



Academic Literature on Compliance Programs, ESG, Corporate Governance, Fraud Prevention, Human Rights, Corruption, Data Protection, and SDGs

This academic summary provides an overview of key themes in recent open-access articles pertaining to compliance programs, environmental, social, and governance (ESG) practices, corporate governance, fraud prevention, human rights, corruption, data protection, and Sustainable Development Goals (SDGs) as set forth by the United Nations. Scholars have extensively explored the significance of compliance programs in organizations, evaluating their role in ensuring ethical practices, legal adherence, and risk mitigation. Additionally, research has focused on the adoption and impact of ESG strategies, addressing their influence on corporate decision-making, sustainability, and stakeholder engagement. Corporate governance remains a vital area of investigation, investigating board structures, executive compensation, and the effectiveness of governance mechanisms in enhancing firm performance and accountability. Simultaneously, efforts to combat fraud and corruption have led to analyses of fraud detection techniques, whistleblowing systems, and anti-corruption measures. The literature also highlights the evolving landscape of data protection, emphasizing regulatory developments, privacy frameworks, and organizational responsibilities in safeguarding data. Furthermore, there is a growing emphasis on the integration of human rights principles into business practices, exploring the implications of human rights violations and strategies for promoting responsible corporate behavior. Lastly, articles have explored the alignment of corporate practices with the SDGs, examining businesses' contributions to global sustainability goals.

Keywords: Compliance programs, ESG, Corporate governance, Fraud prevention, Human rights, Corruption, Data protection, SDGs.

Doi: <https://doi.org/10.37497/CorruptionReview.4.2022.71>

ACADEMIC LITERATURE

Baracho, H. U., Pereira Da Cunha, B., & Dantas, T. B. (2018). Environmental Ethics and Challenges in Postmodernity: Social Responsibility, Business, Community, and the Environment. *ESG Law Review*, 1(ssue), e01600. <https://doi.org/10.37497/esg.v1issue.1599>

Américo, J. C. da S., Caleman, S. M. de Queiroz, Costa, D. R. de M., & Campeão, P. (2019). Assessing the Impact of Corporate Governance on Performance: A Case Study of Agricultural Co-operatives in Mato Grosso do Sul, Brazil. *ESG Law Review*, 2(ssue), e01601. <https://doi.org/10.37497/esg.v2issue.1600>

Antunes de Souza, M. C. da S., & Teixeira de Souza, E. (2019). Governance Rules: Efficiency And Quality Assumptions In Sustainable Public Administration Management. *ESG Law Review*, 2(ssue), e01609. <https://doi.org/10.37497/esg.v2issue.1609>

Rodrigues da Costa, E. A., & Gomes, A. M. da S. (2020). Unveiling the Historical Reconstruction of Financial Activity: Leveraging Compliance Practices for Implementation and Sophistication in Brazil. *ESG Law Review*, 3(ssue), e01561. <https://doi.org/10.37497/esg.v3issue.1601>

Pereira, L. de M., Gewehr, M. A., & Alves, M. F. (2020). Enhancing Organizational Compliance Programs: The Impact of Data Protection Implementation under the Personal Data Protection Law. *ESG Law Review*, 3(ssue), e01612. <https://doi.org/10.37497/esg.v3issue.1612>

Pedroso Neto, M. (2021). Corporate Governance, Historical Rescue And Relationship With Compliance. *ESG Law Review*, 4(ssue), e01611. <https://doi.org/10.37497/esg.v4issue.1611>

Simões, J., Sales, S. B. de O., & Benacchio, M. (2021). A Critical Analysis of Environmental Compliance: Brazilian Law 5442/2019 Project. *ESG Law Review*, 4(ssue), e01588. <https://doi.org/10.37497/esg.v4issue.1588>

Ferreira, E. A. (2021). Enforcing Anti-Corruption Law in Cases of Superficial Compliance Implementation. *ESG Law Review*, 4(ssue), e01587. <https://doi.org/10.37497/esg.v4issue.1587>



Cristofolini, A. P. R., & Scatolin, C. L. (2021). Adequate regulation of ESG standards in Brazil: a comparative analysis with European regulation. *ESG Law Review*, 4(ssue), e01582. <https://doi.org/10.37497/esg.v4issue.1586>

Moore, M. H. (2022). Public Value Creation: The Essence of Strategic Management in Public Administration. *ESG Law Review*, 5(ssue), e01595. <https://doi.org/10.37497/esg.v5issue.1596>

Aguiar Filho, A., Santos, F. de A., & Fernandes, M. E. (2022). Enhancing Corporate Governance: An Exploratory Study on Overcoming Challenges Faced by the Board of Directors in Implementing the Corporate Governance Code in Brazil. *ESG Law Review*, 5(ssue), e01596. <https://doi.org/10.37497/esg.v5issue.1597>

Sicuto, G. H. (2022). Conflict Management As a Pillar of Compliance Systems In Privacy. *ESG Law Review*, 5(ssue), e01580. <https://doi.org/10.37497/esg.v5issue.1580>

Krindges, L. L. A. V., & Alves Da Silva, M. (2022). The Impact of ESG Practices on the Actualization of Fundamental Rights in the Business Sphere: A Deductive Investigation. *ESG Law Review*, 5(ssue), e01608. <https://doi.org/10.37497/esg.v5issue.1608>

Montanholi, M. de S., Almeida Santos, F. de, Fernandes dos Santos, N. M. B., & Peters, M. R. S. (2023). Applying Principles of Public Governance to Enhance the Performance of the Court of Accounts of the State of São Paulo. *ESG Law Review*, 6(1), e01581. <https://doi.org/10.37497/esg.v6i1.1581>

Eckert, A., Bavaresco da Silva, G., Dal Bem, D., & Schindwein, C. E. (2023). Comparative between Corporate Governance practices of Brazil and the United States of America. *ESG Law Review*, 6(1), e01598. <https://doi.org/10.37497/esg.v6i1.1598>

Luengo, C. A. G., Vieira, S. F. A., Nunes, A. L. P., & Sugihiro, V. L. T. (2023). The Role of Compliance System in Monitoring and Controlling Public Administration. *ESG Law Review*, 6(1), e01578. <https://doi.org/10.37497/esg.v6i1.1578>

Adamatti, B., & Ferreira, E. A. (2023). Enhancing Corporate Responsibility: The Importance of Human Rights Compliance Systems and the Shortcomings of Brazilian Decree N. 9.571/2018. *ESG Law Review*, 6(1), e01579. <https://doi.org/10.37497/esg.v6i1.1579>

Andrade, G. P., Andrade de Abreu, J. C., Santos, R. C. dos, & Khatib, S. F. A. (2023). Rethinking Democratic Legitimacy: The Role of Metagovernance in Non-Market Approaches. *ESG Law Review*, 6(1), e01591. <https://doi.org/10.37497/esg.v6i1.1591>

Noronha, M. E. S. de, Martins, J. B. N., Lietti, T., & Silva, R. de S. V. (2023). Driving Competitive Advantage in Cleantech Companies: A Model of Smart Regulation, Organizational Agility, and Technological Innovation. *ESG Law Review*, 6(1), e01594. <https://doi.org/10.37497/esg.v6i1.1595>

Ribeiro, R. P., Espuny, A. L. G., & Hermes, A. B. M. (2023). Proposal For a Method For Feasibility Analysis And Implementation Of SDG In Brazilian Municipalities. *ESG Law Review*, 6(1), e01573. <https://doi.org/10.37497/esg.v6i1.1573>

Luca Ribeiro, T. de, & Antônio de Lima, A. (2023). Environmental, Social And Governance (ESG): A Bibliometric Review Study. *ESG Law Review*, 6(1), e01571. <https://doi.org/10.37497/esg.v6i1.1571>

Ferro De Guimarães, J. C., Severo, E. A., & Dorion, E. C. H. (2023). Path to Sustainable Competitive Advantage with Use of Environmental, Social and Governance Principles. *ESG Law Review*, 6(1), e01590. <https://doi.org/10.37497/esg.v6i1.1590>

Martins, V. A., Jeremias Junior, J., & Enciso, L. F. (2019). Agency Theory and Corporate Governance in the Brazilian Public Service: A Theoretical Analysis. *Journal of Law and Corruption Review*, 1(ssue), e057. <https://doi.org/10.37497/CorruptionReview.1.2019.57>





Wada, A. A. D. L. (2019). Analysis of the Anti-Corruption Law: Necessity, Applicability, and Criticisms. *Journal of Law and Corruption Review*, 1(ssue), e058. <https://doi.org/10.37497/CorruptionReview.1.2019.58>

Monteschio, H., Monteschio, V. J. T., & Monteschio, G. Z. (2019). Anti-Corruption Law in Brazil: Promoting Integrity and Ethical Culture in Business Practices. *Journal of Law and Corruption Review*, 1(ssue), e059. <https://doi.org/10.37497/CorruptionReview.1.2019.59>

Pereira, B. de Q., & Braghirolli, L. F. de A. N. (2020). Whistleblowing Channels and Internal Investigations in Electoral and Partisan Contexts: Parameters and Guidelines for Ensuring Integrity and Compliance. *Journal of Law and Corruption Review*, 2(ssue), e067. <https://doi.org/10.37497/CorruptionReview.2.2020.67>

Giani, J. A., & Luísa de Oliveira, A. (2020). Enhancing Ethics and Combating Corruption: The Role of Compliance Programs in Healthcare. *Journal of Law and Corruption Review*, 2(ssue), e066. <https://doi.org/10.37497/CorruptionReview.2.2020.66>

Pinheiro, C. da R., Carvalho, A. L. M., Narciso, B. S., & Dutra, Y. O. (2020). Assessing the Quality of Compliance Programs in Companies Listed in the New Brazilian Market. *Journal of Law and Corruption Review*, 2(ssue), e065. <https://doi.org/10.37497/CorruptionReview.2.2020.65>

Eslar, K. A. de O. D. (2020). Challenges and Benefits of Internal Investigations in Business Management: Fostering a Culture of Corporate Integrity. *Journal of Law and Corruption Review*, 2(ssue), e064. <https://doi.org/10.37497/CorruptionReview.2.2020.64>

Panisson, K. F. (2020). Criminal Compliance in Brazilian Corporate Criminal Law: A Theoretical Analysis. *Journal of Law and Corruption Review*, 2(ssue), e056. <https://doi.org/10.37497/CorruptionReview.2.2020.56>

Assumpção Silva, F. de A., & Moraes, C. A. (2021). Mapping Cases of Corruption by Civilian Public Agents in the Executive Branch of the Federal Government: An Exploratory Descriptive Study. *Journal of Law and Corruption Review*, 3(ssue), e055. <https://doi.org/10.37497/CorruptionReview.3.2021.55>

Castilhos, T. O. de. (2021). Assessing Legislative Innovation and its Impact on Corruption Control and Constitutional Rights: Advancements and Setbacks. *Journal of Law and Corruption Review*, 3(ssue), e062. <https://doi.org/10.37497/CorruptionReview.3.2021.62>

Pereira, L. de M., Gewehr, M. A., & Alves, M. F. (2021). Intersection between Compliance Programs and Privacy: Examining Data Protection under the General Data Protection Law (LGPD) in Corporate Organizations. *Journal of Law and Corruption Review*, 3(ssue), e063. <https://doi.org/10.37497/CorruptionReview.3.2021.63>

Smolenaars, C. C. (2022). The INSS Governance System and the Liability of the Managing Servant for Delays in the Granting of Benefits. *Journal of Law and Corruption Review*, 4(jcreview), e060. <https://doi.org/10.37497/CorruptionReview.4.2022.60>

Olim, L. R. D., & Carvalho, A. N. P. (2023). Promoting Accessibility and Inclusion: Analyzing Good Practices in Accessible Tourism in the Autonomous Region of Madeira. *Journal of Law and Corruption Review*, 4(jcreview), e061. <https://doi.org/10.37497/CorruptionReview.4.2022.61>

Pereira, F. U., & Werlang, L. B. (2022). Communication And Training As Tools of a Labor Compliance Program. *Journal of Law and Corruption Review*, 4(jcreview), e068. <https://doi.org/10.37497/CorruptionReview.4.2022.68>

Franceschetto, H. (2022). The Blockchain Technology and Tax Compliance: Possibilities and Potential Uses. *Journal of Law and Corruption Review*, 4(jcreview), e069. <https://doi.org/10.37497/CorruptionReview.4.2022.69>





Adamatti, B., & Ferreira, E. A. (2023). Compliance as an Alternative Instrument for the Protection of Human Rights and the Ineffectiveness of Decree No. 9.571/2018. *Journal of Law and Corruption Review*, 5(00), e052. <https://doi.org/10.37497/CorruptionReview.5.2023.52>

Ferreira, R. de O., & Macedo de Melo, F. A. (2023). Due Diligence - An Approach to Mitigating Risk In Relationships With Third Parties. *Journal of Law and Corruption Review*, 5(00), e051. <https://doi.org/10.37497/CorruptionReview.5.2023.51>

Cavaliere, D. V. G. (2023). Compliance And Mental Health in the Workplace: The Need for an Ethical Commitment of Leadership to Prevent Absenteeism Due to Psychic Illness In Public Organisations. *Journal of Law and Corruption Review*, 5(00), e050. <https://doi.org/10.37497/CorruptionReview.5.2023.50>

Alves, J. E. M. (2023). How to Make the Fundamental Principles of the Labour Law Be Compatible with the Modern Work?. *Journal of Law and Corruption Review*, 5(00), e049. <https://doi.org/10.37497/CorruptionReview.5.2023.49>

Rodrigues, L. A. A. (2023). The Importance of Compliance as a Tool to Combat Cybercrime. *Journal of Law and Corruption Review*, 5(00), e048. <https://doi.org/10.37497/CorruptionReview.5.2023.48>

Corneau, J. A. (2023). The Implementation of Criminal Compliance as a Criminal Policy to Combat Corruption. *Journal of Law and Corruption Review*, 5(00), e047. <https://doi.org/10.37497/CorruptionReview.5.2023.47>

Vecchio, F. B., & Beck, F. R. (2023). Criminal Compliance and Its Effects: Between Crime Prevention and the Avoidance and Mitigation of Administrative Criminal Liability. *Journal of Law and Corruption Review*, 5(00), e044. <https://doi.org/10.37497/CorruptionReview.5.2023.44>