
RESEARCH ARTICLE

Ethical Dilemmas in UAE Oil & Gas Procurement: Qualitative, Descriptive, and Inferential Analysis

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ABSTRACT

Ethical procurement is a central governance challenge in the Oil & Gas industry because procurement decisions combine extremely high financial value, complex supplier relationships, operational risk, regulatory exposure, and long-term consequences for organizational reputation and stakeholder trust. This paper integrates three dimensions of ethical dilemmas in Oil & Gas procurement, with particular attention to the United Arab Emirates (UAE). The first examination develops a qualitative thematic account based on eleven interviews with procurement professionals. The second provides a descriptive analysis of a 29-question survey of eighty-five professionals from ADNOC (Abu Dhabi National Oil Company) and NPCC (National Petroleum Construction Company), examining religion, organizational culture, gender, confidentiality, ethical pressure, and cognitive dissonance. The last extends the same empirical setting through inferential analysis using structural equation modelling (SEM) and ordinary least squares (OLS) regression. Taken together, the three complementary perspectives show that ethical risk cannot be understood solely as a problem of individual morality or demographic characteristics. The descriptive evidence shows a substantial gap between the communication of ethical codes and employees' experience of pressure that compromises standards. The inferential evidence further suggests that organizational pressure can operate indirectly by weakening individual boundaries of hospitality and compliance, whereas age and professional seniority confer protective effects. The integrated evidence also identifies technology as a promising but insufficient response: AI can detect anomalies, blockchain can improve traceability, and IoT can strengthen real-time visibility, but these systems simultaneously introduce risks involving algorithmic bias, privacy, cybersecurity, automation, and moral outsourcing. In the end, this writing proposes a multilayered ethical procurement framework that combines regulation, organizational culture, leadership, training, confidentiality safeguards, supplier governance, balanced performance metrics, protected reporting mechanisms, and human-centered digital technologies.

KEYWORDS

Oil & Gas Industry; United Arab Emirates; Procurement ethics; Organizational Pressure; Ethical Culture; Fraud Prevention; Artificial Intelligence; Blockchain; Internet of Things.

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1. Introduction

Procurement occupies a strategically prominent position in the Oil & Gas industry because the function connects financial resources, suppliers, contractors, technical requirements, operational continuity, and corporate governance. In ordinary purchasing, an unethical decision can create financial waste or unfair treatment of a supplier. Hence, the consequences can be substantially broader because procurement frequently concerns specialized equipment, engineering services, long-term contracts, safety-critical materials, and activities undertaken across geographically and legally diverse environments. Yet, the high value of contracts and the strategic importance of suppliers create opportunities for bribery, fraud, favoritism, conflicts of interest, and other forms of misconduct [1].

A corporate code of conduct defines an organization's foundational guidelines, core values, and behavioral expectations. According to [2], this ethical framework serves as a moral compass, fostering transparency, integrity, and accountability. It typically encompasses policies on conflicts of interest, diversity, data privacy, regulatory compliance, fair competition, sound fiscal management, sustainability, occupational health and safety, and anti-corruption measures. As expected, for a code of ethics to remain effective, organizations must maintain continuous communication, conduct regular employee training, and implement robust monitoring and reporting systems to address violations. These practices secure stakeholder trust and safeguard corporate reputation [3].

Historically, high-profile corporate scandals have demonstrated the devastating consequences of executive and employee misconduct. A prime example is the early-2000s collapse of Enron Corporation due to systemic fraud, in which the firm used deceptive accounting techniques to inflate profits and conceal substantial debt through off-balance-sheet entities [4]. Enron's 2001 bankruptcy resulted in catastrophic losses for investors, exposed fatal flaws in corporate governance, and triggered a global push for regulatory reform.

In the wake of the Enron and WorldCom scandals, the United States enacted the Sarbanes-Oxley Act (SOX) to curb corporate fraud [5]. While SOX specifically targets U.S. publicly traded firms, its principles have fundamentally reshaped international regulatory standards. Consequently, numerous countries have established comparable frameworks to bolster transparency, accountability, and ethical cultures within their financial sectors, as seen in the United Arab Emirates (UAE) with the introduction of Federal Law No. (19) of 2016 [6].

Meanwhile, procurement in the Oil & Gas sector differs sharply from that in other industries due to its highly specialized operational demands. Oil & Gas firms function as multinationals that must navigate a complex web of international legal and regulatory environments. Their supply chains are deeply intricate, spanning exploration, drilling, production, transport, and distribution [7]. Consequently, procurement managers are tasked with overseeing an extensive network of global suppliers, contractors, and service providers.

Furthermore, this industry operates in hazardous, extreme environments and relies on highly specialized assets, such as offshore drilling platforms. Because procurement decisions directly impact human life, physical assets, and environmental preservation, strict adherence to safety protocols is mandatory. Ethical procurement in this sector, therefore, involves validating that all vendors possess valid certifications, comply with safety mandates, and maintain responsible operational practices [8]. Given the capital-intensive nature of these projects, procurement often centers on high-value, multi-year contracts with complex pricing models. The extended lifespan of these agreements requires robust supplier relationships to mitigate operational risks, guarantee reliability, and protect business continuity [9].

Finally, procurement teams must maintain a stable, uninterrupted supply of vital resources like crude oil, natural gas, specialized machinery, and spare parts. This highly profitable business is further complicated by geopolitical disruptions—such as vulnerabilities in the Strait of Hormuz and the Panama Canal—as well as political maneuvering and trade barriers. To achieve long-term operational success and sustainability, for [10], Oil & Gas corporations must deploy targeted strategies that enforce safety regulations, ensure strict legal compliance, eliminate corruption, and cultivate enduring supplier partnerships.

3.1 Navigating the Gray Zone: Mixed Insights on Systemic Pressure and the "Say-Do" Gap

The integration of these studies is important because ethical procurement is not adequately represented by a simple list of prohibited behaviors. A procurement employee may understand that bribery is prohibited and still encounter circumstances in which business targets, supplier relationships, hospitality, confidentiality, or managerial pressure make ethical decision-making difficult. For instance, the qualitative findings are particularly useful in illustrating this gray zone. Interviewees described pressure to use competitors' prices as negotiation benchmarks even when this was not allowed, indicating that the pursuit of favorable commercial outcomes can create pressure to bend established rules.

The descriptive study reinforces this problem: although 69.4% of respondents reported that their codes of conduct were communicated well, 51.8% reported experiencing pressure to compromise ethical standards either frequently or occasionally. This dichotomy represents a pronounced "Say-Do" gap (the disconnect between stated intentions, values, commitments, and actual behavior or execution) between formal organizational commitments and employees' operational experiences.

The inferential study also provides a further explanation for this gap. Rather than concluding that unethical behavior is primarily associated with a particular demographic group, it identifies systemic pressures and individual boundaries as more important. Organizational pressure to meet business expectations is associated with the erosion of hospitality and compliance boundaries, which in turn increases exposure to core dilemmas such as bribery, conflicts of interest, and bid leaking. Surprisingly, age and professional seniority emerge as relatively stable protective characteristics, while female procurement professionals report significantly higher operational pressure than their male colleagues. These findings do not imply that age or gender determines

ethical behavior; rather, they simply suggest that organizational context and accumulated professional experience can shape vulnerability and resilience [11].

The following analyses collectively develop a progression from qualitative to specific quantitative empirical evidence. Section 2 establishes the operational foundations of UAE petroleum procurement, while the qualitative study in Section 3 draws on employee experiences, using eleven interviews and thematic analysis to identify concrete dilemmas, including favoritism, bribery and kickbacks, conflicts of interest, confidentiality breaches, non-compliance, supplier discrimination, and pressure during negotiations. The descriptive quantitative study in Section 4 investigates these issues among eighty-five respondents from ADNOC and NPCC, with particular attention to religion, organizational culture, gender, ethical pressure, and cognitive dissonance. The inferential study in Section 5 tests relationships among ethical variables and tests structural explanations using a broad statistical toolkit. The following section tackles Federal Law No. (19) of 2016, in the form of regulatory compliance, leadership, and fraud controls. Section 7 addresses the use of digital technologies (AI, blockchain, and IoT) to combat commercial fraud, and the next section presents a multi-dimensional ethical framework for procurement governance and decision escalation. Section 9 presents the managerial, policy, and technological implications for embedding procurement ethics. As expected, the conclusion ends this writing.

2. The UAE Oil & Gas Procurement Context

The setting of the Oil & Gas industry in the United Arab Emirates is mainly due to the following features [12]: First, the global character of procurement in the oil and gas industry. Multinational companies must deal with contractors and suppliers governed by different national laws and cultural norms. Therefore, strong guidelines are needed, and a gift, an invitation, a treat, or a sign of rank may be interpreted differently from one country to another.

Then comes operational risk. In dealing with dangerous substances, handling special machines, constructing, and maintaining offshore platforms, and other matters of high security importance, the purchasing function has ethical implications that extend beyond price and contract fulfillment. The choice of a supplier that is at odds with safety and environmental standards may threaten the well-being of staff, communities, and the environment.

Third, supplier relationships are long-term. Oil & Gas projects involve long-range planning and large-scale investments with complex costs and long-lasting contracts. Lasting relationships can ensure reliability and continuity, but they can also lead to favoritism, conflicts of interest, and excessive familiarity. The question of ethical procurement is how to distinguish between good relationship-building and the sort of influence that may compromise independent judgment.

Fourth, scarcity and exposure to political events. The procurement department needs to secure resources such as raw materials, spare parts, crude oil, and natural gas while navigating international trade restrictions and global tensions. The need for these resources increases the pressure on procurement to emphasize speed or cost over the process itself.

Hence, the ethical case in petroleum purchasing in the UAE must be considered a governing problem rather than a matter of mere employee conduct [13]. It is a matter of the interweaving of business goals, technical specifications, supplier influence, regulatory requirements, confidentiality, and business incentives. For that reason, a strong ethical system must operate at the level of the individual, the organization, the technical, and the institutional [14].

The United Arab Emirates' development in the oil industry is a part of its history, which goes back to the beginning of the twentieth century when a modest fishing village in the interior of the country began to change its character after the discovery of oil; In the 1930s Sheikh Shakhboot bin Sultan Al Nahyan began an investigation and obtained concessions for the exploration of oil from the British and the Iraqi Oil Company. But their work was hindered by the Second World War and the difficulties of moving over the sandy soil. After that, significant discoveries were made in the 1950s, both onshore and offshore, with the Umm Shaif and Murban-Bab fields being milestones in the industrial development of the United Arab Emirates [15].

As exploration increased, technological developments played a crucial role in overcoming the difficulties faced. The prospecting team used gravity and seismic methods and employed new drilling techniques, thereby discovering numerous oil and gas reserves and opening important fields for extraction, including Asab, Sahil, and Shah, which became the backbone of the Emirati petroleum industry [16]. Despite the challenges, the industry's resilience, coupled with strategic alliances and technological advances, has positioned the UAE as a key player in the international energy market.

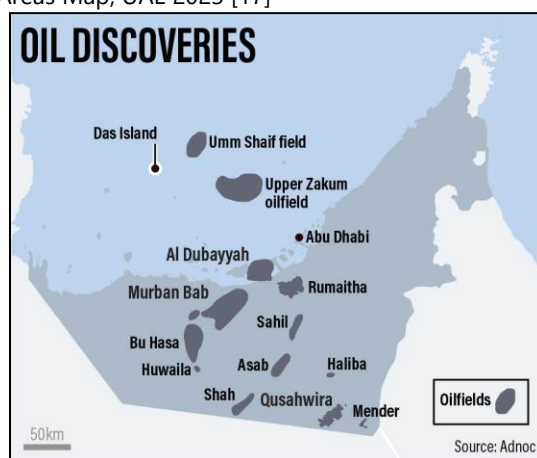
3.1 UAE Oil & Gas Companies

The UAE is home to five prominent Oil & Gas companies, although only ADNOC & NPCC will be addressed here: (A) Abu Dhabi National Oil Company - ADNOC, (B) Emirates National Oil Company - ENOC, (C) Dubai Petroleum, and (D) Dana Gas, headquartered in Sharjah. (E) National Petroleum Construction Company - NPCC.

ADNOC plays a vital role in the procurement and supply chain of the Oil & Gas industry (Figure 1). One of the key attributes regards its focus on smart procurement practices, involving leveraging advanced technologies and analytics to streamline the sourcing and purchasing of goods and services. In 2023, ADNOC Logistics & Services showcased exceptional financial results, reflecting robust growth and strategic expansion initiatives [16].

The National Petroleum Construction Company (NPCC) is a prominent construction and engineering company in the energy industry, specializing in the development and delivery of onshore and offshore projects. Its procurement activities encompass the acquisition of goods, services, and materials necessary to execute its projects. One of its central elements is supplier relationship management. The company attaches foremost importance to building strong, collaborative relationships with its suppliers to ensure reliability, quality, and sustainability throughout the supply chain [18]. Hence, NPCC tries to mitigate risks, optimize costs, and promote innovation and continuous improvement in its procurement activities. In line with its commitment to sustainable practices, NPCC tries to work with suppliers that uphold environmental, social, and governance (ESG) principles, thereby aligning its procurement practices with its broader corporate social responsibility objectives.

Figure 1: ADNOC Drilling Operational Areas Map, UAE 2023 [17]



3. Qualitative Evidence: Thematic Analysis of Procurement Experiences

3.1 Methodology Design

This basic research employs a qualitative approach, using verbal interviews to gather comprehensive insights into the factors influencing employees' ethical behavior in the UAE Oil & Gas procurement sector (Appendix A). It aims to provide a holistic understanding of this sensitive matter. The interviews were analyzed using thematic analysis, and data from eleven participants selected through purposive sampling, including procurement managers, purchasing officers, and procurement engineers, were transcribed and coded in NVivo™ software. The dialogues were organized into themes and subthemes, which were then examined in relation to the fifteen carefully crafted questions addressing ethical issues.

3.1 Addressing Fundamental Ethical Patterns

One of the key issues that emerged from the discussion of the ethical challenges faced by Gulf Oil & Gas procurement was the types of ethical dilemmas encountered. The responses included: conflicts of interest, favoritism, bribery, kickbacks, lack of confidentiality, noncompliance with the procedures and regulations, and discrimination against suppliers. Favoritism and bribery emerged as particularly prominent. These ethical problems were not considered purely hypothetical.

Some participants were confronted with dilemmas infrequently, while others encountered them recurrently, and as often as several times a week. The study highlighted the role of business goals and performance criteria in shaping the frequency of ethical dilemmas, an observation that is in line with further studies, whose descriptive and inferential work will show that the risk of unethical behavior is not evenly distributed across all purchasing situations but is especially acute in those where performance criteria are strict.

The second important topic concerns confidentiality. The interviews revealed contrasting perceptions about confidentiality within organizations. Some interviewees felt that confidentiality was relatively strong due to clear procedures, employees' ethical behavior, and control over data access. Others, however, were more concerned about the number of employees who could access data and the closeness of ties between employees and suppliers. This demonstrates that confidentiality is partly institutional and partly a function of behavior.

This kind of data leakage is particularly important because it reveals several ways of acting unethically. One involved a vendor asking an employee for a bribe to win the contract; another involved an employee leaking confidential bid information to a competitor; a third concerned files left in an unprotected place; and finally, disclosing one supplier's price to another to negotiate a lower price. These examples clearly show that leaks of confidential data are due either to a lack of discipline, or to corrupt conduct, or to commercial reasons.

The interviews also indicate that confidentiality can increase procurement efficiency. Confidentiality of purchasing strategies, negotiation tactics, and supplier relationships prevents competition from taking advantage of them. But confidentiality must not be a reason for opaque decision-making; a distinction must be drawn between protecting legitimately sensitive information and concealing bad practice.

The qualitative analysis of cultural diversity adds another dimension. The subjects realized that gifts, hospitality, negotiation styles, hierarchical structures, and communication varied from one culture to another. In some cultures, hospitality is treated as a normal form of relationship-building, whereas in others it may be regarded as an inappropriate inducement. A multicultural environment can therefore enrich ethical decision-making through diverse perspectives, but it can also generate misunderstandings if organizations do not establish shared rules [19].

Finally, it must be noted that diversity positively affects the overall ethical climate by providing employees with diverse experiences, perspectives, and cultural insights. Diversity fosters tolerance, openness, and innovation, although language barriers and communication differences can pose obstacles [20]. So, for procurement organizations in the UAE, it is appropriate to treat diversity as an ethical resource rather than merely a human resources characteristic.

4. Descriptive Quantitative Evidence

This evaluative study was conducted using a 29-item questionnaire. The survey (Appendix B) was sent via Google Forms™ to eighty-five individuals affiliated with ADNOC and NPCC. Descriptive statistics were computed using IBM SPSS™ (Appendix C). Ethical clearance was granted, and informed consent was taken. It should be highlighted that this sample is distinct from the previous eleven-interview qualitative sample, although both studies concern the UAE Oil & Gas procurement.

Figure 2: IBM SPSS™ snapshot of the last four records. For reference, all codified variables were prefixed with @.

	@1.Gender	Gender	@2.MaritalStatus	MaritalStatus	@3.Age	Age	@4.EducationLevel	EducationLevel	@5.IndividualIncomePerMonth	IndividualIncomePerMonth	@6.Religion	Religion	@
82	1	b) Female	3	c) Divorced	3	c) 41-50	3	c) Bachelor	3	c) 26,000 - 40,000 AED	1	a) Islamic	
83	1	b) Female	1	a) Single	1	a) 18-30	3	c) Bachelor	2	b) 16,000 - 25,000 AED	1	a) Islamic	
84	1	b) Female	3	c) Divorced	3	c) 41-50	4	d) Master	4	d) 41,000 - 55,000 AED	1	a) Islamic	
85	1	b) Female	2	b) Married	3	c) 41-50	3	c) Bachelor	3	c) 26,000 - 40,000 AED	1	a) Islamic	

The population profile reveals that the sample is predominantly male (78.8%), the largest age group is 41-50 years old, the second largest is 51-60 years old, and the largest educational group is bachelor's degree holders, while the most common income range is from AED 26,000 to AED 40,000 per month. The sample also includes employees of various religions and nationalities, reflecting the multicultural nature of the UAE oil and gas industry.

The finding regarding the interrelation between religion and morality is of particular interest. According to the results of the descriptive study, religion has a strong influence on the ethical judgment of the female respondents, while a smaller group reports no influence of religion on procurement decision-making. This diversity of opinions reveals how employees can integrate personal faith and professional ethics.

As many as three-quarters of the participants reported a conflict between their professional activities and their convictions, underscoring that an individual with strong personal values may find himself in a moral dilemma. The conclusion is fundamental because it shows that even when employees are strongly committed to the good, an ethical conflict may occur.

The survey also examined the organization's ethical culture. It was found that about 61-62 percent of people were positive about the business's religious and ethical character, but a substantial number of employees were also neutral. So, employees are not aware that their organizations are unethical, yet are not engaged with them. This is why it is important to move from passive to active awareness by raising practical issues in gray areas that can lead to ambiguous situations within the company [21].

Moreover, the most important result is the connection between communication and the pressure to commit ethical breaches. According to this survey, 69.4 percent of employees feel they have effective communication about their code of ethics, yet 51.8 percent report being sometimes or very often subjected to pressure to do things that go against their code. The result of this combination is a say-do gap. The code can be clear, but the implementation conveys something else [22].

The study distinguishes three types of orientation: the pragmatic group (62.4%) seeks a compromise between ethics and business goals; the ethically oriented group (22.4%) puts the code of conduct first; and the business-oriented group (15.3%) puts desired business results first. The predominance of pragmatism is understandable in the commercial environment, but it also

calls for a clear decision-making protocol. Staff should not be left to negotiate ethical issues alone when goals conflict with the code of conduct [23].

An interesting observation from a survey is that 15.3 percent in the business group are like the 15.3 percent who report being under frequent pressure. This suggests a possible relationship between pressure and business thinking, and the need for organizational structures that allow employees to escalate their dilemmas rather than solve them on their own should be emphasized.

The descriptive evidence also examined locus of control, finding that most respondents had a balanced or relatively internal orientation, while a smaller minority had a very external orientation. This could, of course, influence how employees perceive their obligations and external constraints. But the broader message was that individual characteristics are not enough to explain ethical behavior. It is a matter of the interaction between the employees and the environment.

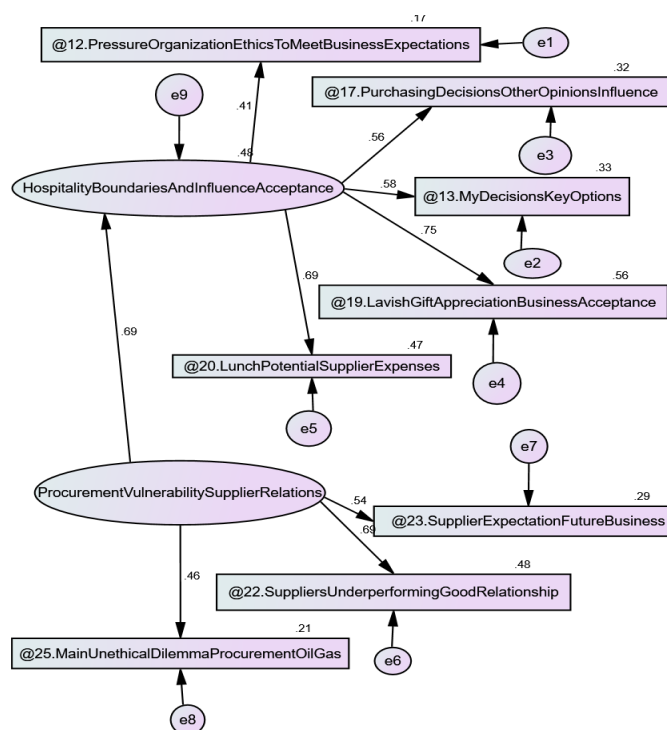
Compensation, gender, and diversity also form part of the picture. While compensation influenced employee attitudes, the main conclusion was that values and culture, rather than salaries, influenced ethical behavior. The study found that cultural diversity was considered a positive factor, as it provided diverse perspectives that influenced discussions and enhanced ethical considerations. But communication problems arose. It follows that companies should avoid making the simple assumption that ethics can be bought with salary and predicted by nationality.

In the end, this descriptive evidence points to three major conclusions: first, employees generally recognize the standards of ethical behavior and value them; second, a significant proportion of them simultaneously face pressures that undermine these standards; and third, ethical conduct requires organizational mechanisms that ensure compliance with these standards. Consequently, according to [24], communication alone is not enough; training, leadership, escalation procedures, confidentiality controls, clear performance criteria, and a secure reporting mechanism are more important than communication.

5. Inferential Analysis and Structural Interpretation

As stated, the current study uses data collected from eighty-five employees in the procurement departments of ADNOC and NPCC and applies structural equation modeling (SEM, Figure 3) and ordinary least squares (OLS) regression to determine the influence of organizational pressure on suppliers' vulnerability and core ethical issues.

Figure 3: After CFA, confirmatory factor analysis (GFI=.933, CFI=.949, TLI=.925, RMSEA=.063) was assessed, SEM using Maximum Likelihood (ML) with IBM SPSS AMOS™ was conducted on a framework comprising two latent constructs (all variables were normally distributed): Hospitality Boundaries and Influence Acceptance (HBIA) and Procurement Vulnerability and Supplier Relations (PVSR).



The CFA yields standardized loadings for HBIA from 0.407 to 0.746 and for PVSR from 0.456 to 0.692. The reliability of HBIA and PVSR is 0.738 and 0.614, respectively, the first being acceptable, the latter adequate for this type of research. Still, a lack of discriminant validity under the strict Fornell-Larcker criterion was found, and some conceptual overlap was found between the constructs. This is a serious limitation and should be kept in mind when interpreting the results.

The two latent dimensions were significantly and positively correlated. In this SEM analysis, they were positively correlated with a coefficient of approximately 0.690, indicating that acceptance of external influences is not a single behavior but rather a component of broader exposure to the supplier's environment. Moreover, a one-unit increase in exposure to the basic purchasing dilemma increases the probability of experiencing severe organizational pressures by 84%, whereas a one-point increase in tolerance of large supplier gifts increases the odds of experiencing this by 1.73 times. Each additional unit of age in the given model reduces the probability that the company will experience severe organizational stress by approximately 34.4%. It is crucial to clearly state that these relationships should not be interpreted as proof that age leads to more ethically responsible behavior, but rather as age reducing the probability of experiencing a higher degree of stress in the company.

Globally, it is emphasized that ethical weakness is not strongly related to racial origin. It is systemic pressure that seems to stem from procurement fraud, supplier favoritism, and the erosion of personal boundaries. Indeed, this result is supported by both the qualitative and descriptive studies, which documented conflicts among participants, while the descriptive study showed that employees of different origins can experience the same organizational tensions.

The OLS regression results deepen the interpretation: The first regression model (HBIA latent variable (the average of items @12, @13, @17, @19, and @20) against two control variables (age and monthly income) and the @25.MainUnethicalDilemmaProcurementOilGas independent variable) found that the core-ethical tension is significantly and positively associated with the broader-boundary permissiveness ($F(3, 81) = 9.47, p < .001$). The other significant predictor was age ($\beta = -.278, p = .011$), indicating that older professionals maintain tighter boundaries in hospitality. Monthly income was not statistically significant, thereby confirming that financial compensation alone is not a sufficient explanation for vulnerability to ethical lapses.

The second OLS model, PVSR was computed as a composite factor by averaging three indicators (22.SuppliersUnderperforming GoodRelationship, @23.SupplierExpectationFutureBusiness, and @25.MainUnethicalDilemmaProcurementOilGas) while Age, 12.PressureOrganizationEthicsToMeetBusiness Expectations, and @17.PurchasingDecisionsOtherOpinionsInfluence became the three independent variables ($F(3, 81) = 15.12, p < .001$). The results show that meeting the organization's goals and being influenced by external opinions significantly increase operational risk, accounting for 35.9% of the variance in operational vulnerability. Age is again a protective attribute ($\beta = -.220, p = .023$).

The third OLS linear regression (@25.MainUnethicalDilemmaProcurementOilGas as a linear function of an individual's personal responsibility threshold, the composite HBIA score, and organizational stress, @12.CompetitiveWorkEnvironment) focuses on the fundamental ethical breakdown ($F(2, 82) = 6.42, p = .003$). The weaker the personal boundaries and the greater the tolerance for hospitality, the higher the exposure to fundamentally unethical situations (HBIA score was a statistically significant positive predictor; $\beta = .294, p = .010$). It seems that an indirect mechanism is at work here. That is, organizational pressure first undermines personal boundaries, which increases exposure to bribery, conflicts of interest, bid rigging, and other misconduct.

Overall, these conclusions lead to a structural interpretation of ethics in purchasing. The problem is not just that employees are unethical, but that the organization's systems can create pressures that weaken boundaries: the weaker the boundaries, the greater the exposure to supplier influence and key ethical dilemmas. This represents a better governance model because it shows us where to intervene before misconduct. To put this into practice, it is recommended to establish senior-led mentoring, strict hospitality registers, balanced scorecards, sustainable performance indicators, and safe reporting channels [25].

The study, however, has certain limitations that must be considered. The sample consists of eighty-five participants, all taken from only two companies. Additionally, the discriminant analysis is of questionable validity, so the results of this research are valid only as preliminary conclusions. A larger sample is required to evaluate the consistency of the observed relationships across companies, roles, seniority levels, and procurement categories in the UAE Oil & Gas sector.

6. Regulation, Governance, and Organizational Culture

The new Federal Law No. (19) of 2016 was established in the UAE to protect the interests of public institutions against the dangers of fraud, evasion, and the abuse of the privileges and authority of suppliers. Positively, regulation is a vital component of ethical procurement, not only for punishment but also for establishing minimum standards for transparent and legal commercial activity [26].

Yet qualitative and descriptive evidence clearly shows why regulation must be reinforced internally. The employees may understand their conduct is not acceptable, yet still experience social pressure to act otherwise. Therefore, the company's culture becomes a critical mediating environment that can mitigate unethical behavior.

Leadership is especially important because its behavior signals what the company truly values [27]. If they proclaim "ethics first" yet reward employees only for cost reductions or quick service, it may suggest to employees that ethical rules are flexible. Conversely, leaders who reward transparency in escalation, record, and report on ethical decisions, and protect employees who refuse an improper request can make the observance of ethical standards operationally feasible.

The survey that brought these facts to light points out that the best way to teach employees is to present them with practical examples of gray areas, rather than merely reading a code of rules. Such a way of training conforms to virtue ethics in the sense that it develops the individual's capacity to think and his character, but it also conforms with the diamond of fraud, for it can reduce rationalizations and enable the individual to see opportunities and the presence of pressures [28].

In the field of procurement, the duties of selection, authorization, delivery, invoicing, payment, and settlement with suppliers must be separated as far as possible. Sensitive information should be accessed only according to a pre-agreed role, entertainment must be recorded, and a conflict of interest declared and managed by exclusion or by independent review. Audits, transparency, ethical regulations, hotlines, and surveillance serve to prevent fraud [29]. Lastly, anonymous departmental channels where employees can report coercion in secret without fear of retaliation are central. Such a mechanism is necessary because the manager may apply the pressure himself.

7. Artificial Intelligence, Blockchain, IoT, and Digital Procurement

Digital technology provides new opportunities for ethical procurement, but it is also raising fears that IT is creating new risks. In this respect, artificial intelligence, blockchain, and IoT are best seen as components of a wider system of control, not as substitutes for human judgment [30].

AI can analyze the vast volume of procurement transactions and identify anomalies that may indicate wrongdoing. This could include duplicate invoices, payments of unexpected amounts, suspicious tendering patterns, or purchases that do not correspond to business rules and approval structures [31]. An artificial intelligence system could continuously monitor transactions, comparing them with past patterns, supplier relationships, approval rights, contracts, and existing procedures, thereby shifting the process from ad hoc inquiries to preventive risk detection [32]. Nevertheless, there are serious risks with biased models: if an AI is trained on a record of tenders that contain favoritism or other biases, it is likely to reproduce those biases rather than eliminate them. Hence, responsible AI requires control of data, models, decision processes, and human override [33].

Blockchain offers a different type of control. Its greatest merits are traceability and immutability of transactions, since they create an unalterable history of the various actions taken, enabling authorized people to track goods or services from their source to their destination. According to [34], smart contracts can automate predefined procurement conditions, potentially reducing opportunities for human manipulation. However, it does not guarantee that the information stored in it is true; it can preserve false information and lies as well as true. Again, there must therefore be control of the human factor and the organization.

Regarding the Internet of Things, there is the possibility of constant visibility through sensors that identify and track the location, state, and condition of goods throughout the supply chain. For [35], in Oil & Gas, it could also potentially support monitoring of equipment, materials, transport, storage conditions, and maintenance needs. But IoT can also create ethical hazards, since the collection of so much data raises questions about privacy and data ownership, the interconnectedness of devices gives rise to cybersecurity concerns, and increased automation can lead to job displacement concerns.

Undoubtedly, the strongest proposition that emerges is integration: AI can analyze data, blockchain can preserve trustworthy transaction histories, and IoT can generate real-time operational data, enabling the creation of a layered procurement-monitoring architecture [36]. For example, the Internet of Things can record delivery and equipment conditions, blockchain can preserve key transaction events, and AI can analyze the combined data for anomalies. Such integration can support more transparent and accountable supply chains.

The last crucial point is that the human-centered governance model must play a role in how technology operates, because the goal is not to automate ethics but to make a more accurate picture available to the ethical decision-maker. As stated by [37], procurement professionals will remain responsible for decisions that AI recommendations may influence, including supplier selection, payments, contract approvals, and employee conduct.

8. An Integrated Framework for Ethical Procurement in the UAE Oil & Gas Sector

Based on the accumulated evidence, an integrated ethical procurement framework can be built on six mutually supporting rocks [38, 39, 40, 41]:

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- Management's responsibility is to ensure consistency between its policy statements and the choices it makes in daily business. This means that managers must reward employees who identify and escalate ethical issues, rather than treating them as barriers to productivity. It must be reflected in how it treats its suppliers, whether it entertains people, whether it issues contracts, or how it appraises its employees.
 - For performance, procurement targets should include both financial and non-financial indicators. Cost savings should be evaluated in the context of safety, quality, compliance, suppliers, accuracy, transparency, and risk, as the inferential study showed.
 - Hospitality and gifts must be regulated by clearly delimited limits, registration procedures, and centralized records, while supplier entertainment should not become an informal, influence-exerting medium. Similarly, training in identifying ambiguous situations can be provided for less experienced staff by more experienced staff.
 - Access to tenders, prices, supplier ratings, and negotiations must be limited by role; sensitive information must be secured digitally and physically; and breaches must be investigated consistently. In the end, staff must be aware that confidentiality protects both the company's interests and the fairness of the tender.
 - Anonymous whistleblowers are ideally shielded from local management; internal audits must review procurements and unusual transactions; continuous due diligence of suppliers is preferable to once-only onboarding; conflict-of-interest declarations should be a regular practice and subject to independent verification when necessary.
 - AI for abnormality detection and risk prioritization, blockchain for traceability and control, and IoT for real-time data should not be overlooked, as these three systems will uphold data quality standards, confidentiality, explainability, bias-free operation, human supervision, and auditability. Again, technology should support professional judgment rather than replace it.

If so, a practical escalation procedure can be designed. First, it is necessary to determine the precise ethical rule or value that is being put into question; then one must recognize the business objective that generates the difficulty; thirdly, one must find alternative legitimate ways to achieve the objective. Then one can take the fourth step: one must seek advice from one's own supervisor, the ethics officer, the purchasing compliance team, or an independent channel. The fifth step is to document the decision. If the pressure comes from the immediate supervisor, the employee should use an alternative escalation channel. In this way, individual employees are spared the responsibility of solving systemic problems alone.

9. Implications for Managers, Policymakers, and Researchers

The main conclusion for management is that ethical procurement should be more firmly embedded in the company's daily operations, rather than entrusted to the compliance department. They should examine whether the indicators used in purchasing unintentionally encourage rule-breaking; they should monitor supplier hospitality, conflicts of interest, access to bid information, unusual transactions, and employees' feelings of pressure.

For the procurement professional, [42] advocates that ethical competence should encompass more than knowledge of procurement policy. Rather, it must include the ability to recognize conflicts of interest, manage supplier relationships, protect confidentiality, escalate dilemmas, and use digital monitoring systems with responsibility. Practical case discussions can make ethical standards more pertinent to daily work.

Human resources departments must recruit and promote employees based on professional maturity and ethical leadership, while avoiding age-based stereotyping and consistent with [43]. Observations about age and seniority must be regarded not as criteria for excluding younger employees, but as evidence of the potential value of experience and mentorship. Structured mentoring can be a means of transferring practical judgment without experience, though it does not automatically guarantee ethical behavior.

Consequently, these conclusions have implications for policymakers and regulators: legal rules must be complemented by effective enforcement, reporting safeguards, transparency requirements, and organizational accountability. The goal is to ensure that ethical behavior is legally obligatory and organizationally supported [42].

On the other hand, for technology leaders, the most important thing to understand is that procurement technology must take an ethics-by-design approach. For example, AI must be assessed for bias, with false positives and false negatives monitored; blockchain should be clearly regulated regarding who can create, verify, and access records; the IoT should ensure data confidentiality and device security; and employees should understand how automated systems influence decisions [44].

10. Conclusion

Ethics in Oil & Gas purchasing in the UAE are systematic. Bribery, fraud, favoritism, conflicts of interest, breaches of confidentiality, supplier influence, and negotiation pressure are not uncommon in a procurement system involving high contract values, long-term relationships, safety-critical operations, regulatory complexity, and multicultural interactions.

The thematic analysis gives these concepts a practical dimension through interviews with procurement professionals, who describe all these pressures to bend the rules. The survey shows that a substantial part of the employees' experience is the tension between ethical standards and business expectations. 69.4% reporting clear code communication and 51.8% reporting pressure to compromise ethics show that formal policy does not necessarily translate into ethical practice. The inferential study offers a structural explanation. Organizational pressures can weaken personal boundaries regarding hospitality and compliance, thereby increasing exposure to more serious moral dilemmas, while age and professional seniority provide a protective effect.

The integrated evidence can therefore challenge the view that the responsibility for ethical procurement lies with individual employees. If the only performance indicators rewarded are cost reduction and speed, if supplier hospitality is poorly controlled, if confidentiality is weak, if reporting channels are unsafe, or if managers tolerate exceptions for commercial reasons, ethical vulnerability increases. On the other hand, a firm's integrity is strengthened when leadership, performance measures, training, supplier governance, information security, reporting, and technology are aligned [37].

Artificial intelligence, blockchain, and the IoT offer substantial possibilities. AI can detect anomalies and suspicious patterns, blockchain can strengthen transaction traceability, and the Internet of Things can provide real-time visibility across supply chains. But such possibilities need to be controlled by ethical codes, for algorithmic bias, privacy, cybersecurity, automation, and moral outsourcing could create new vulnerabilities. Human accountability must therefore remain central.

The most suitable way of dealing with this, for [45], is by a system of ethical procurement that includes firm rules and effective internal controls, codes of conduct and practical training, commercial goals and balanced ethical and sustainable goals, supplier relationships with transparent hospitality and conflict-of-interest rules, confidentiality and secure information governance, and digital transformation with human-centered ethical oversight. In a sector where procurement decisions affect financial results, operational continuity, safety, the environment, and stakeholder confidence, integrity itself is a strategic asset. Surely, the Oil & Gas industry in the UAE can strengthen this asset by moving from compliance as a formal requirement to ethical procurement as an organizational capability embedded in the culture, leadership, measurement, technology, and everyday decision-making.

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Appendix A: Questionnaire

Topic 1 - Unethical dilemmas and issues are faced by procurement departments in the Gulf Oil & Gas companies.

"Can you provide examples of unethical dilemmas (issues) you have encountered in your role within your procurement?"

"How frequently do you encounter ethical dilemmas and difficult situations in your procurement activities?"

"In your opinion, what are the most common unethical practices within procurement departments in the Oil & Gas industry of the Gulf region?"

Topic 2- Confidentiality of procurement employees in the UAE versus the company's overall performance

"How do you perceive the level of confidentiality maintained for procurement employees within your organization?"

"Have you ever experienced any breaches of confidentiality within the procurement department? If yes, may you disclose the situation without mentioning names?"

"To what extent do you think confidentiality impacts the overall effectiveness of procurement operations within your company?"

Topic 3 - Government judicial policy and laws to curb unethical behaviors in companies' procurements.

"Do you believe government judicial policy and laws have a significant impact on decreasing unethical behaviors in procurement practices?"

"Have you ever observed any changes in procurement practices or behaviors following the implementation of new government policies or laws?"

"How effective do you think government interventions are in addressing unethical behaviors in procurement?"

Topic 4 - Company's salary and the reduction of ethical suspicions in the Oil & Gas industry

"In your opinion, does the employee's salary in the procurement department influence their likelihood of engaging in ethical or unethical behavior?"

"Have you noticed any correlation between salary levels and ethical conduct within the procurement department?"

"How important do you think salary rates are in deterring unethical behavior among procurement employees?"

Topic 5 - The effect of employees' nationalities on suspicion in the company's deals

"Have you ever observed any differences in ethical standards or practices among employees of various nationalities within the Oil & Gas industry in the UAE?"

"Do you believe that cultural differences play a role in ethical decision-making within procurement?"

"How do you think the diversity of nationalities among employees influences the overall ethical climate within your company's procurement activities?"

Appendix B: Survey Questions (Variables' Name Codification)**Section1. Demographics**

1. Gender: a) Male b) Female (@1.Gender)
2. Marital Status: a) Single b) Married c) Divorced d) Widowed (@2.MaritalStatus)
3. Age: a) 18-30 b) 31-40 c) 41-50 d) 51-60 e) over 60 (@3.Age)
4. Education level: a) High school b) Some college/associate degree c) Bachelor d) Master e) Doctorate (@4.EducationLevel)
5. Individual income per month: a) Under 15,000 AED b) 16,000 - 25,000 AED c) 26,000 - 40,000 AED d) 41,000 – 55,000 AED e) over 55,000 AED (@5.IndividualIncomePerMonth)

Section2. Religions and Ethics

6. What is your religion? a) Islamic b) Christian c) Buddhist d) Hindu e) Atheist f) others (specify) _____ (@6.Religion)
7. How does your religion affect your purchasing decisions with suppliers in your organization? a) Strongly influence b) Somewhat influence c) No impact (@7.ReligionAffectPurchasingDecision)
8. Have you ever faced an Ethical dilemma (difficulty) in a purchasing decision due to your religious beliefs? a) Yes b) No (@8.EthicalDilemmaPurchasingDecisionReligion)
9. Do you think Religious beliefs should play a role in how companies conduct their business? a) Yes, they should strongly influence business practices b) Yes, they should somewhat influence business practices c) No, they should not have an impact on business practices d) I am not sure (@9.ShouldReligionInfluenceOnCompaniesConductBusiness)
10. My organization holds a strong Ethical culture. a) Strongly agree b) Somewhat agree c) Neutral d) Somewhat disagree e) Strongly disagree (@10.MyOrganizationHoldsEthicalCulture)
11. How well does your organization communicate its Code of Conduct to employees? a) Very well b) Moderately well c) Neutral d) Not very well e) Not at all (@11.CommunicationCodeConductToEmployees)

Section3. Decision-Making Processes

12. Have you ever felt pressure to compromise organization Ethical standards to meet organizational business expectations? a) Frequently b) Occasionally c) Neutral d) Rarely e) Never (@12.PressureOrganizationEthicsToMeetBusinessExpectations)
13. When making my decisions, I believe it is important to: a) Focus on achieving desired business goals b) Consider the Ethical implications of my actions and find a compromise between ethics and business goals c) Simply consider ethical bids and respect the organization's code of conduct first (@13.MyDecisionsKeyOptions)
14. In my competitive work environment, I am most likely to: a) Use any means necessary to get ahead b) Achieve success through honest and fair practices (@14.CompetitiveWorkMyOptions)
15. When faced with challenges, I tend to believe that: a) External factors have a greater impact on my outcome b) My actions and choices have the greatest impact on my outcome c) Both external factors and personal actions have a great impact on my outcomes (@15.ChallengesITendToBelieve)
16. If I fail at something, I am more likely to attribute my disaster to: a) Bad luck or circumstances beyond my control b) My own lack of effort c) Both a & b. d) Other factors (please specify) _____ (@16.InFailingIAttributeMyDisaster)
17. When making Purchasing decisions, how much do other opinions influence you? a) Highly often b) Frequently c) Occasionally d) Rarely e) Never (@17.PurchasingDecisionsOtherOpinionsInfluence)
18. If a friend suggests a way to obtain a product or service through questionable means, I am more likely to: a) Consider their suggestion and possibly follow through b) Disregard their suggestion and seek a more Ethical approach (@18.SuggestionObtainProductServiceQuestionableMeans)

Section4. Suppliers Relationships

19. A Supplier offers you a lavish gift as a token of appreciation for your consistent business with them. How likely are you to accept it? a) Very Likely b) Likely c) Neutral d) Unlikely e) Very Unlikely (@19.LavishGiftAppreciationBusinessAcceptance)
20. During a business lunch with a potential Supplier, cover all the expenses at a high-end restaurant. What would you do? a) Accept graciously b) Accept with reservations c) Suggest a more moderate venue d) Offer to split the bill e) Decline politely (@20.LunchPotentialSupplierExpenses)
21. You accidentally stumble upon confidential bids from a competitor Supplier on a shared computer drive. How would you handle this situation? a) Use the information to your own advantage b) Report it to the appropriate authority c) Ignore and close the file d) Share the information with your team e) Ask for clarifications from the competitor (@21.ConfidentialBidsCompetitorSupplier)
22. One of your Suppliers has been consistently underperforming, but you have a good personal relationship with their representatives. How likely are you to continue doing business with them? a) Very Likely b) Likely c) Neutral d) Unlikely e) Very Unlikely (@22.SuppliersUnderperformingGoodRelationship)
23. A Supplier expects you to reciprocate business by favoring them in future deals. How do you respond? a) Agree to reciprocate b) Consider but make independent decisions c) Refuse any reciprocation d) Politely decline their expectation e) Negotiate terms for reciprocation (@23.SupplierExpectationFuture Business)

24. Would you provide preferential treatment to certain suppliers? Yes No Depends on the situation (Give example: _____)
(@24.PreferentialTreatment)

Section 5. Procurement Departments

25. In the Gulf region, what types of unethical dilemmas do you believe the Procurement departments in Oil & Gas companies commonly face? a) Bribery and corruption b) Conflict of interest c) Supplier favoritism d) Environmental violations e) No dilemmas at all f) Other (please specify) _____ (@25.MainUnethicalDilemmaProcurementOilGas)

26. In the UAE, how do you perceive the impact of confidentiality of Procurement employees on the overall functioning of the companies? a) Positively affects company operations b) Negatively affects company operations c) No significant impact d) Not sure (@26.ConfidentialityImpactOnCompanies)

Section 6. Miscellaneous

27. To what extent do you believe Government judicial policies and laws can intervene to curb unethical behaviors in companies' procurement practices? a) Very effective b) Somewhat effective c) Not very effective d) Not at all effective e) Not sure (@27.GovernmentPoliciesImpactCurbUnethicalBehavior)

28. In the UAE, how do you think the diversity of nationalities among employees affects suspicions in the company's deals within the Oil & Gas industry? a) Increases suspicions b) Decreases suspicions c) No significant impact d) Not sure (@28.DiversityNationalitiesAffectsSuspensions)

29. In the UAE, rate the following eight dimensions towards their relationship (or not) with the Deal's Suspicious factor in the Oil & Gas Procurement Department (from 1 – Very Strong Relationship to 5 – No Relationship at All).

1-Gender (@29.1.RateSuspiciousGender)

2-Marital state (@29.2.RateSuspiciousMaritalState)

3-Age (@29.3.RateSuspiciousAge)

4-Educational level (@29.4.RateSuspiciousEducationalLevel)

5-Monthly salary (@29.5.RateSuspiciousMonthlySalary)

6-Religion (@29.6.RateSuspiciousReligion)

7-Ethics (@29.7.RateSuspiciousEthics)

8-Code of conduct (@29.8.RateSuspiciousCodeOfConduct)

☐ 1 ☐ 2 ☐ 3 ☐ 4 ☐ 5

Appendix C: IBM SPSS™ Metadata of the Dataset

1	@1. Gender	Numeric	34	PurchasingDecisionsOtherOpinionsInfluence	String
2	Gender	String	35	@18. SuggestionObtainProductServiceQuestionableMeans	Numeric
3	@2. MaritalStatus	Numeric	36	SuggestionObtainProductServiceQuestionableMeans	String
4	MaritalStatus	String	37	@19. LavishGiftAppreciationBusinessAcceptance	Numeric
5	@3. Age	Numeric	38	LavishGiftAppreciationBusinessAcceptance	String
6	Age	String	39	@20. LunchPotentialSupplierExpenses	Numeric
7	@4. EducationLevel	Numeric	40	LunchPotentialSupplierExpenses	String
8	EducationLevel	String	41	@21. ConfidentialBidsCompetitorSupplier	Numeric
9	@5. IndividualIncomePerMonth	Numeric	42	ConfidentialBidsCompetitorSupplier	String
10	IndividualIncomePerMonth	String	43	@22. SuppliersUnderperformingGoodRelationship	Numeric
11	@6. Religion	Numeric	44	SuppliersUnderperformingGoodRelationship	String
12	Religion	String	45	@23. SupplierExpectationFutureBusiness	Numeric
13	@7. ReligionAffectPurchasingDecision	Numeric	46	SupplierExpectationFutureBusiness	String
14	ReligionAffectPurchasingDecision	String	47	@24. PreferentialTreatment	Numeric
15	@8. EthicalDilemmaPurchasingDecisionReligion	Numeric	48	PreferentialTreatment	String
16	EthicalDilemmaPurchasingDecisionReligion	String	49	@25. MainUnethicalDilemmaProcurementOilGas	Numeric
17	@9. ShouldReligionInfluenceOnCompaniesConductBusiness	Numeric	50	MainUnethicalDilemmaProcurementOilGas	String
18	ShouldReligionInfluenceOnCompaniesConductBusiness	String	51	@26. ConfidentialityImpactOnCompanies	Numeric
19	@10. MyOrganizationHoldsEthicalCulture	Numeric	52	ConfidentialityImpactOnCompanies	String
20	MyOrganizationHoldsEthicalCulture	String	53	@27. GovernmentPoliciesImpactCurbUnethicalBehavior	Numeric
21	@11. CommunicationCodeConductToEmployees	Numeric	54	GovernmentPoliciesImpactCurbUnethicalBehavior	String
22	CommunicationCodeConductToEmployees	String	55	@28. DiversityNationalitiesAffectsSuspicious	Numeric
23	@12. PressureOrganizationEthicsToMeetBusinessExpectations	Numeric	56	DiversityNationalitiesAffectsSuspicious	String
24	PressureOrganizationEthicsToMeetBusinessExpectations	String	57	@29. 1. RateSuspiciousGender	Numeric
25	@13. MyDecisionsKeyOptions	Numeric	58	@29. 2. RateSuspiciousMaritalState	Numeric
26	MyDecisionsKeyOptions	String	59	@29. 3. RateSuspiciousAge	Numeric
27	@14. CompetitiveWorkMyOptions	Numeric	60	@29. 4. RateSuspiciousEducationalLevel	Numeric
28	CompetitiveWorkMyOptions	String	61	@29. 5. RateSuspiciousMonthlySalary	Numeric
29	@15. ChallengesITendToBelieve	Numeric	62	@29. 6. RateSuspiciousReligion	Numeric
30	ChallengesITendToBelieve	String	63	@29. 7. RateSuspiciousEthics	Numeric
31	@16. InFailingAttributeMyDisaster	Numeric	64	@29. 8. RateSuspiciousCodeOfConduct	Numeric
32	InFailingAttributeMyDisaster	String	65	@4A. EducationLevel	Numeric
33	@17. PurchasingDecisionsOtherOpinionsInfluence	Numeric	66	@5A. IndividualIncomePerMonth	Numeric