extractives, dominé par le pétrole, fait face à des défis particuliers. La validation de l'Initiative pour la transparence dans les industries extractives (ITIE) pour le Tchad (2022) a attribué un score global "assez faible" de 64,5 points, citant des préoccupations concernant l'engagement gouvernemental et industriel, les contraintes de participation de la société civile et le suivi limité des recommandations (EITI, 2022). La recherche sur le leadership éthique au Tchad souligne que lorsque les dirigeants priorisent la conduite éthique, cela influence positivement les pratiques d'information financière, favorisant la transparence et la responsabilité (Gamba, 2024). Cependant, la mise en œuvre est contrainte par une capacité judiciaire faible, des interférences gouvernementales fréquentes dans les litiges contractuels et une capacité technique limitée au sein des agences de régulation (U.S. Department of State, 2020). Le cadre OHADA fournit un droit des affaires harmonisé, mais son application reste incohérente.

La force de Singapour réside dans son architecture institutionnelle robuste, sa volonté politique d'application, ses attentes sophistiquées en matière de conformité et son intégration dans les systèmes financiers mondiaux. Son défi consiste à traduire les politiques formelles en culture organisationnelle vécue, à combler les écarts de mise en œuvre et à maintenir une vigilance face aux risques émergents. L'avantage du Tchad est le potentiel de s'appuyer sur les initiatives de

transparence des ressources naturelles et un engagement international croissant, mais sa réalité est celle d'une corruption systémique, d'institutions faibles et d'une capacité d'application limitée. Les deux pays démontrent qu'une prévention efficace de la corruption nécessite : (1) des cadres juridiques solides avec une application crédible ; (2) des organes d'enquête indépendants bénéficiant d'un soutien politique ; (3) une éducation et une sensibilisation axées sur la prévention ; (4) des processus d'affaires et des marchés publics transparents ; (5) une protection des lanceurs d'alerte et des mécanismes de signalement accessibles ; (6) l'engagement de la société civile et la liberté de la presse ; (7) une coopération internationale et un benchmarking ; et (8) une volonté politique soutenue à travers les cycles électoraux.

MOTS-CLÉS : Éthique des affaires, prévention de la corruption, Tchad, Singapour, cadres anti-corruption, intégrité institutionnelle, gouvernance d'entreprise, signalement (whistleblowing), CPIB, ITIE

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1. INTRODUCTION

Corruption is widely recognized as one of the most formidable obstacles to economic development, social justice, and sustainable growth. It distorts markets, undermines trust in institutions, diverts resources from public goods, and perpetuates inequality. For businesses, corruption creates uncertainty, increases transaction costs, and disadvantages ethical operators. For citizens, it erodes confidence in the state and its capacity to deliver services. The imperative to prevent corruption is not merely a matter of legal compliance but a fundamental condition for inclusive and sustainable development.

Yet the capacity to prevent corruption varies dramatically across countries. Some nations have built sophisticated institutional architectures that effectively constrain corrupt behavior; others

struggle with systemic corruption embedded in the fabric of governance and economic life. Understanding these differences—their origins, manifestations, and implications—is essential for designing effective anti-corruption strategies and for supporting countries on different development trajectories.

Chad and Singapore, two countries occupying radically different positions in global corruption rankings and institutional development, offer a compelling comparative lens through which to examine these dynamics. Singapore is a global paradigm of successful corruption control. The Corrupt Practices Investigation Bureau (CPIB), established in 1952 and operating directly under the Prime Minister's Office, has built a reputation for effectiveness, independence, and integrity. Singapore consistently ranks among the world's least corrupt nations, and its anti-corruption framework is studied as a model for other countries (CPIB, 2026).

Chad presents a fundamentally different picture. Ranked 162 out of 180 on Transparency International's Corruption Perceptions Index (2019) and 182 out of 190 on the World Bank's Doing Business report (2020), Chad's business environment is characterized by systemic corruption, weak institutions, and pervasive informality (U.S. Department of State, 2020). The extractive industries sector, which dominates the economy, has been the focus of transparency initiatives, but implementation remains challenging. The Extractive Industries Transparency Initiative (EITI) validation of Chad (2022) awarded a "fairly low" overall score of 64.5 points, citing concerns about government and industry engagement, civil society participation constraints, and limited follow-up on recommendations (EITI, 2022).

This study examines the comparative approaches to business ethics and corruption prevention in Chad and Singapore. Drawing on policy documents, corruption indices, empirical research, and scholarly analyses, it explores how institutional architectures, legal frameworks, enforcement practices, and cultural contexts shape corruption outcomes. The analysis is organized around four interconnected themes: (1) the historical and political contexts shaping anti-corruption efforts; (2) the legal and institutional frameworks for corruption prevention; (3) implementation challenges and gaps between policy and practice; and (4) the implications for business ethics and sustainable development.

The study contributes to scholarship on corruption, governance, and business ethics. It argues that effective corruption prevention requires not merely formal institutions but sustained political will, independent enforcement, and the active engagement of civil society and the private sector. The experiences of Chad and Singapore offer lessons for countries at different stages of institutional development.

2. LITERATURE REVIEW

2.1 Conceptualizing Corruption and Its Impacts

Corruption is commonly defined as the abuse of public office for private gain. This encompasses a range of behaviors, from bribery and embezzlement to nepotism and extortion. The impacts of corruption are well-documented: it reduces investment, distorts public expenditure, undermines rule of law, and erodes trust in institutions (Rose-Ackerman, 1999). For businesses, corruption increases costs, creates uncertainty, and disadvantages firms that refuse to engage in corrupt practices.

Corruption is not merely an individual moral failing but a systemic phenomenon shaped by institutional structures, political economy, and social norms. Understanding corruption requires attention to the incentives and constraints facing both public officials and private actors, the effectiveness of oversight mechanisms, and the broader governance context.

2.2 Singapore's Anti-Corruption Paradigm

Singapore's success in controlling corruption is widely attributed to a combination of political will, institutional design, and cultural factors. Key elements include:

- **Independent enforcement agency:** The Corrupt Practices Investigation Bureau (CPIB) operates directly under the Prime Minister's Office, with powers to investigate and prosecute corruption

cases independently. Its director reports to the Prime Minister, insulating it from political interference.

- **Comprehensive legislation:** The Prevention of Corruption Act (PCA) provides a robust legal framework, covering both public and private sector corruption. It includes provisions on gifts and entertainment, conflict of interest, and extraterritorial application.
- **Severe penalties:** Corruption offenses carry significant penalties, including imprisonment and fines, creating strong deterrents.
- **Prevention focus:** Beyond enforcement, the CPIB emphasizes prevention through education, guidance to businesses, and promotion of ethical practices. The CPIB's prevention mandate includes clear business processes, gifts and entertainment policies, conflict of interest declarations, and accessible whistleblowing systems (CPIB, 2026).
- **Meritocratic civil service:** Singapore's civil service is meritocratic, with competitive salaries and promotion based on performance, reducing incentives for corruption.
- **Public education:** Ongoing public education campaigns reinforce social norms against corruption and encourage reporting.

Research on Singapore's anti-corruption framework emphasizes the importance of political will at the highest levels. Lee Kuan Yew's personal commitment to clean government set the tone for subsequent administrations. The CPIB's independence and resources have been consistently maintained.

However, recent research reveals persistent challenges. A 2025 study found Singapore's anti-corruption disclosure score dropped to 63% in 2024, with 23.7% of listed companies not disclosing whistleblowing investigation panels (Singapore Business Review, 2025). More strikingly, a global survey of board-level executives found that 86% of Singapore board members admitted uncovering corrupt practices in their organizations, while 56% acknowledged their anti-bribery policies do not work effectively (The Edge Malaysia, 2026). These findings suggest that even mature systems face implementation gaps between formal policies and lived practice.

2.3 Chad's Corruption Landscape

Chad's corruption landscape is shaped by decades of political instability, weak institutions, and dependence on oil revenues. Key features include:

- **Systemic corruption:** Transparency International's Corruption Perceptions Index ranks Chad among the most corrupt countries globally. The 2020 U.S. Department of State Investment Climate Statement notes that "private sector development is hindered by... corruption" (U.S. Department of State, 2020).
- **Weak institutions:** The judicial system is weak, and rulings "are susceptible to government interference." There is "limited capacity within the judiciary to address commercial issues, including contract disputes" (U.S. Department of State, 2020).
- **Extractive industries focus:** Oil dominates the economy, and the sector has been the focus of transparency initiatives. Chad joined the Extractive Industries Transparency Initiative (EITI) in 2010.
- **OHADA framework:** As a member of OHADA (Organization for the Harmonization of Business Law in Africa), Chad has adopted uniform business laws, including on commercial companies and arbitration. However, enforcement remains inconsistent.
- **Civil society constraints:** The EITI validation expressed concern about "continued breaches of the EITI protocol: Participation of civil society related to freedoms of expression and of operation" (EITI, 2022). The government is urged to ensure that laws "are not used to constrain any aspect of civil society's engagement in the EITI process."
- **International engagement:** Chad participates in IMF and World Bank programs aimed at improving governance, increasing transparency, and reducing internal arrears (U.S. Department of State, 2020).

Research on ethical leadership in Chad emphasizes that when leaders prioritize ethical conduct, it positively influences financial reporting practices, fostering transparency and accountability (Gamba, 2024). However, implementation is constrained by weak institutional capacity.

2.4 Comparative Perspectives on Corruption Prevention

Comparative research on corruption prevention highlights the importance of context. What works in Singapore cannot be directly transplanted to Chad; interventions must be adapted to local institutional capacity, political economy, and social norms.

Key lessons from comparative literature include:

- **Political will is essential:** Singapore's success is rooted in sustained political commitment at the highest levels. Without such commitment, even well-designed institutions fail.
- **Institutional independence matters:** The CPIB's independence from political interference enables it to investigate corruption regardless of the individuals involved.
- **Enforcement must be credible:** Laws alone are insufficient; they must be enforced consistently and transparently.
- **Prevention complements enforcement:** Education, guidance, and promotion of ethical practices can shift norms and reduce corruption over time.
- **Civil society engagement is critical:** The EITI validation of Chad highlights the importance of civil society participation in monitoring and advocacy.
- **International cooperation supports reform:** Chad's participation in EITI and engagement with IMF and World Bank programs provide external accountability and technical assistance.

3. RESEARCH QUESTIONS

This study addresses the following research questions:

1. How do the legal and institutional frameworks for corruption prevention differ between Chad and Singapore, and what historical and political factors explain these differences?
2. What evidence exists on the effectiveness of anti-corruption measures in each country, and what gaps persist between policy and practice?
3. How do international initiatives (EITI, OHADA) and international cooperation shape corruption prevention efforts in Chad?

4. METHODOLOGY

This study employs a comparative case study methodology to examine business ethics and corruption prevention in Chad and Singapore. The research design integrates document analysis of primary sources with synthesis of secondary literature to develop a comprehensive understanding of anti-corruption frameworks, implementation challenges, and outcomes in both countries.

Primary sources analyzed include: U.S. Department of State Investment Climate Statement for Chad (2020); CPIB guidance on corruption prevention (2026); EITI validation report for Chad (2022); academic research on ethical leadership in Chad (Gamba, 2024); business surveys and reports (Singapore Business Review, 2025; The Edge Malaysia, 2026); and comparative indices (BDO International Business Compass, 2015, 2018).

The comparative framework examines four dimensions of corruption prevention: (1) legal and institutional frameworks; (2) enforcement capacity and independence; (3) prevention and education; and (4) gaps between policy and practice.

The analysis covers the period from approximately 2020 to 2026, capturing recent developments including EITI validation outcomes and Singapore's evolving compliance landscape.

5. RESULTS

5.1 Legal and Institutional Frameworks

Singapore: Singapore's anti-corruption framework is among the most developed globally. Key features include:

- **Corrupt Practices Investigation Bureau (CPIB):** Independent agency operating directly under the Prime Minister's Office, with powers to investigate and prosecute corruption. The CPIB combines investigative authority with preventive functions.

- **Prevention of Corruption Act (PCA):** Comprehensive legislation covering both public and private sector corruption. Includes provisions on gifts and entertainment, conflict of interest, and extraterritorial application.
- **CPIB prevention mandate:** The Bureau's prevention guidance emphasizes:
  - Clear business processes and procurement instructions
  - Regular review of processes to ensure relevance
  - Diligent record-keeping and regular audits
  - Gifts and entertainment policies with clear limits
  - Conflict of interest declaration systems
  - Convenient corruption reporting systems, including anonymous whistleblowing channels (CPIB, 2026).
- **SGX Code of Corporate Governance:** Listed companies must comply with governance requirements, including on anti-corruption and whistleblowing.
- **Regulatory coordination:** The Monetary Authority of Singapore (MAS) and other sectoral regulators reinforce anti-corruption expectations.

Chad: Chad's anti-corruption framework is less developed and poorly implemented. Key features include:

- **OHADA framework:** As an OHADA member, Chad has adopted uniform business laws, including on commercial companies and arbitration. However, enforcement is weak (U.S. Department of State, 2020).
- **EITI participation:** Chad joined the Extractive Industries Transparency Initiative in 2010. The 2022 validation awarded a "fairly low" overall score of 64.5 points, with particular concerns about government and industry engagement (EITI, 2022).
- **National Investment Charter (2008):** Provides incentives for foreign investment but implementation is inconsistent.
- **Presidential Council to Improve the Business Climate:** Launched in late 2019, aimed at reforming investment climate, but "still in its embryonic stage" (U.S. Department of State, 2020).

- **Weak judicial system:** "Rulings, including those relating to contract disputes, are susceptible to government interference." Limited capacity within judiciary to address commercial issues (U.S. Department of State, 2020).
- **Civil society constraints:** EITI validation expressed concern about "continued breaches of the EITI protocol" related to civil society participation and freedoms of expression (EITI, 2022).

Table 1: Comparative Legal and Institutional Frameworks

Dimension	**Singapore**	**Chad**
Primary anti-corruption agency	CPIB (independent, PM's Office)	No dedicated agency
Legal framework	Prevention of Corruption Act	OHADA Uniform Acts; weak enforcement
International participation	UN Convention against Corruption	EITI (since 2010)
Corporate governance code	SGX Code; mandatory for listed companies	Not applicable
Judicial independence	Strong	Weak; subject to interference (U.S. Department of State, 2020)
Civil society space	Open	Constrained (EITI, 2022)

5.2 Enforcement Capacity and Independence

Singapore: Singapore's enforcement capacity is strong and independent. Key features include:

- **CPIB independence:** The Bureau operates under the Prime Minister's Office but has operational independence. Its director reports directly to the Prime Minister, insulating it from political interference.

- **Investigation powers:** CPIB has broad powers to investigate, arrest, and search. It can examine bank accounts and other financial records.
- **Prosecution coordination:** CPIB works closely with the Attorney-General's Chambers on prosecutions.
- **Track record:** Singapore has consistently prosecuted high-profile corruption cases, demonstrating that no one is above the law.
- **Resources:** CPIB is well-resourced, with trained investigators and modern tools.
- **International cooperation:** CPIB cooperates with foreign counterparts on cross-border cases.

Chad: Chad's enforcement capacity is severely limited. Key features include:

- **Limited investigative capacity:** No dedicated anti-corruption agency with effective powers.
- **Judicial constraints:** "The judicial system is weak, and rulings... are susceptible to government interference." "Limited capacity within the judiciary to address commercial issues" (U.S. Department of State, 2020).
- **Political interference:** Government ministries "occasionally attempt to change the terms of contracts or apply new laws broadly" (U.S. Department of State, 2020).
- **EITI enforcement:** The EITI validation process provides external accountability but lacks direct enforcement power. Chad was given corrective actions on multiple requirements, with failure to demonstrate progress potentially leading to suspension (EITI, 2022).
- **Resource constraints:** Limited technical and financial resources constrain oversight.

Table 2: Comparative Enforcement Capacity and Independence

Dimension	**Singapore**	**Chad**
Investigative body	CPIB (independent)	None
Investigative capacity	Strong; trained investigators	Limited
Judicial independence	High	Low; subject to interference (U.S. Department of State, 2020)
Prosecution track record	Consistent	Limited

International accountability	Voluntary	EITI validation (EITI, 2022)
Political will	Sustained at highest levels	Inconsistent

5.3 Prevention and Education

Singapore: Singapore places strong emphasis on prevention and education. Key features include:

- **CPIB prevention guidance:** The Bureau provides detailed guidance to businesses on corruption prevention, including:
  - Clear business processes and procurement instructions
  - Gifts and entertainment policies
  - Conflict of interest declarations
  - Convenient corruption reporting systems (CPIB, 2026).
- **Public education campaigns:** Ongoing campaigns reinforce social norms against corruption and encourage reporting.
- **Training programs:** CPIB and other agencies provide training to public officials and private sector employees.
- **Corporate compliance expectations:** Listed companies are expected to implement robust anti-corruption programs, with board-level oversight.
- **Whistleblowing systems:** Companies are encouraged to establish accessible, confidential whistleblowing channels. Third-party whistleblowing platforms are increasingly used to enhance confidentiality and create clear audit trails (Withers, 2026).

Chad: Prevention and education efforts in Chad are limited. Key features include:

- **EITI-driven transparency:** EITI reporting has improved transparency in extractive industries, including disclosure of oil and gas contracts (EITI, 2022).
- **Limited business guidance:** No equivalent to CPIB's prevention guidance for businesses.

- **Civil society role:** Civil society organizations engage in awareness and advocacy, but face constraints (EITI, 2022).
- **Media constraints:** Limited media freedom constrains public education and oversight.
- **International programs:** IMF and World Bank programs include governance components, but reach is limited.

Table 3: Comparative Prevention and Education

Dimension	**Singapore**	**Chad**
Prevention guidance	CPIB detailed guidance (CPIB, 2026)	Limited
Public education	Ongoing campaigns	Limited
Training programs	Extensive	Limited
Corporate compliance	Strong expectations	Not applicable
Whistleblowing systems	Encouraged; third-party platforms (Withers, 2026)	Limited
Transparency initiatives	Voluntary	EITI-driven (EITI, 2022)

5.4 Gaps Between Policy and Practice

Singapore: Despite its strong framework, Singapore faces implementation challenges. Key findings from recent research include:

- **Disclosure gaps:** Singapore's anti-corruption disclosure score dropped to 63% in 2024, down from 69% in 2022. 23.7% of listed companies do not disclose when they form a panel to investigate whistleblowing reports (Singapore Business Review, 2025).
- **Board-level failures:** A global survey found that 86% of Singapore board members admitted uncovering corrupt practices in their organizations, while 56% acknowledged their anti-bribery policies do not work effectively. Only 28% said they understood their organization's anti-bribery policy (The Edge Malaysia, 2026).

- **Policy-reality gap:** As the Withers analysis notes, "enforcement risk often arises not from the absence of a framework, but from gaps between policy and reality, including inconsistent implementation across business units, outdated or generic risk assessments, and unclear ownership of compliance responsibilities" (Withers, 2026).
- **Whistleblowing under-reporting:** Despite policies, many employees avoid formal channels due to fear of retaliation, doubts about confidentiality, and skepticism about whether concerns will be acted upon (Withers, 2026).
- **Third-party risk:** Intermediary relationships remain "one of the most significant corruption risks," particularly where due diligence at onboarding is not followed by ongoing monitoring (Withers, 2026).

Chad: Chad faces more fundamental gaps. Key findings include:

- **EITI implementation gaps:** The 2022 validation identified corrective actions on multiple requirements, including government engagement, industry engagement, civil society participation, work planning, contract transparency, beneficial ownership, and follow-up on recommendations (EITI, 2022).
- **Civil society constraints:** "Continued breaches of the EITI protocol" related to civil society participation, with concerns that laws "are used to constrain any aspect of civil society's engagement" (EITI, 2022).
- **Follow-up weakness:** "The mechanism for follow-up on EITI recommendations has weakened since the previous Validation" (EITI, 2022).
- **Contract enforcement gaps:** Despite OHADA framework, contract enforcement is weak and subject to interference (U.S. Department of State, 2020).
- **Transparency limitations:** While oil and gas contracts are disclosed, mining contracts are not. Disclosures on subnational transfers and social expenditures are incomplete (EITI, 2022).

Table 4: Comparative Gaps Between Policy and Practice

Dimension	**Singapore**	**Chad**
Disclosure compliance	63% score; 23.7% non-disclosure of whistleblowing	Partial; mining contracts not disclosed (EITI, 2022)

	panels (Singapore Business Review, 2025)	
Policy effectiveness	56% of board members say policies don't work (The Edge Malaysia, 2026)	Limited implementation
Implementation consistency	Inconsistent across business units (Withers, 2026)	Weak across all sectors
Whistleblowing	Under-reporting; trust deficits (Withers, 2026)	Not systematically addressed
Follow-up mechanisms	Variable	Weakened (EITI, 2022)
Civil society engagement	Open	Constrained (EITI, 2022)

5.5 Comparative Indicators

Comparative indices highlight the dramatic differences between the two countries:

BDO International Business Compass (2015):

- Control of Corruption: Singapore 2.08 (high), Chad -1.28 (low)
- Rule of Law: Singapore 1.74, Chad -1.37
- Regulatory Quality: Singapore 1.96, Chad -1.02
- Political Stability: Singapore 1.33, Chad -1.10
- Overall Index: Singapore 81.03 (rank 2), Chad 34.65 (rank 167) (BDO, 2015).

BDO International Business Compass (2018):

- Control of Corruption: Singapore 2.07, Chad -1.45
- Rule of Law: Singapore 1.83, Chad -1.43
- Regulatory Quality: Singapore 2.18, Chad -1.18
- Political Stability: Singapore 1.53, Chad -1.21
- Overall Index: Singapore 85.10 (rank 1), Chad 35.61 (rank 168) (BDO, 2018).

Transparency International Corruption Perceptions Index (2019):

- Singapore: rank 4 (score 85)
- Chad: rank 162 (score 20) (U.S. Department of State, 2020).

World Bank Doing Business (2020):

- Singapore: rank 2
- Chad: rank 182 (U.S. Department of State, 2020).

5.6 Summary of Comparative Findings

Table 5: Comprehensive Comparative Analysis

Dimension	**Singapore**	**Chad**
Legal framework	Prevention of Corruption Act; comprehensive	OHADA Uniform Acts; weak enforcement (U.S. Department of State, 2020)
Anti-corruption agency	CPIB (independent, PM's Office)	None
Enforcement capacity	Strong; trained investigators; independent	Limited; judicial interference (U.S. Department of State, 2020)
Prevention focus	CPIB guidance; public education; training	Limited; EITI-driven transparency (EITI, 2022)
Corporate compliance	SGX Code; board-level expectations	Not applicable
Whistleblowing	Encouraged; third-party platforms (Withers, 2026)	Not systematically addressed
Civil society space	Open	Constrained (EITI, 2022)

International engagement	Active	EITI; IMF/World Bank programs
Key strengths	Strong institutions; political will; independence	Natural resource transparency initiatives
Key challenges	Implementation gaps; policy-reality disconnect (Withers, 2026; The Edge Malaysia, 2026)	Systemic corruption; weak institutions; enforcement gaps
Control of Corruption score (2018)	2.07 (high)	-1.45 (low) (BDO, 2018)
TI CPI rank (2019)	4	162 (U.S. Department of State, 2020)

6. DISCUSSION OF RESULTS

6.1 Explaining Divergent Pathways: Political Will and Institutional Development

The dramatic differences between Singapore's and Chad's corruption landscapes reflect fundamentally different trajectories of political development, state capacity, and international integration.

Singapore's success is rooted in sustained political will at the highest levels. Lee Kuan Yew's personal commitment to clean government set the tone for subsequent administrations, and the CPIB's independence and resources have been consistently maintained. This political commitment enabled the development of strong institutions—a meritocratic civil service, independent judiciary, and effective enforcement agencies—that reinforce ethical behavior.

Chad's trajectory has been shaped by decades of political instability, weak institutions, and dependence on oil revenues. The state lacks the capacity to enforce laws consistently, and corruption is embedded in governance structures. International initiatives like EITI provide external accountability but cannot substitute for domestic political will.

The contrast illustrates that institutional development is path-dependent. Singapore's current institutions were built over decades; Chad's cannot be created overnight. Reform must be sequenced and adapted to local realities.

6.2 The Limits of Formal Frameworks

Both countries' experiences demonstrate that formal frameworks alone are insufficient. Singapore has strong laws, independent agencies, and sophisticated compliance expectations—yet research reveals persistent implementation gaps. Policies exist on paper but are not consistently lived in practice. Board members admit they do not understand their own policies; employees fear retaliation if they report concerns; third-party risks are not adequately monitored (Withers, 2026; The Edge Malaysia, 2026).

Chad's experience is even starker. OHADA provides modern business laws, but enforcement is virtually absent. EITI requires transparency, but follow-up on recommendations is weak. Formal frameworks exist but lack the institutional infrastructure to make them effective.

The implication is that policy design must attend not only to formal rules but to implementation capacity, organizational culture, and the incentives facing actors at all levels.

6.3 The Critical Role of Civil Society

The EITI validation of Chad highlights the critical role of civil society in anti-corruption efforts. When civil society is constrained—when activists face harassment, when laws restrict freedoms of expression and operation—transparency initiatives cannot achieve their potential. The EITI Board's expression of concern about "continued breaches of the EITI protocol" underscores that civil society engagement is not optional but essential (EITI, 2022).

Singapore's experience, while less constrained, also shows the importance of civil society and media. Independent oversight, public debate, and investigative journalism complement formal enforcement mechanisms.

6.4 The Gap Between Policy and Culture

The Singapore findings reveal a gap between formal compliance culture and lived organizational culture. Companies have policies, but employees do not trust whistleblowing systems. Board members do not understand their own policies. Aggressive commercial targets undermine ethical messaging (Withers, 2026; The Edge Malaysia, 2026).

This suggests that building an ethical culture requires more than policies and training. It requires consistent modeling from leadership, alignment of incentives with ethical behavior, and mechanisms for accountability that employees experience as fair and effective.

6.5 Implications for Business Ethics and Corruption Prevention

The findings have significant implications for anti-corruption policy and practice.

First, political will is foundational. Without sustained commitment at the highest levels, no amount of institutional design will succeed. Singapore's success is rooted in leadership commitment; Chad's challenges reflect its absence.

Second, institutions matter but must be implemented. Strong laws and independent agencies are essential, but they must be backed by resources, capacity, and consistent enforcement.

Third, prevention complements enforcement. Singapore's emphasis on clear processes, guidance to businesses, and public education has shifted norms over time. Prevention is not a substitute for enforcement but a complement.

Fourth, civil society engagement is essential. Transparency initiatives cannot succeed without independent monitoring and advocacy. Protecting civil society space is a corruption prevention measure.

Fifth, policy must attend to culture. Formal policies are not enough; organizations must build cultures where ethical behavior is expected, modeled, and rewarded. This requires attention to incentives, leadership behavior, and employee trust.

Sixth, international cooperation supports reform. Chad's participation in EITI provides external accountability and technical assistance. Singapore's integration into global financial systems reinforces its commitment to anti-corruption standards.

Seventh, continuous improvement is necessary. Singapore's experience shows that even mature systems face implementation gaps. Ongoing monitoring, evaluation, and adaptation are essential.

7. CONCLUSION

This comparative analysis of business ethics and corruption prevention in Chad and Singapore reveals two fundamentally different realities united by the common challenge of translating formal frameworks into lived practice. Singapore, with its strong institutions, independent enforcement, and sustained political will, has built one of the world's most effective anti-corruption systems. The CPIB's independence, comprehensive legal framework, and prevention focus provide a model for other countries (CPIB, 2026). Yet recent research reveals persistent implementation gaps—disclosure scores declining, board members admitting policies don't work, whistleblowing systems underutilized (Singapore Business Review, 2025; The Edge Malaysia, 2026; Withers, 2026). These findings suggest that even mature systems must continuously adapt and attend to organizational culture.

Chad presents a fundamentally different picture. Systemic corruption, weak institutions, and limited enforcement capacity create a business environment where ethical operators struggle. The EITI validation process has improved transparency in extractive industries, but implementation gaps remain, civil society faces constraints, and follow-up on recommendations is weak (EITI, 2022). Research on ethical leadership suggests that when leaders prioritize ethics, financial reporting improves—but such leadership is not yet widespread (Gamba, 2024).

Several cross-cutting conclusions emerge from this analysis.

*First, political will is foundational***.** Singapore's success is rooted in sustained commitment at the highest levels. Without such commitment, institutional design alone cannot succeed.

*Second, institutions matter but must be implemented***.** Strong laws, independent agencies, and comprehensive frameworks are essential, but they must be backed by resources, capacity, and consistent enforcement.

*Third, prevention complements enforcement***.** Education, guidance, and promotion of ethical practices can shift norms over time. Singapore's prevention focus offers lessons for other countries.

Fourth, civil society engagement is essential. Transparency initiatives cannot succeed without independent monitoring and advocacy. Chad's experience shows the costs of constraining civil society space.

*Fifth, policy must attend to culture***.** Formal policies are not enough; organizations must build cultures where ethical behavior is expected, modeled, and rewarded. Singapore's implementation gaps illustrate this challenge.

Sixth, international cooperation supports reform**.** Chad's participation in EITI provides external accountability and technical assistance. Such engagement should be strengthened and expanded.

*Seventh, continuous improvement is necessary***.** Corruption prevention is not a one-time achievement but an ongoing process. Both countries must continuously monitor, evaluate, and adapt their approaches.

For Singapore, the path forward involves addressing implementation gaps, strengthening organizational culture, and maintaining vigilance against emerging risks. The focus should shift from formal compliance to lived practice—ensuring that policies are understood, trusted, and consistently applied. Third-party whistleblowing platforms, ongoing monitoring of intermediary relationships, and board-level engagement with compliance are promising directions (Withers, 2026).

For Chad, the priority is building the foundational institutions that enable corruption prevention—a functioning judiciary, effective enforcement agencies, and protected civil society space. EITI

implementation should be strengthened, with particular attention to government engagement, industry participation, and follow-up on recommendations (EITI, 2022). International partners can provide technical assistance and external accountability, but domestic political will is essential.

For the broader community of scholars and policymakers, this comparison underscores that corruption prevention is not merely a technical challenge of institutional design but a political and cultural endeavor. It requires sustained commitment, adaptive implementation, and attention to the lived experience of those within organizations and societies. The experiences of Chad and Singapore—different in almost every respect—both point to the same fundamental truth: effective corruption prevention requires not just rules but relationships, not just enforcement but trust, not just policies but people.

8. LIMITATIONS OF THE STUDY

This study has several limitations that should be acknowledged. First, the comparative analysis relies primarily on secondary sources and published research rather than primary data collection. Direct fieldwork in both countries, including interviews with business leaders, policymakers, and civil society representatives, would strengthen comparative insights.

Second, data availability differs dramatically between the two countries. Singapore benefits from extensive corporate disclosures, academic research, and policy documentation. Chad's data is more limited, with enterprise surveys providing some information but limited coverage of informal sector dynamics.

Third, corruption indices and rankings (Transparency International, World Bank, BDO) provide useful benchmarks but have methodological limitations and may not capture the full complexity of corruption dynamics.

Fourth, the study focuses on formal anti-corruption frameworks with limited attention to informal practices and social norms that shape corruption in everyday business interactions.

Fifth, the voice of business operators—particularly small and medium enterprises in Chad and those navigating compliance in Singapore—is mediated through reports rather than captured directly.

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10. AUTHOR CONTRIBUTIONS

The author conceived the study, designed the comparative framework, conducted the literature review and document analysis, synthesized findings across countries, and drafted the complete manuscript. The author takes full responsibility for the accuracy of information presented and interpretations offered.

11. COMPETING INTERESTS

The author declares that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential competing interest.

12. AUTHORS' CONTRIBUTIONS

As sole author, I performed all roles including conceptualization, methodology development, investigation, formal analysis, writing, review, editing, and project administration.

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14. DATA AVAILABILITY

All sources analyzed in this study are publicly available documents, including government reports, international organization publications, academic articles, business surveys, and media reports. Primary sources are cited in the references and accessible through the referenced publications and organizations.

15. DISCLAIMER

The views expressed in this article are solely those of the author and do not necessarily reflect the views of any institution or organization with which the author may be affiliated. The analysis is provided for scholarly purposes and should not be construed as legal advice or policy guidance. Business ethics and corruption prevention are subject to change, and readers should consult current official sources for specific information about Chad, Singapore, and anti-corruption policy.

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