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From Obligation to Supererogation and Back: The Transformative Role of AI in Organizational Ethics

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Artificial Intelligence is set to transform the function, running and decision-making of organisations. From the increasing integration of generative AI tools, to the replacement of workers in key industries, to the data-driven decision-making of executives, AI promises (and threatens) to upend the world as we know it. Much work has already focused on the impact and disruption of AI on employment (World Economic Forum, 2025), education and culture (Council of Europe Standing Conference of Ministers of Education., 2023) and the functions of governments and human rights protections (European Parliament, 2025). However, much less has been said about the impact of AI, not on core business functions, but on the legal, social and ethical engagement of organisations.

This paper contributes to this question by exploring the potential impact of artificial intelligence (AI) systems on the ability and willingness of organizations to engage in supererogatory acts – i.e., to take actions that go beyond an organization's presumed moral duty. The role of supererogation in organizational ethics has been a distinct, if somewhat underdeveloped, theme in recent literature (Mazutis, 2014; Tencati et al., 2020; White et al., 2023), and much of the discussion has centered on the issues of identifying and managing the threshold between acts that fall within an organization's moral duty and acts that could be considered supererogatory.

In this paper, we argue that the advent of AI-powered decision support systems can move this threshold in both directions. On one hand, such systems can raise it, increasing the range of actions that could be perceived as falling within the organization's moral duty and thereby reducing the number of supererogatory actions available. On the other hand, AI systems can also expand the available space for supererogation and thus make it easier for organizations to engage in supererogatory actions. In the core part of the paper, we discuss the interaction between AI and moral action with the aim of illuminating the mechanisms that enable organizations to engage in actions that exceed their moral duty.

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The Authenticity Paradox: Ethical Considerations for AI in Personal Branding

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In this presentation, I'll explore the emerging ethical questions surrounding generative artificial intelligence (GenAI) in personal branding. As AI tools increasingly enable individuals to create idealized digital representations, the psychological and moral implications of this technology-mediated self-presentation are sometimes overlooked.

GenAI offers significant benefits for personal branding—reducing content creation workload, enhancing audience connections through personalization, and potentially building self-esteem through idealized avatars. However, these advantages come with notable ethical concerns.

The tension between technological enhancement and authentic self-representation will be examined. I propose that AI assistance in personal branding may contribute to impostor syndrome and heightened anxiety from pressure to maintain idealized online personas. This presentation addresses the critical question of transparency. When should individuals disclose AI assistance in content creation? How might undisclosed AI use affect perceived authenticity and credibility?

AI usage in personal branding requires the balance technological advantages with authentic self-expression. We need conscious decision-making about appropriate AI integration and transparency. As GenAI becomes increasingly sophisticated, establishing ethical guidelines becomes essential for maintaining authenticity in our digital identities while leveraging the benefits of technology.

Sustainable Finance and Sustainability Performance in the Banking Industry: The Role of Digital Transformation

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Introduction

The banking sector plays a pivotal role in accelerating the transition to a low carbon economy through its function as a primary capital allocator. Consequently, the concept of sustainable finance has gained significant prominence. This concept involves the integration of Environmental, Social, and Governance (ESG) considerations into investment decisions.

However, the practical implementation of sustainable finance is challenging. It necessitates the analysis of complex, nonfinancial data, such as the sustainability practices of debtors, which can hinder the effective and targeted allocation of capital.

Beyond their indirect role as financiers, banks are also expected to improve their own operational sustainability. This involves mitigating the direct environmental footprint of their activities andenhancing their positive social impact. Digital transformation emerges as a potential catalyst, enabling banks to more effectively implement sustainable finance principles while simultaneously improving their own sustainability performance.

Purpose of the Study

The research seeks to answer the overarching question: Does digital transformation enhance sustainable finance practices and sustainability performance in the banking industry?

Specifically, the objectives are:

• To examine the impact of digital transformation on sustainable finance practices in the banking industry.

• To examine the impact of digital transformation on sustainability performance in the banking industry.

• To examine how country-level factors such as sustainable finance guidance, mandatory disclosure requirements, and national digital strategies moderate this relationship.

• To examine how entity-level factors, such as the effectiveness of the CIO's role, moderate this relationship.

Research Novelty

This study proposes that digital transformation is expected to be positively associated with sustainable finance and sustainability performance in banks. It offers several novel contributions to the existing academic literature:

• Scope: It conducts a cross-country analysis of the ASEAN region, moving beyond typical single-country studies and enriching the literature on the state's role in fostering green banking.

• Conceptualization: It broadens the narrow concept of 'fintech' to a more holistic view of 'digital transformation' as a strategy-driven organizational change spurred by digitalization.

• Terminology: It expands the terminology from 'green finance' to the more inclusive 'sustainable finance' to encompass both environmental and social projects.

Methodology

This study will employ a quantitative approach using secondary data to test the proposed relationships. The sample is constructed using a purposive sampling method. It consists of publicly-listed banks from the six largest ASEAN economies (ASEAN-6): Indonesia, Malaysia, the Philippines, Thailand, Vietnam, and Singapore.

The time period for this study is from 2018 to 2024. The final unbalanced panel dataset is expected to yield approximately 704 firm-year observations.

This research will use secondary data collected from the following sources and measurements:

• Sustainable Finance Practices: Data will be measured using several indicators extracted from corporate annual reports, financial statements, sustainability reports, and official websites.

• Sustainability Performance: This will be measured using the ESG Score data sourced from the Refinitiv database.

• Digital Transformation: This will be measured via a set of indicators collected from corporate annual reports and official websites.

• Country-Level Moderators: The existence of national policies—such as sustainable finance guidelines, mandatory sustainability disclosure, and a national digital strategy—will be determined by analyzing existing government regulations. The adoption of these policies by individual firms will be verified through disclosures in their annual reports.

• Organization-Level Moderator: The role and effectiveness of the CIO will be assessed based on information disclosed in corporate annual reports and on official websites.

Expected Contributions and Implications

The study will highlight how digital transformation enables banks to achieve their sustainability objectives, ultimately allowing them to become green banks Practically, the findings will offer valuable insights for several stakeholders:

• For Banks: In the future, digital transformation is expected to become essential for banks to remain relevant. While this requires significant short-term investment, in the long run, it can lead to increased efficiency, reduced costs, enhanced operational capabilities, and an improved information environment, all of which contribute to superior performance. The findings offer practical insights for banks, demonstrating how their digital transformation initiatives can yield future benefits

• For Regulators: This study examines how country-level factors like sustainable finance guidelines and mandatory disclosure can enhance the impact of digital transformation. The varying practices across different countries will offer insights for regulators on the importance of strengthening regulations to foster a green banking climate.

• For Corporate Boards: This study will investigate the role of the Chief Information Officer (CIO) in strengthening sustainable finance practices and sustainability performance, an area that has not been previously explored. The research can offer insights for companies on how to reinforce the CIO's role within the ban.

Polycrisis and the making of ethical and sustainable decisions.

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Ethical reflection has always considered how it is we should live together. That task must now be addressed amid a time of unprecedented and concatenating global crises. Efforts to comprehend the situation have generated new analytical approaches to crisis analysis – among them, the polycrisis. Missing from much of this work however is critical engagement with the normative dimensions of the various crises and reflection on the ethical frames required to navigate our way forward together. Addressing this deficit in both theoretical and practical work is a critical contribution to be made by analysts considering how to make ethical and sustainable decisions in an age of disruption.

Few appear to have grasped what the global climate emergency portends, although with heat records falling day after day, and extreme weather events impacting key population areas and regions, consciousness is growing. The lessons of the ongoing COVID pandemic have not been learnt, while at the time of writing, a renewed and more widely spread mpox pandemic is a live possibility – a symptom itself and more evidence (as if we needed it) of ethical failure within our global governance institutions.

Layered through these examples and complicating efforts to act are growing geopolitical tensions, which are mediated to new regional and global publics through the forms of communication enabled by the digital transformation – with accompanying new forms of populism and social alienation. And of course, these geopolitical tensions and resurgent militarisms within and between states and regions are fundamentally formed by and imbricated with the complexities of global capitalism, itself appearing in its latest speed-of-light variety as digitally enabled global financialization.

These crises concatenate together; they raise deeply existential as well as urgent practical questions which demand responses. Some such questions challenge the utility, or even the very possibility, of continuing to think through or with the paradigms that conventionally denominate the field of business ethics. But perhaps grappling with crises will accentuate what it is about our normative endeavour - our collective ambition to live together well (including those cosmopolitan intuitions!) - that speaks most profoundly to the human condition, and in doing so gives us the insight to weather crises, make the right judgement calls, and live to tell the tale.

It is curious, then, that in a lot of the popular commentary on our crises-context, while considerable attention is paid to the question of multiple interacting and concatenating crises, the normative implications of this are little explored or unpacked. While normative considerations deeply inform everything which is being said about crises, they remain largely unremarked themselves – often only denominated in throwaway pieties about commitment to democracy, the practice of which is itself everywhere increasingly threadbare. In this discussion, my purpose is to centre these interacting crises as a necessary subject for contemporary and future ethicists, to emphasise the irrevocable normativity of our engagement with crises, and the importance of making this explicit.

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What is the Mythopoetic of Crisis? An Odyssean Reframing of Poly-, Meta- and Paracrisis in Organisations

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Local and global crises are increasingly systemic, existential and appear to share deep roots (Lawrence et al., 2024). Scholarship has named their entanglement with terms like polycrisis and metacrisis, noting how attempts to diagnose and solve may be making the situation worse and reinforcing existing power structures (Hendlin & Kamp, 2023; Llena et al., 2023).

At the threshold of human, institutional, and ecospheric collapse, existing ways of organising and meaning making are insufficient. Business scholars must innovate and journey into deeper symbolic quests into the roots of resilience, reality and organisational regeneration (Botha et al., 2025; Charbonneau & Giguère, 2025). Most crisis framings remain managerial and systematic. To meet the depth of a truly human and spiritual condition lenses must themselves be ensouled – communicating through symbol, ritual and myth (Stein, 2025).

This paper is a journey into the symbolic architecture of crisis through which a regenerative framework for organisational renewal may be found. To illuminate this symbolic terrain, this analysis is conceptualised using the Homeric epic the Odyssey (Murray, 1928), the archetypal crisis-ridden homecoming journey undertaken by Odysseus. It posits that the framing, diagnosis and healing of crisis can be mythopoetically discerned within the Odyssey – where symbols function as formative blueprints realised into actuality.

Using mythopoetic methods - an approach that draws on myth to illuminate deep truths - the Odyssey serves as a symbolic map to explore how organisations can embrace crises for transformation rather than be consumed by them. Three distinct forms of crisis emerge:

- Polycrisis reflects a breakdown in being – where organisations must suffer painful ontological foundations (warrior and wanderer1) before they pathologise.
- Paracrisis, a phenomenon revealed through this study, which arises at the threshold of being and becoming – the gateway between polycrisis and metacrisis. It is a crisis of beginnings – a liminal moment where organisational future is shaped by enchantments – either lifegiving or dehumanising. It is only knowingly participated with if the polycrisis is properly suffered and one's daimon (guardian spirit) enters by invocation. Otherwise, misenchantments enter the threshold undetected, and being segues into a pandaimonic (possessed by malevolent spirits) becoming.
- Metacrisis signals a breakdown in becoming – where ontogenic patterns that shape future regeneration are either enchanted and fertilised, or misenchanted and degenerative.

Paracrisis, a neologism coined for this study, is not just a transition, it is a crucible. It determines which enchantments take hold and, in doing so, reshapes the deeper patterns of human and organisational becoming. It is here that the seeds of metacrisis are sown or transformed.

Read through this lens, the Odyssey becomes a cartography of enchanted suffering: a transformative weaving that integrates crises of Being, Beginning and Becoming (Poly-Para-Metacrisis).

This paper comprises five sections: The introduction outlines the problem to be addressed and situates the inquiry within the broader context of organisational crisis. Section two engages with relevant literature and develops a mythopoetic analytic framework, drawing on Homer's Odyssey to symbolically interpret organisational dynamics within crisis. Section three presents core findings:

1. A framework for organisations to wander back and reweave the entangled threads of polycrisis as a journey of return. They must battle the outer combative and consuming parts of their nature, and suffer the inner parts which sought to evade pain.
2. A conceptualisation of paracrisis as a liminal threshold – an opportunity for daimonic enchantment and a new beginning that reconfigures the conditions of becoming.
3. An interpretation of the metacrisis through the suitors' desecration of Ithaca (Odysseus' home), representing a collapse in ontogenic stewardship; and
4. The mythopoetic interpretation of crisis as a tragic arc of being, beginning and becoming, wherein the way an entity suffers being (polycrisis) – whether with symbolic fidelity or existential fragmentation – shapes the nature of daimonic infusion (paracrisis) that follows. This fusion, understood as the convergence of mortal and archetypal forces, configures the entity's capacity for degeneration or regeneration (metacrisis). In this frame, the crisis is ritually enacted, and the daimon that emerges becomes the co-creator of the entity's ontogenic trajectory.

The final section discusses the theoretical and practical implications of these findings, highlighting their contributions to, and tensions with, existing literature, and outlining potential applications in organisational practice.

This paper contends that poly and meta-crisis discourses do not diagnose or resolve our current situation, but conceal both the tragic arc of crisis and the transformatory song beneath its rupture. Homeric metaphysics invokes a new way for organisations to transform – not as heroes that individualise as they conquer, but as daimonically-guided stewards who surrender to and reattune with the mythic architecture that brings about being, beginning and becoming.

Business ethicists are called to un-tool themselves from inherited moral apparatuses and journey into the liminal heart of crisis. This odyssey cannot be undertaken through procedural rationalisms. It demands a reclamation of the ontology of organisation, that will allow a daimonic infusion sufficient to reweave the ontogenic inversion of the metacrisis. The mythopoetic methodology developed in this study, alongside the Odyssean case study, offers a navigational schema for this journey: not a solution, but a daimonic compass for those willing to suffer, reharmonise, and reweave.

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Purifying equitable sustainable capitalism: With bio-regional citizens governed by nature

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Purifying equitable sustainable capitalism to protect the environment, biodiversity and humanity requires businesses to become democratically owned by resident citizens in each bioregion to allow humanity to be governed by local endowments of nature. Radically democratising ownership is required because eight men currently own as many assets as the poorest 50% of the global population.

A politically attractive solution for both sides of politics is to introduce a self-funding tax incentive for the 1% of rich voters to gift their wealth to the poorest 99%. The counter intuitive tax incentive provides the rich with bigger, quicker profits with less risks on condition that they amended corporate charters to transfer equity each year by book entries to stakeholder shares gifted to bioregional citizens over 20 years.

The author has twice proved that 15 years ownership is sufficient to attract hundreds of investors to commit millions of dollars in firms he has founded that later became publicly traded.

Such limited life ecological firms who spawn offspring enterprises would payout all profits immediately. Dividend re-investment in offspring firms would provide investment growth, management succession while keeping business to human scale controlled by local voters governed by nature. Welfare is privatised, and new taxes raised funding the incentive.

Investigation of Big data Analytics and the earnings management

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Earnings management is a significant concern in the profession, highlighted by major financial scandals like Enron and WorldCom, which led to massive losses. These events have driven a focus on preventing such manipulation. Recently, technologies like Big Data Analytics (BDA) offer hope for improving financial information quality and reducing fraud. However, there's a cautionary note about data overload potentially leading to new manipulation challenges. Studies show BDA's benefits in auditing, improving sample sizes, analytical procedures, and communication. It's also been found to reduce earnings management by decreasing information asymmetry and enhancing internal controls. In the digital economy, BDA's role in accounting is increasingly vital, helping practitioners analyze large datasets and combine financial with non-financial data. The profession aims to provide accurate financial information for better decision-making, and to do research on BDA's role in preventing earnings management critical. This study responds to calls for expanded research on BDA's implications in accounting and its impact on manipulation and earnings management across different settings.

The aim of this study is to examine the impact of BDA in uncovering earnings management practices. To manage this issue and to understand how BDA can impact earnings management, we discuss the potential use of BDA and its influence on earnings management, particularly in the light of the new institutional sociology (NIS) theory.

The integration of Big Data Analytics (BDA) in accounting is a global trend that affects financial transparency and regulatory compliance universally. Although this study focuses on Vietnam, the benefits of BDA in preventing financial manipulation are equally relevant to other emerging and developed markets that face similar challenges in their digital transformation journeys (Richins et al., 2017; Zhang et al., 2019). By examining BDA's role in accounting, this research contributes to the broader discourse on technology-driven improvements in financial practices worldwide, providing insights applicable to diverse regulatory and economic settings.

In the light of new institutional sociology (NIS), the views of regulators and accounting practitioners (accountants and auditors) are examined. NIS offers insights into the political and economic influences, the epistemic communities that influence the organizational fields and intraorganizational interactions (Hopper and Major, 2007). Gathering insights from the meso-level organizational field, this study draws attention to the micro-level actions of individual accountants (Albu et al., 2014) including the ability to recognize the possibility that BDA can or cannot prevent earnings management opportunities. As part of the epistemic community, the knowledge-based experts are the Vietnamese accounting regulators and accounting practitioners who use BDA in their day-to-day work or involved in the building of BDA systems. Therefore, they can provide a link between the political, regulatory and organizational fields (Hopper and Major, 2007). This is important and necessary for the transparency of the financial statements, leading to anti-corruption and the prevention of accounting fraud. The following research questions are proposed:

RQ1. How can BDA reduce the level of earnings management?
RQ2. To what extent do Vietnamese accounting practitioners and regulators understand the potential threat of BDA on the earnings management practice?

This exploratory study relies on semi structure interviews to gather data from 30 experienced Vietnamese auditors, audit managers, audit directors, accountants, financial managers, chief financial officers and regulators/standard setters. The interviews focus on the impact of BDA on earnings management. Overall, evidence indicates that BDA reduces earnings management and improves financial reporting transparency. However, limitations exist, such as potential control circumvention in BDA systems and the critical role of professional ethics.

This research contributes to accounting and technology literature in several ways. First, it adds to the literature on contemporary technology in accounting and the debate on financial statement transparency and quality. Although there is extensive research on earnings management and BDA, no study has yet explored BDA's impact on earnings management. We argue that our findings provide unique insights to prevent earnings management practice. Second, while recent studies (Chen et al., 2024, Goh and Li, 2024) examine the influence of big data on earnings management and management forecasting behaviour, the limitation of these studies is that they only focus on the benefits of big data to improve earnings management and management forecasting behaviour practice.

Our study found both perspectives, benefits and drawbacks of BDA on earnings management. Our study also provides the rationale behind the impact of BDA on this practice. Third, our study offers insights for policy developers on best practices for IT infrastructure and accounting standards, aiding regulators in improving standards and regulations concerning accounting and technology.

The Effect of the Use of Management Control Systems on Gender Equality: Evidence from Japan

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Gender inequality in management promotion opportunities, long working hours, and gender segregation in professional occupations are the factors that affect the gender pay gap in Japan (Yamaguchi, 2021). The 'membership contract', which is a system based on the assumption that employees will remain with the company from graduation to retirement, can also hinder the promotion of women and expand the gender pay gap (Nagase, 2024). Prevailing conventions in Japanese society, including its social security system (e.g., the spousal support system) have unconsciously perpetuated the gender-based division of labour (Gender Equality Bureau Cabinet Office, 2000). Further efforts by Japanese companies to achieve equality have been demanded as gender bias and discrimination continue to persist in the workplace (Acker, 1990).

Accounting research has mainly focused on gender discrimination in the workplace of the accounting professions (Hines, 1992). In addition, decision-making, strategy implementation, and control have also been discussed from a gender perspective (Parker, 2008; Bobe and Kober, 2020). Quantitative accounting studies typically adopt gender as a control or dummy variable (Ahmed, 2025; Hardies and Khalifa, 2018).

Recently, the necessity for sustainability management accounting research focusing on gender equality has been discussed with regard to contributing to sustainability transformations (Schaltegger et al., 2022). In this situation, the potential negative effects of management control systems (MCSs) and management accounting, including performance management systems and formal organisational structure, on gender equality have also been pointed out (Ahmed, 2025; AleAhmad and Lupu, 2025).

Despite this emerging research, a significant gap remains in the study of how MCSs can be used to promote gender equality (Hosoda et al., 2025; Nagano and Hosoda, 2023). While some studies have explored the corporate use of MCSs to mitigate gender inequality, more quantitative research is needed to determine whether the use of MCSs positively affects the promotion of gender equality (Hosoda et al., 2025; Nagano and Hosoda, 2023). Therefore, this study investigates the effect of MCSs on the promotion of gender equality. Specifically, it focuses on the relationships among diagnostic control systems (DCS), interactive control systems (ICS), informal systems, and the promotion of gender equality, as these systems can be crucial factors in sustainability initiatives (Laguir et al., 2019; Nagano and Hosoda, 2023).

An online survey was administered by a third-party company to gather data from managers with current or previous responsibilities for promoting gender equality in the workplace. A total of 900 responses were received. After data cleaning, 47 responses were excluded for indicating multiple listed markets, and 51 were excluded from individuals who stated they do not promote gender equality. This resulted in a final sample of 802. This study used SmartPLS 4.0 to test the hypotheses using Partial Least Squares Structural Equation Modelling (PLS-SEM) analysis.

The findings revealed that the use of both DCS and ICS has a positive, direct effect on informal systems as well as on the promotion of gender equality. Furthermore, informal systems were found to have a positive effect on the promotion of gender equality.

These results indicate that the informal systems partially mediate the relationship between the two MCSs (DCS and ICS) and the promotion of gender equality. However, the findings also revealed that informal systems alone cannot fully explain the effect. It can therefore be concluded that other potential mediating factors influencing the promotion of gender equality must also be considered.

This research contributes to gender accounting research by examining the effects of MCSs on the promotion of gender equality. Specifically, this research progresses the research on MCSs and gender equality by providing qualitative evidence. Additionally, this study contributes to understanding the mechanisms that promote gender equality through the use of MCSs in countries facing similar challenges of gender inequality in the business sector.

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Classrooms as laboratories: rehearsing ethical and sustainable decision-making in business education

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Introduction

Business schools face persistent challenges in a rapidly changing world. They are expected to adapt to shifting global contexts, respond to societal demands for responsibility, and remain relevant in increasingly competitive higher education markets (Jaganjac et al., 2024; Laasch et al., 2022, Schlegelmilch, 2020). Within this broader landscape lies a specific and pressing tension: business school teaching needs to prepare graduates to be responsible leaders able to confront global challenges such as inequality and climate change, while also equipping them with the technical and financial skills demanded by competitive labour markets. These dual aims often appear in conflict, creating ongoing challenges for educators.

The 2025 ABEN conference asks: what is the best road to take when a decision-maker must balance an ethical perspective against the imperatives of sustainable business practice? This paper argues that the business school classroom is a crucial yet under-examined site where this balancing act is rehearsed. In this presentation, I propose the metaphor of classrooms as laboratories: environments where students experiment with, test, and reflect on competing approaches to decision-making.

Gaps in current approaches

Pedagogical traditions such as experiential learning and case-based ethics teaching have long sought to connect business classrooms with real-world dilemmas (Dean et al., 2020; Jaganjac et al., 2023). Experiential learning emphasises action and reflection but is often oriented towards applying theory to practice or discovering a "right" course of action. Case-based teaching, meanwhile, typically presents dilemmas to be resolved through the application of ethical frameworks. Both approaches are valuable, yet they share a tendency to steer students towards definitive solutions.

Less explored is the idea of the classroom as a site for rehearsal and experimentation, where students try out competing approaches, grapple with tensions, and reflect on trade-offs without the pressure of closure. This more closely reflects Dziubaniuk and Nyholm's (2021) constructivist approach to business ethics and sustainability education, which emphasises co construction of knowledge, active engagement, and critical reflection. The laboratory perspective builds on this orientation by making visible the inherent ambiguity of ethical and sustainable decision-making, and positioning uncertainty as a productive feature of learning rather than a problem to be eliminated.

Classrooms as laboratories: examples in practice

This presentation will focus on two activities we use in a Masters of Commerce Sustainability and Ethics course at a highly-ranked Australian university. Both activities illustrate how business school classrooms can serve as laboratories, giving students structured opportunities to rehearse ethical and sustainable decision-making:

- Zambezia supply chain scenario. In this fictional case, a multinational firm expanding into a developing country becomes a "choose your own adventure". As students learn about ethical relativism, pluralism, and imperialism, they make branching decisions about the company's actions. Each choice carries trade-offs, showing how ethical frameworks shape practical outcomes and how different ethical "roads" open or foreclose possibilities.

- Stakeholder river negotiation. In a live town hall, students role-play environmental activists, municipal authorities, business leaders, and community members negotiating river management. Embodying perspectives and arguing priorities provides a laboratory for the messy reality of collective decision-making, forcing students to practise compromise, persuasion, and ethical reasoning under pressure.

Together, these activities show classrooms as spaces where students experiment with ethical
reasoning, test perspectives, and rehearse navigating real-world tensions.

Contribution

The presentation will begin by outlining the value of framing classroom activities as laboratories, before illustrating this with the two examples. It will demonstrate how these activities create structured opportunities for students to rehearse balancing ethical, sustainable, and financial imperatives. Participants will gain a fresh lens for understanding and enhancing business ethics education. Specifically, they will see how the laboratory strategy: (1) legitimises tension as a resource for learning; (2) cultivates reflexive judgment; and (3) connects classroom practice more directly to professional realities.

Conclusion

Tensions between ethical, sustainable, and financial imperatives are navigated daily in business practice. The "best road" in business education is not a predetermined pathway but the creation of classroom spaces where students can rehearse for these complexities: exploring competing roads, experimenting with ethical frameworks, and reflecting on consequences. In doing so, educators prepare graduates who are not only technically proficient but also ethically attuned to the realities of sustainable business practice.

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Media framing and scandals: constructing fraud and corruption as moral failure

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Although there is wide acknowledgement that the media plays a significant role in the construction of scandals involving fraud and corruption, there has been little examination of the moral aspects of wrongdoing. As scandals are prima facie dependent upon wrongdoing, an adequate understanding of the construction of scandals requires understanding how they are framed in moral terms.

This paper explores this issue in the context of an ongoing political scandal involving fraud and corruption by two mayors at a local government municipality through a combination of initial media allegations, a subsequent trial, and appeal judgments. We bring key perspectives from ethics and moral philosophy to bear, examining how prominent media newspapers frame wrongdoing in terms of adverse outcomes (utilitarian), a violation of duties (deontological), and character (virtue ethics).

Our investigation extends the literature by highlighting how the moral and ethical aspects of fraud and corruption are emphasised or silenced as a consequence of intentional and unintentional media bias. Further, the study points to the conflation between legal and ethical wrongdoing in media reporting.

We show that while the media frames fraud and corruption in terms of a breach of legality, they fail to articulate why this behaviour is non-compliant with moral or ethical norms, despite being presented with evidence of these moral dimensions.

Finally, we highlight a difference between ethics and governance, showing how employee behaviour may contravene principles of good governance in policies and control procedures, yet not be considered a breach of ethics or the law.

What does CSR do for society? A review of societal CSR research

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CSR research is theoretically significant and has achieved considerable scholarly impact. Prior research has shown that CSR affects a variety of management phenomena, including corporate financial performance (Wickert, 2021), corporate social performance (Wood, 2010), corporate environmental performance (Chuang & Huang, 2018), and firm reputation (Aguilera et al., 2022). As scholars increasingly adopt a more stakeholder focus (Mitchell et al., 2016), CSR research also witnessed widespread interest (Aguinis & Glavas, 2012), which is expected to grow further. Accordingly, it is not surprising that CSR articles receive more citations than other publications in business journals (Fernandez et al., 2020).

The growth in the volume and impact of CSR research reflects the significance of CSR practice. One estimate noted that Fortune Global 500 firms spend approximately $20 billion per year on CSR activities (Meier & Cassar, 2018), with over 8,000 firms in more than 160 countries spending over $4 trillion annually (Sustainable Investment Forum, 2014).

Further, over 22,000 firms across 167 countries are signatories of UN Global Compact, which makes a non-binding call to adopt socially responsible activities. While fully consolidated latest figures are not available, the population affected by CSR is substantial. For example, Unilever's Project Shakti in India alone impacts 65,000 rural women entrepreneurs (Kasturi et al., 2015).

Despite the theoretical and practical significance of CSR and its intended remit of helping societies, we do not know what effect CSR has on society as such. Indeed, while there are numerous reviews of CSR research,1 the overwhelming focus across them is on instrumental reasons or direct stakeholders of firms. To this point, several reviews over time have noted a lack of focus on societal issues and called for a shift in CSR research towards society (Aguinis & Glavas, 2012; Blowfield, 2007; Wood, 2010; Margolis & Walsh, 2003). These considerations have also been echoed in recent works (Barnett et al., 2020; Bapuji et al., 2020; Wickert, 2021) that have referred to the emergence of society-focused CSR research. This shift towards society-focused CSR is noteworthy in the context of a growing interest to use management research to address social issues and grand challenges (e.g., Responsible Research in Business & Management; FT's Responsible Business Education Awards), as well as pressures to use CSR to help society at large (e.g., mandatory CSR laws in India).

Despite the increasing calls for CSR to focus on society, society-focused CSR research has not been reviewed as a body of work. 2 Therefore, we systematically review and synthesize society-focused CSR research to position CSR research and practice to better meet broader stakeholder expectations and also realize what is arguably the original purpose of CSR. Our review offers contributions in three main areas. First, our review synthesizes CSR research on societal outcomes and, thus, identifies societal CSR as a distinct phenomenon compared to other types of CSR discussed in the literature. To underscore this point, we contrast societal CSR with instrumental CSR (Christensen et al., 2014), environmental CSR (Chuang & Huang, 2018) , and political CSR (Scherer et al., 2016).

Second, we synthesise reviewed research to identify antecedents and outcomes of societal CSR. Based on the research reviewed on societal CSR, we identify four main categories of antecedents; institutional pressures, stakeholder pressures, strategic imperatives, and firm characteristics. Also, we categorize the outcomes of societal CSR under prosperity, peace, people, and planet, based on the SDGs they address. Third, we chart a future research agenda for management scholars to advance the field of CSR for broader societal, practical, and theoretical impact.

In conclusion, it is necessary to better understand the phenomenon of societal CSR, its antecedents and outcomes, given that CSR research spans across multiple disciplines and holds promise for addressing societal grand challenges. To this end, our review synthesizes this research to advance societal CSR as a distinct area of inquiry with the potential to make a positive impact to both CSR research and practice.

Do Firms Support the SDGs Equally? A Study of Firms in the Global North and South

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This study examines the extent of corporate engagement with the Sustainable Development Goals (SDGs) to gain deeper insight into the sustainability strategies of firms across the Global North (GN) and Global South (GS), as delineated by the Brandt Line (Brandt, 1980). Montiel et al. (2021) developed the Externalities Framework to show how firms can support the SDGs by enhancing positive outcomes or mitigating negative impacts. They categorise SDGs to guide strategic sustainability integration. Building onthe SDGs foundation, recent studies have begun to explore regional variations in corporate SDG engagement. Neher et al. (2025) highlight the financial constraints faced by GS countries, noting that heavy debt burdens limit public sector capacity to advance the SDGs. They argue that increased support from the private sector, particularly firms in the GN, is critical to bridging this gap.

Montiel et al. (2021) categorised the 17 SDGs into six distinct groups based on their externality effects: three representing positive externalities (increased knowledge, wealth, and health) and three representing negative ones (resource overuse, social harm, and overconsumption). These categories are then mapped onto an Extended Value Chain, providing firms with a strategic guide to identify where and how they can effectively integrate SDGs into their operations. More recently, Blind and Heß (2023) examined stakeholder perceptions of standards and their relevance to the SDGs. Their findings carry important implications for corporations, particularly those engaged in international business, sustainability initiatives, or regulatory compliance. Accordingly, by aligning with the SDGs, firms can enhance their legitimacy among a broad spectrum of stakeholders, including regulators, investors, customers, and civil society.

This study employs a quantitative approach to examine corporate engagement with the SDGs across a global sample of firms. Firm-level data on SDG support is combined with financial and environmental performance metrics sourced from the LSEG (London Stock Exchange Group) database. The dataset includes 8,621 publicly listed firms worldwide, with environmental performance data spanning the period from 2015 to 2024. To analyse the relationship between firm characteristics and SDG engagement, the 17 SDGs are reclassified into the categories of positive and negative externalities, following the framework established by Montiel et al. (2021). This classification enables a structured assessment of how firms contribute to beneficial outcomes or mitigate harmful impacts. The study applies contingency table analysis and Chi square tests to evaluate the association between firm location, specifically GN versus GS, and the level of support for externalities. Additional controls for environmental performance and firm size are included to ensure robustness of the results.

From a business ethics perspective, emotional labor in VCDL involves moral tensions around authenticity, care, and responsibility. As emotions become commodified and algorithmically managed, workers' feelings are transformed into economic assets, raising ethical questions about autonomy, well-being, and transparency (Hochschild, 1983; Rhodes & Pullen, 2018). This ethical framing situates emotional labor not merely as psychological strain but as a site of moral negotiation within the digital economy.

Our main analysis reveals a clear disparity in support for positive and negative externalities between firms in the GN and GS. Importantly, our empirical analysis suggests that firms headquartered in the GS exhibit significantly greater support for both categories of externalities aligned with the SDGs, compared to their counterparts in the GN. This finding reinforces broader evidence of stronger SDG engagement among firms based in the GS. This result remains robust even after controlling for environmental performance and firm size. These findings highlight a disproportionate distribution of SDG-related support among firms worldwide.

Most existing research focuses on sustainability within specific countries or sectors. This study contributes by adopting a global comparative approach, filling a gap in the literature through its cross-regional perspective on corporate engagement with the SDGs, offering a perspective that is crucial for understanding global progress toward the 2030 Agenda for sustainable development. Our empirical evidence suggests that firms in the GS may already be more proactive in supporting both positive and negative externalities associated with the SDGs, challenging prevailing assumptions about resource-driven leadership in sustainability. In addition, the Externalities Framework is applied through a novel, data-driven approach to quantify corporate support for these externalities. This methodological strategy strengthens the theoretical framework and provides empirical validation of its relevance to global sustainability analysis.

By comparing firms in the GN and GS, our work uncovers a geographically uneven commitment to the SDGs. This challenges the assumption that wealthier nations or firms are inherently more engaged in sustainability, and instead highlights the proactive role of GS firms. Policy interventions and sustainability strategies should be tailored to regional contexts. This insight can guide international organisations, governments, and corporations in designing more effective, cooperative, and equitable sustainability initiatives.

While our data analysis reveals a clear disparity in support for positive and negative externalities by GN and GS firms, a more nuanced dataset is needed to further validate the key findings. Specifically, categorising firms based on their operational footprint in the GN or GS may provide us with deeper insights. For instance, a GN parent company may also carry out operations in the GS countries. If GN firms exploit weak or missing regulatory frameworks in the GS, this could open important avenues for discussion on ethical conduct and policy changes by regulatory bodies and international organisations

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On the ethics of hope: Reflections from a PhD journey into participatory futures

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In an era of polycrisis and upheaval, ethical reflection is no longer a peripheral aspect of research but its core. As researchers, we are increasingly compelled to place our work not only within epistemic and methodological debates but also within the moral and emotional responsibilities of engaging with communities under duress. This extended abstract provides a reflective account of my first year as a PhD student, examining the emergence of the "ethics of hope" as a vital perspective for participatory, community-based research amid rising water scarcity in rural Australia.

My PhD explores the potential of social marketing within community wealth-building programs as a pathway towards transformative thinking in rural communities in the Murray Darling Basin. Central to this is social marketing and participatory action research. As I have been developing my proposal over the past ten months, I have taken note of the tension between the need to progress academically, the pressure to demonstrate industry impact, and the ethical responsibility to engage with communities in an honest, authentic, and caring manner. In the sustainability space, Dahl (2014) describes this tension as the ethical imperative to ground sustainability in values like altruism, service, and intergenerational responsibility.

This tension became especially clear through my involvement with the Southern NSW Innovation Hub1 and One Basin CRC2, where I have received training on impact mapping, value proposition development, and industry engagement.

These experiences taught me that to attract participants and collaborators, researchers are often expected to communicate clear value propositions. Yet in the contexts of distress, where communities face increasing water scarcity, socioeconomic decline, and policy neglect, how do we exactly communicate value propositions ethically? How do we avoid overpromising to secure engagement, while still offering hope and possibility? Green, Bergen, Stewart, and Nayve (2021) frame this challenge as an "engagement of hope," where ethical community engagement requires courage, equity, and transparency.

Scenario planning workshops, which I participated in as training for future methodological use, further illuminated this dilemma. During these workshops, recurring patterns of a mix of cautious optimism and underlying despair emerged among participants. These observations, although informal, reveal the emotional burden of living with environmental and political uncertainty. Thus, hope should not only be motivational, but also ethical, holding the space for possibility without offering false promises. Logie et al. (2022) refer to this as "critical hope," an affective and epistemic practice that emphasises naming structural injustice while fostering collective imagination (Williams & Grain, 2025).

My PhD journey so far has been grounded in both academic theory and real-time industry engagement. I have learned not to wait until I finish to connect with communities or industry, but to do it now, through training, workshops, and dialogue. This approach has helped me understand how research can be shaped by lived realities and tensions, rather than just abstract frameworks. Often, I am also reminded of past experiences in research management, where community participation was often instrumentalised for academic metrics, with little follow-through or translation, leading me to embrace the concept of radical hope now. Nickels and Tinnin (2025) argue that "radical hope" is a disciplined, collective response to systemic injustice, which resists cynicism and naïve optimism.

Ultimately, this abstract presents a reflection, rather than a report, on how early-stage doctoral research can serve as fertile ground for ethical learning.

I, therefore, invite others to consider how we navigate the space between academic progress, industry relevance, and moral integrity. Power and Patrick (2025) describe this as "hope-work," which is the emotional and ethical labour of participatory research in contexts of uncertainty. Indeed, we should embrace hope-work because throughout this journey, I have realised that within the chaos of climate disruption, rural decline, and governance failure, hope is not a luxury, but an ethical imperative.

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Performance Appraisal Ethics: The Overlooked Impact of Menopause Bias

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The purpose of this study is to examine how performance appraisal (PA) processes respond to temporary, stigmatised conditions, specifically regarding women before and during menopause. PA is an essential human resource management (HRM) process, as many critical decisions regarding employees' performance and future are based on the PA ratings (De Nisi, & Smith, 2014). However, it has a long history of problems involving distributive fairness, and accuracy (Iqbal et al., 2015; Levy et al, 2018). Appraisal systems remain particularly susceptible to rating biases (Murphy & Cleveland, 1995; Peretz & Fried, 2011), and poor ethical behaviour (Longenecker & Ludwig, 1990; Sillup & Klimberg, 2010).

Much of the current PA literature emphasises procedural or cognitive sources of error, such as rater heuristics, attribution error, or impression formation (Arvey & Murphy, 1998; Feldman, 1981). These types of distortions have been studied extensively, and while acknowledged, they are often considered as PA design flaws that can be corrected through recalibration of rating scales (DeNisi et al., 1984). However, little research has explored how identity-related stigma intersects with appraisal accuracy, especially in situations where stigma is linked to temporary conditions.

In this paper, we explore the impact of menopause on PA outcomes. Although menopause is a normal and temporary life stage, it is still largely overlooked in formal evaluation systems. Employees often manage the menopause with discretion, which leaves their menopausal status open to social misinterpretation. Signs and symptoms of menopause, such as memory lapses, fatigue, and emotional instability, are typically temporary (Conde et al., 2021). However, their impact on workplace perceptions can be enduring (Steffan & Loretto, 2025).

While not all menopausal women face stigma, many report feeling embarrassed or worried about being perceived as unreliable or unfit for leadership during this time (Steffan & Potočnik, 2025).These concerns can lead to withdrawal and may influence the behaviours perceived as being related to performance (Beck et al., 2021).

We examine this topic through the lens of stigma theory (Goffman, 1963) and extend Pachankis' (2007) cognitive–affective–behavioural (CAB) model by focusing on how time-bound or episodic conditions can lead to distorted appraisal outcomes. Specifically, we adopt the concept of temporary stigma, a transient condition that can be mistaken for a permanent flaw. The difference between stable traits and fluctuating states is significant in PA, which has traditionally been designed to measure consistent, trait-based performance over time (Murphy and Cleveland, 1995). However, when temporary conditions are misunderstood as lasting shortcomings, employees may be unfairly penalised, especially in high-stakes situations, such as talent management decisions and promotions, or at the other end of the performance spectrum, redundancy decisions.

We also expand on the temporal lens of menopause introduced by Jack et al. (2019) within the specific context of performance evaluation. Jack et al. (2019) demonstrated how women experience menopause at work in various ways over time, including episodic, helical, and relational patterns. They argued that time plays a significant role in shaping menopausal identities. Our study builds on this critical groundwork by shifting the analytical focus from subjectivity and temporality to the consequences of menopause for formal PA systems.

.Our study suggests that rater errors may originate not only from misunderstanding menopause but also from failing to comprehend its temporality and duration. We argue that the disconnect between a temporary condition and a static PA can lead to significant distortions in judgment. In particular, it may lead to unethical practices. While in their seminal work, Banner and Cooke (1984) argued that fair and consistent PA procedures are morally justified. However, Longenecker and Ludwig (1990) caution that the key ethical issues extend well beyond procedure.

We use a qualitative grounded theory approach involving 35 women navigating perimenopause or menopause across various sectors. Their accounts offer insight into how supervisors interpret symptoms, how women manage their identities in evaluative situations, and how misattributed behaviour influences appraisals. Our findings reveal a significant gap in PA theory and practice: the inability to account for evolving physiological experiences that go beyond the assumed norms of consistent and linear performance.

We make three contributions. First, we expand the concept of stigma to include the element of temporality, demonstrating how time-limited conditions can lead to systematic distortions in appraisal. Second, we identify an overlooked source of bias in PA systems, episodic, misunderstood conditions like menopause, that have been largely overlooked in HRM research. Third, we adapt and expand Pachankis' (2007) CAB model to explain the dynamics of temporary stigma in formal evaluation settings. For practitioners, we join a large cohort of scholars who call for PA frameworks to become more sensitive to context; however, we specifically include the context of changing health-related conditions of employees to be acknowledged rather than penalised.

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Performance measurement and accountability of SMEs in the private health and social assistance sector: the influence on organisational legitimacy and sustainability

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Introduction and background

In the last decade, the private health and social assistance sector in Australia has shown consistent growth across key growth measures and is projected to grow by another 25% over the next decade. The sector, which includes services across aged care, disabilities assistance, medical practices, pathology, diagnostic imaging, pharmacy, residential care, and allied health (Australian Government, 2025a; Australian Taxation Office, 2024) has experienced increased demand due to structural economic changes including increased labour force participation and an ageing population (Connolly and Lewis, 2010; Jones and Tee, 2017; National Skills Commission, 2022). Consequently, this sector is Australia's largest and fastest growing, and top employing sector (NSW Government, 2025), mainly driven by the rise in small (5-19 employees) and medium-sized businesses (20-199 employees) in social assistance and residential care services (Australian Bureau of Statistics, 2024).

Small and medium-sized enterprises (SMEs) in the private health and social assistance sector in Australia have a critical role in delivering essential services, particularly for potentially vulnerable members of the community such as the aged, the disabled and children. Yet unlike government departments and large publicly listed companies with mandatory public reporting, their accountability to stakeholders is relatively limited. This, along with substantial government funding for SMEs in the sector, has led to growing societal demand for more transparent performance measurement and reporting. Moreover, recent incidents have raised major concerns by stakeholders, with calls for greater accountability, particularly in the sub sectors of aged care (Australian Government, 2025b) and childcare (Australian Broadcasting Corporation, 2025) which are the focus of this study.

Purpose

Drawing on conceptual analysis and illustrative case studies from aged care and childcare, this study aims to critically evaluate the role of performance measures for SMEs in the private health and social assistance sector in balancing upward accountability and downward accountability.

Theoretical/conceptual framework

This study applies a social constructionist approach to explore accountability and legitimacy of SMEs in the Australian health and social assistance sector. We draw from legitimacy theory (Suchman, 1995) and stakeholder theory (Carroll, 1991; Freeman, 2010) to understand and analyse how SMEs in the sector interact with society and other stakeholders. Accordingly, we utilise Carroll's (1991) pyramid of corporate social responsibility to assess the economic, legal, ethical and philanthropic responsibilities of SMEs in the sector and evaluate our findings

Methodology/approach

This paper adopts a normative, critical approach to explore accountability and legitimacy of SMEs in the health and social services sector in Australia. Using publicly available sector data and illustrative case studies in aged care and childcare, we examine financial and non-financial performance measurement reporting for stakeholders.

Findings/key arguments

Overall, we find a disparity between upwards and downwards accountability in the sector, with accountability of SMEs focused upwards to meet legal obligations. Case studies in aged care and childcare demonstrate a focus on financial performance measures driven by government funding requirements. These financial performance measures are not publicly available and along with non-financial measures provide upward rather than downward accountability. The limited non-financial performance measures available to stakeholders were found to be more sophisticated in aged care than childcare. Findings highlight issues around accountability, transparency and public trust.

Originality/value

This study offers new, previously unexplored insights into the performance and sustainability of SMEs in the health and social services sector, expanding legitimacy, and stakeholder theories. Our study challenges normative stakeholder theory assumptions as SMEs in the sector do not voluntarily provide downward accountability through financial or non-financial performance measures. Given the nature of work performed by SMEs in the private health and social assistance sector, we make a case for broadening the scope of the reporting constituency to improve accountability to all stakeholders and to enhance legitimacy for SMEs across the sector. This study responds to heightened societal concerns with regards to the performance of SMEs in the sector and contributes novel insights into the accountability of these SMEs, offering implications for theory and practice, and suggestions for further research

Research limitations/implications

Illustrative case studies of SMEs are limited to the sub-sectors of aged care and childcare in Australia and may not cover all contexts, but nonetheless reveal challenges in the health and social services sector requiring further research and policy reform.

Governance and reporting structures need to consider models that shift the focus from funding to quality of care. Downward accountability of both financial and non-financial performance measures is required to foster legitimacy through trust and transparency. Future research could extend the study by examining how different stakeholders co-construct accountability in the sector.

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Gender and Management in the Asia-Pacific

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Over the past two decades, gender has become an increasingly prominent focus within management research in the Asia-Pacific region. However, much of the existing scholarship still falls short in interrogating the deeper structural and discursive dynamics of gender inequality. In particular, critical analyses of how gender is constructed and how it in turn shapes contemporary organisational life, remain notably underdeveloped (Liu et al., 2024; Oktaviani, 2024; Yan et al., 2023). To address these limitations, the first author's PhD project adopts a critical approach to gender and management research in the Asia-Pacific context. The project comprises three sub-studies: the first is a literature review that critically examines and maps existing scholarship on gender and management in the region; the second is a qualitative study that investigates individual discourses of gender inequalities in organisations and management using discursive psychology; and the third explores how macro-level cultural and social discourses shape gender inequalities in organisational and management contexts, drawing on critical discursive social psychology.

The proposed research for the ABEN Annual Conference and HDR workshop presents the first component of this PhD project: a literature review-based study. This paper offers a critical review of the field, drawing on key qualitative, quantitative, and conceptual contributions. It examines how gendered organisational structures and institutionalised norms continue to shape women's experiences of entering organisations and professions, advancing through career hierarchies, and attaining leadership positions. These dynamics often operate in subtle yet enduring ways, with significant implications for both career progression and the everyday realities of organisational life. While existing scholarship documents some progress in women's access to senior roles, their persistent marginalisation - particularly at upper managerial levels - points to persistent barriers and deeper structural and systemic inequalities.

This review employs a qualitative analysis strategy (Miles & Huberman, 1994) and collects English-language scholarship on gender and management in the Asia-Pacific region (58 economic entities) over the past two decades (2005 - 2025), using the Scopus database. Applying three data-reduction criteria, 337 relevant papers published across 156 journals (rated A*, A, or B) and edited books were selected. By critically examining this body of work, the study identifies both paradigmatic and empirical trends. Specifically, 68% of the studies adhere to a single functionalist paradigm that privileges quantitative methods for studying gender. These studies often treat gender as a fixed categorical variable, focus on causal relationships, and draw on positivist assumptions that neglect the broader socio-political structures that produce gendered outcomes (Chen et al., 2023; Haynes, 2008). In contrast, only 10% adopt an interpretivist lens, and just 21% engage with critical perspectives. This imbalance underscores the need for greater engagement with critical approaches that interrogate how gender is both constructed through, and constitutive of, contemporary organisational life in the Asia-Pacific.

Building on the identified paradigmatic and empirical trends, this review synthesises the literature into three stages of women's career trajectories - gaining access to organisations and professions, moving up the corporate ladder, and breaking into leadership - which together led to the generation of an organising framework. This framework maps existing research across these career stages - entry, advancement, and leadership - and situates these stages within both organisational and societal discursive environments. The analysis reveals a clear imbalance: functionalist approaches dominate the field, while interpretivist and critical perspectives remain significantly underrepresented. This asymmetry signals the need for more paradigmatically diverse, reflexive, and critical gender scholarship.

This review makes three key contributions to the field of gender and management in the Asia-Pacific. First, it addresses a significant knowledge gap by synthesising the philosophical foundations underpinning gender research across three major paradigms - functionalist, interpretivist, and critical - marking the first such effort since the last regional review of gender and management two decades ago (e.g., Benson & Yukongdi, 2005; Yukongdi & Benson, 2005). Second, by adopting a critical perspective, it examines prevailing thematic and methodological trends, highlighting underlying assumptions and limitations. Third, it proposes an organising framework that not only exposes the shortcomings of existing scholarship but also identifies pathways for future research that is ethically grounded, inter-sectionally informed, and critically engaged with gender.

Finally, it should be noted that this paper has been submitted to the Asia Pacific Journal of Management Special Issue, "Theorizing Gender in Management Studies." Having passed the first round of review and revision, it is currently awaiting feedback from the second round. The purpose of submitting it to the ABEN 2025 Annual Conference and HDR Workshop is to seek constructive feedback from like-minded ethical and critical scholars.

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Cybersecurity and the Sustainability Dilemma: Navigating Short-Term Efficiency and Long-Term Ethical Imperative

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In the contemporary digital economy, cybersecurity has emerged as a central concern for both organizations and societies. Yet, the pursuit of robust cybersecurity often involves navigating tensions that mirror broader sustainability challenges. This paper explores the intersection between cybersecurity and the ethical dilemma of short-term profits versus long-term sustainability, a theme that resonates across both environmental and digital domains. The work argues that cyber risk management is not merely a technical exercise but a sustainability issue with implications for economic stability, social equity, and environmental responsibility.

Cybersecurity practices demand significant resource allocation—financial, computational, and human. Organizations frequently prioritize cost efficiencies and short-term performance, opting for minimal compliance strategies rather than holistic, resilient security infrastructures. This mirrors the "profit-now, sustain-later" dilemma faced in ecological sustainability. For instance, reliance on outdated systems, insufficient employee training, or opaque supply chain security may reduce immediate costs but amplify long-term risks of breaches, ransomware attacks, and systemic vulnerabilities. Such practices erode trust among stakeholders and weaken the capacity for businesses to achieve sustainable growth

Furthermore, the environmental costs of cybersecurity itself have become increasingly pressing. The rapid deployment of AI-driven defense mechanisms, large-scale data storage, and blockchain-based solutions introduces significant energy consumption and carbon emissions.

This raises an ethical paradox: how can organizations claim sustainability while their cybersecurity strategies rely on energy-intensive infrastructures that exacerbate climate change? The convergence of AI adoption and environmental costs demands critical reflection, linking the digital resilience agenda to the broader pursuit of climate justice.

Equity is also central to this debate. Just as environmental sustainability requires attention to the needs of vulnerable communities, cybersecurity sustainability must grapple with unequal access to protective technologies. Small businesses, Indigenous enterprises, and organizations in resource-constrained contexts often lack the capacity to implement robust cyber defenses. When breaches occur, the repercussions extend beyond immediate financial loss, undermining community resilience, employment stability, and social well-being. Here, the concept of workers' rights and psychological safety also intersects with cybersecurity: employees are not only frontline defenders but also victims of inadequate security cultures. Phishing attacks, data leaks, or punitive blame-shifting create environments of stress and anxiety, eroding psychological safety and diminishing ethical accountability.

This paper proposes that cybersecurity must be reframed as an integral dimension of sustainability governance, not as an isolated technical domain. Three guiding principles are advanced:

1. Transparency and Authenticity in Security Practices – Much like accurate ESG ratings, organizations must move beyond superficial compliance and provide transparent, verifiable accounts of their cybersecurity postures. Overstating capabilities or greenwashing digital resilience undermines trust and creates systemic risk.

2. Circular and Scalable Security Models – Borrowing from the circular economy framework, cybersecurity can evolve towards models that emphasize reusability, modularity, and knowledge-sharing across sectors. Open-source intelligence, community-driven monitoring, and scalable solutions adapted from local contexts can reduce both environmental costs and social inequities.

3. Long-Term Ethical Orientation – Decisions regarding cybersecurity investment should not be framed solely as risk avoidance or cost minimization. Instead, they should be understood as ethical sliding-door moments, where choices made today determine the resilience, inclusivity, and sustainability of tomorrow's digital ecosystems

By situating cybersecurity within the ethical debates of sustainability—balancing efficiency, environmental responsibility, equity, and authenticity—this paper makes two contributions. First, it highlights how digital sustainability is inseparable from environmental and social sustainability. Second, it provides a conceptual framework for decision-makers to evaluate trade-offs between short-term gains and long-term resilience.

Virtual Character-Mediated Digital Labor: Integrating Emotional Labor, Organizational Practices, and Electronic Identity

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The rise of virtual characters such as VTubers, virtual influencers, and AI-driven avatars has transformed the structure of digital labor in platform economies (Woodcock & Johnson, 2019; Wagner & Jang, 2016). This paper develops an integrative theoretical framework to explain how virtual character-mediated digital labor (VCDL) reconfigures the relationships among emotion, organization, and identity. Existing studies on digital labor remain fragmented across affective, organizational, and identity perspectives, limiting a holistic understanding of how these dimensions interact within mediated work systems (Van Doorn, 2017; Duffy, 2017). To address this gap, the paper introduces the concept of persona as a unifying analytical lens that captures how digital labor is performed, represented, and governed under algorithmic mediation (Marshall et al., 2019; Sullivan & Stalla-Bourdillon, 2015).

From a business ethics perspective, emotional labor in VCDL involves moral tensions around authenticity, care, and responsibility. As emotions become commodified and algorithmically managed, workers' feelings are transformed into economic assets, raising ethical questions about autonomy, well-being, and transparency (Hochschild, 1983; Rhodes & Pullen, 2018). This ethical framing situates emotional labor not merely as psychological strain but as a site of moral negotiation within the digital economy.

Drawing on a systematic review of 62 peer-reviewed studies published between 2015 and 2025, this study synthesizes literature from emotional labor theory (Hochschild, 1983), organizational behavior (Orlikowski, 2007), and digital identity research (Belk, 1988; Van Dijck, 2013). It identifies three interrelated mechanisms—emotional mediation, organizational interface, and identity mediation—through which persona operates as both symbolic and infrastructural. The analysis demonstrates that persona enables workers and organizations to integrate emotional expression, managerial coordination, and identity performance into a coherent public-facing construct. However, this same integration generates fragility when human, algorithmic, and organizational alignments fail, leading to new forms of vulnerability and precarity (Guarriello, 2019; Zhang et al., 2025).

At the emotional level, persona functions as both a psychological shield and an affective amplifier. It protects performers by separating private emotion from public display, yet simultaneously intensifies affective expectations through algorithmic visibility and audience engagement (Cummings, 2019; Li et al., 2025). Organizationally, persona acts as an interface linking creative workers with platform governance and corporate strategy, translating fragmented labor into a unified brand identity (Lin & de Kloet, 2019; Van Doorn, 2017). At the identity level, persona mediates between human expression and technological representation, enabling self-extension through avatars while embedding workers within algorithmic systems of recognition and surveillance (Elyamany et al., 2025; Ranzini & Lutz, 2017).

Building on these insights, the paper advances the Persona-Integrated Model of VCDL, which conceptualizes digital labor as a recursive socio-technical system characterized by three mechanisms: alignment, collapse, and repair (Feldman & Pentland, 2003; Orlikowski & Scott, 2014). These processes reveal that coherence in digital labor is continuously enacted rather than fixed, emphasizing its dynamic and precarious nature (Jackson, 2014; Plantin et al., 2018).

Theoretically, this model extends emotional labor research by reframing emotion as a collective and infrastructural phenomenon rather than an individual display (Hochschild, 1983; Illouz, 2007). It enriches organizational and platform studies by demonstrating how persona links micro-level affective performance with macro-level governance and branding strategies (Van Dijck et al., 2018; Gillespie, 2018). It also contributes to identity research by conceptualizing digital selfhood as a relational construct shaped by human–machine interaction and institutional power (Belk, 1988; Leonardi, 2011). Finally, by highlighting emotional labor as an ethical issue, this study connects digital labor to business ethics, emphasizing the need for organizational practices that safeguard authenticity, fairness, and emotional well-being in persona-mediated work.

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Does climate activism improve ESG performance? An analysis from a global perspective

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Climate change poses a significant threat to human livelihoods and survival, as well as the sustainability of the environment. The Paris Agreement, therefore, calls for the need to reduce global warming below 1.5°C (UNFCCC, 2015). To achieve this, the contributions from multiple stakeholders cannot be overemphasised. For example, while the government contributes through policymaking and legal enforcement, firms are obliged to adopt responsible business operations (Liu et al., 2025). The public, through activism and advocacy from nonprofits and media, increases attention on climate issues, setting the agenda for needed solutions (Schuster et al., 2023).

To avoid reputational damage from climate activism, some firms minimise natural resource extraction, promote net-zero carbon emissions in their operations, or transition to circular business models and enhance their use of renewable energy (Karlsson et al., 2020; Wuebben et al., 2023). The Environmental, Social and Governance (ESG) framework is used to capture and publicly report on these climate action initiatives (Neher et al., 2022).

In response to calls for climate justice through responsible business operations, this study investigates the relationship between climate protest, firm ESG performance and how this outcome differs between firms operating in the Global North (GN) and the Global South (GS).

Fixed effects regression was employed to examine the relationship between climate protest and the ESG performance of 3,485 firms worldwide from 2020 to 2024. The Climate Protest Tracker (CPT) dataset from Carnegie Endowment for International Peace (CEfIP, 2025)provides a detailed account of mass climate-related activism, which draws on information from numerous international media outlets such as Al Jazeera, BBC, Bloomberg, CNN, DW News, The Economist, Reuters, Radio Free Europe/Radio Liberty and The Wall Street Journal. Firm level ESG performance data gathered from LSEG – London Stock Exchange Group (formerly Refinitiv) were used to construct the dependent variables in this study. To ensure the dataset is strongly balanced for analysis, we include only firms with reported ESG data from 2015 to 2024. Location information for each firm is based on the country where its head office is located.

The study found that the occurrence of climate protests is significantly positively related to the environmental performance of firms, as measured by ESG and environmental (E-pillar) scores. Protest size also has a positive correlation with environmental performance, albeit to a lesser extent. Furthermore, protests conducted in the GN have a greater positive impact on the environmental performance of firms compared to those located in the GS. A firm's human rights record also positively predicts its environmental performance, suggesting that improving a firm's human rights record is crucial for enhancing its environmental performance.

While our insights into the relationship between ESG (Environmental) performance and climate protest in the GN and GS are intriguing, a few limitations should be acknowledged. For example, firm location information (i.e., GS/GN) was based on the country of the firm's head office. Using more accurate locational information for each firm may further enhance our analysis. As environmental performance inherently differs across industry sectors, conducting further analysis by industry type would also elucidate how our results may vary across different industries.

We also use the term 'climate protest' to capture all forms of environmental activism and direct climate actions. Further refinement of this variable may enhance the depth and accuracy of our analysis.

Despite these limitations, our study demonstrates that civic activism focused on climate issues clearly induces companies to adopt improved environmental practices, with even smaller protests proving effective if they gain media attention or link to larger social movements. In terms of practical implications, our findings also imply a need for firms and investors to pay careful attention to the increasingly unpredictable climate-related protests and take necessary steps to incorporate climate activism into their corporate risk assessments, as well as leverage this opportunity to strengthen environmental sustainability strategies. Our study appears to be the first to examine the effect of climate protests on companies' environmental performance, emphasising the disparity in climate action between the GN and the GS.

While our findings indicate that board remuneration can be an effective governance tool for lowering emissions, regional differences highlight the need to consider institutional and regulatory contexts. Future research should explore sector-specific dynamics and long-term effects to better understand how compensation structures influence corporate climate performance. Comparative and mixed-methods studies could clarify mechanisms linking compensation to emission reductions. To ensure robustness of the main results, the possible non-linear effect of board compensation on the level of emissions should also be explored. The use of alternative proxies, such as firm-level energy consumption and other indicators of environmental impact, as the dependent variable could offer additional validation of our primary findings.

This study shows that board remuneration can support GHG reduction, but its effectiveness depends on regional regulatory environments. Aligning governance incentives with institutional frameworks is essential to achieve meaningful and sustained climate outcomes.

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The Unmaking of ESG Theory: A Triangulated Falsification of Score Legitimacy

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Over the past two decades, environmental, social, and governance (ESG) considerations have become central to both academic finance and investment practice, following the institutionalisation of the UN-supported Principles for Responsible Investment in 2006 (PRI, 2025). ESG scores are now ubiquitous: they underpin billions in sustainable investment products, inform regulatory initiatives, and form the basis for hundreds of academic studies linking them to financial performance. Yet the very act of combining environmental, social, and governance dimensions into single, composite score has rarely been subject to rigorous scrutiny. This paper interrogates what may loosely be described as "ESG theory": the implicit but widespread belief that the three pillars can be aggregated into a coherent, meaningful, and valid metric of corporate performance or non-financial risk.

The persistence of this belief has three foundations: first, the assumption that a theoretical rationale exists to justify aggregation; second, the claim that scores as constructed meet the requirements of valid measurement; and third, the perception that professional investors use them as legitimate decision inputs. Each of these claims is examined through a triangulated falsification framework designed to test ESG scores at their theoretical, methodological, and behavioural foundations. The central research question is whether ESG scores can be validly aggregated into a single construct that meets basic requirements of theoretical coherence, measurement validity, and practical use.

The first leg of the framework interrogates the academic literature. A structured review of 61 high-impact journal articles published between 2014 and 2025 was conducted using a Scopus-based search strategy, screened for peer review status, ABDC journal ranking, citation thresholds, and relevance to ESG ratings. Each paper was coded across four domains: usage, construct validity, measurement assumptions, and model context. Despite the ubiquity of ESG scores in regressions, portfolio models, and risk analyses, not one of the reviewed studies provided a coherent theoretical justification for aggregating environmental, social, and governance pillars. Instead, aggregation was treated as an institutionalised convention: widely assumed, rarely defended. While some studies treated E, S, and G separately, none progressed to a validated latent variable model justifying their combination. The result is a body of research that, while statistically sophisticated, rests on a construct of doubtful validity. Hypothesis 1—that a coherent theoretical framework supports ESG aggregation—is therefore decisively rejected.

The second leg examines ESG rating providers themselves. Six major agencies—Bloomberg, FTSE Russell, MSCI, Refinitiv, S&P Global, and Sustainalytics —were assessed against criteria derived from measurement theory, including input structure, scale classification, construct clarity, and normative content. The analysis shows that providers are not measuring the same construct: some focus on disclosure transparency, others on unmanaged risk, others on practices or peer-relative sustainability. Input data are predominantly binary or ordinal, yet outputs are reported as if they were interval-scale metrics. This contravenes Stevens' (1946)scale typology and Michell's (2007) warnings about pseudo-quantification. Providers themselves acknowledge that their scores are sector-relative heuristics, not comparable absolute measures. Nonetheless, academic and regulatory users frequently treat them as interval-scale data. Hypothesis 2—that ESG scores satisfy requirements for valid interval scale measurement—is likewise rejected.

The third leg focuses on institutional practice, where data collection is underway through a global survey of investment managers, conducted in collaboration with a leading fund rating agency. The survey distinguishes between the use of raw ESG data and reliance on aggregated ESG scores, testing whether institutional investors genuinely treat the latter as decision-useful constructs. Although results are not yet finalised, pilot feedback and prior evidence suggest that scores are rarely used as direct decision inputs. Instead, managers appear to prioritise disaggregated indicators and materiality-specific data, reserving aggregate scores for client reporting or signalling conformity with ESG norms. This would align with Meyer and Rowan's (1977) concept of ceremonial use and DiMaggio and Powell's (1983) theory of institutional isomorphism, where metrics serve symbolic rather than substantive functions. If confirmed, these findings will extend the rejection of "ESG theory" to the behavioural domain, showing that even the most engaged institutional users tacitly acknowledge the limits of aggregate ESG scoring.

Taken together, the triangulation points to a consistent outcome: across theory, measurement, and practice, ESG scores fail to meet the conditions of a valid construct. This finding reframes the much-cited "divergence" literature. While studies such as Berg, Kölbel, and Rigobon (2022) diagnose inconsistency between providers, they often treat divergence as a noise problem to be solved. This paper argues the problem runs deeper: ESG scores do not merely diverge, they lack a coherent construct to converge upon. The aggregation of E, S, and G into a single figure is a category mistake, masking trade-offs, diluting meaning, and embedding arbitrariness under the guise of quantification.

The implications are substantial. For academia, reliance on aggregated ESG scores introduces both conceptual and empirical error, undermining the validity of findings and conflating distinct constructs such as risk, performance, and impact. For regulators, the challenge is to avoid institutionalising weak proxies under regimes such as the EU Regulation on ESG Ratings(2024). For investors, the path forward lies in transparency, disaggregation, and a sharper distinction between risk factors, performance metrics, and normative judgements.

For rating agencies, greater clarity about what their scores measure—and do not measure—is essential to retaining legitimacy in an era of regulatory scrutiny.

The conclusion is not that ESG considerations should be abandoned. On the contrary, environmental, social, and governance factors remain indispensable to understanding corporate behaviour, long-term value, and systemic risks. But they should be analysed and reported in ways that respect their distinctiveness. This study calls for a re-orientation of ESG analysis away from aggregate scores and toward disaggregated, transparent, and theoretically grounded approaches that can withstand both academic critique and regulatory examination

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Building while dwelling with AI: A Heideggerian response to a sustainability paradox

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Artificial intelligence (AI) presents a persistent paradox in environmental sustainability discourse. On one hand, large-scale AI models consume vast amounts of energy, water, and materials (Wang et al., 2024). On the other, AI is deployed to model climate change, optimise renewable energy, track biodiversity, and support circular economy efforts (Vinuesa et al., 2020). As organisations adopt AI to enhance performance and demonstrate responsibility, they are pulled between technological acceleration and ecological degradation (Nordgren, 2023). This tension is not merely technical. It reflects deeper assumptions about the nature of technology and its role in human life. In this conceptual paper, we draw on the philosophy of Martin Heidegger to reframe this paradox and ask what it would mean to build and govern AI systems in ways that support careful, place-based, and enduring forms of living.

Technology, we argue, is never neutral. Heidegger (1977) maintains that modern technology reveals the world through a specific mode of ontological disclosure he terms enframing (Gestell). In this orientation, people, landscapes, and ecosystems appear as standing-reserve—resources to be extracted, stored, and optimised. In the context of AI, this means treating environmental cost as an acceptable by-product of technical progress: a norm that structures attention and legitimates environmental impact (Nobre et al., 2017).

Understanding enframing helps clarify how the AI–sustainability paradox arises and persists. Heidegger (1977) defines building not as mere construction but as world-making. Under enframing, building becomes oriented toward control, infrastructure expansion, and accelerated throughput. In AI, this appears in the pursuit of scale, speed, and efficiency via larger models, denser data centres, and mounting demands on energy and materials (Wang et al., 2024). The paradox is thus framed as a trade-off: how to grow computational capability without exceeding planetary limits (Vinuesa et al., 2020). Yet this logic of performance enhancement is reinforced, even as it strains ecological systems.

Heidegger's concept of dwelling offers a contrasting account of building and sustainability. Dwelling is a way of being attuned to place, limits, and interdependence (Heidegger, 1971). It does not require rejecting technology but insists that building must remain answerable to the conditions of shared life.

To dwell with technology rather than accept it as enframing (Bate et al., 2019; Thiele, 2016) is thus to build in recognition of human and planetary vulnerability, to preserve what matters, and to situate action within a broader horizon of care. According to this view, the AI–sustainability paradox is not a problem to optimise around, but a question of what kind of world our AI practices are bringing into being. Sustainability becomes a test of whether our actions—including the design, deployment, and governance of AI—support the possibility of living well in specific places over time (Heidegger, 1971). Rather than asking how to reduce AI's footprint while preserving innovation, this view invites a deeper reconsideration of what counts as innovation, and to whom it should be accountable.

We illustrate this shift through three hypothetical examples, which we will present during the session. The first concerns energy-aware training schedules, in which computational tasks are timed to align with renewable energy availability. This reflects a design ethos responsive to temporal and ecological rhythms. The second highlights data centres that address watershed and community concerns through closed-loop cooling and local ecological restoration. This marks a shift from extractive infrastructure toward reciprocal inhabitation. The third considers AI in conservation modelling, where systems help identify wildlife risks from wind farms to guide careful siting. This shows how AI can support anticipation and mitigation rather than control. While none of these fully eliminate harm, each reflects a move away from AI as command-and-control and toward AI as responsiveness and repair (Nordgren, 2023). They show how attention to place, scale, and pattern can reorient design decisions without discarding technological innovation.

From these cases, we propose preliminary design principles that support dwelling rather than enframing. These might be used by organisations to assess whether their AI practices sustain or undermine the possibility of living well where they operate. Overall, our contribution is to reframe the AI–sustainability challenge. Rather than focusing solely on minimising harm, we ask how AI systems shape the conditions in which people and ecosystems must live. Heidegger's contrast between enframing and dwelling offers both conceptual clarity and practical direction. It helps explain why reforms may fall short when the underlying logic of extraction remains. More importantly, it points to a reorientation: building with AI guided by care for place, respect for limits, and attention to what endures.

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Does it pay for firms to reduce direct emissions? A Global Analysis of Scope 1 Emissions

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This study explores the relationship between carbon emissions and a firm's overall cost of capital within the context of the global mandatory climate-related disclosure regime established by the ISSB S2 standard. By analysing firm-level data across the globe, our research explores whether higher direct emissions, particularly Scope 1, are associated with increased financing costs.

Greenhouse gas emissions pose a significant and enduring threat to the global climate. Corporations are among the largest contributors to these emissions, heightening concerns about their environmental impact (He et al., 2022). In response to growing scrutiny and the need for standardised reporting, the World Resources Institute introduced the Greenhouse Gas (GHG) Protocol in 2001 (WRI, 2004). This initiative paved the way for the emerging practice of climate disclosure and reporting (Amel-Zadeh and Tang, 2025).

Among numerous corporate social responsibility (CSR) theories, stakeholder theory (Ansoff, 1965) is often used to explain the relationship between ESG and firm performance.

Later, Edward Freeman promoted stakeholder theory in his seminal book Strategic Management: A Stakeholder Approach (Freeman, 1984), and defined the stakeholder in a business as "any group or individual who can affect or is affected by the achievement of the firm's objectives" (Freeman, 2015, p. 25)". Moreover, Stakeholder theory is instrumental in explaining how a firm manages its stakeholders to achieve its performance goals effectively (Donaldson & Preston, 1995).

Few decades after Freeman popularised stakeholder theory, the United Nations (2016) created and formally adopted the 17 interrelated Sustainable Development Goals (SDGs) for the world development. Firms that operate under the principle of "stakeholder theory" should contribute to most or all of these SDGs. Recently, stakeholder theory explained how the firms' and various stakeholders' interests are aligned to achieve the goal of value maximisation (hence minimising the costs of capital). In addition, by mandating CSR disclosure, firms' CSR behaviour is monitored by more stakeholders, and information asymmetry can be mitigated in the capital market. Under such conditions, stakeholder theory is argued to explain a positive relationship between CSR and firm financial performance (Tsang et al., 2023), and consequently, a negative association between CSR and the firm's cost of capital. While the recent study by Arian and Sands (2024) focuses on risk and cost of capital of firms using weighted-average cost of capital (WACC), this study examines the relationship between direct carbon emissions and WACC.

Firm-level carbon emissions and financial data are obtained from the LSEG database. The sample includes globally listed firms from 2015 to 2024 (43,483 firm-year observations).Our work builds upon existing empirical research by employing a fixed effects panel regression model with robust standard errors. The dependent variable, WACC, is modelled as a linear function of Scope 1 emissions, a set of control variables, and fixed effects for country, firm, and year. The model accounts for potential heteroskedasticity and autocorrelation commonly present in panel data.

Our main findings indicate a significant and positive relationship between firms' Scope 1 carbon emissions and their WACC, suggesting that higher direct emissions are associated with a higher weighted-average cost of capital. This illustrates investor responsiveness to climate-related risks. Our results remain statistically significant across five alternative model specifications. A one standard deviation decrease in carbon emissions reduces WACC by between 0.1745% and 0.3209%, which translates to an annual reduction in borrowing costs ranging from $25.96M to $47.75M for the firms analysed in our sample.

This study makes contributions to the evolving landscape of mandatory climate-related disclosure regimes by providing empirical evidence that supports the integration of carbon-related financial metrics into corporate reporting standards. This investigation not only sheds light on the financial implications of carbon intensity but also underscores the importance of standardised climate disclosures in shaping investor behaviour and corporate strategy.

While prior research has predominantly focused on Australian firms, our analysis broadens the scope to include a diverse set of global firms, thereby enhancing the generalisability and relevance of the findings. Furthermore, our empirical models incorporate corporate governance variables, allowing us to examine how these variables may influence the relationship between carbon emissions and cost of borrowing. Our approach offers a more nuanced understanding of how governance mechanisms can either mitigate or amplify climate-related financial risks.

Our main finding suggests important implications for long-term corporate valuation. Given that Scope 1 emissions directly reflect a firm's carbon output, the observed positive relationship between WACC and carbon emissions suggests that an increase in direct emissions may erode firm value over time. Consequently, overlooking the adverse financial impact of carbon emissions will undermining shareholder value in the long run.

Firms should integrate ESG considerations into their financial strategies by investing in cleaner technologies and energy-efficient processes. Carbon emissions should be treated as a financial liability, not merely a reputational concern. Aligning sustainability goals with capital allocation must become a priority on board agendas. Additionally, executive compensation should be tied to performance against carbon emission targets to further incentivise meaningful reductions.

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Accountants' perspectives on ethics education and professional codes: A structuration theory approach to ethical decision-making

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Purpose: This study investigates Sri Lankan accountants' perspectives on the roles of ethics education and professional code of ethics in ethical decision-making. In Sri Lanka, concerns have been raised about the lack of a strong foundation in accounting ethics education. The pathway to becoming a professional accountant in Sri Lanka is primarily governed by the General Certificate in Education (GCE) Advanced Level (A/L) examination, which serves as the foundational entry requirement. Although, this aligns with International Education Standard 1 (IES 1), which recognises jurisdictional variations in entry criteria due to differences in educational pathways and regulatory frameworks, Yapa (2006) highlights the inadequacy of qualifications required to become an accountant, noting that Sri Lankan accounting students receive no formal ethics education before qualifying. Further, Jackling et al. (2007, p. 929) highlighted the need to assess the role of professional accounting bodies in providing both pre-qualification ethics education and ongoing professional development. Furthermore, the World Bank Group Report (2015) has criticised the lack of monitoring mechanisms to assess the continuing professional development (CPD) of chartered accountants in Sri Lanka, as mandated by the International Education Standard (IES) 7. These shortcomings raise questions about the sufficiency of ethics education in preparing Sri Lankan accountants to navigate complex ethical dilemmas.

Another key aspect in addressing ethical lapses in businesses is the use, adequacy, and enforcement of professional code of ethics (PCE). Though Sri Lanka's professional accounting bodies have introduced enforcement measures to uphold professional ethics, the World Bank (2015) report states that the Institute of Chartered Accountants of Sri Lanka (CASL)'s investigation and disciplinary process remains inadequate. Liyanapathirana and Low (2024) argue that, in practice, the usefulness and effectiveness of these codes remain debatable.

To date, the extent to which PCE effectively ensure ethical behaviour among accountants remain unclear, as does the question of whether any weaknesses in the accounting profession hinder ethical compliance.

The motivation for this study stems from gaps in the existing EDM literature responding to several research calls. Lehnert et al. (2015) contend that the relationships between various factors—including education, PCE, and EDM—are complex and that, even after decades of examination, a clear understanding of their impact remains elusive. Additionally, Dunn and Sainty (2020) highlight the lack of research on the role of PCE in EDM. Oboh et al. (2020, p. 413) advocate for future studies to "examine the role of professional accounting institutes in the EDM processes of current and prospective professional accountants". Moreover, while extensive research on accountants' EDM has focused on developed countries, Nguyen et al. (2022) emphasise the need for future research on accounting practices in emerging economies, focusing more on the perceptions of this important stakeholder group.

Given the limited exploration of challenges faced by accounting professionals concerning ethics education and professional codes, it is essential to evaluate the effectiveness of current educational frameworks in shaping accountants' EDM. Thus, this study extends the accounting ethics literature by providing an updated perspective on ethics education and PCE in Sri Lanka using qualitative methods. Accordingly, the following research questions guide the study:

RQ1: How do accountants perceive the role of ethics education in EDM?

RQ2: How do accountants perceive the role of PCE in EDM?

RQ3: What ethical challenges does the Sri Lankan accounting profession face?

Design/methodology/approach–Semi-structured interviews were conducted with 40 professional accountants in Sri Lanka. This research derives its theoretical foundation from Giddens's (1984) structuration theory, alongside accounting literature on ethics education and PCE. Structuration theory offers a robust social framework for understanding how social structures and agents interact to shape EDM.

Societal structures play an important role in shaping how accounting professionals follow their ethical responsibilities. According to Giddens (1984), the social system comprises two fundamental components: structure and agency. Structures only exist through the knowledge and practices of agents, and conversely, agents' actions are shaped by existing structural conditions. This interplay suggests that ethical behaviour within professions, including accounting, is both a product of societal structures and an agent-driven phenomenon (Yuthas et al., 2004).

In the context of accounting, Ishwara and Mekonnen (2024) argue that societal structures influence accountants' EDM by embedding values and norms within the profession. Their findings suggest that a social system prioritising public interest over personal gain promotes EDM in accounting practices. The literature further supports this perspective, as studies have applied structuration theory to prior accounting research (Yuthas et al., 2004; Englund and Gerdin, 2014). However, Englund and Gerdin (2014) claim that accounting scholars have not yet developed a mutual understanding of how to interpret the theory.

Findings – In addressing Research Questions 1 and 2, which examine the roles of ethics education and the PCE in EDM, five themes emerged (Themes 1–5), highlighting their perceived significance. Theme 1: Enhancing ethics education and knowledge of PCE; Theme 2: Enhancing awareness of ethical issues; Theme 3: Developing critical thinking skills; Theme 4: Addressing the complexity of EDM; Theme 5: Ethics education and the PCE as pillars of public trust. Despite systemic obstacles, respondents acknowledged that embedding ethics education in academic and professional curricula broadens students' ethical perspectives and prepares them for real-world ethical dilemmas.

Additionally, one theme (Theme 6) highlights the existing gap between theoretical knowledge and its practical application in professional settings.

In response to RQ3, this study identifies three key themes concerning the challenges faced by the Sri Lankan accounting profession: Theme 7: Disorganised accounting education system; Theme 8: Weak implementation and enforcement of Professional Code of Ethics (PCE) ; Theme 9 : Politicisation of the accounting profession . Giddens' (1984) structuration theory identifies three interrelated structures social systems —signification, legitimation, and domination. The disorganised accounting education system, characterised by fragmented entry pathways, unregulated tuition provision, and outdated university curricula, weakens the legitimation structure by eroding shared ethical foundations (Yuthas et al ., 2004). Simultaneously, the profession's signification structure is impaired. Ethical codes—central interpretive structures—are frequently perceived by practitioners as regulatory formalities rather than frameworks for ethical reasoning. Domination, as conceptualised in structuration theory, refers to power exercised through the control of resources (Giddens, 1984). In Sri Lanka, financial and economic resources are concentrated in the hands of influential institutions, business organisations, and political entities, significantly impacting accountants' EDM. The politicisation of the accounting profession raises concerns about regulatory independence and the enforcement of ethical standards.

Originality/value –The study is particularly original in its contextual focus on the politicised nature of Sri Lanka's accounting profession, an area that has received little scholarly attention. Through an exploratory inquiry of accountants' perspective, the research uncovers critical gaps in ethics education and the enforcement of professional codes, highlighting broader concerns related to the education system, regulatory oversight, and the transparency of the profession.

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The Deliberate Professional Meets Responsible Management Education

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Introduction

The following extended abstract is based on the research outcomes of a paper which will be published in the forthcoming special issue of the International Journal of Work Integrated Learning. The paper reports on research that aims to better understand the lived experiences and potential opportunities for students in becoming agentic and responsible future professionals through centering their voices in work-integrated learning (WIL). In the context of a loss of trust and normalized misconduct in business and the perceived failure of business schools, we undertook qualitative research using a critical hermeneutics approach to data gathering, and analysis that seeks to create critical meaning making of multiple perspectives, experiences and voices. The paper contributes insights into preparing the future workforce to actively contribute to a more ethical, responsible and just future for all. Learning to be critically reflexive is central to preparing students for ethical practice (Cunliffe, 2016). These characteristics align with educating the deliberate professional (Trede & McEwen, 2016). By incorporating insights from both students and alumni, the study provides a comprehensive transitional lens from academia to professional practice.

Loss of Trust and Misconduct in Business

Since the global financial crisis (GFC) of 2007/ 2008, the business sector and its financial institutions have lost community trust due to persistent misconduct and unethical business practice in the pursuit of short-term incentives (Edelman, 2023; Keneley, 2023).

In Australia this has led to a series of public inquiries into its financial institutions and, more recently, tax consultancies exposed for unethical and illegal conduct (Hayne, 2019;Parliament of Australia, 2023). The root causes of this crisis have been identified as complacency, normalized bad behavior and a lack of critical thinking in organizational systems and processes (Hayne, 2019; Ratnatunga, 2023). Culture was found to be key in addressing misconduct, including the favoring of consensus over constructive criticism and a lack of intellectual curiosity and critical thinking. Hence, the Australian Prudential Regulation Authority (2018, p.4) recommends "cultural change that moves the dial from reactive and complacent to empowered, challenging and striving for best practice in risk identification and remediation"

Business Schools, Responsible Management Education and The Deliberate Professional Business schools stand accused by critical management scholars of perpetuating a corporate culture that prioritises maximizing shareholder profit to the detriment of broader stakeholder concerns (Parker, 2018; Rhodes & Pullen, 2023). A growing response by business schools to this criticism is to focus on responsible management education (RME) (Laasch et al., 2020), centred around accountability, moral decision-making, ethical virtues and character, and sustainable relationships (Hibbert & Cunliffe, 2015). Business schools can play an important role especially through WIL programs in preparing and educating the future workforce.

With qualitative research using journalling and focus groups we explore how lived experiences of students and recent graduates could enhance a quality WIL program that is underpinned by developing agentic and responsible future professionals capable of navigating the embedded ethical challenges in their internships and graduate employment.

In response to these findings, we introduce the concept of the deliberate professional (DP) and its four characteristics (Trede & McEwen, 2016, p. 23):

- Deliberating on the complexity of practice and workplace cultures and environments
- Understanding what is probable, possible and impossible in relation to existing and changing practices
- Taking a deliberate stance in positioning oneself in practice as well as in making technical decisions
- Being aware of and responsible for consequences of actions taken or actions not taken in relation to
- the 'doing', saying', 'knowing' and 'relating' in practice

DPs can be students, teachers or practitioners. The term professional implies a sense of responsibility and accountability to self and others. The term deliberate implies having a sense of purpose, identifying choices and taking a stance and act. DPs are able to justify their actions and at the same time have the courage to change their future practices based on learning from the impact of their actions.

Students cannot be expected to do this on their own. We propose a relational, educational WIL partnership where all WIL partners share responsibility for strengthening the student voice and fostering ethical practices. WIL environments must move beyond micro-level supervisor relationships and commit at meso and macro levels to creating ethical learning spaces that support students, professionals, and organizations alike. This requires all to be reflexive, collaborative and respectful and presents opportunities for collective and critical meaning making (Trede & McEwen, 2015) - to be discussed in our paper presentation.

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The Ethics of Human Body Disposal: Disposal by private donation

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The 'death-care' or funeral industry is big business, particularly in the west. The rising costs of funerals along with the mystique surrounding death care has given rise to a phenomenon known as funeral poverty. Funeral poverty arises when funding a 'decent' funeral is economically beyond the reach of those responsible for dealing with the dead. Funeral poverty along with an increase in awareness surrounding organ donation and the altruistic desire to donate has led to the popularisation of donating one's body to science. This donation is either to a University or research institution, or more recently to private organisations that accept dead bodies.

As advances in medical and scientific technologies have driven a need for human tissue for research, education, and transplantation private entities supplying human tissue have proliferated. Western society is familiar with biological products from living donors, such as kidneys for transplant or gametes (reproductive cells) for assisted reproductive technologies, however the harvesting of human tissue from cadavers is less well understood. While cadaversi are sought to source organs for transplant, they also provide other body parts and tissues used as allografts. An allograft is defined as tissue that is transferred 'between genetically nonidentical members of the same species, although of a compatible blood type' (Corfield, 2021, np).

For example, bones, tendons, and ligaments are used in orthopaedic and dental procedures; heart valves and blood vessels are used in coronary surgery; skin is used to treat severe burns; and corneas to restore vision.

Cadavers used in organ transplantation are only available from those rendered 'brain dead' usually under strictly controlled state-regulated schemes. However, other body parts and tissues used as allografts can be harvested after circulatory death. In this market, the institutional practice of the bringing together the actors involved in the supply and demand of body parts, obscures ethical issues, non-economic relationships and complex accountabilities. It is in this context that we explore the ethical considerations surrounding private body donation and consider the regulatory issues and identify the sites for financial value creation.

As allografts are a sought-after consumer product, the value proposition resides in the economisation of cadavers and their constituent parts. With demand exceeding supply, a global market for allografts has created a space for intermediaries or third party 'brokers' to manage the relationship between the cadaver and the consumer. This network of bespoke, highly specialised intermediaries functions by procuring cadavers via donation, harvesting and processing tissue, and supplying products for research and education as well as for transplant and other therapeutic purposes.

In the global economy, the market for allografts operates beyond the reach of national regulation or oversight providing opportunities for jurisdictional arbitrage and/or exploitation (Lock, 2001). To counter this, the World Health Organisation (WHO) in 2010 developed principles and guidance for local regulators with the intention of providing 'an orderly, ethical and acceptable framework for the acquisition and transplantation of human cells, tissues and organs for therapeutic purposes' (WHO, 2010, p.1). This highlights that the legal trade in allografts and body parts raises both ethical issues and questions of accountability, especially when the ultimate use of privately 'donating one's body to science' is connected to commercial exchange in a relatively opaque market.

In the global economy, the market for allografts operates beyond the reach of national regulation or oversight providing opportunities for jurisdictional arbitrage and/or exploitation (Lock, 2001). To counter this, the World Health Organisation (WHO) in 2010 developed principles and guidance for local regulators with the intention of providing 'an orderly, ethical and acceptable framework for the acquisition and transplantation of human cells, tissues and organs for therapeutic purposes' (WHO, 2010, p.1). This highlights that the legal trade in allografts and body parts raises both ethical issues and questions of accountability, especially when the ultimate use of privately 'donating one's body to science' is connected to commercial exchange in a relatively opaque market.

To explore these themes, we briefly trace the process of the transforming a cadaver into a commodity. As characteristic of a neoliberal rationality that frames and measures every aspect of life and death by 'economic terms and metrics', the body parts and allograft market is a paradigm example of how economic practices penetrate non-economic domains of life through seemingly innocuous market practices (Brown 2015, p. 10). We contribute to the literature by foregrounding the ethical issues in private donation and highlight the various relationships and reflect on the complex accountabilities that arise.

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Suffering in Organizational Life: Redemptive, Productive, and Meaningless Orientations in Business Ethics

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t is axiomatic to suggest that much human existence is characterized by suffering – from life beginning at childbirth through to death. There are many ways to conceptualize suffering including accounts that treat suffering as something that is experienced (Moseley & Butler, 2015), through to those that conceptualize suffering as an absence or loss of something valuable or desired (Panksepp, 2003). For their part, organizations – the past and present – are replete with suffering. From the toil of survival in pre-industrial economies to the systemic harms embedded in contemporary capitalism, work has long been a site where individuals and collectives endure stress, exploitation, alienation, and burnout. As so eloquently observed by commentator Studs Terkel, "To survive the (work) day is triumph enough for the walking wounded among the great many of us" (Terkel, 1974, p. xi). While the management and business ethics literature has addressed specific harms, the important category of suffering itself, understood here not merely as pain or discomfort, but as an often-incommunicable sense of substantial absence, loss, and disconnection (Frank, 2001), remains under-theorized. Suffering is both a structural feature of work arrangements and a deep-rooted ethical problem that confronts the limits of meaning.

Drawing on Levinas's (1969) ethical philosophy, it is in encountering the suffering of the other that ethical responsibility begins. Yet, in the business ethics canon, suffering rarely appears as an explicit analytical focus.

This paper will address this gap by conceptualizing suffering in organizational life through three influential philosophical orientations: (1) Suffering as redemptive; (2) Suffering as productive; and (3) Suffering as meaningless. We show how these different framings uniquely shape organizational practices, leadership narratives, and employee experiences, and we assess their ethical implications. The aim is not to propose a singular theory of suffering; rather it is to open an under-explored field of inquiry in business ethics that treats suffering as an essential, complex, and ethically charged dimension of organizational life.

Conceptual Framework: Three Orientations to Suffering

1. Suffering as Redemptive

The redemptive framing, rooted in Judeo-Christian theology, casts suffering as morally or spiritually transformative. The suffering of Christ serves as a paradigmatic narrative: sacrifice in service of redemption. This logic persists in secular ethics (e.g., Levinas's call to respond to the vulnerability of the other) and in organizational narratives that valorize sacrifice, self-denial, and perseverance in pursuit of collective goals. Weber's (2002/1905) analysis of the Protestant ethic shows how ascetic labour, marked by discipline and deferred gratification, was historically moralized, with echoes still present in contemporary performance-focused cultures. There is evidence that even some victims of human trafficking are willing to endure such abhorrent practices for the sake of supporting their families (Hamid, 2025).

In corporate contexts, executives often present hardship as evidence of their capacity to lead. Leadership discourses on resilience and overcoming adversity replicate the redemptive arc, transforming suffering into a resource to be showcased (Sinclair, 2007). However, the credibility of such narratives is waning in the face of employee disillusionment, mass resignations, and critiques of toxic work cultures. Organizational responses often default to superficial remedies, such as resilience training, or wellness programs, that repackage hardship as opportunities for personal growth while leaving systemic sources of suffering intact. This sustains, rather than disrupts, the redemptive episteme.

2. Suffering as Productive

In contrast to suffering as redemptive, the productive framing, most notably articulated by Nietzsche (2001/1882), presents suffering as a creative force that catalyses strength, artistry, and transformation. Here, suffering is not endured for future redemption but valued for its immediate generative capacity. Organizationally, this logic manifests in probationary "trial by fire" periods, high-pressure simulations in leadership training, and entrepreneurial narratives that glorify struggle and failure as essential crucible-like moments to learning.

This institutionalization of suffering recasts adversity as a rite of passage, obscuring systemic dysfunction and shifting responsibility onto individuals to endure. The ethos aligns with what Sloterdijk (2013) calls "anthropotechnics": secular self-discipline aimed at perpetual performance enhancement, not spiritual attainment. In such regimes, work becomes an unending gymnasium for self-optimization. While this framing embeds suffering in the grammar of professionalism, it risks legitimising harm, exacerbating inequality, and concealing structural exploitation under the banner of "growth."

3. Suffering as Meaningless

A third orientation towards suffering, articulated by Schopenhauer (1969/1818) and later by Scarry (1985), views suffering as without inherent meaning – a condition that resists explanation or utility. Suffering can dismantle language, rendering experience inarticulable and isolating. Philosophers such as Weil (2005) and Murdoch (1970) see in suffering a radical exposure of vulnerability that should not be forced into narratives of redemption or productivity. Ethical engagement, in this view, requires attentiveness without resolution, remaining with suffering rather than transforming it into a project.

This stance is reflected in practices of contemplative stillness, embodied craft, and forms of work withdrawal. Recent trends such as "quiet quitting" and "lying flat" signal disengagement not only from overwork but from the demand that suffering be made meaningful through productivity. Such refusals challenge dominant organizational logics that commodify or conceal suffering, pointing toward ethics grounded in receptivity rather than instrumentalization.

Implications for Business Ethics

Taken together, the three orientations reveal competing ways of framing and responding to suffering in organizational life. Redemptive and productive framings tend to instrumentalize suffering, valorizing it as a source of virtue, growth, or performance, while the meaningless framing resists such appropriation, advocating instead for ethical presence without the imposition of purpose. Each orientation carries normative implications for how suffering is legitimized, managed, or silenced. For business ethics, this raises critical questions such as:

- How do organizational narratives legitimize certain sufferings while obscuring others?
- What responsibilities do leaders and institutions bear when suffering cannot be redeemed or productively channelled?
- How might organizations create spaces for attentiveness, ambiguity, and non-performance in the face of suffering?

Contribution

This paper will contribute to business ethics scholarship in three ways. First, it foregrounds suffering as an important analytical category on its own, extending debates beyond related and/or consequential constructs such as stress, burnout, or injustice. Second, it offers a philosophically informed typology – redemptive, productive, and meaningless suffering – that illuminates the ethical logics underpinning organizational responses to suffering. Third, it opens new pathways for future research that examine non-instrumental approaches to suffering, including practices of attentiveness, solidarity, and rejection.

In shifting the focus from overcoming suffering to living ethically with it, we challenge the dominance of managerial and resilience-oriented narratives. By recognizing suffering as an irreducible dimension of organizational life, business ethics can more fully engage with the moral realities of work, fostering scholarship and practice that attend to vulnerability without exploitation.

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Sustainability Perspectives on Expenditure of Abundance - George Bataille's Economic Theory applied to Deep Sustainability and Corporate Environmental Responsibility

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This paper explores the application of Georges Bataille's (1991) concepts of abundance and expenditure to the fields of corporate environmental responsibility and deep sustainability: the idea that any sustainability domain, ontologically, depends on eco-environmental sustainability as rendered in the UN SDG "wedding cake" model (Sodi 2024).

Georges Bataille's concepts of abundance and expenditure challenge the classical economic textbook paradigm of scarcity and utility maximisation. In The Accursed Share (1991), he juxtaposes this "General Economy" with the "restricted economy" of classical mainstream economics, which focuses on scarcity, efficiency, and accumulation. Bataille argues that all biological and social systems — natural, planetary, cultural and economic — generate an excess of energy beyond what is necessary for survival, reproduction and production. This surplus is inevitably expended, either in productive growth, non-productive activities, or symbolic ones, such as art, festivals, rituals, or warfare.

Our paper integrates insights from Bataille's (1991) "General Economy", ecological economics, environmental ethics, and corporate responsibility. It aims to challenge and reframe conventional understandings of resource utilisation by re-examining how inevitable economic and ecological surplus can be normatively ethically managed to enhance human well-being and planetary health. We therefore ask: How can Bataille's (1991) theory of a "General Economy" inform sustainable business practices, in particular corporate environmental responsibility?

We propose that, beyond Bataille's (1991) theorising, the generation of surplus is an inherent feature of real-world economic (and ecological) systems. Examples of such an abundance of "products" generated by our economy are fast and luxury fashion, which, in some cases, if unsold, has been dumped or burned; data points gathered through information and communication technology utilisation (e.g., geodata collected by google maps); heat that is generated by cryptocurrency mining; and external effects, such as fine dust or particular matter, e.g. PM 2.5, a byproduct of our fossil fuel-based transportation systems.

Directing these surpluses toward (re-)constructive rather than destructive expenditure is essential for achieving deep sustainability. The paper undertakes a conceptual analysis grounded in Bataille's theory synthesising theoretical insights from his philosophy with normative perspectives from business ethics and environmental sustainability literature.

This synthesis can be utilised to develop and enhance frameworks for ethically allocating surplus resources in corporate, economic, policy and social contexts.

Bataille's (1991) framework underscores that all biological, cultural, and economic systems' surplus production of energy or products, beyond subsistence needs, is systemically inherent and inevitable. This surplus can be expended either in productive growth, in a symbolic manner, or in non-productive and even wasteful ways. As challenges for sustainability, destructive expenditure manifests as environmental degradation, social inequality, and human health hazards, often driven by wasteful consumption patterns, such as the use of single-use plastics, over-consumptive nutrition patterns or PM 2.5 pollution.

Conversely, constructive expenditure involves investing surplus into ecological regeneration, renewable energy transitions, social equity initiatives, and cultural investments. Valuing abundance as an integral structural feature of a more inclusive economic understanding enables opportunities to shift the sustainability focus regarding surplus expenditure to quality of human life-enhancing and planetary health-improving ends.

For normative corporate environmental responsibility ethics, this perspective underscores that profit accumulation is morally commendable if it also furthers planetary and human health, emphasising the moral and environmental responsibilities of surplus (re-)distribution. For policymakers, it offers a normative guideline to reorient fiscal and environmental policy toward more constructive expenditure that strengthens social and ecological resilience, for example, through more thorough UN SDG and ESG (environment, social, and governance) guidance and adherence. This approach positions abundance not as a problem to suppress, but as a resource whose ethical management is central to sustainable and fair economic practice.

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Adopting Stoic thinking as a mindset for adaptive management strategists

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Above all, ancient Stoics focused on building virtues that enabled people to live the good life intentionally and in accordance with nature (Muller, 2023; Sharpe, 2013). The overarching Stoic virtues of practical wisdom, courage, temperance and justice emerged from a systems-view. The Stoics accepted that life is uncertain, and to live well with nature requires an understanding of the system. This understanding can be achieved through observation, reflection, experimentation and withholding immediate personal gratification (Hirsch et al., 2023). Ultimately, the aim of the Stoic mindset is to develop a strong virtue-based inner character. An individual with this inner character can live and act with good intentions, and be able to accept the things they cannot control, adjust plans with reason and grace, and continue on even when desired outcomes are not achieved.

Adapted from Sharpe (2013, p38), Table 1 contains a list of the primary Stoic virtues and sub-values that lead to the good life.

Table 1: Primary virtue and sub-values of Stoics

Primary Virtue	Practical Wisdom	Temperance	Courage	Justice
Sub-values	**Good judgment**-knowing how to act. **Practical overview**-understanding what can be done. **Clear moral sense** - appropriate for the situation. **Discretion**-evaluation of situation. **Resourcefulness** -response to the difficulties. **Shrewdness**-Cunning.	**Self-control**-slow to blame. **Humour**-quick to smile **Propriety**-modesty. **Good ordering**-sequenced actions.	**Perseverance**-commitment and consistency. **Confidence**- that things will be ok. **Magnanimity**-without resorting to status symbols. **Mental strength**-psyche is reasoned. **Industry** -work despite hardship.	**Piety** **Kindness**-towards doing good for others. **Social Equality**-engagement with all. **Companion**-connection to all.

As shown in Table 1, Stoics sought to achieve four primary virtues with each sub-value acting as a manifestation of the primary virtue. Exercising good judgment and resourcefulness when facing a challenge, for example, were the lived demonstration of the Stoic virtue of practical wisdom.

In addition to the virtues, ancient Stoics placed nature and people into a symbiotic relationship, requiring people to take care of the natural systems (Gill, 2022; Lnear, 2010). Moreover, ancient Stoics identified and used the cyclical patterns found in nature and systems to understand their relations with others (Stephens, 1994). In other words, understanding natural systems gave Stoics insights into how other systems (i.e. political systems) functioned.

Given the nature of Stoic thinking, how would this mindset help decision-makers, using an adaptive management approach, respond to the tensions that arise from environmental and ethical challenges?

What is adaptive management and how does it work?

Contemporary adaptive management as defined by Gawne et al., (2021), is a process of applying best practice standards to achieve an outcome in response to systems requirements under conditions of uncertainty. Adaptive management is often iterative and incremental (Allen, et al., 2011) and relies on scientific methods to evaluate and measure the efficacy of the adaption (McFadden, Hiller, & Tyre, 2011). In other words, adaptive management strategists, make reasoned evaluations based on available information and adjust actions to mitigate risks or failure points in system to reach a specific goal. However, decision-makers under time constraints, for example, may rely on information based on incomplete data in order to a progress a project. Where possible, adaptive managers will include provisions within their action plan to enable future change, if, and/or when more complete information becomes available. The overall aim is to design thoughtful adaptations that supports continuous improvement (e.g., sustainable growth) within the system.

The primary challenge in adaptive management practices is to find ways to minimise the uncertainty that arises from imperfect or incomplete data (Hasselman, 2017). This challenge is addressed through the use of active experimentation to improve knowledge or passive experimentation which focuses on creating a mindset of 'responsiveness' to deal with unpredicted external factors (i.e., poor water quality) as they arise. For adaptive management to work in practice, a decision-maker must be willing to accept information (even if it is imperfect) and decide to act, while concurrently gathering and synthesising other sources of information to build a more complete source of knowledge for future decisions (Hasselman, 2017).

Stoics believed uncertainty (i.e. incomplete/imperfect data) is likely to be present in any situation, and research has shown that adaptive management decisions are taken in spite of uncertainty (Gwane et al., 2021). When decision-makers accept that external information is incomplete, it is likely they rely on their internalised values to support their choice. If the Stoic virtues of practical wisdom, temperance, justice and courage are a good approach for managing uncertainty and achieving the good life, then contemporary adaptive management strategists could adopt a Stoic mindset to help them as they act to continuously improve systems. People striving towards a well-functioning system in a state of uncertainty are likely to face roadblocks, U-turns and delays, being able to accept these setbacks with a smile, is a mindset worth having.

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Does money make boards greener? Remuneration and emissions in Europe, Asia, and the Americas.

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The economies of the Americas, Asia, and Europe represent the majority of global gross domestic product (GDP) (International Monetary Fund, 2025) and greenhouse gas emissions (GHG) (International Energy Agency, 2025). The mitigation of climate-related disruptions has necessitated strategies on international, national, and corporate levels to reduce GHG emissions (Brooks & Schophol, 2021).

This study investigates the relationship between board-level compensation and GHG emissions as a direct result of the activities at a facility owned by an enterprise (Scope 1 – Clean Energy Regulator, 2025). Despite support for governance-related efforts to enhance sustainability outcomes (Almaqtari et al., 2023; Kumari et al., 2022), research on the impact of director remuneration in reducing GHG emissions is limited (E-Vahdati et al., 2022; Wong & Neher, 2024; 2025).

Prior studies have linked CEO remuneration to GHG mitigation, but suggest that compensation often incentivises symbolic actions (e.g. disclosures) rather than substantive reductions (Haque & Ntim, 2018; Adu et al., 2022). Boards, as the highest decision-making body, influence strategy and executive pay (Boivie et al., 2015). Studies have explored how board characteristics, for example, gender, size, and cultural diversity (Aliani, 2023; Kandil et al., 2025), influence performance (Lemma et al., 2020), value (Elnahass et al., 2022), ESG disclosure (Suttipun, 2021), and ESG ratings (Waterstraat et al., 2021).

Evidence on board compensation and environmental outcomes, however, is limited. While studies have linked board pay to ESG performance (E-Vahdati et al., 2022; Wong & Neher, 2024), only Wong and Neher (2025) have examined GHG emissions, with findings that differ from those of CEO-focused research. This inconsistency suggests that governance mechanisms may operate differently at the board level.

Regional and national contexts further shape these relationships. European firms face stricter environmental regulations, whereas US firms operate under more voluntary frameworks (Latella et al., 2025). Such variations highlight the need for cross-regional analysis of board remuneration and emissions. Accordingly, this study addresses these issues by asking:

1. Is board remuneration inversely correlated with emissions globally?
2. Do correlations of remuneration and emissions differ across the Americas, Europe, and Asia?

To examine the relationship between board compensation and GHG emissions, we specify an empirical model as a linear function of board compensation, incorporating a set of control variables and firm-level fixed effects as below. Robust standard errors are employed to account for heteroskedasticity and ensure reliable inference.

$$DEM_{it} = \alpha_1 + \beta_1 BODCom_{it} + \sum_{l=1}^{m} \delta_l Control\ Var_{l,it} + FE_z + FE_t + e_{it}$$

The dependent variable DEMit represents GHG emissions (Scope 1) from entities owned or controlled directly by firm i at time t. The independent variable of interest is board compensation recorded by firm i at time t (BODComit). Fixed effects (FEz and FEt) are included to account for cross-national differences, such as institutional frameworks, cultural norms, and other sources of unobserved heterogeneity. Logarithmic transformations were applied to mitigate skewness in the dataset.

This study draws on firm-level data from LSEG (formerly Refinitiv) to construct the key variables. To ensure a balanced panel, the sample of 44,501 firm-year observations is limited to firms that consistently reported both GHG emissions and annual board compensation over the period 2015–2024. For subsample investigations, each firm is geographically classified based on the location of its headquarters.

Our analyses show that higher board compensation is significantly associated with lower emissions by firms, particularly in the Americas and Asia, but not in Europe. Our main result persists even after including board-level climate oversight and independent environmental data verification as moderating factors, especially in the Americas, where the reduction in GHG emissions reaches 2% for a 5% increase in board compensation. These findings highlight regional variation in the impact of board compensation on corporate GHG emissions, even after accounting for firm, country, and moderating effects.

While previous research has questioned whether linking remuneration to sustainability targets produces real outcomes (Haque & Ntim, 2018; Cezanne et al., 2025), our results show that higher director compensation is associated with lower GHG emissions. This relationship varies across regions. In the Americas and Asia, board remuneration appears to provide incentives for emissions reduction, while in Europe, no significant link is found. This may be due to Europe's strong regulatory environment, where compliance rather than compensation drives ecological performance (Latella et al., 2025).

These findings suggest that governance mechanisms are influenced by regional institutional frameworks, such that in contexts where external regulation is weaker, remuneration may serve as a stronger motivator, highlighting the importance of regionally tailored governance reforms. In less regulated markets, remuneration structures could incentivise reductions, whereas in Europe, improving regulatory enforcement and disclosure standards might be more effective. This study highlights the complex interplay between pay, governance, and institutional context in addressing climate change.

While our findings indicate that board remuneration can be an effective governance tool for lowering emissions, regional differences highlight the need to consider institutional and regulatory contexts. Future research should explore sector-specific dynamics and long-term effects to better understand how compensation structures influence corporate climate performance. Comparative and mixed-methods studies could clarify mechanisms linking compensation to emission reductions.

To ensure robustness of the main results, the possible non-linear effect of board compensation on the level of emissions should also be explored. The use of alternative proxies, such as firm-level energy consumption and other indicators of environmental impact, as the dependent variable could offer additional validation of our primary findings.

This study shows that board remuneration can support GHG reduction, but its effectiveness depends on regional regulatory environments. Aligning governance incentives with institutional frameworks is essential to achieve meaningful and sustained climate outcomes.

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Drivers of Organization Behaviour to Mitigate Climate Change: The Experience of Indonesian Banks in Reducing Carbon Emissions

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Human activities such as burning fossil fuels (coal, oil, and natural gas) for energy and industrial processes emitting greenhouse gases are rapidly changing our planet and driving global warming. The Intergovernmental Panel on Climate Change (IPCC) warns that this damage is likely to speed up even more if we do not act (IPCC, 2018). Despite the pressing need for urgent action in response to climate change, researchers maintain that the business sector is delaying the adoption of tangible measures, opting instead for a "wait and see" stance, which might contribute to the escalation of emissions (Lee & Klassen, 2008). Hence, a transition that requires not only various policy initiatives but also corporate action is essential to address environmental degradation and its associated social effects (Louche et al., 2019; Sachs et al., 2022).

Organizations that do not pursue sustainability potentially run the risk of damaging their reputation and jeopardizing their long-term legitimacy (Suchman, 1995). A substantial body of research has aimed to understand how companies approach sustainability strategies (Furrer et al., 2012) and the factors influencing their implementation (Aragòn-Correa et al., 2020; Galletta et al., 2021). The financial sector plays a pivotal role in advancing sustainable development, not only through its direct environmental footprint but more significantly through the indirect impacts of financial flows.

This paper aims to examine the drivers of sustainability strategies in the banking sector, with a particular focus on mitigating carbon emissions. Drawing on corporate environmental responsiveness through institutional theory, the study explores how banks design and implement sustainability strategies and the factors that shape their responsiveness to environmental urgencies. Methodologically, the analysis is guided by qualitative principles and employs the Gioia methodology to structure and interpret interview data.

Preliminary findings from interviews with Indonesian banks reveal that regulation is the primary driver of sustainability strategy formulation and implementation. In contrast to carbon-intensive industries, financial institutions face stronger regulatory requirements. However, in the absence of direct measures (such as a carbon tax), banks tend to adopt a "wait and see" approach, hesitant to restrict lending to high-emission clients due to competitive pressures and continued government support for fossil fuels. As a result, sustainability strategies in the banking sector remain largely reactive, compliance-driven rather than proactively aligned with long-term emissions reduction goals. This study contributes to the literature by highlighting the centrality of regulatory frameworks in shaping banks' environmental responsiveness and by uncovering the misalignment between strategic commitments and operational practices. While the findings are specific to the Indonesian context, they offer valuable insights into the broader role of financial institutions in mitigating climate change.

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The Illusion of Ethical Progress Within Modern Slavery Reporting

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Introduction

According to the International Labour Organisation (ILO, 2022, 2024), in 2021 approximately 49.6 million people can be categorised as either being forced to work (27.6 million) or forced into marriage (22 million): both of which together constitute the ILOs interpretation of modern slavery. Despite there being an underlying perception of global illegality of slavery, as identified by Schwarz (2020) there is a substantial separation between the de jure and de facto elements of slavery. In other words, despite the international obligations for many states to prevent slavery, in practice modern slavery continuous to flourish and increase (by 2.7 million people from 2016 and 2021 as identified in ILO, 2024), and often driven by the opaque nature of global supply chains (Shilling, Wiedmann, & Malik, 2021).

In order to explore the increased proliferation of modern slavery, this paper looks at the reporting requirements for Australian firms from the lens of two research questions:

The paper aims to explore the following research questions:

1. How can dominant worldviews be uncovered within modern slavery reporting?
2. How do these worldviews enhance or diminish the illusion of ethical progress?

This abstract presents provides an overview of the literature and methodology but does not present an analysis at this stage.

Literature Review

Introduced in 2018, Australia's Modern Slavery Act (2018) requires companies that operate within Australia to "report annually on the risks of modern slavery in their operations and supply chains, and actions to address those risks." (2018). Commonwealth of Australia (2020) also identify several practices related to modern slavery (but of which fall outside the provisions in Sections 270/271 of the Criminal Code): child sexual abuse and exploitation, domestic and family violence, dowry abuse, money laundering, people smuggling and substandard working conditions.

This work draws on the observation by Ahmad, Haque, and Islam (2023) that these legislative approaches serve as barriers for slavery eradication in non-Western countries as well as the finding in Wray-Bliss and Michelson (2022) that business discourse (particular in relation to modern slavery) serve to maintain hegemonic discourse around legislative impact on business operations.

Therefore, this can be explored through the concept of an illusion of ethical progress:

> Requiring ethics is a contradiction in terms; the correct term for a so-called "ethics requirement" is a compliance requirement. Similarly, the mere provision of choice without regard for what is chosen may as easily constitute ethical regression, vagueness and conflict as ethical progress. (Michaelson, 2006, pp. 247-248)

Within this concept, ethical progress is viewed as made up of choice and behaviour; thus, can also produce goodness without choice (i.e. compliance) and choice without goodness (i.e. values-driven approaches). The problem generated from the latter category (especially as values-based approaches are an emergent theme within businesses) is that values themselves are given subjective meanings; they have no inherent goodness or badness (Michaelson, 2006).

Methodology

In order to explore this whether modern slavery reports can constitute 'an illusion of ethical progress', the paper employs a novel approach using critical systems heuristics (Ulrich, 1987; Ulrich & Reynolds, 2020) reconstructed as a text-based method of analysis based on the hermeneutic cycle developed by the German philosopher Hans-Georg Gadamer (Farooq, 2018; Gadamer, 1989).

Within CSH, a series of questions are delineated into four categories in order to understand the prevailing or predominant voices in a particular type of intervention and delineate between those involved in decision-making and those affected (Ulrich, 1987, 1996; Ulrich & Reynolds, 2020). This paper undertakes a form of hermeneutics focusing on fore projection and meaning as outlined in Gadamer (1989, p. 269), as such an approach allows for holistic interpretation to be made through what Warnke (2011, p. 94) argues is the ability to "claim legitimacy of our interpretations when they integrate each part of that text into a self-consistent unity of meaning and when they also show how the whole of the meaning of the text contributes to the meaning of each of its parts."

Therefore, using the concept of ethical illusion as a form of abductive reasoning to explain the increasing trend of labour exploitation amidst the background of greater regulatory compliance. To use these as a tool for interpreting text, guiding questions specific to textual analysis have been developed to create a unity of meaning specific to uncovering whether the MSRs contribute to illusions of ethical progress. In other words, expanding the boundary questions to create a specific framework centred around the illusion of ethical progress as a guiding fore-projection.

Whilst this abstract has not presented the methodology or analysis, the project provides a unique and novel way of exploring the proliferation of modern slavery through looking at whether reporting mechanisms serve as a tool to reduce slavery or create the illusion of ethical progress.

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Modern Slavery in Tourism: Mapping Knowledge for Ethical and Sustainable Business Practice

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Modern slavery (MS) is a complex global challenge that deprives individuals of their basic rights and freedoms. Growing awareness of this ethical issue has also shaped consumer behaviour, with increasing preference for ethically produced goods and services.

This paper offers the first comprehensive systematic review of tourism-related MS scholarship. Using a rigorous systematic review approach, it examines 55 peer-reviewed articles published across 43 journals over a 25-year period (1999–2024).

The analysis combines bibliometric techniques with a Theory–Context–Characteristics–Methods(TCCM) framework to provide deeper insights.

Findings show that while research on MS in tourism is expanding, it remains in an early stage of development. The study identifies the most influential publications and contributing countries, as well as the dominant theories, contexts, characteristics, and methodologies applied.

By applying the TCCM framework, the review not only consolidates existing knowledge but also outlines promising directions for future inquiry, offering guidance for advancing scholarship in this critical area.

Board Cultural Diversity and Tax Aggressiveness: Lessons from Indonesia

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Utilizing imprinting theory to explain culturally shaped ethics, this study examines the impact of board cultural diversity (BCD) on tax aggressiveness.

Using hand-collected Indonesian data on BCD from 7,514 firm-year observations between 2011 and 2023, we find a positive effect of BCD on tax aggressiveness.

This result suggests that BCD exploits tax rate differentials to maximize tax cuts and incentives, exemplifying a bending of the law. Additionally, clustering the cultural imprints of 7,717 directors shows that Indonesian and other Asian directors share intersecting cultural values, which reinforces the findings.

Capturing the role of re-imprint, such findings are driven more by opportunistic than moral logic, and are more permissible for older than younger directors. Although e-filing deters tax aggressiveness, it is ineffective in modifying directors' culturally imprinted values.

Lastly, our findings remain robust after controlling for endogeneity concerns. Overall, all our findings are consistent with the imprinting theory that cultural values shape persistent behaviour.

Cultural governance and responsible decision-making: corporate values and earnings quality

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This study explores how corporate values operate as an internal governance mechanism that fosters ethical and responsible financial reporting. Drawing on a large panel of U.S. publicly listed firms from 2001 to 2021, we apply a machine-learning approach to capture cultural strength from earnings call transcripts and assess its influence on earnings management practices.

Our results show that firms with stronger cultural values—emphasizing integrity, respect, teamwork, innovation, and quality—are significantly less likely to engage in opportunistic reporting, thereby exhibiting higher earnings quality. We further find that managerial ability mediates this effect, underscoring the role of capable leaders in embedding values into everyday decision-making. The governance role of culture is particularly pronounced in industries where stakeholder trust, innovation, and reputation are critical for long-term sustainability.

By positioning corporate culture as a values-based governance mechanism, our study highlights its contribution to bridging shareholder accountability with stakeholder responsibility. The findings suggest that cultivating values-driven governance not only constrains earnings manipulation but also strengthens ethical resilience, trust, and sustainable performance. These insights carry important implications for boards, regulators, and policymakers seeking to promote integrity and responsibility in an age of disruption.

Consumer focused 'sustainable' agricultural credence claims – Accurate consumer purchasing decision making incentives or legitimised inaccurate information?

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This paper presents some preliminary research findings about the regulation of ethical consumer credence claims relating to sustainable agriculture.
Information asymmetry throughout the agricultural supply and value chain weakens (Schrobback et al., 2023) Australian ethical consumer purchasing decisions (Bruce, 2017), as credence claims about sustainable agriculture (in its numerous forms) cannot currently be monitored. Public policy decisions concerning the remit and resourcing of regulators is limiting their ability to scrutinise claims (Curll, 2015) such as (in Australia) "organic", and generally "responsibly farmed", "sustainable" and the like.

Consequently, the two food-label regulatory systems in Australia potentially legitimise (Denford, 2017) unethical trading practices. These range from deliberate or inadvertent attempts to obtain product differentiation by misleading or deceiving, or falsely describing food, or creating a false impression as to the nature or substance of food. Additionally, the Australian Competition and Consumer Commission can only investigate alleged breaches of the Australian Consumer Law.

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Misleading consumers as set out above has been described as an element of food fraud (Curll, 2015). However, reform of this regulatory governance system involves more than (1) adjusting the public policy levers about food label regulation and (2) creating transparency throughout the food supply and value chains to improve soil stewardship sustainable agriculture credence claims (DeFries et al., 2017).
Sustainably farmed credence claims are initiated by industry in response to consumer demand. However, there is limited scrutiny about (1) whether standards underpinning credence claims will achieve their stated objective, and (2) whether the metrics underpinning the standards will encourage farm management practices that result in positive improvements in soil health (Kalfagianni et al., 2020).

Agri-food governance has been described as siloed (Edwards et al., 2024) and short termed. As currently structured, Australia's agri-food governance system struggles to perform the functions of natural resource governance as defined by the literature. These functions include (but are not limited to) (1) negating shared objectives (2) protecting the public good in natural resources (3) determining how the responsibilities and rewards of natural resource use are allocated, exercised and/or distributed (4) decision making (5) creating a 'shared understanding of the synergies and trade-offs of natural resource use (6) creating policy coherence between international and local jurisdictions, (7) developing commonly agreed (a) metrics, standards and definitions of sustainable agriculture appropriate for the diverse nature of Australia's soils and (b) the evaluation criteria of same, both of which are (8) based on scientific assessments about the ecological capabilities of the soils and soils responses to agricultural practices.

Consumers can be empowered to become surrogate regulators of the agri-food industry, if the agri-food governance system can (1) protect the environment; (2) prevent profiteering from greenwashing, and (3) put consumers in a position where they can make an informed legitimate choice about the environmental impact of a product they are purchasing.

The introduction of an umbrella Food Agency entity into Australia's agri-food governance system could result in numerous system wide reforms. Various sources of knowledge could be integrated, used to develop sustainable soil metrics, definitions and practices (which would be constantly reviewed), co-ordinate and harmonise agri-food sustainable agriculture initiatives, (including technological advances to monitor and measure soil metrics) validate the soils response to agricultural activities. Further, these metrics, definitions and practices could then be used by a new Food Label Regulatory Tribunal to promote ethical consumer purchasing decisions.

The Food Label Regulatory Tribunal, combined with metrics, definitions and practices that describe sustainable agriculture, could then monitor, and if necessary, prosecute, breaches of Australia's existing regulatory food label governance framework, potentially strengthening consumer trust in sustainable agriculture credence claims and encouraging sustainable agricultural practices fit for Australian soils.

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A Co-designed Transformative Service Initiative to Shape Generation Z's Food Consumption Practices

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Introduction

Edible surplus household food that is discarded has adverse consequences on the social, economic and environmental dimensions of wellbeing and sustainability. Wasteful food consumption practices are a part of daily household routines of New Zealanders, as they contribute an estimated 40 per cent to the nation's total food waste (Gerrard, 2024). The United Nations' Environment Programme (UNEP, 2024) urges the development of pragmatic and systemic actions. In this regard, they emphasise creating public-private partnerships to co-develop and establish initiatives to manage and redistribute surplus food by adopting circular approaches. The current service-related food initiatives are unable to engage and empower consumers and address the underlying causes of food waste (Vittuari et al., 2017). Thus, this research aims to instigate a Transformative Service Initiative by co-designing an intervention by employing the notion of service ecosystems and the circular food economy.

It is important to identify the key consumer segment suitable for the novel food-related service initiatives aimed at redistributing surplus household food. It is suggested that Generation Z (born between 1995 and 2010) are one of the major contributors to this problem (Rabobank, 2023) and transforming their consumption practices remains a challenge.

This PhD research explores the traditional Indigenous and contemporary practices of food redistribution, examining their impact on overall wellbeing and informing the design of the intervention. This research further co-designs an intervention with a Gen Z cohort and understands how this initiative contributes to the wellbeing and alters the current practices of Gen Z individuals.

Conceptual Background

This research bridges Transformative Service Research (TSR) with the Circular Food Economy. TSR advocates for enhancing the wellbeing of individuals, communities, and ecosystems by utilising transformative services (Anderson et al., 2013). Furthermore it provides tools and approaches to co-design Transformative Service Initiatives that help to maximise wellbeing outcomes by empowering consumers and reducing systemic barriers (Boenigk et al., 2021). The concept of the Circular Food Economy emphasises regenerative and circular loops to prevent food waste (Lugo et al., 2023). This approach offers a more comprehensive perspective on circular food practices. Furthermore, this research employs Practice Theory to unpack circular practices facilitated by the Transformative Service Initiative.

Proposed Methodology

Since this research aims to co-develop a service initiative, Participatory Action Research (PAR) is employed. This method champions emancipatory change by conducting methodical research that co-creates actionable knowledge and envisages implementing alternatives (Cornish et al., 2023) to enable circular food practices. This data collection is conducted in three phases. This includes involving Gen Z before, during and after the development of the Transformative Service Initiative to evaluate its effectiveness (Russell-Bennett et al., 2023).

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The Hidden Cost of Doing Good: Emotional and Psychological Safety in Ethical Sustainability Transitions

Annette Beashel

Efforts to make ethically sound and sustainable decisions often place emotional and psychological strain on individuals and organisations, especially when values conflict, outcomes are uncertain, or decisions carry moral weight. These tensions are rarely acknowledged in sustainability discourse but are critical to ethical governance.

As sustainability becomes a central pillar of organisational strategy and public policy, ethical decision-making within this domain is increasingly complex and emotionally charged. While much of the discourse around sustainability ethics focuses on normative frameworks and structural trade-offs, such as cost efficiency versus environmental protection, less attention has been paid to the emotional and psychological toll these decisions exert on individuals and institutions. This presentation explores the underexamined terrain of emotional and psychological safety as a critical, yet often invisible, source of tension in ethical sustainability transitions.

Drawing on recent research by Deloitte Access Economics (2025), which identifies worker wellbeing and moral injury as key transmission channels between ethics and productivity, this paper argues that emotional and psychological safety is not merely a workplace concern but a foundational element of ethical governance. The Deloitte memo highlights that ethical environments reduce moral injury and improve health outcomes, which in turn enhance productivity.

However, when sustainability decisions are made under conditions of emotional strain, ethical fading, or psychological unsafety, the integrity of those decisions—and their long-term viability—is compromised.

Emotional and psychological safety in the context of ethical decision-making is explored by building on Amy Edmondson's (1999) foundational work on psychological safety in teams and extending it through the lens of moral psychology (Haidt, 2001; Tangney et al., 2007). The paper positions psychological safety as a precondition for ethical action. It also draws on the ethics of care (Gilligan, 1982) and virtue ethics (MacIntyre, 1984) to argue that ethical sustainability requires not only rational deliberation but also emotional resilience and relational sensitivity.

Key sources of tension are mapped, where emotional and psychological safety is most at risk. These include:

- Moral distress experienced by professionals tasked with implementing sustainability initiatives that conflict with personal or community values (Jameton, 1984; Rushton, 2013).
- Emotional burden of whistleblowing or resisting unsustainable practices in organisational cultures that prioritise short-term gains (Near & Miceli, 1996).
- Psychological strain in stakeholder engagement processes, particularly when Indigenous communities or marginalised groups are asked to participate in decisions that affect their land, water, and cultural heritage (Whyte, 2017; Rigney, 1999).

These tensions are illustrated through anonymised case examples drawn from corporate and public sector contexts, including supply chain sustainability dilemmas, climate policy decision-making, and ESG reporting challenges. The examples demonstrate how ethical sustainability decisions often involve critical junctures where emotional and psychological safety can determine whether individuals act ethically or retreat into silence or compliance.

To minimise the impact on ethical infrastructure and governance, it is argued that organisations and institutions must move beyond compliance-based ethics programs to cultivate cultures of psychological safety.

This includes:

- Embedding emotional resilience training into ethics and sustainability leadership development (Luthans et al., 2006).
- Creating safe spaces for ethical dissent and dialogue (Brown & Treviño, 2006).
- Designing decision-making processes that acknowledge and accommodate emotional complexity (Solomon, 1998).

The presentation concludes by proposing a research agenda that integrates emotional and psychological safety into ethical sustainability frameworks. It calls for interdisciplinary collaboration between ethicists, psychologists, organisational theorists, and sustainability scholars to develop models that reflect the full human experience of ethical decision-making. By foregrounding emotional and psychological safety, we can better understand the hidden costs of doing good—and build more ethically resilient pathways to sustainability.

This paper contributes to the growing body of literature that seeks to humanise ethics in sustainability transitions. It invites academics and PhD students to consider not only what is ethically right, but also what is emotionally sustainable, psychologically safe, and relationally just. In doing so, it opens new avenues for ethical inquiry that are both theoretically robust and practically urgent.

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Drift, shift, and fidelity: Exploring the purpose dynamics in Australian faith-based "elite" schools.

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Interest in corporate purpose is increasingly building momentum — but for quite different reasons. Far from a new notion for organisational scholars (Ocasio et al., 2023), the current purpose "revolution" (Suddaby et al., 2023) deeply questions how organisational motivations shape and are shaped by societies, producing the ethical dilemmas in polycrises, grand challenges, political instability and growing inequity (Greenwood & Freeman, 2018). Yet scholars appear to face their own purpose "problem". For many scholars, purpose centres on the (espoused) organisational reason for being (Besharov & Mitzinneck, 2023) or raison d'être (Aguilera, 2023). Over the last decade, purpose has emerged from the shadow of mission (Cardona & Rey, 2022), but theoretical diversity has created confusion about core characteristics (Besharov & Mitzinneck, 2023), raised questions about enactment (Davis, 2021), and produced competing theories (Morrison & Mota, 2023)

Conceptually, we examine the relationship between corporate purpose and an evolving institutional environment, where institutions emerge through reciprocal typifications of habitualized action (Berger & Luckmann, 1967) and develop as socio-historical formations (Meyer, 2008) as they collectively respond to a shared concern — their purpose.

As a result, institutional and historical analysis are linked when discussing purpose, much like historical "plants", developing from a particular cultural "soil" (Meyer, 2008, p. 530). A historical perspective is highly relevant to Australian faith-based 'elite' schools, a unique organisational setting since 1770.

.Central to our inquiry is how purpose-fidelity or -drift occurs in an evolving institutional environment — radically challenging and yet also able to sustain an institution's original concern. In doing so, we offer a novel contribution towards definitional clarity in understanding the significance of religion within the historical dimensions of non profit purpose.

Most purpose discussions focus on forprofit contexts, particularly corporations. We, however,focus on the institutionalised organisational form of nonprofit faith-based elite schooling. Rather than the strategic choices of individual organisations, we examine the raison d'être of 'the' faith-based elite school as a constitutive feature (Leixnering et al., 2022), which provides an evolving "cultural grammar of governance" (Veldman & Willmott, 2016). Given that religious universities, schools, and hospitals have existed for centuries in many countries — as hybrid organisations with a dual mission (Battilana et al., 2017) — how historicalinstitutions remain tied to collective needs is inevitably more complex than at foundation. Against this theoretical background, we ask: How does [nonprofit] purpose manifest in an evolving institutional environment?

To answer this question, we adopt a historical narrative analysis of Australian faith-based elite schools. During colonisation, Britain required a new form of social leadership — a 'directing' class rather than an aristocracy — to staff its new bureaucracy (Campbell & Proctor, 2014). Schools could produce such leaders — without depending on upper-class birthright as in the motherland — leading to intense denominational competition and the rapid establishment of gender-segregated schools across the colonies. The normative underpinnings of this form of societal leadership stemmed from a religious — rather than organisational — sense of mission.

Today's dominant narrative of elite schools highlights their espoused reason for being, as most "sandstone" schools are now incorporated entities, regulated by the Corporations Act and governed by a board of directors (Lessing et al., 2012). Contrary to their espoused corporate purpose, elite organisations are typically seen as self-legitimating (Maclean et al., 2012), insulated from regulatory pressures (Greenwood & Suddaby, 2006), and seldom contributing to their societies beyond their own self-serving elite identity orientation (Bartlett et al., 2015).

Over the last twenty years, sociological studies of elite education reinforce this narrative(Kenway et al., 2024; Kenway et al., 2017; Maxwell & Aggleton, 2016). Australian and international studies examining the linguistic and visual rhetorics (Drew et al., 2016) continually demonstrate the relationship between elite schooling, exclusivity, and social power (Gaztambide-Fernández, 2009).

Methodically, our historical analysis adopts an archival method (Suddaby et al., 2014). We analysed archival information from 1836 onwards, including newspapers, legislation, reports, school websites, promotional materials, and school histories. In addition, we included a significant quantity of secondary sources on elite education from the disciplines of EducationHistory, Education Sociology, and Educational Management and Leadership. We applied temporal bracketing through key legislation in England and Australia: The Church Act 1836 (NSW), Clarendon Report (1868), Public Schools Acts (1866-1975), Education Act 1945 (CTH), 1973 Schools in Australia Report (Karmel), 2011 The Review of Funding for Schooling Final Report (Gonski), and 2021 Religious Discrimination Bill.

Our findings demonstrate how the institutional environment enabled both purpose drift and purpose fidelity. The medieval Church created the schools' organisational template, providing human capital for state administration. By the 17th and 18th centuries, however, the schools increasingly served the middle classes rather than civic needs (Maxwell & Aggleton, 2016), drifting from their ethical compass until the reforming principal Thomas Arnold (1795-1842) of Rugby, re-legitimised the increasingly 'elite' school ethos.

Arnold forged the links between the Church of England and the now Great Public Schools (GPS), promoting the ideals of the church-state' through a serious, moral, and religious atmosphere (Campbell & Proctor, 2014). Australia's newly founded colonies matched this organisational template.

Despite a century of "free, secular and compulsory education" (Low, 2019) in the Australian public system, significant decline in organised religious attendance (Australian Bureau of Statistics, 2022) and neoliberal reforms (Finefter-Rosenbluh & Wilkinson, 2023), faith-based 'elite' schools appear to have both determinedly maintained their purpose-fidelity — through religious mission —whilst facing values challenges in their organisational mission and relationship to society.

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Drivers of ethical thinking in executives within the Financial Services industry

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Introduction and Research Problem

Leadership can either cultivate trust and accountability through ethical practices that prioritise people and purpose or erode integrity through unethical behaviours that favour personal gain over collective wellbeing (Trevino et al., 2006). In recent years, the Financial Services industry has faced increased media attention due to numerous regulatory fines stemming from unorthodox practices rooted in unethical behaviours (Janda, 2020). Previous research on ethical leadership has primarily focused on supervisors, their followers, or employees across different industries, rather than on executives or upper management (Graham et al., 2015; Miao et al., 2020; Vullinghs et al., 2020; Kalshoven et al., 2016; Lee et al., 2020). This area can be further explored by understanding what drives ethical or unethical behaviour in executives and upper management. Organisations need to recognise that having ethical leaders in upper management who apply ethical principles sets the organisation up for success. It also sets the benchmark for other levels of leadership to follow in the organisation.

To better understand this, we will explore the dominant leadership style at the executive or upper management level in the financial services industry and what motivates these leaders to display either ethical or unethical behaviour. The significance of this study lies in enriching the existing themes identified in the literature review from an executive and upper management perspective, while also unveiling new themes. Additionally, this study will play a pivotal role in enhancing organisational training programs on ethical leadership by pinpointing themes that help foster an ethical climate and help build better ethical leaders.

Literature Review and Theoretical Framework

We identified several emerging themes through the literature review. These were the organisation's role, the leader's role, leadership types, and the behaviours and traits that constitute ethical leadership. We also identified two theoretical frameworks supported by Brown and Trevino (2006) that underpin this research: social learning theory and social exchange theory. These frameworks help define what ethical leaders do to influence employee behaviour.

Social learning theory helps to explain why and how ethical leaders influence their followers (Brown & Trevino, 2006). Social exchange theory is a framework that examines the relationship between leaders and followers, relying on the norms of reciprocity and trust (Blau, 1964).

The study explores the relationship between leadership styles, organisational culture, and ethical behaviour, with particular focus on how high levels of organisational identification may lead to unethical pro-organisational conduct among leaders. It contends that an ethical climate, reinforced by role modelling, reward systems, and value-driven leadership, is crucial in promoting positive behaviour and reducing these risks

Drawing on leader-member exchange theory, the research examines fluid leadership roles and their influence on employee performance and organisational norms. Various leadership approaches, including authentic, servant, spiritual, transformational, and transactional, are evaluated for their impact, with an emphasis on the ethical implications of each (Hoch et al., 2018; Brown et al., 2006; Young et al., 2021; Miao, 2021). The research will contribute to the themes already identified in the literature review from an executive and upper management perspective, as well as add any new emerging themes that are observed.

Research methodology

Given the focus on participants' subjective experience of both ethical behaviour and leadership, a subjectivist ontology and interpretivist epistemology underpin the planned qualitative research design. At this stage to date, data is being collected through five semi-structured interviews. Additional participants will be interviewed until the data is saturated. The data from these interviews will be analysed using thematic and narrative analysis to understand the key themes and narratives.

Table 1. Research Design

Element of research design	Approach
Ontology "nature of reality"	Subjectivist ontology where individual experience and consciousness exhibits reality.
Epistemology "how we know what is"	Interpretivist where we seek to understand people's lived in experiences from their own perspectives.
Methodology	Qualitative method (ethnography and autoethnography)
Methods of data collection	Semi Structured Interviews of participants in heads of department roles and executives. In addition to this I will be conducting an interview (self-reflection) on myself as part of autoethnography.
Methods of data analysis	Thematic analysis Narrative analysis

Data collection and analysis

Participants with experience in one or more organisations within the financial services industry will be recruited using three strategies: outreach to pre-identified professionals in the researcher's network, snowball sampling (Noy, 2008), and expressions of interest from others in similar roles, if needed to meet the quota. A pilot will also be conducted on the interview guide to ensure trustworthiness (Chenail, 2011). The semi-structured interviews will be supplemented with an autoethnographic approach, in which the researcher will draw on their own experiences. Thematic analysis will be an iterative process, with the researcher continually revisiting themes and narratives to refine findings aligned with the research questions. Reflexivity will play a central role, as the researcher draws on personal experiences and explores emergent themes beyond those initially identified (Braun & Clarke, 2022). The final step will involve producing a report that synthesises the overall story generated by the analysis.

The data collected through peer briefing, participant validation and reflexivity will be triangulated (Nowell et al., 2017). NVivo will also be used to enhance credibility (Maher, 2018).

Preliminary findings and discovery

Data collection is ongoing, and the findings are yet to be finalised. Preliminary results suggest that the majority of upper management leaders identify with servant and collaborative leadership styles. These leaders exhibit core ethical values such as integrity, honesty, and care, and they lead by example. Furthermore, they are motivated by ethical considerations and the desire to serve as role models, rather than by the pursuit of rewards and recognition.

Table 2. Preliminary findings

Number of pilot participants interviews	2
Number of interviews conducted	3
Emerging Themes	Servant Leadership Collaborative Leadership Transformational Leadership Ethical leadership Ethical behaviours and traits (integrity, honesty, and care, and they lead by example) Role modelling

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Exploring the tensions at the interface of corporate governance and corporate social responsibility

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Introduction

The field of corporate governance (CG) is converging with that of corporate social responsibility (CSR)1 and an increasingly active responsible investor community, towards a re-assessment of the purpose of the corporation (Mayer 2021; Willmott and Veldman 2014) and more broadly, the role of business in society. Simultaneously, polarising shifts are underway in an increasingly politicised field with the rapid emergence of an anti-ESG, anti-woke agenda. Such dynamics compel new perspectives in theorising on CG and CSR (Meyer, Leixnering and Veldman 2022) with interconnected and institutional considerations on the CSR research agenda. This agenda revolves around tensions between normative versus instrumental approaches across national and global institutional contexts with an ever-expanding scope from legal liability to social connectedness.

Such machinations require engagement at the most senior decision-making levels of the corporation, the corporate board of directors. However, ongoing research from proponents of CSR initiatives has identified a lack of engagement at the board levels of corporate entities and their CG systems, with real implications for their objectives (Kiron et al. 2017). Similarly, academics have identified a dominant market logic and the 'co-opting' of an ethical concept by economic interests (Baden and Harwood 2013; Moog, Spicer, and Böhm 2015). The purpose of CSR benefits the firm primarily and, in the worst case, at the expense of society (Mazutis and Slawinski 2015).

New models of governance call for a shift in mindsets (Rasche 2025) and theoretical perspectives. More radical governance theories include reflexive modernisation, radical pluralism, new institutionalism, ecological democracy, and deliberative democracy (Dryzek 2012). Underpinning the legitimacy of such new models is the notion of deliberative democracy, which involves networked, collaborative governance that allows for both contestation and consensus in the public sphere (Dryzek 2012). For Davis (2020) this could be taken further through "greater worker control from below, and more effective state regulation from above" in order to hold corporations to account and lead to better social and environmental outcomes (Davis, 2021, p. 901).

Theoretical Framing

To understand the dynamics at the CG/CSR interface, our research explores the beliefs and practices of key actors at this nexus, with a primary focus on boards as the ultimate decision-makers of the corporation. CG and CSR are embedded in a shared institutional setting of broader economic, social, and political institutions (Brammer, Jackson, and Matten 2012; Zaman, Jain, Samara and Jamali 2022). Challenges point to ongoing tensions, trade-offs, and paradoxes between shareholder and broader stakeholder interests within an institutional setting (Van der Byl and Slawinski 2015). Hence these dynamics can be understood through the theoretical lens of institutional logics (Thornton, Lounsbury, and Ocasio 2012), which provides a useful critical lens on a field in flux (Hirsch and Lounsbury 2015; Meyer, Leixnering and Jeroen 2022).

Research Approach and Findings

Deliberative forums, underpinned by the principles of deliberative democracy are central to the research design: through 'directors' conversations' with key stakeholder groups we identify the dynamics at play. An institutional logics lens is then applied to the data to map multiple and conflicting logics. The findings reveal a complex interplay of inherent tensions and multiple institutional demands. Self-reinforcing systems that maintain a dominant market logic are being disrupted by changing societal expectations. Board members navigate this complexity, giving rise to aligned, contested, or estranged types of multiple logics and a range of legitimacy approaches.

We propose an integrative framework charting the interplay of beliefs and practices of board members at the CG CSR interface. The framework defines, analyses, and explains the heterogeneity of how multiple logics become instantiated across the 'board ecosystem': a continued dominant market logic, a contested environment of market versus shareholder logics, and an alignment of market and stakeholder logics. These logics represent the interplay of legitimacy strategies (Scherer, Palazzo, and Seidl 2013; Scherer, Rasche, Palazzo, and Spicer 2016) that ultimately demonstrate that multiple institutional demands call for multiple legitimacy strategies to facilitate a transition towards sustainable, responsible and purposeful corporate practices.

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Navigating Ethics, Trust, and Indigenous-Led Values in Doctoral Research. A Personal Reflection.

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This paper critically reflects on my ongoing journey developing a doctoral ethics application at Charles Sturt University. It focuses on my experiences in the early stages of obtaining ethics approval for my doctorate research on Grassroots Innovation for Sustainability, which includes components of Indigenous-led research. Grassroots innovation offers locally grounded pathways to sustainability, yet its local and community nature presents distinctive ethical demands, particularly when inquiry involves Aboriginal and Torres Strait Islander peoples and traverses community and business boundaries. The research will abide by appropriate codes and guidelines such as the AIATSIS Code of Ethics (2020) and "Our Knowledge, Our Way" (2020). These are essential for Indigenous-led research and for aligning to community-determined priorities as outlined in the Uluru Statement from the Heart, the National Agreement on Closing the Gap, and the AIATSIS PBC Survey (AIATSIS, 2020) and will be co-governed with partners.

This paper presents a reflective critique, comparing the HREA process essential for compliance and governance with prior professional practice in the private and public sectors in the Ingenious Oz project. It proposes that ethics in application cannot be reduced to instrument-centred compliance but requires demonstrable trust-building, reciprocity, cultural safety, and shared authority.

Drawing on both my prior fieldwork in the professional public and private sectors with the Ingenious Oz Project and my recent HDR academic progression, I share a nuanced perspective on the shift from informally negotiated, relationship-driven ethical practice to the rigorous, codified frameworks required in contemporary doctoral research.

Ethical considerations and approaches from my professional experience prior to HDR studies, in Indigenous and non-Indigenous contexts, will be compared and analysed with experiences of my current doctoral work, which requires more formal structures, detailed consent, and ongoing accountability. The transition to a university setting has challenged and enhanced my approach: the formal application process reinforces the importance of documenting intentions, risk management, and respecting data sovereignty. It will be argued through critical analysis, however, that although these protocols are foundational for approval and to the project's ethical orientation and design rationale, they should not be considered stand-alone, but rather a formal part of creating deeper and authentic ongoing trust, understanding, and relationship dynamics.

Guided by national standards, including the AIATSIS Code of Ethics and "Our Knowledge Our Way" guidelines, my research foregrounds Indigenous leadership, "nothing about us without us", at every stage. This permeates every phase, from recruitment to reporting, and is grounded in principles of self-determination, shared decision-making, and collaboration.

The project is built around qualitative case studies with a constructivist epistemology and relativist ontology, seeking to bridge grassroots innovation and mainstream business practices. Participants, Indigenous and non-Indigenous, are collaborators, and the design is flexible, responsive to community input, and structured to adapt to real-world complexities.

The paper will propose that approval should not be considered as procedural compliance alone, but as a living, relational practice enacted over time. Drawing on the method of journaling the development of my ethics application, several key lessons were revealed: trust cannot be rushed for research to proceed.

Time and patience are required to build confidence with stakeholders and ensure that consent is both informed and iterative. I draw clear contrasts between previous professional methods and the demands of this doctoral project, which shows how listening, reciprocity, and local ownership now sit within a more explicit, transparent, and formally accountable process. While academic rigor protects both participants and the researcher, the spirit of the work continues to be shaped by cultural humility, understanding, and long-term relationship-building.

This paper will argue that ethical research with Indigenous peoples is a living, evolving partnership. The ethics application is a tool, and the real measure is in trust, shared knowledge, and outcomes that matter to all involved. This requires a blend of institutional frameworks and deep respect for Indigenous ways of knowing, ensuring the research serves mutual goals and delivers meaningful, transferable insights.

Aligned with the ABEN "On the Road" theme, this account encourages scholars to rethink ethics not as a compliance endpoint but as an invitation to journey toward authentic collaboration and transformational business practice.

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Beyond Access: Ethical Tensions in Digital Sustainability and Cybersecurity for Older Indigenous peoples including Elders

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Introduction

Sustainability is often framed in environmental or economic terms, but in a digitally connected world, the ability to engage safely and equitably online is also a sustainability issue. This dimension, digital sustainability, remains underexplored in business ethics debates. It refers to the long-term capacity of communities to participate digitally in ways that preserve security, respect culture, and ensure intergenerational continuity. For Australian First Nation Elders, digital exclusion is both an access and ethical concern: marginalisation increases cybersecurity risks, threatens cultural sovereignty, and undermines community resilience.

This paper contributes to the ABEN 2025 theme, On the Road: Making Ethical and Sustainable Decisions, by exploring how digital inclusion strategies can either reproduce inequities or create sustainable, culturally sovereign futures. It introduces digital sustainability as a novel framing for analysing ethical tensions in digital inclusion and cybersecurity for Indigenous Elders.

Ethical Tensions in Digital Inclusion

Digital inclusion projects for Indigenous communities are often funded through short-term grants or program cycles. While these initiatives can deliver immediate improvements in connectivity or skills, they are rarely sustained, culturally tailored, or community-led.

This produces an ethical tension: on the one hand, efficiency and rapid delivery meet political or institutional objectives; on the other, they neglect the deep cultural, social, and intergenerational dimensions of technology adoption. For Elders, this Digital inclusion programs for Indigenous communities are often short-term and externally funded. While they may improve access or skills, they are rarely sustained or culturally grounded. This generates ethical tensions: rapid, efficiency-driven delivery meets institutional goals but neglects the social and intergenerational dimensions of technology adoption.

For Elders, such gaps manifest as heightened exposure to scams, identity theft, and cyber-racism once projects end. Generic training models ignore Indigenous knowledge systems, fostering dependency rather than resilience. This raises ethical questions: do interventions empower Elders, or do they perpetuate digital colonisation by imposing solutions that prioritise cost over culture and sustainability?

The Digital Sustainability Framework

To move beyond short-termism, this paper proposes the Digital Sustainability Framework for Indigenous Elders, which identifies four interdependent pillars (see Figure 1):

1. Cybersecurity Resilience: Ensuring long-term protection from scams, threats, and exploitation.
2. Cultural Sovereignty: Respecting Indigenous ownership of data, digital protocols, and knowledge.
3. Intergenerational Continuity: Supporting Elders to safely share, preserve, and transmit knowledge in digital forms.
4. Community-led Inclusion: Embedding digital participation within culturally grounded, community-driven processes.

At the centre of the framework lies the concept of Digital Sustainability for Indigenous Elders. The model highlights that sustainable digital futures cannot be achieved solely by providing devices or training; rather, they require culturally ethical approaches that weave together technical protection, cultural authority, and long-term community control.

Figure 1. Conceptual Framework: Digital Sustainability for Indigenous Elders

This framework is novel in two respects. First, it reframes cybersecurity as a dimension of sustainability, placing digital safety alongside environmental and economic imperatives. Second, it positions Indigenous Elders not simply as end-users of digital technologies, but as custodians of cultural knowledge whose inclusion is critical to the sustainable digital futures of their communities.

Implications

The ethical and practical implications of this reframing are wide-ranging.

- Policy: Governments and institutions must move beyond short-term program cycles and commit to sustained investment in Indigenous-led digital initiatives. Ethical policymaking requires recognising digital participation as a sustainability concern, where cybersecurity is fundamental to equity and resilience.
- Practice: Practitioners designing digital literacy or cybersecurity programs should embed Indigenous cultural protocols, languages, and pedagogies. This ensures that interventions respect community knowledge systems and strengthen, rather than undermine, cultural sovereignty.
- Research: The framework opens new avenues for interdisciplinary scholarship. It challenges sustainability research to extend beyond environmental and economic domains, incorporating digital dimensions as critical to long-term wellbeing and justice. It also calls for participatory and community-based methodologies that privilege Indigenous voices in shaping digital futures.

Conclusion

This paper contributes a novel conceptual lens, digital sustainability, to interrogate the ethical tensions in digital inclusion and cybersecurity for Indigenous Elders. By exposing the limitations of short-term, externally driven programs and proposing a framework grounded in resilience, sovereignty, continuity, and community-led inclusion, it advances a more ethically robust understanding of sustainability in the digital age. The analysis demonstrates that digital participation is not merely a technical challenge, but an ethical responsibility tied to justice, cultural survival, and intergenerational equity. Reframing cybersecurity as a sustainability concern expands the horizons of both business ethics and sustainability studies, while offering practical pathways for building digital futures that are inclusive, ethical, and sustainable for Indigenous Elders and their communities.

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Strengthening Organisational Integrity: Employee Perceptions of the Integrity System from an Organisational Justice Lens

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Organisational Integrity Systems aim to cultivate an ethical organisational culture, safeguard organisational integrity and prevent unethical behaviours through a combination of compliance-based and values-based approaches (Hoekstra & Kaptein, 2012; Hoekstra et al., 2022; Huberts et al., 2014; Lawton et al., 2013). Yet, little is known about employee perceptions of the organisational integrity system, and in particular, the complaints management system. This is a critical consideration because overlooking employee perspectives can undermine the "integrity of the integrity program" or the integrity system itself (Hoekstra & Kaptein, 2021, p. 129) and, as a result, lead to unintended negative consequences, such as counterproductive work behaviours (Cohen-Charash and Spector, 2001). This viewpoint challenges the extant theoretical assumptions about the beneficial role of the integrity systems within organisations.

A novel normative ethics framework that seeks to question and evaluate the integrity of the organisational integrity system, was tested for the first time through a mixed-method PhD study in a public service organisation.

The normative framework developed by Hoekstra and Kaptein (2021), proposes four main norms based on the concept of integrity as wholeness – intentional wholeness, organisational wholeness, societal wholeness and procedural wholeness – with each norm containing three sub-norms and two indicators.

The purpose of the normative framework is to deepen our understanding of the meaning of the concept of the integrity of the organisational integrity system through normative judgments and allow us to identify possible tensions or difficulties among the norms or criteria (eg internal and external expectations), particularly given the complexities faced by large organisations. Thus, the normative framework provides a shift from the descriptive approaches towards normative framing through the proposed norms and sub-norms, thus adding a novel perspective to the organisational ethics literature. Further, the framework allows for a more holistic, robust, and sustainable approach to maintaining organisational integrity over time, given that integrity is "a gradual rather than an absolute construct" as society's ethical expectations continue to evolve.

This comprehensive mixed-method study as part of PhD applied the normative framework to explore the strength of the integrity system by examining employee perceptions through the lens of organisational justice (Cohen-Charash & Spector, 2001; Colquitt et al., 2001). Specifically, the study introduced the concepts of restorative justice practices (Dekker et al., 2022; Tyler, 2006) and retributive justice (Wenzel et al., 2008) to develop a new theoretical understanding of their role in mitigating situations within organisations that may cause harm to employees, such as the complaints management process. Thus, this study seeks to contribute to the literature on integrity management by proposing to integrate these two dimensions of justice into organisational justice theoretical framework. Further, this study seeks to expand our knowledge on how employee perceptions of organisational justice are related to the integrity of the integrity system.

That is, by gaining employee perspectives of the system through the theoretical framework of organisational justice allows us to determine what does and does not work in the existing theory related to organisational integrity. This is important for our understanding about the types of outcomes the integrity system can produce, given that employees are a key part in an organisational system intended to support and improve its collective integrity. As such, their perceptions of fairness can offer novel insights that may advance our theoretical understanding of the interrelationship between organisational integrity and organisational justice.

Responses from a large-scale survey were analysed using hierarchical multiple regression to test employee perceptions of organisational justice (procedural justice, retributive justice, restorative practices), fairness of the integrity system and complaints management system, and employee attitudes (rule conformance, speaking up, and interactions with the public) while controlling for demographics, ethical organisational culture, external environment, and wellbeing variables.

Drawing the survey data, we were able to conduct an evaluation of the integrity system based on the normative framework. This approach allowed us to test a set of hypotheses and arrive at a final assessment, the findings of which will presented during the conference.

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Self-determination and responsibilization of communities as corporate governance actors: A case study of the Juukan Gorge Inquiry

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My research investigates the impact of neoliberal privatized governance on citizen responsibilization for communities who participate in corporate governance in the context of mining on Indigenous traditional lands. I take a critical discourse approach to examine data from an Australian Parliamentary Inquiry into the destruction of Indigenous heritage site Juukan Gorge in Western Australia by mining giant Rio Tinto in 2020. Central to the Juukan Inquiry was a governance failure by both the state and the corporation.

In liberal democracies such as Australia, globalisation and neoliberalism have transformed governance for corporations and citizens, relocating governance from state comprehensive control to the state providing a framework to support self-regulation (Harvey, 2007). For corporations this delegated governance typically manifests as voluntary corporate social responsibility (CSR).

Meanwhile citizens are 'responsibilized' with autonomy to self-determine appropriate actions to secure individual welfare and prosperity according to personal interest and choice but regardless of individual ability or circumstance and accompanied by full responsibility for the outcomes (Brown, 2015; Shamir, 2008).

Responding to the shift from centralised state governance to self-regulation, a critique of CSR scholarship has emerged through political CSR (PCSR) which broadens the scope of corporate governance to political and social purposes. PCSR includes corporate-community deliberations to establish parameters of acceptable corporate conduct, arguably reinforcing democratic oversight of corporate activity (Scherer & Palazzo, 2007, 2011).

Corporate and citizen self-governance intersect when individuals and communities become directly involved through consultation and engagement with private enterprise, effectively becoming corporate governance actors (Zaman et al., 2022) as well as performing community self-governance. Indigenous communities represented in the Public Inquiry exemplify this dual function in negotiating aspects of mining operations on traditional lands, participating in corporate governance whilst self-determining actions to secure their desired social, environmental and cultural heritage outcomes. Having these governance roles confers both rights and responsibilities, and involves significant power imbalances between the communities, the state and mining companies.

In drawing these two aspects of neoliberal governance together, I theorize an increased burden that privatised governance can represent for citizens who have a role as corporate governance actors and the tensions between self-determination and responsibilization. This approach inverts the corporate-centric focus of existing research on democratizing corporate governance (e,g, Goodman & Mäkinen, 2022; Sorsa & Fougere, 2020), to consider the implications for communities engaged by corporations through CSR programs or negotiations over mining operations.

I draw from the work of political theorists Wendy Brown (2015, 2019) and Chantal Mouffe (Laclau & Mouffe, 2014; Mouffe, 1999, 2005, 2013) regarding the incompatibility of neoliberalism and democracy to frame my argument. I adopt Mouffe's notion of the post-political as having replaced the antagonistic dimension of democratic political expression with an elitist space aiming for consensus, and develop this with Brown's related ideas regarding the structures of neoliberal governance as a malign substitute for democracy. I also draw on Mouffe's arguments about the pitfalls of consensus-oriented political discourse as masking power inequalities and exclusions, contrasting this with Brown's depiction of the implicit consensus of citizens co-opted and reduced to economic functional units by neoliberalism.

Whilst PCSR scholarship has considered the democratizing potential of the role of governments, NGOs and multi-stakeholder initiatives in corporate governance (e.g. Arenas et al., 2020; Barlow, 2021; Sorsa & Fougere, 2020), there has been less research on the topic of engagement with local communities. I address this gap in PCSR and corporate governance scholarship by building on existing theories of democratization through governance to consider the impact of neoliberal governance on citizen responsibilization.

The Inquiry into the destruction of 46,000 year old caves at the Juukan Gorge in the Pilbara region of Western Australia attracted 231 submissions and held 23 public hearings, providing testimony and data from a wide range of entities offering multiple perspectives on governance processes. Using critical discourse analysis as an approach to power and power through language (Fairclough, 1995), I analyse the governance dynamics between the state, the corporation and the community and the tensions between self-determination and responsibilization for local communities as corporate governance actors.

The study sits at the intersection of several areas of current global prominence, including the rights of Indigenous people, the power of multinational corporations, the environmental and social impact of resource extraction, sustainability and ethical investment.

The completed research will critique privatized governance from an Australian standpoint with an empirical contribution of new perspectives on PCSR and the power implications of decentralised forms of corporate governance. The impact of the resources industry on world ecology, including Indigenous lands, culture and society, is an important topic for sustainability and governance highlighted by the destruction of Juukan Gorge and the ensuing fallout for the resources industry and regulators.

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Navigating sliding door moments: Applying strategic foresight for ethical decision-making in times of uncertainty

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In today's era of disruption, leaders are grappling with global uncertainties that demand proactive and adaptive approaches to develop the skills and knowledge necessary for thriving in volatile business environments. Such uncertainty often presents them with "sliding door" moments – critical turning points where a single ethical decision can significantly influence outcomes for both individuals and organisations. These moments are rarely straightforward; rather, they are shaped by leaders' values, cultural contexts, and cognitive biases, all of which affect how they perceive situations and respond under conditions of ambiguity and risk.

Traditional models of ethical decision-making highlight awareness, judgment, and intention, but they offer limited guidance on how leaders recognise and navigate pivotal, high-stakes decision points in real time. This paper shifts the focus from what decisions leaders make to how they identify and respond to ethical inflection points. It begins by understanding ethical decision-making, then, it explores how integrating foresight frameworks can enhance leaders' capacity to navigate and act upon sliding doors moments as they unfold. Drawing on foresight frameworks and upon findings from past research, the study proposes that leaders who cultivate strategic foresight thinking are better equipped to surface ethical dimensions, evaluate long-term consequences, and resist overreliance on heuristics.

By bridging leadership ethics with foresight scholarship, the paper frames ethical leadership as a temporal, foresight-driven process rather than a static "good vs. bad" choice. It concludes with practical implications for leadership development, suggesting how organisations can prepare leaders to anticipate ethical inflection points, expand their temporal perspective, and strengthen values-based decision-making under conditions of disruption and uncertainty by linking foresight to an ethical culture and strategy.

Abusive Supervision and Employee Ethics: A Study of Faith and Helping Behavior

Saima Ahmad

Introduction

Abusive supervision—defined as subordinates' perceptions of sustained hostile verbal and nonverbal behaviors by supervisors, excluding physical contact (Tepper, 2000)—remains a persistent organizational concern. Around 13% of employees report being affected by such behaviors (Tepper et al., 2011; Mackey et al., 2017). Prior research has primarily documented its detrimental impact on employee well-being (Liang et al., 2021), health (Mullen et al., 2018), and its role in fostering deviant and unethical workplace behaviors (Ahmad et al., 2023). Despite the overwhelming emphasis on these adverse consequences, emerging scholarship has started to recognize paradoxical outcomes, whereby employees may sometimes respond to abuse through constructive rather than destructive actions (Mitchell & Ambrose, 2012; Qiao et al., 2021).

This study extends this growing line of inquiry by examining when and why employees subjected to abusive supervision may engage in helping behavior—defined as discretionary interpersonal actions that facilitate others' task performance (Tang et al., 2008). Specifically, we draw on appraisal theories of emotion (Ellsworth & Scherer, 2003; Lazarus, 2001) to propose that feelings of exclusion serve as a mediating mechanism, while religious faith moderates the indirect relationship between abusive supervision and helping behavior.

Theoretical Background and Hypotheses

Appraisal theories posit that individuals' emotional reactions to an event depend not solely on the objective characteristics of the event but on subjective evaluations of its meaning, relevance, and controllability (Moors et al., 2013). Abusive supervision is likely to be appraised as a threat to self-concept and social standing, thereby inducing feelings of exclusion (Blackhart et al., 2009; Korman et al., 2021). Exclusion, in turn, is a powerful social and emotional experience that motivates individuals to restore their sense of belonging and value (Williams, 2007).

While exclusion often leads to withdrawal or deviance, research also suggests that it can stimulate prosocial compensatory behaviors, such as cooperation and helping, aimed at regaining inclusion and recognition (Chester et al., 2016). Building on this, we hypothesize that feelings of exclusion mediate the relationship between abusive supervision and helping behavior.

At the same time, emotional responses and subsequent coping strategies are not uniform across individuals; they are shaped by personal characteristics and belief systems (Aspinwall & Taylor, 1992). Religious faith, in particular, has been identified as a resource that promotes resilience in the face of stress, anxiety, and burnout (Soenke et al., 2013; Trammel et al., 2021). Guided by values of compassion, forgiveness, and service to others, employees with higher levels of religious faith are likely to cope with exclusion constructively by engaging in helping behaviors (Dar et al., 2022). Thus, we propose that religious faith moderates the indirect effect of abusive supervision on helping behavior through feelings of exclusion.

Hypothesis 1: AS is positively related to feeling of exclusion.

Hypothesis 2: Feeling of exclusion are positively related to helping behavior.

Hypothesis 3: Feeling of mediates the relationship between abusive supervision and helping behavior.

Hypothesis 4: Employees' religious faith moderates the relationship between feeling of exclusion and employees' helping behavior such that the relationship will be strengthened in the presence of higher levels of religious faith in comparison to lower levels of it.

Method

We tested our hypotheses through three complementary studies, employing a multi-method design to enhance validity.

- Study 1: A multi-wave field study conducted in Pakistan's banking, education, and health sectors. Data were collected in three waves from 335 employees nested within 59 supervisors. Multi-wave design reduced common method bias (Podsakoff et al., 2003). Data were analyzed using Mplus 8.0 and SPSS Process Macro (Hayes et al., 2017).
- Study 2a: An experimental study (N = 90) using abusive supervision manipulations to establish causality between abusive supervision and exclusion.
- Study 2b: A second experimental study (N = 97) manipulating exclusion directly to test its causal effect on helping behavior.

This sequential approach allowed us to establish both external validity (Study 1) and internal validity (Studies 2a and 2b).

Findings

Across all three studies, the results consistently supported our hypotheses. Abusive supervision significantly increased feelings of exclusion (H1), which in turn promoted helping behavior (H2). Mediation analyses confirmed the indirect effect of abusive supervision on helping behavior through exclusion (H3). Moreover, moderation analyses revealed that religious faith amplified the positive relationship between exclusion and helping, strengthening the indirect pathway (H4).

Interestingly, these findings challenge the prevailing assumption that exclusion only yields destructive outcomes. Instead, exclusion can motivate employees to protect their self-concept and restore their standing by engaging in constructive, prosocial behaviors. Employees with high religious faith are especially inclined to adopt this coping pathway, consistent with the emphasis on ethics and altruism embedded in many religious traditions (Plante & Boccaccini, 1997).

Theoretical Contributions

This study makes three important contributions to organizational behavior and business ethics scholarship. First, it extends abusive supervision research beyond its conventional negative lens by uncovering a paradoxical pathway leading to constructive behaviors. Second, it introduces exclusion as a novel mediating mechanism that explains how abusive supervision may translate into helping behavior. Third, it identifies religious faith as a key boundary condition that shapes ethical and prosocial responses, thereby highlighting the interplay between individual belief systems and workplace dynamics.

Practical Implications

Practically, our findings suggest that organizations should recognize the nuanced responses employees may exhibit in the face of abusive supervision. While the ideal solution remains preventing abuse, understanding that some employees may channel exclusion into prosocial behavior offers new insight into resilience and coping. Moreover, fostering supportive climates that respect employees' belief systems, including religious faith, may enhance constructive responses and mitigate harm.

Conclusion

By integrating appraisal theories of emotion with insights from organizational ethics, this research highlights how abusive supervision, though inherently harmful, can paradoxically elicit constructive coping behaviors such as helping. Importantly, it emphasizes the mediating role of exclusion and the moderating role of religious faith, advancing both theoretical discourse and practical strategies for navigating workplace adversity.

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The Impact of Deep-Sea Mining on the Sámi Community in Norway

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INTRODUCTION

Within debates on sustainability, there is broad consensus on the need to preserve natural resources for future generations. In the case of deep-sea mining (DSM) in Norway—promoted as a new marine industry supporting global sustainability efforts—tensions emerge: while the state's motivation is grounded in the green transition, the Indigenous Sámi emphasize intergenerational equity through their cultural beliefs, highlighting a distinct understanding of sustainable resource management. In June 2024, the Saami Council issued a statement calling for a halt to DSM and advocating for dialogue with key stakeholders, asserting their role as both an interest group and rights holder in the Norwegian DSM discourse. The differing perspectives in ocean governance have fueled international debates, with Indigenous Peoples often excluded despite their deep connections to the ocean as a 'foundation of life.'
This preliminary study analyzes the governance of DSM in Norway through stakeholder perceptions, focusing on Indigenous inclusion and the values of a Social License to Operate (SLO).

METHODS

This study applies a mixed-methods case study approach, combining a literature review with a small scale quantitative online survey.

The literature review examined academic sources, policy documents, and Sámi statements to contextualize the environmental and socio-cultural implications of DSM, while the survey focused on stakeholder perspectives from government authorities, the ocean mining industry, researchers, NGOs, and the public. While Sámi voices were not directly captured due to time constraints, their views were interpreted through secondary sources. The research addresses three main questions:

(RQ1) the current understanding of environmental and socio-cultural impacts of DSM on the Norwegian Continental Shelf (NCS);

(RQ2) the potential consequences for the Sámi community and their livelihoods; and

(RQ3) stakeholder perspectives influencing the dynamics of SLO values in relation to Sámi communities and DSM governance.

FINDINGS

Environmental impacts remain insufficiently researched at commercial scale, and the social dimensions of DSM are also underexplored as the industry emerges. Despite criticism on environmental impact assessments by European scientists, Norwegian institutions, and NGOs, Norway's suspension of DSM projects—implemented due to domestic political pressure—is set to expire, with the first commercial licensing round scheduled for 2026. These activities fall within Norway's Exclusive Economic Zone (EEZ), outside the Area overseen by the International Seabed Authority (ISA), and therefore remain under national jurisdiction. However, international frameworks for including Indigenous communities in DSM governance have yet to be established, leaving responsibilities to be interpreted and implemented nationally. The situation in Norway also reflects broader political and historical dynamics between the state and the Indigenous Sámi, shaped by past assimilation policies known as Norwegianization. Although legal frameworks to protect Sámi rights have been introduced, energy projects tied to the green transition continue to expose gaps between recognition and implementation.

Sámi rights have been repeatedly infringed, as illustrated by the Fosen wind park ruling and the ongoing Repparfjord mining case in Northern Norway. In this context, DSM risks being perceived by the Sámi as yet another extractive project under the banner of green colonization. Central to this discussion are the values of SLO—trust, legitimacy, credibility, and meaningful dialogue—which shape stakeholder engagement in DSM, particularly concerning the Sámi. Current challenges also offer an opportunity for authorities and industry actors to integrate social considerations more fully, recognize Indigenous rights, and embed social dimensions into DSM governance. Doing so would not only strengthen relationships but also contribute to a more credible sustainability claim in this emerging blue industry.

Nevertheless, DSM's legitimacy as a sustainable solution remains contingent on rigorous environmental and social governance, both of which continue to face critical scrutiny.

CONCLUSION

Findings suggest that the historical impacts of Norwegianization continue to challenge the relationship between the Sámi and the Norwegian state, particularly through energy projects affecting Sámi culture and territories. Despite their formal declaration in 2024, the Sámi remain unrecognized within Norway's DSM governance structure. This lack of recognition exposes structural gaps and raises fundamental questions about the feasibility of building trust, legitimacy, and credibility. A reflective governance approach suggests that the meaningful inclusion of Sámi perspectives and the establishment of dialogue are not only environmental and social imperatives but also legal and moral obligations. Without explicit recognition of Sámi rights and their integration into decision-making, efforts toward sustainable ocean governance in Norway will remain incomplete and risk perpetuating historical patterns of exclusion.

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The importance of critical thinking and collaboration in making ethical and sustainable decisions.

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Introduction

Kalajtzidis (Kalajtzidis, 2016) argues that reason (controlled cognition) is required for ethical decision-making using rational rather than intuitive thinking, particularly when time permits (Kalajtzidis, 2016, p. 24). Studies have shown that collaboration is crucial for maintaining ethical clarity and fostering public trust. Sticker (Sticker, 2021) found that collaborative reasoning can play a crucial role in the pursuit of ethical solutions when confronted with moral challenges.

Creating a structure for controlled cognition and collaboration Endsley's highly regarded situational awareness model (Endsley, 2000)It is founded on three processes that form a quality and systemic system. These are:

- Perception.
- Comprehension.
- Projection (Endsley, 2000, pp. 3-4)

These three phases bring the strength of Endsley's Situational Awareness Model into a more educational and adaptive approach by combining Murphy's (Murphy, 2025) Responsible Remembering Model (Murphy, 2025, p. 157). Murphy's model is based on the premise that memory is not merely a passive store of information but an adaptive system that consciously prioritises information based on its perceived value (Murphy, 2025, p. 156).

The combination brings together sensemaking and human factors in decision-making, as outlined by Endsley, along with the adaptive and strategic approach to remembering as a cognitive load optimisation methodology. Adding collaboration points, as Ritz et al. (2022) suggest, strengthens the optimisation of the decision-making process. (Ritz et al., 2022, p. 577) . Sticker (Sticker, 2021) , also found that collaborative reasoning can play a crucial role in the pursuit of ethical solutions when confronted with a moral challenge. (Sticker, 2021, p. 950) .

Enhanced situational awareness benefits decision-makers by making them more attuned to subtle shifts in environmental conditions, stakeholder needs, and operational constraints. It enables early detection of anomalies, such as unexpected organisational or individual behaviours, allowing for timely and ethical intervention. The improvement in decision-making quality is ensured through continuous, conscious, and purposeful engagement in the operational environment, which fosters layered analysis. Decisions are evaluated against multiple criteria, including ethical, strategic, logistical, and best versus worst-case scenarios.

This approach reduces reliance on heuristics and encourages evidence-based decisions, especially when experience may not apply to novel scenarios. This increase in cognitive agility, combined with a process to support progressive checks, fosters confidence and the ability to pivot strategies as new data emerges, rather than remaining locked into initial assumptions. This agility is critical in bushfire contexts, where wind shifts or pyro convective events can rapidly alter risk profiles.

It is anticipated that the approach will provide the basis for collaboration and strengthening team coordination. The literature suggests that this can occur through collaborating in the critical thinking process at the right time, allowing for the encouragement of diverse viewpoints and fostering psychological safety. A more inclusive approach can increase confidence in achieving the desirable outcomes.

Studies have shown that collaboration is crucial for maintaining ethical clarity and fostering public trust. Sticker, (Sticker, 2021) found that collaborative reasoning can play a crucial role in the pursuit of ethical solutions when confronted with moral challenges. (Sticker, 2021, p. 950) . Collaboration helps decision-makers navigate complex moral dilemmas, such as prioritising life safety over property or balancing competing community or commercial needs. Collaboration also promotes transparency, where well-reasoned decisions shared can enhance public confidence and reduce reputational risk for emergency services.

Continuous, conscious, and purposeful critical thinking is not a theoretical ideal; it is a practical imperative for decision-makers. Embedding this mindset into training, governance, and operational culture can elevate both the effectiveness and integrity of an organisation.

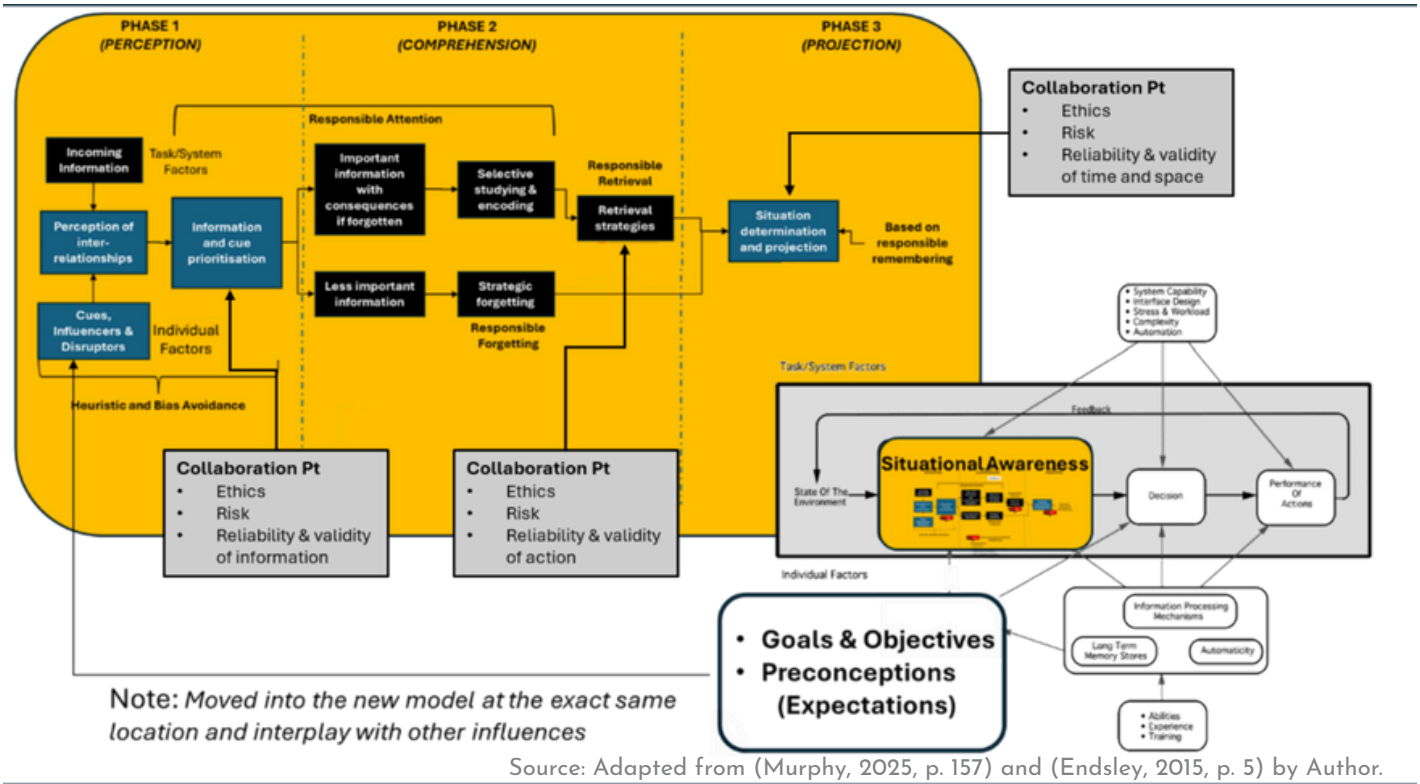
.For collaborative reasoning to occur at the right time within continuous, conscious, and purposeful critical thinking, progressive collaboration must take place.

Conclusion

Haidt (2001) makes an important assessment. The cognitive mechanisms of collaborative critical thinking involve conscious and language-based thinking (Haidt, 2001, p. 816) that acts as a scaffold for logic, analysis, and structured reasoning that guides creating and testing hypotheses in the form of working models of the situation, with which consultation can occur, will aid in making moral judgments (Haidt, 2001, pp. 817-818). This must, according to Roduta Roberts et al., (Roduta Roberts et al., 2020) be based on reliable and valid information, when determining what actions to conduct, where, and when (Roduta Roberts et al., 2020, p. 4).

Figure 1

Adapted Endsley's Situational Awareness Model and Murphy's Responsible Remembering model with CDM Points



Source: Adapted from (Murphy, 2025, p. 157) and (Endsley, 2015, p. 5) by Author.

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Corporate environmental responsibility and radical environmentalism: Ethical considerations and empirical insights related to the Global North-South divide

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Research on Corporate Responsibility (CR) indicates that high-income economies in the Global North (GN) exhibit greater environmental awareness than those in the Global South (GS) (Liang & Renneboog, 2017). Despite growth in corporate environmental responsibility (CER) through ESG (environmental, social, and governance) reporting and alignment with the United Nations Sustainable Development Goals (SDGs), global climate governance remains insufficient (Fritz et al., 2023; Li et al., 2021). Radical environmentalism (RE), often perceived as disruptive, has garnered media attention and pressured firms and policymakers (Sumner & Weidman, 2013; Tavakolifar et al., 2021), thereby supporting the legitimacy of mainstream movements like Fridays for Future (Vanderheiden, 2005).

Sovacool and Dunlap (2022) raise an urgent ethical and practical question: what measures can stop governments and corporations that knowingly contribute to ecological collapse from engaging in destructive behaviour? In this context, our study explores how gross domestic product per capita (GDP PC) influences CER outcomes and RE, addressing global disparities in environmental justice and corporate accountability.

We adopt a normative ethical framework that combines the Brundtland Commission's definition of sustainable development (WCED, 1987), the Stockholm Resilience Centre's concept of deep sustainability (2016), Rawls' maximin principle (1971), and Sen's power responsibility approach (1999; 2009). Together, these perspectives highlight the multiple obligations of firms and governments towards ecosystems, future generations, and, in particular, GS communities. Sen (2009) states power entails responsibility, making GN actors with higher GDP PC morally responsible for addressing inequalities connected to their dependence on GS resources.

Similarly, Rawls' principle of justice as fairness emphasises that GN prosperity cannot ethically endure without benefiting the least advantaged worldwide. The GN–GS economic relationship, such as Africa's resource dependence and subordination in global supply chains (Alden & Alves, 2009; Lee & Gereffi, 2015; Kaplinsky & Morris, 2009), reflects structural injustices that worsen environmental conflict.

Deep sustainability notes corporate activities depend ontologically on ecosystems, linking current business operations with the sustainability of future societies (Stockholm Resilience Centre, 2016). Therefore, the responsibilities of wealthy economies have duties beyond meeting current needs to protect biospheric foundations for future generations.

We empirically examine firm-level Environmental Pillar scores (E-Pillar) (Wong & Neher, 2024) of ESG from LSEG (2015–2024), environmental conflict data from the Global Atlas of Environmental Justice (EJAtlas) (Temper et al., 2018), and GDP PC data from the World Bank (2025). Our LSEG dataset comprises 3,485 firms worldwide and 4,219 unique conflict events, as recorded by Ejatlas globally. To measure RE, we employ a text-mining approach that codes conflict events for indicators, such as violence, repression, displacement, death, and criminalisation, resulting in an RE index. The variables are combined into a final dataset by linking each company's headquarters location, by country, to the country where each environmental conflict took place. Chi-squared and z-tests are then used to assess associations among the variables (Zikmund et al., 2013; Sekaran & Bougie, 2016).

Our findings strongly support two key relationships. First, firms in wealthier economies exhibit higher CER, reflecting the influence of market incentives, regulatory capacity, and societal pressures on environmental performance. Conversely, firms in GS contexts often lag due to weaker institutions, limited access to green technologies, and less enforcement (Hauser et al., 2024; Karmakar, 2024). Second, a lower GDP PC is closely associated with more frequent and severe RE conflicts. In these cases, activists frequently face repression, criminalisation, and violence, highlighting the fragile institutional settings that escalate environmental grievances (Martínez-Alier et al., 2016; Scheidel et al., 2020). These results suggest that when environmental issues remain unaddressed in resource-dependent economies, public frustration increases the risk of disruptive activism.

The implications of our study are threefold. Practically, targeted support mechanisms like concessional green financing, ESG-linked investments, and technology transfer are essential for bridging CER divides between GN and GS firms (Eccles & Klimenko, 2019; Tsang et al., 2023; Wong & Neher, 2025). Policy frameworks in GS countries should prioritise enforceable environmental standards aligned with international norms, supported by incentives like tax breaks, green bonds, and sustainable procurement policies (Singhania et al., 2024).

Normatively, our ethical framework underscores that GN economies cannot ignore intergenerational commitments (in general) as well as responsibilities toward GS ecosystems, given their historical and ongoing extraction of GS resources (Borghesi, 2025). Socially, the rise of RE in low-GDP contexts signals underlying structural inequities. While disruptive, RE embodies the ethical urgency of environmental justice, often filling governance gaps left by weak institutions (Svarstad & Benjaminsen, 2020; Sovacool & Dunlap, 2022).

Our research emphasises that global environmental asymmetries are both technically and morally complex, demanding further academic and legal scrutiny, as well as corporate commitment. GN–GS inequalities in GDP PC influence CER and societal responses to ecological neglect. RE, although disruptive, counteracts institutional inaction, indirectly and at times maybe inadvertently supporting the legitimacy perception of mainstream environmental movements. To reduce conflicts and promote sustainability, GN and GS cooperation should include redistributive climate finance, enforceable corporate accountability, and civic empowerment (Bhandary et al., 2021; Gray & Gills, 2016). Ultimately, CER should serve as an ethically normative tool for global justice, rather than merely a corporate strategy. Without addressing these asymmetries, climate governance risks further radicalisation and weakening collective efforts to achieve SDGs.

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Survival offending—how our finance system fosters moral disengagement

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We acknowledge the Traditional Owners of the lands on which this document refers to and pay our respects to Elders past and present.

The number of Indigenous Women (Women) in Australian prison has been called "alarming:" 39 per cent of the female prison population are Indigenous, yet make up only 3.8 of the Australian population (Australian Bureau of Statistics, 2023; Marie, 2021). Rightly, domestic and family violence, mental and physical health (eg acquired brain injuries), as well as addiction have been researched (Dale et al., 2019; Fitts, Johnson, & Soldatic, 2024). However, there has been minimal research into the specific role finance plays in Women's rehabilitation and recidivism, and whether the broader finance system fosters Women's moral disengagement (Botha & Freeman, 2022; Parker, Kilroy, & Hirst, 2018). Therefore, this research has explored what role finance plays, hearing directly from 11 Women in prison and 11 people who support (Supporter) Women in the prison system.

An Indigenous feminist theoretical lens was taken in the qualitative, interpretive research design, because it encompasses decolonisation, power dynamics, and self-determination perspectives (Green & Black, 2025; Ray, 2012; Wigginton & Lafrance, 2019). Where possible, yarning circles were used to hear the stories of Women and Supporters and a trauma-informed approach was employed, understanding intergenerational trauma of Indigenous People is part of Australia's history (Bessarab & Ng'Andu, 2010; Menzies, 2019).

This approach was important for the participants sharing stories of financial abuse interlinked with violence, as well as mothers disclosing a fear of seeking help to manage finances because it could result in their children being taken away, similar to the stolen generation (Alessi & Kahn, 2023).

Early analysis of the requisite variety in the data found common themes between the Women and Supporters, as well as intersectionality between the two cohorts. Common themes from all participants were that Women who are mothers never stop being mothers in prison. Narelle, like many other mothers, shared she had experienced: "struggles with food, because I'm maintaining a house, electricity, Wi Fi, and all of that stuff, and the things the kids need…it's not enough." Additionally, in prison, there was "not enough money" to make phone calls to her children, to "hear my daughter sing." It was also important for Narelle's children to hear her voice, because, "they get scared" when they don't hear from her, given the high number of Indigenous deaths in custody (Australian Human Rights Commission, 2025).

There was a strong link between poverty and offending, which Supporter Amina referred to as "survival offending." That is, when people lack the finances to purchase the items they need or want for their children or themselves, when "opportunistic situations arise, such as someone drops their card, or shopping centre theft," they offend, Amina said.

In prison, Women wait three to five months to receive a bank statement. During this time, interest may be accumulating on payday loans, white goods rentals, credit cards, and unpaid fines for speeding, electricity, car loans, and rent. Additionally, partners and others may be accessing a Woman's account fraudulently. When existing prison Women are overwhelmed, many discover their accounts are in overdraft and subsequently "debanked" (bank closes an account because of perceived risk). If a Woman exists in prison without a bank account, they may struggle to access a Centrelink payment. In such circumstances, Supporters said there is a direct link between an inability to access finances and recidivism.

Most Women did not understand the high fixed fees and default fees when using a payday lender: "I got a $250 loan, and had to pay back $500, I thought that was just ridiculous!" Similarly, Women did not know how much interest they would need to pay on used-car loans; while the car's operational life was short, $5000 loans can take years to pay off. Many participants reported bad actors selling over-priced products intentionally manipulate cultural values, such as the importance of family, to attain a sale.

Mother of ten, Cassie explained that when debt collectors have called her about a loan, she "hangs up" the phone; others referred to "going off-grid," changing phones and being uncontactable. In this way, there is moral disengagement; that is, the Women rationalise their unethical behaviour, which is against their own moral standards, because they were manipulated into an amoral process (Bandura, 2002). This disengagement can be understood as a coping response to the persistent historical marginalisation experienced by Indigenous communities (Cooms, Muurlink, & Leroy-Dyer, 2024).

"Shame" was a major deterrent to Women seeking help for money problems. Understanding the financial and digital vulnerability of Women, there is a need for a well-considered financial intervention (that mitigates negative externalities). We posit this intervention needs to take place at the start of a sentence to secure Women's accounts, notify debt collectors, subscription services, utilities, and other authorities to avoid increased debt and fraud during their sentence.

*To ensure confidentiality and protect the identities of participants, all names and identifying details have been altered.

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Critiquing Effective Altruism in Conflict Zones: The Case of International Aid in Post coup Myanmar

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In a world of global poverty, preventable disease, existential threats, and more, it is not only important to focus on whether we give, but on how we give. We want to ensure that our giving is genuinely effective, not just feel good about it. But is it actually possible to evaluate effectiveness, though? According to Effective Altruists (EA), the answer
to this question is yes. We can use "evidence and arguments to identify pressing issues and effective ways of solving them" (Bauer, 2025, p. 1). On the surface, this may seem like common sense, as surely giving to effective charities is better than giving to ineffective ones. One of its leading proponents, William MacAskill, articulates the two key elements of Effective Altruism as: (i) "the use of evidence and careful reasoning to work out how to maximize the good with a given unit of resources, tentatively understanding 'the good' in impartial welfarist terms; and (ii) the use of the findings from (i) to try to improve the world" (2019, p. 14).

While EA has its set of proponents, it has also been widely criticised. Herzog (2016) suggests that there is no agreed or universal definition of "most effective." For example, how might we compare the consequences of reducing factory farming with the removal of a corrupt government? Second, it has also been argued that EA overlooks equality, urgency, and rights (see Gabriel (2017) for replies). Third, EA has been subjected to the so-called "institutionalist critique," which holds that EA operates within a very narrow framework, often focusing on short-term gains while leaving larger issues —such as the structural or political roots of poverty— unaddressed (Crary, 2023). And fourth, the foundations of EA have also been questioned. Iraklis Ioannidis, for example, argues that EA is grounded in a philosophy that has little to do with "helping the Other authentically, without reserve" (2020, p. 44); and more recently, Alice Crary has argued that EA is based on a flawed conception of morality (2023, p. 240).

This paper provides a novel critical analysis of the Effective Altruism movement's methodology for selecting international aid initiatives, which prioritises the cost-efficiency and transparency of charitable organizations' aid activities. We examine these criteria in the context of Myanmar, where a recent earthquake has caused widespread casualties and displacement in a country already destabilised by the 2021 military coup.

We argue that while "effectiveness", often understood as cost-effectiveness—measuring how to save or improve the most lives per dollar—is an important metric, aid selection should not be reduced to it, particularly when there are further normative considerations that are important yet difficult to quantify. We argue that in Myanmar, there are reasons to believe that giving to local grassroots movements is the ethical course of action because resistance-controlled areas are inaccessible to traditional aid programs, and there are concerns about aid being diverted to military authorities (Center for Strategy and International Studies 2024).

However, it is difficult to assess the impact of grassroots movements using the metrics typically favoured by Effective Altruists (EAs). The effectiveness of these movements often depends on trust, goodwill, and justice—factors that require deep contextual understanding at local, national, and international levels. Yet, there is tension with what EAs claim. Berkey (2021, p. 96) notes that Effective Altruists are critical of "donating money to charitable organizations without looking into the available evidence about which organizations improve the world most cost-effectively." However, grassroots movements are often difficult to evaluate in cost-effective terms, particularly in complex settings like Myanmar.

We contribute to normative ethics and its scope of application in evidence-based decision-making related to international aid. More specifically, we elucidate the inhibiting frame of thinking' resultant of the philosophy's epistemological and ontological underpinnings. We disturb the 'taken-for-granted' fixed meaning, and parameter, of "effectiveness"; we reveal the inherent bias in this philosophy's prioritization of others over the stakeholders and societies facing destitution; and, on this basis, we demonstrate the limits of Effective Altruism's practical utility and the distortion of ethical responsibilities in aid efforts. This serves as both a criticism of Effective Altruism and a commentary on current aid efforts, which carries relevance for future aid work in Myanmar and beyond.

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Community Disaster Fatigue in the Blue Mountains, NSW: Investigating Ethical Solutions using the Resilient Villages Pilot Project

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Climate change-related natural hazards are having an increasing impact on Australia's productivity and economy (Plass & Zinn, 2024; Treasury, 2023; Wuersch et al., 2023a). In New South Wales, the Blue Mountains region has faced cascading disasters – bushfires, droughts, storms, and landslides – putting pressure on local communities (Ingham et al., 2023). Spanning 1.03 million hectares of sandstone plateaus and temperate eucalypt forests, with 27 communities, and home to 80,000 people, the area is highly vulnerable due to its unique geography and ecosystems (UNESCO, 2025).

. The repeated crisis disruptions of the past years have contributed to what is known as community disaster fatigue – a condition marked by reduced preparedness, disengagement, and diminished resilience affecting not only individuals but entire communities (Ingham et al., 2023). This fatigue also impacts key sectors, including early childhood services.

Many childcare centres in the Blue Mountains are located in hazard-prone areas staffed by young workers, often women in their twenties, who are expected to care for children and parents during crises, despite being vulnerable themselves. This dual role increases the risk of burnout (Wuersch & Ingham, 2025).

This context presents several ethical dilemmas. First is the issue of inclusion versus exclusion– while Australia's national disaster strategy promotes community participation (Australian Government, 2018; COAG, 2011), local organisations are often excluded from formal, top level disaster planning. In the Blue Mountains, this exclusion has led to limited access to surge funding, weakening local services like childcare and exacerbating disaster fatigue (Ingham et al., 2023).

Second, there is a tension between formal and informal services –formal emergency services tend to be well-funded and structured, whereas informal volunteering, common in community responses, often operates without compensation, recognition, or defined roles, increasing vulnerability to stress and burnout (Ingham et al., 2022). Third, top-down versus bottom-up planning approaches present a challenge- externally imposed standardised disaster plans often fail to consider local histories, cultures, and demographics.

Such top-down approaches without community-led solutions can be ineffective (Howard et al., 2025). Finally, the contrast between short-term responses and long-term sustainability is critical. Many external interventions are designed for rapid response and lack continuity or local input. This leads to inefficient resource use and limited community engagement, undermining long-term resilience.

In response, the Resilient Villages (RV) pilot project was launched (2022–2025) as a government-funded initiative to counter disaster fatigue and build resilience with participating communities in the Blue Mountains (RV, 2025). Using a trauma-informed and community-led model, four community workers collaborated with local organisations, including childcare centres, to co-develop tailored resilience strategies (Howard et al., 2025).

IRV addressed sector-specific concerns by conducting preparedness assessments and facilitating the creation of localised Resilience Action Plans (RAPs). Hence, the project considered the unique vulnerabilities of childcare workers. In one site visit, a childcare director disclosed childhood trauma linked to bushfires and expressed deep anxiety about her centre's location near a fire-prone gully. The RV team provided a safe, non-judgmental space for her to process past experiences and begin healing (Wuersch & Ingham, 2025)

The RV approach focused on three main areas. First, workshops and site assessments were designed as trauma-informed environments to promote psychological safety. The involvement of staff, parents, and children ensured that resilience planning reflected real community needs. Second, the project emphasised developing soft skills (Robles, 2012), which include communication, empathy, leadership, and confidence – all crucial for high pressure decision-making, such as whether to stay or evacuate in an emergency situation. These skills also fostered collaboration and a culture of continuous learning (Wuersch et al., 2023b). Third, the team facilitated the creation and practice of RAPs. These plans were co designed with each childcare centre and treated as living documents – regularly revised through drills and feedback. RAPs integrate both hard preparedness skills (e.g., ember proofing buildings) and soft skills (e.g., decision-making and active listening), embedding resilience into everyday practice.

In conclusion, ethical community resilience is significantly supported by inclusive practices, recognition of informal volunteer contributions, and locally driven initiatives that reflect community knowledge and priorities. When these elements are combined with a commitment to long-term sustainability, rather than quick fixes, resilience becomes both more effective and more equitable, thus ethical.

Evaluation by Charles Sturt University and the University of Sydney confirmed that effective resilience is generated at the intersection of technical planning and social practice (Howard et al., 2025). This socio-technical dynamic, combining tools like RAPs with community relationships and collaborative networks, mirrors models from organisational communication (Rogala & Bialowas, 2016) and supports collective learning processes (Wasiela-Jaroszewicz, 2008). Learning together, in turn, fosters connection, and connection is foundational to resilience (Muia & Phillips, 2023).

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Watchdogs or lapdogs? Reconceptualising the substance, incentive and economic implications of the Big Four under Australia's Professional Standards Acts.

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Peer review and publication:
The underlying research has been peer-reviewed and accepted by the Australian Business Law Review, an A-ranked journal and will be published prior to the ABEN conference in November.

Public Interest litigation:
The findings of the underlying research inform Public Interest Litigation brought by the first author in the NSW Supreme Court, to be litigated in early 2026.

Background:

The Big Four audit more than 99 per cent of large Australian companies and market themselves through the logic of accounting professionalism whose " … distinguishing mark is its acceptance of the responsibility to act in the public interest" and observation of fundamental principles of integrity … objectivity …professional competence and due care… confidentiality and…professional behaviour'.1 But the Big Four are no longer principally, or even largely, public accounting firms. In Australia about 20 per cent of their income is earned auditing corporate and public sector managers, the other 80 per cent selling consulting advice to that same managerial pool.2

Sikka described the conditions enabling Big Four misconduct in the United Kingdom as:

"…Against a background of comparative secrecy, relatively weak liability, accountability, regulatory, moral and ethical pressures, accountancy firms have become key players in the contemporary enterprise culture and have shown a willingness to indulge in questionable practices not only to increase their clients' but also their own profits."3

Almost two decades later, Australia's powerful Joint Parliamentary Committee on Corporations and Financial Services described the contemporary Big Four in Australia in strikingly similar terms

"This fundamental lack of visibility actively promotes a culture of plausible deniability in which partners have an ongoing profit incentive to remain unaware of questionable ethical practices…as all partners share in the profits won as a result of such work…"

Literature review

A relatively wide field of scholarship considers the conflict between accounting professionalism and the commercial logic of very large, corporate-like firms operating in the same 'professional habitus' as the companies they audit.5 Some argue continued monopoly of public company audit is key to the commercial objectives of the Big Four firms, valued for its preferred access to 'up-sell' high-fee consulting services directly to managers and directors.

1 Accounting Professional & Ethical Standards Board (APESB), 'R111.1-R115.1' (2024). 2 Mr Channa Wijesinghe, CEO, Accounting Professional and Ethical Standards Board, Committee Hansard, 23 February 2024, p. 21.

3 Prem Sikka, 'Enterprise Culture and Accountancy Firms: New Masters of the Universe' (2008) 21(2) Accounting, Auditing & Accountability Journal 268, 278.1 4 Parliamentary Joint Committee on Corporations and Financial Services, Ethics and Professional Accountability: Structural Challenges in the Audit, Assurance and Consultancy Industry (Final Report, November 2024) Chapter 3 <https://www.aph.gov.au/Parliamentary_Business/Committees/Joint/Corporations_and_Financial_Services/ConsultancyFirms/Report/Chapter_3_-_Structural_and_governance_challenges_in_the_Big_Four_firms>. 5 Craig Spence and Chris Carter, 'An Exploration of the Professional Habitus in Big Four Accounting Firms' (2014) 28(6) Work, Employment and Society 946. https://doi.org/10.1177/095001701351076

Others argue audit provides a 'halo' of credibility and legitimacy of their consulting reports; or provides a useful professional logic to shield against regulatory change, maintaining a conflicting but highly profitable 'logic equilibrium'.6 7

A more limited field of research theorises of the incentives, conflicts and risks of Big Four consulting and advisory work in their own right; or how work of this type is accommodated within their public interest and professional duties.8

An even more limited range of scholarly work considers the finer detail of the Big Four's unique Australian legal form, internal operating structures and resulting commercial incentives, matters of which the public at large are 'rationally ignorant'.9 As the largest consultants to government, these firms wield influence that helps preserve their unique privileges and opacity under challenge. 10

Research contribution

This research begins to bridge these gaps by constructing the legal and economic implications of Australia's Professional Standards Acts11 and the subsidiary accounting liability capping schemes on the incentives of the Big Four and similar very large accounting partnerships. From a critical-realist perspective, the research uses archival document analysis and statutory interpretation to introduce a concept of the Australian Big Four firm as a large, but informal and unregulated corporation.

Operating with limited liability, exempt from Corporations Law and avoiding corporate income and payroll taxes, this research argues Australia's unique legal settings create rational incentives that encourage professional and managerial rent-seeking at all levels of the Big Four firm.

Profit is now directly connected to the sale of audit opinion and consulting services for which neither the Big Four firm's partners or executives are legally or financially liable. Premised on lifting professional standards, the research theorises that the accounting liability scheme's 2007 expansion in fact incentivised the Australian Big Four to fully acquire the enterprise culture theorised by Sikka12, Morris13, Grey14 and others. These incentives accelerate the globally observed cultural transition from audit watchdogs to consulting lapdogs, whose high-cost, high-return, and thinly capitalised operating model sees partner and firm success dependent on client satisfaction, repeat work and higher fees. By conceptualising the Big Four as informal quasi-corporations, this research challenges conventional understandings of professional firm governance and opens new pathways for regulatory, ethical, and legal theories to engage with the true substance and incentives of an Australian Big Four firm.

Research impact

The research's practical relevance is underscored by its acceptance for publication in the Australian Business Law Review and its basis for Public Interest Litigation (PIL) brought by the first author in the NSW Supreme Court.15 The researcher's use of PIL is a reflexive methodological innovation that offers several benefits. First, via the litigation process otherwise unavailable data is generated and publicly available.

Second, it sees the research directly engage with the legal and regulatory system. Third, it offers opportunities to disseminate research findings through mainstream media coverage and public awareness.

This novel approach raises obvious questions of the researcher positionality but is offered as a potential expansion of the methodological toolkit available to scholars researching in poorly regulated sectors with a high public interest element.

12 For example, see Sikka, P. (2004) Some questions about the governance of auditing firms. International Journal of Disclosure and Governance. 1(2): 186-200. Sikka, P (2008) Enterprise culture and accountancy firms: new masters of the universe. Accounting, Auditing & Accountability Journal. 21 (2): 268-295.

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14 Christopher Grey, 'On Being a Professional in a Big Six Firm' (1998) 23(5–6) Accounting, Organizations and Society 569, 569–87. 15 Lyon v Professional Standards Council & Anor [NSWSC 2025/00269769