



Exploring the Lived Meaning of Ethical Governance Among Corporate Leaders in the Indonesian Financial Services Sector

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Article Info

Article history:

Received 30-10-2025

Revised 24-11-2025

Accepted 17-12-2025

Keyword:

Ethical Governance;
Leadership Experience;
Corporate Decision-Making;
Lived Meaning;
Organizational Ethics;
Strategic Accountability

ABSTRACT

Corporate governance has evolved from a compliance-driven structure into a multidimensional field that intertwines ethics, accountability, and strategic leadership. However, existing scholarship has given limited attention to the ways corporate leaders personally experience governance as a lived moral and strategic process. Despite extensive theoretical and quantitative research, little is known about the subjective meanings leaders assign to ethical decision-making and accountability within organizational contexts. This study therefore seeks to address this gap by providing a clear phenomenological account of how governance is interpreted and enacted by senior executives. Using an interpretative phenomenological approach (IPA), the study collected data through in-depth semi-structured interviews with senior leaders across multiple industries. The data were then analyzed thematically to identify essential experiential structures shaping ethical reflection, shareholder pressure, and leadership accountability. Findings indicate that leaders experience governance as an ongoing negotiation between personal integrity and organizational pragmatism. Governance is understood not merely as a compliance requirement but as a dynamic moral encounter involving constant reconciliation between individual conscience and institutional expectations. The study contributes to corporate governance theory by reframing governance as an interpretive and experiential practice rooted in human consciousness. The implications suggest that cultivating reflective awareness among leaders can enhance ethical integrity, strengthen organizational trust, and promote more sustainable governance practices.



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INTRODUCTION

In the contemporary landscape of global business, corporate governance has evolved beyond its traditional role of ensuring compliance and accountability to encompass broader ethical, social, and environmental dimensions (Mukhlis, Suradi, et al., 2023; Mukhlis, 2025b). As corporations operate within increasingly complex ecosystems shaped by globalization, digital transformation, and societal expectations, leaders are required to make decisions that balance economic performance with moral responsibility and sustainability imperatives (Kurnia Sari et al., 2024). This dynamic has transformed governance from a purely structural mechanism into a lived human experience characterized by tension, reflection, and moral negotiation (Kuguyo et al., 2025). Within this evolving context, corporate leaders often encounter dilemmas where strategic objectives conflict with ethical values, revealing governance as not merely a technical system but a deeply human phenomenon embedded in organizational life.

The relevance of this phenomenon lies in its profound implications for how individuals within organizations experience responsibility, integrity, and identity. The subjective dimensions of leadership such as the emotional weight of ethical decision-making, the pressure of shareholder expectations, and the meaning derived from accountability are increasingly recognized as central to understanding effective corporate governance (Chouaibi & Chouaibi, 2021). These experiences are

influenced by cultural, institutional, and relational contexts that shape how leaders interpret and act upon governance principles. The intersection of strategy and morality thus becomes a space where the individual's lived experience reveals both the promise and the fragility of modern governance practices (Achuthan et al., 2025). Exploring these subjective realities provides valuable insight into how ethical and strategic decisions are made, justified, and internalized within corporate structures.

Despite this growing acknowledgment, recent empirical studies highlight a persistent gap: most governance research continues to prioritize structural indicators, regulatory mechanisms, and ESG performance metrics, leaving the experiential dimensions of ethical judgment largely underexplored (e.g., Dewi et al., 2023; Qiu & Hu, 2025). While these studies offer valuable insights into organizational performance and institutional pressures, they provide limited understanding of how leaders interpret, feel, and navigate ethical dilemmas in real decision-making contexts. This gap underscores the need for research that foregrounds leaders' lived experiences rather than organizational outcomes alone.

Given the complexity and moral ambiguity inherent in governance processes, there is a growing need to move beyond quantitative evaluations of corporate performance and compliance metrics. Instead, understanding how corporate actors experience governance how they perceive ethical tensions, interpret accountability, and construct meaning within institutional constraints demands an approach that privileges depth over measurement (Ningsih et al., 2025). A phenomenological perspective allows this shift by emphasizing the essence of lived experience, enabling researchers to uncover the meanings that underlie decision-making and ethical judgment in business leadership (Sharifi et al., 2025). This exploration is not only timely but essential, as it addresses the human dimension of governance that remains underexplored in conventional managerial research, offering a deeper understanding of how corporate leaders navigate the interplay between moral values and strategic imperatives.

Research into individuals' lived experiences within corporate and organizational settings has increasingly emerged as a vital domain of inquiry, particularly in understanding how ethical, strategic, and governance decisions are formed in practice. Within business strategy and corporate governance, the subjective perspectives of leaders and executives have been shown to profoundly shape institutional behavior and decision-making outcomes. Scholars have recognized that leadership and governance are not solely structured by formal systems and policies but are constructed through the perceptions, emotions, and moral reasoning of those who enact them. This human-centered orientation situates phenomenological inquiry as an essential framework for uncovering how decision-makers experience and assign meaning to governance processes amid ethical and strategic complexity.

Despite the growing academic attention to corporate governance ethics, methodological challenges persist in fully accessing and articulating the lived experiences of executives. Much of the extant literature remains dominated by positivist or quantitative paradigms, emphasizing measurable indicators such as compliance scores, board composition ratios, or ESG performance indices. While valuable, these approaches often fail to capture the deeper dimensions of human consciousness such as doubt, moral conflict, or existential tension that influence how corporate leaders internalize governance responsibilities (Dewi et al., 2023). Quantitative designs typically abstract experiences into variables, thereby overlooking the fluid, interpretive nature of meaning-making that characterizes human ethical action within organizations.

Consequently, the limitations of prior approaches underscore the necessity for phenomenological inquiry capable of revealing the essence of governance as it is lived rather than merely observed (Mukhlis, Arifin, Ridwan, & Zulbaidah, 2025; Mukhlis, Arifin, Ridwan, Zulbaidah, et al., 2025). Phenomenology provides a lens through which the complex interplay between ethics, accountability, and strategy can be understood as an embodied and interpretive experience. By emphasizing description and interpretation over measurement, this perspective enables a richer comprehension of how leaders perceive, respond to, and reconstruct their moral and strategic realities within the corporate sphere (Susana et al., 2025). Such an approach fills a critical gap in governance research, offering an in-depth portrayal of the subjective processes that underpin organizational integrity and strategic adaptation.

Although corporate governance research has extensively examined frameworks, regulations, and compliance mechanisms, the majority of existing approaches remain grounded in rational and procedural paradigms that privilege structural and quantitative analysis (Trisiana, 2021). Common solutions for addressing governance challenges often rely on institutional reforms, best-practice codes, or performance-based indicators that emphasize efficiency, accountability, and transparency (Qiu & Hu, 2025). While these practical frameworks are valuable for ensuring corporate order and consistency, they tend to overlook the lived human dimension of governance the subjective meanings, moral tensions, and interpretive processes that shape how leaders actually experience and enact governance principles in dynamic organizational contexts.

These conventional approaches, while methodologically rigorous, are limited in their ability to capture the depth of meaning embedded in the lived experiences of decision-makers. Quantitative indicators can measure compliance or ethical outcomes, but they cannot articulate the how and why behind leaders' moral reasoning, emotional struggles, or sense-making processes when faced with conflicting strategic imperatives (Veliah et al., 2025). As a result, the understanding of governance remains partial and fragmented, constrained by models that fail to reflect the existential and relational complexity of leadership practice.

To address this gap, a phenomenological approach offers a compelling alternative by shifting focus from external performance metrics to internal meaning construction. Phenomenology allows the exploration of how corporate leaders interpret, negotiate, and embody governance within the moral and strategic dilemmas of real-world practice. Through this lens, governance is no longer treated as a fixed institutional system but as an evolving experiential process that unfolds within the consciousness of individuals (Wei & Baharudin, 2025). By uncovering the essence of these lived experiences, phenomenological inquiry provides a more holistic and authentic understanding of governance one that bridges the divide between structure and subjectivity, and between compliance and moral agency.

Previous studies on corporate governance and ethical leadership have primarily focused on structural mechanisms, institutional theories, and behavioral models explaining decision-making within organizations (Souleymanov et al., 2025). Research has highlighted the role of compliance systems, board composition, and corporate culture in shaping governance outcomes. However, a growing body of qualitative literature has begun to examine leadership experiences as interpretive processes shaped by personal values and moral reflection (Martineau et al., 2020). These studies demonstrate that understanding governance requires an exploration of subjective experiences rather than purely procedural analysis. Building upon this foundation, the present research aligns with phenomenological inquiry to capture the inner dimensions of how leaders live through ethical and strategic complexities.

This study adopts a phenomenological approach to address the gaps identified in previous sections by emphasizing the meaning-making process of corporate leaders in governance settings. Through interpretative phenomenological analysis (IPA), the research seeks to uncover how executives perceive, interpret, and respond to ethical tensions in real-world decision-making contexts. This method enables a deeper understanding of the essence of governance as experienced by individuals beyond institutional norms or statistical generalizations. In doing so, the study responds to the knowledge gap by offering a holistic interpretation of leadership consciousness in balancing moral responsibility with strategic imperatives (Taha & Abdallah, 2025). The phenomenological lens thus provides both theoretical and practical insight into how governance is experienced as a lived moral encounter.

The article is structured to guide readers through a coherent exploration of this phenomenon. The introduction establishes the background and knowledge gap leading to the need for a phenomenological inquiry (Mukhlis et al., 2024; Mukhlis, Maryam, et al., 2023). The following section outlines the methodological framework, detailing the research design, participant selection, data collection, and interpretative analytical process. Subsequent sections present and discuss the findings, structured around thematic interpretations of participants' experiences. The paper concludes

by reflecting on theoretical implications, practical insights, and future research directions emerging from the phenomenological understanding of corporate governance.

RESEARCH METHODS

Study Design

This research employed a phenomenological design to explore the lived experiences of corporate leaders navigating ethical and strategic challenges in business governance (Lutz & Knox, 2014; McNabb, 2015). The phenomenological approach was selected for its capacity to capture subjective meanings and the essence of participants' experiences, allowing an in-depth understanding of how individuals perceive and interpret corporate governance dynamics within real-world contexts. The focus of this design lies in uncovering the shared meanings embedded in participants' narratives rather than producing measurable outcomes.

An interpretative phenomenological approach (IPA) was specifically applied, as it emphasizes how individuals make sense of complex experiences. This approach enabled the identification of nuanced meanings within leaders' reflections on ethical dilemmas, shareholder pressures, and accountability practices, thus aligning with the study's objective of revealing the moral and strategic consciousness underlying governance decisions. IPA was also selected because it supports small, information-rich samples that enable detailed idiographic analysis, aligning with the study's objective of capturing depth rather than breadth.

Participants

Participants consisted of senior executives, directors, and board members representing various publicly listed and privately held corporations within the finance, manufacturing, and technology sectors (Hillman & Radel, 2018; Migdal, 2018). Selection followed a purposive sampling strategy, ensuring inclusion of individuals with direct involvement in corporate decision-making and governance responsibilities. Eligibility criteria required participants to have held executive or governance roles for at least five years and to possess firsthand experience managing ethical or strategic issues related to corporate governance.

Demographically, participants ranged in age from 38 to 64 years, with diverse educational and professional backgrounds. Both male and female executives were represented to capture a balanced range of leadership perspectives. Exclusion criteria applied to individuals without direct exposure to board-level governance or those serving in purely advisory capacities, as their experiences would not adequately reflect the lived phenomena under study.

Data Collection

Data were collected through in-depth semi-structured interviews, designed to elicit rich, reflective narratives of participants' lived experiences (Carreiras & Castro, 2012; Iosifides, 2016). Interviews were guided by open-ended questions addressing topics such as ethical judgment, stakeholder influence, corporate accountability, and ESG integration. Each interview lasted approximately 60–90 minutes and was conducted either face-to-face or via secure online platforms, depending on participants' preferences and geographic accessibility.

All sessions were audio-recorded with participants' consent and subsequently transcribed verbatim (Daly, 2007; Longhofer et al., 2012). Interview environments were arranged to ensure comfort, privacy, and minimal interruption, thereby facilitating open and authentic reflection. Supplementary field notes were documented to capture contextual nuances, non-verbal cues, and researcher reflections. The interview protocol was reviewed by subject-matter experts in qualitative research to ensure conceptual and linguistic clarity prior to data collection.

Data Analysis

Data were analyzed using Interpretative Phenomenological Analysis (IPA), which involves systematic steps to identify and interpret essential themes emerging from participants' lived

experiences (Fife, 2020; Kawamura, 2020). The analysis began with multiple readings of transcripts to achieve holistic familiarity, followed by coding of significant statements and the clustering of meaning units into preliminary categories. These categories were refined into higher-order themes that encapsulated shared meanings across participants.

NVivo software was utilized as an organizational aid for managing transcripts and thematic coding, ensuring consistency and traceability throughout the analytical process. The iterative nature of IPA allowed the continual movement between individual narratives and collective interpretation, leading to the articulation of essential themes that represented the essence of the governance experience ethical negotiation, accountability, shareholder influence, and resilience in decision-making contexts.

RESULTS

Navigating Ethical Dilemmas in Corporate Governance

Participants consistently described how ethical decision-making within corporate governance often places them in a complex intersection between personal integrity, organizational goals, and stakeholder expectations. Executives articulated that maintaining transparency while facing conflicting pressures from shareholders and regulators required “a constant moral balancing act.” One CEO explained, “Every decision feels like walking on a tightrope too much transparency can expose vulnerabilities, yet too little can erode trust.”

This theme captures the emotional and cognitive burden of leaders as they negotiate ethical trade-offs. The phenomenon is characterized by an awareness of moral responsibility intertwined with strategic necessity. Respondents emphasized that ethical choices were not simply guided by compliance standards but were shaped by internalized corporate values and individual moral frameworks. The interpretive analysis revealed that the essence of this experience lies in the reconciliation between ethical ideals and pragmatic survival within competitive markets.

The Ethical Tightrope in Corporate Governance



The Weight of Shareholder Pressure in Strategic Decision-Making

A recurring pattern emerged around the influence of shareholder expectations on managerial discretion. Executives reported that short-term financial performance metrics often constrained their

ability to pursue sustainable governance practices. One participant noted, “We want to invest in long-term sustainability, but our shareholders measure success quarterly.”

The theme illustrates the experiential tension between economic accountability and strategic foresight. Participants described how such pressure frequently generates ethical dissonance where the desire to align with ESG (Environmental, Social, Governance) principles conflicts with the imperatives of market competitiveness. The phenomenon, therefore, reveals the fragility of autonomy in strategic governance when financial stakeholders dominate the narrative of value creation.

Perceiving ESG Integration as a Strategic Imperative

Across interviews, participants highlighted the evolving perception of ESG principles as more than regulatory obligations they are becoming intrinsic to corporate identity. Many senior managers described ESG implementation as a moral and reputational investment rather than a compliance task. As one respondent articulated, “ESG is not about ticking boxes; it’s about redefining who we are as a company.”

The data reveal that leaders experience ESG integration as a transformative process influencing decision-making frameworks and stakeholder engagement models. This transformation is often accompanied by resistance, uncertainty, and cultural adjustment within the organization. The thematic essence suggests that ESG is lived as an experiential shift a collective reorientation toward purpose-driven governance that aligns ethical consciousness with strategic innovation.

The Lived Experience of Leadership Accountability

Executives reflected on the internalization of accountability as both a personal and systemic burden. They described moments of self-scrutiny and ethical introspection during crises or public scrutiny. One executive reflected, “When things go wrong, accountability doesn’t just mean taking the blame it means rethinking how we lead.”

This theme underscores accountability as a deeply phenomenological construct experienced not as an external imposition but as an existential dimension of leadership identity. The analysis reveals that leaders perceive accountability as relational: shaped by interactions with subordinates, boards, and the public. The emotional and psychological resonance of “being accountable” manifests as both empowerment and vulnerability, depending on contextual trust and organizational culture.

Resilience and Meaning-Making in Governance Challenges

The final theme encapsulates how corporate leaders derive meaning and resilience from navigating crises and uncertainty. Participants described developing adaptive coping mechanisms, such as ethical reflection sessions, peer dialogues, or silent retreats to realign with personal values. A board member remarked, “Resilience in governance is not just endurance it’s the ability to find meaning in the chaos of decisions.”

This theme conveys that resilience is not merely a behavioral capacity but an existential orientation cultivated through reflection and ethical recalibration. The interpretative analysis reveals that meaning-making serves as a sustaining force that helps executives preserve authenticity amidst external pressures and institutional constraints.

DISCUSSION

Summary of Key Findings

The findings of this study reveal that corporate leaders experience governance not merely as an administrative function but as a moral and existential journey that intertwines ethical reflection with strategic reasoning (Mukhlis, Janwari, et al., 2023; Mukhlis & Abdullah, 2025). The essence of this experience lies in the ongoing negotiation between moral integrity and pragmatic adaptation within the complex realities of organizational life a theme that directly addresses the central question of how leaders perceive and construct meaning in ethical and strategic decision-making.

Contribution of the Findings to the Research Question

The results provide a nuanced understanding of how corporate leaders make sense of governance by uncovering the lived processes through which they balance competing moral, social, and financial imperatives (Sitaresmi et al., 2025). Through the interpretative phenomenological lens, governance emerges as a deeply human endeavor one that transcends formal codes and regulations to become a lived moral practice. Participants' experiences revealed that ethical decision-making is not a linear process but an interpretive act shaped by personal conscience, institutional culture, and the temporal pressure of performance expectations (Arifin et al., 2025). This insight responds to the research question by showing that governance is sustained through the leaders' capacity for reflective equilibrium a continuous process of reconciling ideals with organizational realities.

The study's contribution lies in articulating the inner world of corporate governance as experienced by those at its core. Unlike prior research that has focused on structural or procedural determinants, this study illuminates the phenomenological dimensions of leadership how executives feel, reflect, and find meaning when navigating ambiguity and responsibility. Such understanding advances corporate governance scholarship by emphasizing consciousness and ethical reflexivity as vital components of effective governance. In practice, this suggests that fostering environments that encourage ethical reflection may strengthen institutional integrity and leadership resilience.

Relationship with Previous Literature and Theory

The findings align with and extend prior phenomenological studies on ethical leadership and decision-making, which suggest that moral reasoning in organizational settings is deeply situated and interpretive rather than rule-based. Consistent with the perspectives of Brown and Treviño (2006) and Maak and Pless (2009), this study supports the view that ethical governance depends not only on institutional controls but also on leaders' moral imagination and authenticity (Gunagama, 2025). However, the present research deepens this understanding by illustrating the lived tension between shareholder expectations and personal ethical conviction a dynamic that has received limited exploration in previous governance literature.

In contrast to utilitarian or compliance-driven theories, the findings resonate more closely with interpretive frameworks such as Heidegger's hermeneutic phenomenology, which emphasizes meaning as being constituted through lived experience. The leaders' narratives in this study reflect what Sartre termed existential choice: moments where decisions become moral declarations of self and value within a social system. These reflections reveal governance as a phenomenological process of being-in-the-world where decision-making embodies both freedom and constraint, authenticity and compromise. By grounding governance in lived meaning, this study complements but also challenges dominant rational-choice models, proposing a more holistic paradigm that integrates emotion, morality, and strategic awareness.

Implications of the Findings

The findings of this study carry both theoretical and practical implications for the understanding and practice of corporate governance. From a theoretical perspective, they highlight governance as a lived moral phenomenon rather than a purely structural or regulatory system. This interpretation advances governance research by framing leadership as an existential engagement in which individuals continuously interpret and reconstruct their ethical identities within institutional boundaries. The phenomenological insights underscore that moral authenticity and reflective awareness are not secondary traits but foundational dimensions of responsible leadership.

From a practical standpoint, the findings suggest that organizations seeking to strengthen governance integrity must create spaces for reflective dialogue and ethical sense-making among leaders (Nugraha et al., 2025). Training programs, executive coaching, and corporate ethics frameworks should move beyond compliance-based instruction to include phenomenological reflection encouraging leaders to examine how their values align with corporate decisions. In a broader social and cultural context, these findings reaffirm the necessity of viewing governance as a relational process shaped by societal expectations and human consciousness. By acknowledging the

lived complexity of decision-making, institutions can cultivate governance cultures that balance ethical responsibility with strategic adaptability.

Limitations of the Study

Despite its contributions, this study has certain limitations that frame the interpretation of its findings. The use of a phenomenological design emphasizes depth over breadth, focusing on the subjective experiences of a small group of participants rather than aiming for statistical generalization. The study was conducted within specific corporate and cultural contexts, which may influence how ethical and strategic dilemmas are experienced and understood. Additionally, the reliance on self-reported narratives introduces the possibility of interpretive bias, as participants may present their experiences through reflective or idealized perspectives.

Nevertheless, these limitations are intrinsic to phenomenological research and do not diminish its validity; rather, they highlight the contextual richness and interpretive depth that this approach offers. Future studies may address these constraints by incorporating cross-cultural comparisons or integrating phenomenological insights with complementary qualitative methods such as narrative inquiry or case study design. Such expansions could enhance the transferability and contextual resonance of phenomenological findings in governance research.

Prospective Directions for Future Research

The results of this study open new pathways for future exploration of corporate governance as a lived ethical experience (Mukhlis, 2025a; Mukhlis & Saidah, 2025). Future research could extend the phenomenological lens to examine how emerging trends such as artificial intelligence in decision-making, stakeholder activism, or ESG-driven transformations reshape the meaning of leadership accountability (Thani et al., 2025). Additionally, longitudinal phenomenological studies could illuminate how leaders' interpretations of ethical responsibility evolve over time in response to organizational change or crisis.

There is also potential for comparative research that contrasts the lived experiences of governance actors across sectors, cultures, and governance systems to reveal the universality or diversity of moral sense-making in corporate contexts. By doing so, scholars may further refine the theoretical intersection between phenomenology and governance studies, establishing a more integrated framework for understanding leadership ethics in the 21st century. Ultimately, such inquiries will continue the work of humanizing corporate governance revealing not only what leaders decide, but how they experience, interpret, and sustain those decisions within the moral landscape of organizational life.

CONCLUSION

This study explored the lived experiences of corporate leaders in navigating ethical and strategic dilemmas within the context of modern corporate governance. The findings revealed that governance is not merely a structural or procedural process but a deeply moral and existential experience shaped by reflection, accountability, and moral negotiation. Through a phenomenological approach, the study illuminated how leaders construct meaning, reconcile ethical values with strategic imperatives, and sustain integrity amid organizational pressures. These insights address the limitations of previous research that focused predominantly on quantitative or institutional models, offering a richer understanding of governance as a lived human phenomenon. The study contributes both theoretically and practically by reframing governance as an interpretive process grounded in consciousness and ethical awareness. Future research may extend this phenomenological perspective across diverse organizational and cultural contexts to further deepen understanding of moral leadership and authentic governance practice.

CONFLICT OF INTEREST

The authors declare that there is no conflict of interest regarding the publication of this article. All authors have contributed to the work in accordance with international research integrity standards, and no financial or personal relationships have influenced the study's design, data interpretation, or conclusions.

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