



Unmasking Conflicts of Interest: An Analysis of Disclosure Practices Across Sectors

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Abstract

Conflicts of interest (COI) continue to undermine ethical governance and institutional integrity across sectors, often concealed by formal compliance mechanisms that fail to ensure meaningful accountability. This exploratory qualitative multiple case study examined COI disclosure practices across five sectors: government, business, healthcare, education, and media in Metro Cebu, Philippines. Fifteen key informants were purposively selected based on their tenure and direct involvement in COI-related processes. Data were collected through semi-structured interviews and analyzed using Braun and Clarke's thematic analysis framework. The findings revealed seven dominant themes: symbolic compliance, sector-specific ethical rationalizations, conceptual ambiguity, fear-driven non-disclosure, inadequate enforcement, lack of ethical literacy, and the influence of organizational power dynamics. Across sectors, COI policies were found to be largely ceremonial, inconsistently enforced, and poorly understood. Ethical considerations were often subordinated to political, commercial, or institutional pressures. The study contributes to the literature by offering a cross-sectoral perspective on COI disclosure, emphasizing its role as a socially and institutionally constructed ethical practice. It highlights the need for context-specific ethics training, stronger monitoring mechanisms, and safe reporting environments. Ethical protocols were strictly observed to ensure confidentiality and voluntary participation. Overall, the study advances both theoretical understanding and practical strategies for strengthening institutional transparency and accountability.

Keywords: *Conflict of Interest, Ethical Disclosure, Organizational Ethics, Institutional Governance, Sectoral Analysis*

INTRODUCTION

Conflict of interest (COI) remains a persistent and complex ethical challenge across public, private, and nonprofit institutions, particularly in environments where accountability demands intersect with operational efficiency. As organizations navigate increasingly complex decision-making processes, the tension between personal interests and institutional responsibilities continues to shape governance outcomes and ethical conduct. COI, whether actual, potential, or perceived, poses significant risks to stakeholder trust, organizational legitimacy, and professional integrity. Although formal disclosure mechanisms have been institutionalized, many organizations continue to experience weak enforcement, unclear definitions, and deeply embedded cultural barriers that hinder transparency.

Existing literature has largely examined COI within isolated sectors, thereby limiting the development of a comprehensive, integrative understanding of disclosure practices. Prior studies have shown that power dynamics, institutional norms, and professional pressures shape ethical

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decision-making and disclosure behavior across specific domains (Cinceoglu & Strauß, 2025). Similarly, research has shown that individuals often navigate disclosure processes under conditions of ambiguity, risk, and institutional expectations, particularly in academic and professional settings (Jones & Floyd, 2024).

Recent scholarship further suggests that formal disclosure systems may not always translate into meaningful ethical practice. Evidence from regulatory and governance studies indicates that organizations may adopt disclosure mechanisms primarily as symbolic compliance strategies rather than as tools for genuine accountability (Kianpour & Raza, 2024). Likewise, research on sustainability and institutional transparency has demonstrated how disclosure processes can be manipulated to preserve legitimacy while minimizing scrutiny (Santos et al., 2024).

From a practical perspective, ineffective COI disclosure systems present significant risks for organizations seeking to maintain ethical governance and institutional credibility. Studies on corporate liability, whistleblowing, and corruption have shown that inadequate enforcement mechanisms and weak oversight structures can expose organizations to ethical breaches and reputational damage (Abdul Raof et al., 2024).

In response to these gaps, this study adopts a qualitative multiple case study approach to examine COI disclosure practices across five key sectors: government, business, healthcare, education, and media in Metro Cebu, Philippines. Guided by recent calls for more nuanced and intersectional analyses of governance and organizational behavior (Prencipe et al., 2023), the study aims to generate both a cross-sectoral synthesis and context-sensitive insights into ethical disclosure practices. Specifically, it seeks to understand how COI is interpreted, implemented, and influenced by institutional culture, power dynamics, and sectoral norms.

Research Objectives

Conflicts of interest (COI) continue to pose ethical and operational challenges across a range of institutional settings. Despite the formalization of COI policies and disclosure procedures, employees' actual practices and perceptions often reveal a disconnect between the policies and their implementation. The following objectives were formulated to guide the inquiry:

1. Examine the nature, implementation, and perceived effectiveness of conflict-of-interest disclosure practices across selected institutional sectors;
2. Identify and describe the formal COI policies and disclosure;
3. Explore the lived experiences and perspectives of professionals regarding the challenges and motivations in disclosing conflicts of interest;
4. Analyze organizational culture, leadership dynamics, and sectoral norms that influence the interpretation and enforcement of COI disclosures; and
5. Examine the barriers that inhibit full disclosure.

LITERATURE REVIEW

Conflicts of interest (COI) remain a critical concern in institutional ethics, particularly within governance systems that emphasize transparency, accountability, and regulatory compliance. Despite the widespread adoption of COI policies, their effectiveness has often been undermined by symbolic enforcement and procedural formalism that prioritize compliance appearance over substantive ethical practice (Graham et al., 2025). This issue is further compounded by regulatory complexities and evolving legal interpretations that challenge the consistent application of disclosure standards across institutions (Wedha et al., 2025). In many organizational settings, ethical governance frameworks are reduced to performative exercises, where disclosure processes are completed without meaningful scrutiny or accountability

mechanisms (Skiba, 2024). Such conditions reinforce a compliance-driven culture that weakens institutional integrity and public trust, ultimately diminishing the intended purpose of ethical disclosure systems (Reddick et al., 2025).

The effectiveness of COI management is closely linked to organizational culture, leadership behavior, and institutional context, as ethical practices are shaped by embedded norms and power structures. Research has demonstrated that hierarchical systems within organizations can obscure ethical accountability, allowing formal governance mechanisms to coexist with informal practices that contradict transparency objectives (Elkelish et al., 2025). In corporate environments, compliance structures may evolve into mechanisms of self-preservation, where organizations prioritize reputational protection over genuine ethical responsibility (Gottschalk & Hamerton, 2022). Similarly, public sector governance is often influenced by political fragmentation and institutional competition, which can undermine reform initiatives and weaken enforcement capacity (Hutchcroft & Gera, 2024). The role of civil society has also been emphasized, with studies showing that ethical governance improves when institutional reforms align with local values and when stakeholder participation is included (Ibones et al., 2024).

Beyond structural influences, individuals' lived experiences navigating COI disclosure reveal the complexity of ethical decision-making in practice. Professionals in sectors such as education and healthcare frequently encounter ambiguous ethical situations in which disclosure expectations are unclear and shaped by competing institutional and personal considerations (Baidawi et al., 2025). This ambiguity is further intensified by the absence of clear ethical guidelines, leading individuals to rely on personal judgment when determining whether to disclose potential conflicts (Savolainen et al., 2023). In fields such as media and social work, practitioners often balance formal compliance requirements with concerns about professional relationships, career risks, and reputational consequences (Fox, 2022). Similarly, in corporate and scientific environments, disclosure mechanisms may be strategically used to manage public perception rather than to ensure transparency, particularly when financial and reputational interests are at stake (Braznell et al., 2025). These dynamics illustrate how ethical disclosure is influenced by both individual agency and systemic constraints, reinforcing the need for a more integrated analytical approach (Vergani & Navarro, 2023).

Policy-oriented research further underscores the misalignment between formal regulatory frameworks and actual organizational practices, which can lead to compliance fatigue and reduced employee engagement. In sustainability and environmental governance, policy effectiveness has been shown to depend on the alignment between regulatory mechanisms and sector-specific operational realities (Leiringer et al., 2022). However, organizations may also manipulate disclosure practices to maintain legitimacy while minimizing external scrutiny, particularly in areas involving sustainability reporting and stakeholder accountability (Santos et al., 2024). In highly regulated sectors such as finance and cybersecurity, disclosure requirements are often complicated by technical ambiguity and inconsistent enforcement, which can limit their effectiveness (Kianpour & Raza, 2024). Additionally, weak enforcement mechanisms and legal accountability gaps can expose organizations to ethical violations, corruption risks, and governance failures (Abdul Raof et al., 2024).

To address these gaps, this study is anchored in Institutional Theory, which posits that organizational behavior is shaped by normative, regulatory, and cultural-cognitive pressures that influence how policies are interpreted and enacted. Within this framework, COI disclosure is understood not merely as a procedural requirement but as an institutionalized practice shaped by legitimacy concerns, power dynamics, and shared organizational norms (George et al., 2023). Institutional Theory also explains why organizations may adopt formal disclosure mechanisms to conform to external expectations while internally maintaining practices that deviate from ethical

ideals (Lee, 2025).

Building on these theoretical and empirical insights, this study adopts a qualitative multiple-case study approach to examine COI disclosure practices across the government, business, healthcare, education, and media sectors. By integrating cross-sectoral perspectives, the research moves beyond fragmented, single-context analyses to provide a more comprehensive understanding of ethical disclosure dynamics. The study contributes to the literature by synthesizing how institutional culture, power structures, and ethical literacy shape disclosure behavior across diverse organizational environments. Furthermore, it offers practical implications for strengthening ethical governance through context-sensitive interventions, including targeted training, improved monitoring systems, and independent oversight mechanisms.

METHODOLOGY

This section outlines the qualitative multiple-case study design used to examine conflict-of-interest (COI) disclosure practices across five sectors in Metro Cebu, Philippines. It describes the research approach used to capture both sector-specific contexts and cross-sectoral patterns, highlighting the interplay between formal policies, organizational culture, and individual ethical behavior.

Design

This study employed an exploratory qualitative multiple-case study design to investigate and compare conflict-of-interest (COI) disclosure practices across five distinct sectors: government, business, healthcare, education, and media. The exploratory nature of the inquiry was appropriate, as it sought to uncover underlying patterns, meanings, and contextual dynamics associated with ethical disclosure practices that remain under-theorized in the existing literature. A multiple-case study approach enabled an in-depth, context-sensitive examination of how COI policies are interpreted and operationalized across different organizational environments (Yin, 2018). This design facilitated both within-case analysis, capturing sector-specific nuances, and cross-case synthesis, identifying patterns of convergence and divergence across institutional contexts.

Environment

The study was conducted in Metro Cebu, Philippines, a highly urbanized region characterized by a diverse concentration of public institutions, corporate organizations, private healthcare facilities, academic institutions, and media networks. This setting provided a relevant and dynamic context for examining COI disclosure practices, as these sectors are actively engaged in procurement, sponsorship, regulatory compliance, and decision-making processes that inherently involve potential conflicts of interest. The government case included municipal and regulatory offices, while the business sector focused on finance shared service centers. The healthcare setting involved a private hospital, the education sector examined a private university, and the media case explored a regional broadcast network.

Respondents and Sampling

This study utilized purposive sampling to select a total of fifteen (15) key informants, with three participants representing each of the five sectors. Purposive sampling was deemed appropriate as it enabled the deliberate selection of individuals with direct experience and informed perspectives on COI disclosure practices. Participants included compliance officers, department heads, ethics committee members, senior administrators, journalists, and finance professionals whose roles involved policy implementation, decision-making, or governance oversight.

To ensure relevance and credibility, participants were required to meet the following inclusion criteria: (1) at least two years of organizational tenure, (2) direct involvement in activities related to compliance, procurement, ethics governance, or decision-making, and (3) prior engagement with COI disclosure processes. Participants were also required to demonstrate familiarity with their organization's COI policies and voluntarily consent to participate in a 45–60-minute recorded interview.

Table 1. Participant Profile

Participant Code	Sector	Professional Role	Organizational Tenure	Gender
P1-Gov	Government	Procurement Officer	12 years	Male
P2-Gov	Government	Compliance Officer	8 years	Female
P3-Gov	Government	Department Head	15 years	Male
P4-Bus	Business	Finance Manager	9 years	Female
P5-Bus	Business	Compliance Officer	6 years	Male
P6-Bus	Business	Internal Auditor	10 years	Female
P7-Health	Healthcare	Senior Physician	18 years	Male
P8-Health	Healthcare	Hospital Administrator	11 years	Female
P9-Health	Healthcare	Ethics Committee Member	14 years	Male
P10-Educ	Education	College Dean	16 years	Female
P11-Educ	Education	Faculty Member	8 years	Male
P12-Educ	Education	Program Chair	12 years	Female
P13-Media	Media	Journalist	9 years	Male
P14-Media	Media	Senior Editor	17 years	Female
P15-Media	Media	News Producer	11 years	Male

Data Collection

Data were collected through semi-structured, in-depth interviews, which allowed for flexibility in exploring participants' experiences while maintaining consistency across cases. The interview guide was designed to capture insights into COI policies, disclosure practices, ethical challenges, and organizational dynamics that influence transparency. Each interview lasted approximately 45 to 60 minutes and was audio-recorded with participants' consent, then transcribed verbatim for analysis.

To enhance the depth of analysis and ensure triangulation, interview data were supplemented with relevant institutional documents, including COI policies, disclosure forms, and compliance guidelines. This combination of primary and secondary data sources strengthened the credibility of the findings and provided a more comprehensive understanding of how COI disclosure operates across sectors.

Data Analysis

The study employed thematic analysis, following the six-phase framework of [Braun and Clarke \(2006\)](#), to systematically identify, analyze, and interpret patterns within the data. This method was particularly suitable for cross-sector ethical inquiries, as it allows for both inductive exploration of emerging themes and comparative analysis across diverse contexts. Thematic analysis facilitated the identification of recurring patterns such as symbolic compliance, conceptual

ambiguity, and fear-driven non-disclosure, while also capturing sector-specific variations.

Data analysis involved familiarization with the transcripts, initial coding, theme development, and iterative refinement through constant comparison across cases. Both within-case and cross-case analyses were conducted to generate a comprehensive understanding of COI disclosure practices. NVivo software was utilized to support data organization, coding consistency, and traceability of analytical decisions.

Trustworthiness of the Study

To ensure rigor and credibility, the study adhered to established criteria for qualitative trustworthiness, including credibility, transferability, dependability, and confirmability (Lincoln & Guba, 1985). Credibility was enhanced through member checking, where selected participants were invited to review and validate the accuracy of interpretations derived from their responses. Peer debriefing was conducted to refine coding decisions and thematic interpretations, ensuring analytical consistency.

An audit trail was maintained to document all stages of the research process, including data collection, coding procedures, and theme development, thereby enhancing dependability. Reflexivity was also practiced, with the researcher critically reflecting on potential biases and their influence on data interpretation. Additionally, data triangulation was achieved by integrating interview data with institutional documents, strengthening the overall validity of the findings. These procedures collectively ensured that the study's conclusions were credible, transparent, and grounded in empirical evidence.

Ethical Considerations

The study strictly adhered to the ethical principles outlined in the Belmont Report, including respect for persons, beneficence, and justice. Ethical clearance was obtained from the Institutional Review Board (IRB) prior to data collection. Participants were provided with informed consent forms detailing the purpose of the study, voluntary participation, confidentiality measures, and their right to withdraw at any time without consequence.

To protect participants' identities, pseudonyms and coded identifiers were used, and all organizational references were anonymized. Data, including interview recordings and transcripts, were securely stored and accessible only to the researcher. These measures ensured compliance with ethical research standards and safeguarded participants' rights and confidentiality throughout the study.

FINDINGS AND DISCUSSION

Case 1: Government Sectors

Conflict-of-interest (COI) disclosure practices in the municipal government units studied were largely ceremonial, driven by annual declaration requirements under national civil service regulations. While policies formally required employees to declare relationships that could influence procurement and service delivery, enforcement was weak, and follow-up mechanisms were rare. Participants admitted that these disclosures were treated as administrative tasks rather than genuine ethical exercises, often submitted without critical reflection. Cultural norms such as *pakikisama* and the fear of political backlash discouraged employees from disclosing ties to suppliers, especially when those ties involved political allies or relatives. As a result, the perceived effectiveness of the COI process was low, with compliance serving more to satisfy regulatory formality than to uphold transparency.

Formal COI mechanisms included signed declarations, basic ethics seminars, and general compliance orientations, yet these lacked depth and practical application. Participants reported no

consistent process for verifying or investigating filed disclosures, leaving the system vulnerable to selective application and political influence. Many employees were unsure what constituted a reportable conflict, leading to inconsistent practices and ethical ambiguity. Leadership behavior reinforced this environment, as senior officials themselves were seen to avoid or selectively disclose conflicts, normalizing symbolic compliance.

Case 2: Business Sectors

In the finance shared services center (SSC) of a multinational corporation, COI disclosure practices were supported by quarterly compliance training, formal declaration protocols, and internal audits. While the system appeared robust on paper, participants admitted that unintentional conflicts often went unreported due to a lack of awareness about vendor ownership ties. These gaps were typically uncovered only during audit reviews, indicating that preventive measures were insufficient. Employees were hesitant to declare borderline or perceived conflicts, fearing misinterpretation or penalty even with the presence of a “*no retaliation*” policy. This reflects a disconnect between the policy’s intent to promote transparency and the employees’ apprehension about possible repercussions.

Compliance culture varied across departments, with some units enforcing stricter interpretations of COI policies than others, leading to inconsistent application. The absence of uniform enforcement weakened the overall system, allowing some issues to escape scrutiny. Ethical ambiguity persisted, as employees were unsure whether certain relationships met the disclosure threshold. The findings highlight that even with structured mechanisms, ethical clarity and guidance are essential to effective implementation.

Case 3: Healthcare Sectors

In the private hospital examined, COI disclosure practices were formalized through an ethics committee and policies targeting research, medical sponsorships, and continuing medical education (CME). Physicians and administrators frequently accepted travel grants, speaking engagements, and material incentives from pharmaceutical representatives, with many instances going unreported. Undisclosed benefits are often passed through third-party channels or indirect funding arrangements, making them harder to track. Participants described such exchanges as normal and accepted parts of medical practice rather than ethical concerns. This normalization weakened the perceived necessity of disclosure and reinforced the persistence of gift culture in the industry.

Oversight mechanisms were further undermined by the absence of external audits, allowing these practices to persist without substantial challenge. The prevailing medical ethos framed industry relationships as necessary for career growth and access to patient care, further discouraging reporting. Ethical ambiguity prevailed, with professionals interpreting some benefits as harmless or outside the scope of formal conflicts. While policies and committees existed, their impact was diminished by cultural acceptance and systemic blind spots. As a result, COI management in this setting was more symbolic than preventive, limiting the institution’s ability to ensure transparency.

Case 4: Education Sectors

At the private university studied, COI disclosure policies required annual declarations and recusal from decisions where bias might occur. Despite these measures, participants admitted that such disclosures were treated largely as procedural obligations, with little substantive review. Faculty members often maintained relationships with vendors, including family friends or former colleagues, without recognizing them as formal conflicts. Ethics training was minimal, bundled into

general orientations, and lacked practical examples relevant to academic operations.

Uncertainty about what constitutes a conflict was common, especially for informal or indirect connections, leading to inconsistent compliance. The absence of detailed guidance allowed personal judgment to determine whether relationships required reporting. Consequently, the integrity of disclosure processes was undermined by both conceptual ambiguity and inadequate ethical literacy. The institution's policies existed in form but lacked the depth needed to guide nuanced decision-making. Without targeted training and clearer definitions, the university's COI framework remained vulnerable to underreporting and oversight gaps.

Case 5: Media Sectors

The regional broadcast network operated without a formal COI policy or ethics committee, relying solely on journalists' judgment. Staff members often participated in corporate-sponsored segments and accepted perks such as free accommodations, sponsored travel, and promotional allowances. While some viewed these as harmless gestures, others acknowledged their potential to compromise editorial independence. Several reporters admitted declining stories that could harm sponsor relationships due to fear of financial or career repercussions. This reliance on commercial sponsorship created an environment in which disclosure practices were largely absent.

Without institutional boundaries or formal reporting structures, conflict management was inconsistent and highly subjective. The normalization of commercial entanglements blurred the distinction between acceptable industry practices and ethically questionable conduct. In the absence of oversight, conflicts remained invisible, embedded in routine operations. Participants' accounts revealed that financial pressures outweighed considerations of impartiality or transparency. As a result, the media sector displayed systemic vulnerability in COI governance, with commercial influence shaping both coverage decisions and disclosure norms.

Table 2. Summarized Themes of Cross-Case Analyses

Themes	Case 1	Case 2	Case 3	Case 4	Case 5
Symbolic Compliance with COI Policies	✓	✓	✓	✓	×
Sector-Specific Ethical Rationalizations	✓	✓	✓	✓	✓
Conceptual Ambiguity Around COI	✓	✓	✓	✓	✓
Fear-Driven Non-Disclosure	✓	●	✓	●	●
Inadequate Enforcement and Monitoring	✓	●	✓	✓	×
Absence of Ethical Literacy	●	✓	●	✓	✓
Influence of Organizational Power Dynamics	✓	✓	✓	●	●

Legend: [✓] Clearly observed and fully evident in the case; [●] Partially observed, emerging or inconsistently applied; and [×] Not observed or absent in the case

Decision rule for symbol assignment: with three key informants per sector, a theme was assigned ✓ where all three informants in that case articulated it and the pattern was corroborated by the institutional documents reviewed for that sector; ● where only one or two of the three articulated it, or where accounts within the case diverged; and × where no informant articulated the theme, or where the institutional precondition the theme presupposes was absent from the

case. All symbol assignments were reconciled through the peer debriefing process described under Trustworthiness of the Study, with disagreements resolved by returning to the coded transcripts until consensus was reached.

The summarized table above presents the cross-sectoral distribution of themes that emerged from the five case studies. While each sector operates within a distinct regulatory and cultural framework, patterns of convergence and divergence in conflict-of-interest (COI) disclosure practices were identified. The analysis reveals a complex interplay between policy, perception, culture, and institutional control. Themes such as symbolic compliance, sector-specific rationalizations, and conceptual ambiguity were consistently observed across all cases, though their manifestations varied. This thematic discussion unpacks these patterns to provide a deeper understanding of how COI is perceived, reported, and rationalized within and across the government, business, healthcare, education, and media sectors. Each theme is examined in light of the specific contextual nuances of the participating organizations.

Symbolic Compliance with COI Policies

Across government, business, healthcare, and education sectors, formal COI disclosure policies were in place; however, they were largely implemented as procedural requirements rather than substantive ethical safeguards. Participants consistently described disclosure as a routine administrative exercise, lacking meaningful evaluation or follow-through. For instance, a government procurement officer (P1–Gov) stated, *“We file COI forms every year, but it’s more of a requirement than a real ethical reflection nobody asks questions afterward.”* Similarly, a hospital administrator (P8–Health) noted, *“We submit the forms, but nothing happens after they just go into the file.”* These findings indicate that compliance is often symbolic rather than functional, reinforcing prior assertions that organizations may adopt formal mechanisms primarily to satisfy regulatory expectations rather than to ensure accountability (Graham et al., 2025).

Interestingly, while most sectors exhibited symbolic compliance, the media sector presented a contrasting pattern, where formal COI policies were largely absent. This absence suggests that symbolic compliance requires at least the existence of formal structures, highlighting a divergence between institutionalized compliance and unregulated environments (Reddick et al., 2025).

Sector-Specific Ethical Rationalizations

All sectors demonstrated context-driven rationalizations that framed certain conflicts as acceptable or even necessary. In healthcare, participants normalized the acceptance of pharmaceutical sponsorships as part of professional development. A senior physician (P7–Health) explained, *“These sponsorships help us attend conferences, which improves our practice why would that be unethical?”* Similarly, in the media sector, a journalist (P13–Media) stated, *“If we don’t keep sponsors happy, we lose funding—that’s just how media works.”*

These rationalizations reveal how institutional norms can override formal ethical standards, aligning with findings that organizational culture shapes moral reasoning and disclosure behavior (ElKelish et al., 2025). However, a notable contradiction emerged in the business sector, where formal compliance systems existed, yet employees still expressed uncertainty about borderline cases (Gottschalk & Hamerton, 2022).

Conceptual Ambiguity Around COI

Conceptual ambiguity emerged as a cross-cutting issue, with participants expressing uncertainty about what constitutes a reportable conflict of interest. A finance manager (P4–Bus) admitted, *“I didn’t know I had to disclose that a vendor was owned by a friend, I honestly didn’t think*

that counted." Similarly, a faculty member (P11-Educ) reflected, *"I wasn't sure if my former colleague being a supplier was worth declaring, it felt too minor."*

These findings highlight the absence of clear operational definitions within organizational policies, leading to inconsistent interpretation and application. Such ambiguity aligns with prior research indicating that unclear ethical frameworks contribute to variability in disclosure behavior (Savolainen et al., 2023). These findings are also consistent with Loyens et al. (2023), who argued that ambiguity surrounding conflicts of interest often results in inconsistent disclosure practices, particularly when organizational policies fail to provide clear guidance for identifying and reporting potential conflicts.

Fear-Driven Non-Disclosure

Fear emerged as a significant barrier to disclosure, particularly in hierarchical institutions such as government and healthcare. Participants expressed concern about potential retaliation, reputational damage, or career consequences. A senior physician (P7-Health) stated, *"You don't want to be the one to stir the pot, if someone powerful is involved, it's safer to stay quiet."* Similarly, a government compliance officer (P2-Gov) noted, *"If you disclose something tied to a political ally, you can expect consequences."*

These findings support the existing literature on organizational silence and risk avoidance, in which individuals refrain from reporting ethical concerns due to perceived power imbalances (Vergani & Navarro, 2023). However, fear manifested differently across sectors; in business and education, it was more closely linked to interpersonal relationships and professional reputation than to political pressure. This variation suggests that fear is context-dependent, shaped by institutional structures and power dynamics.

Inadequate Enforcement and Monitoring

The study revealed significant gaps in enforcement and monitoring mechanisms across sectors. Participants consistently reported weak oversight, inactive ethics committees, and inconsistent audit processes. A compliance officer (P5-Bus) explained, *"We do audits, yes, but not everything gets flagged. It depends on the unit, and some issues fall through the cracks."* In the media sector, a senior editor (P14-Media) stated, *"There's no oversight, reporters just manage their own conflicts."* In the cross-case matrix, this theme is nonetheless coded × for Case 5 rather than ✓, following the same coding logic applied to symbolic compliance in the media sector: enforcement and monitoring were assessed as attributes of an existing formal COI apparatus, and the regional broadcast network operated without one. What the media accounts describe is therefore the total absence of an enforcement structure rather than the inadequate operation of an established one, and the theme as defined could not be observed in that case.

These findings highlight systemic weaknesses in governance structures, reinforcing previous research indicating that enforcement inconsistencies undermine the effectiveness of compliance frameworks (Kianpour & Raza, 2024). However, a contrasting observation emerged in some business units, where stricter monitoring was in place but did not necessarily lead to improved disclosure rates.

Absence of Ethical Literacy

A lack of ethical literacy was particularly evident in business, education, and media sectors, where participants reported limited understanding of COI concepts. A university faculty member (P11-Educ) stated, *"We had a short seminar on ethics once, but I still don't fully understand when something should be disclosed."* Similarly, a news producer (P15-Media) remarked, *"No one ever explained to us what counts as a conflict, we just guess."*

These findings align with studies emphasizing the importance of ethical education in shaping organizational behavior and decision-making (Baidawi et al., 2025). Notably, while government and healthcare sectors provided more frequent training, participants indicated that these sessions were compliance-focused rather than reflective or discussion-based.

Influence of Organizational Power Dynamics

Organizational power dynamics significantly influenced disclosure behavior across sectors, particularly in hierarchical environments. Lower-ranking employees often avoided reporting conflicts involving senior officials due to fear of repercussions. A journalist (P13–Media) noted, *“There’s an unspoken rule, you don’t challenge sponsors or senior figures.”* Similarly, a government procurement officer (P1–Gov) shared, *“If a superior is involved, it’s better not to get involved, it’s career suicide.”*

These findings reinforce theoretical perspectives that organizational behavior is shaped by power structures and institutional norms (George et al., 2023). However, in less hierarchical settings such as education, power dynamics were more subtle, operating through social relationships and professional networks rather than formal authority. This variation highlights that power influences disclosure differently across organizational contexts (Lee, 2025).

CONCLUSION

This study examined conflict of interest (COI) disclosure practices across the government, business, healthcare, education, and media sectors, revealing that disclosure behavior is shaped by the interaction of formal policies, institutional culture, ethical literacy, and power dynamics. Consistent with the study’s objectives, the findings demonstrated that while COI policies are widely institutionalized, their implementation remains largely symbolic, with limited enforcement and inconsistent interpretation across sectors. Key patterns, including symbolic compliance, sector-specific ethical rationalizations, conceptual ambiguity, fear-driven non-disclosure, and weak monitoring systems, highlight the persistent gap between formal governance frameworks and actual organizational practice.

From a theoretical perspective, this study contributes to refining Institutional Theory by demonstrating how organizations adopt formal COI policies to achieve legitimacy while simultaneously reproducing informal practices that weaken ethical accountability. The findings extend existing theoretical understanding by showing that symbolic compliance is not simply a failure of policy design but an institutionalized response shaped by cultural expectations, power hierarchies, and sector-specific norms. Furthermore, the study highlights how ethical ambiguity and fear-driven silence serve as reinforcing mechanisms that sustain institutional inertia, thereby challenging the assumption that compliance frameworks alone can ensure transparency.

Practically, the study offers actionable insights for strengthening ethical governance across sectors. Organizations must move beyond compliance-driven approaches and adopt context-sensitive interventions that address both structural and behavioral dimensions of COI disclosure. This includes the development of sector-specific ethics training programs grounded in real-world scenarios, the establishment of independent and empowered ethics committees, and the institutionalization of safe and confidential reporting mechanisms to reduce fear-driven non-disclosure. Additionally, ethical leadership plays a critical role in shaping organizational culture, as leaders who model transparency and accountability can influence norms and encourage ethical behavior at all levels.

LIMITATIONS AND FURTHER RESEARCH

Despite its contributions, this study has several limitations that should be considered when interpreting the findings. First, the study was limited to a sample of fifteen participants from Metro Cebu, which may constrain the generalizability of the results to other geographical or institutional contexts. While the multiple case study design provided rich, in-depth insights, the relatively small sample size reflects the qualitative nature of the inquiry and prioritizes depth over breadth. Second, the reliance on self-reported data through interviews may introduce response bias, as participants may underreport sensitive behaviors or present socially desirable responses. Third, the study focused on selected sectors and organizational settings, which may not fully capture the diversity of COI practices in other industries or governance structures. Lastly, the cross-sectional design limits the ability to observe how disclosure practices evolve over time, particularly in response to policy changes or organizational reforms.

Building on these limitations, future research should adopt longitudinal designs to examine how COI disclosure practices and ethical attitudes evolve over time within organizations. Comparative studies across different countries and regulatory environments are also recommended to explore how legal frameworks and cultural contexts shape disclosure norms and enforcement mechanisms. Additionally, future research may benefit from incorporating mixed-methods approaches, combining qualitative insights with quantitative measures to assess the relationships among ethical literacy, organizational culture, and disclosure behavior.

There is also a need to explore the role of digital technologies in enhancing COI disclosure systems, including automated reporting platforms, real-time monitoring tools, and behavioral nudging mechanisms that promote ethical decision-making. Furthermore, researchers should consider developing and validating standardized instruments to measure COI awareness, ethical climate, and disclosure effectiveness across sectors. Finally, future studies should include underrepresented perspectives, such as rank-and-file employees, whistleblowers, and external stakeholders, to provide a more comprehensive understanding of power dynamics and ethical challenges in organizational settings.

AI Usage Disclosure Statement

The authors acknowledge the use of artificial intelligence (AI) tools, specifically ChatGPT, to improve the clarity, grammar, and overall language quality of this manuscript. The AI tool was used solely for editorial and language refinement purposes and did not contribute to the conceptualization, research design, data collection, data analysis, or interpretation of findings. All intellectual content, including theoretical framing, methodological decisions, results, and conclusions, was developed exclusively by the authors. The authors have critically reviewed and validated all AI-assisted outputs to ensure accuracy, originality, and adherence to academic integrity and publication ethics standards.

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