

Ethics and Sustainability in Business: An Integrated Perspective

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Abstract

This article examines the integration of ethics and sustainability in business as a conceptual response to contemporary organisational challenges. Business ethics provides the moral foundation for decision-making, transparency, accountability, fairness, and stakeholder responsibility, while sustainability expands business responsibility beyond profit toward social welfare, environmental protection, and long-term value creation. The article argues that ethics and sustainability should not be treated as separate managerial agendas, but as mutually reinforcing dimensions of responsible business practice. Drawing on literature on business ethics, corporate governance, ESG, CSR, stakeholder management, triple bottom line, and long-term value creation, the article develops an integrated perspective for understanding how ethical principles shape sustainable strategies and how sustainability gives practical expression to ethical commitments. The discussion highlights four major themes: ethics as the foundation of sustainable business, sustainability as strategic business responsibility, integration of ethics and sustainability in organisational practice, and contemporary constraints such as greenwashing, short-term profit pressure, weak governance, and technological disruption. The article concludes that businesses seeking resilience and legitimacy must move beyond compliance-based responsibility toward values-based governance, ethical leadership, stakeholder trust, and sustainability-oriented organisational culture that support responsible and future-oriented economic development and institutional accountability across diverse organisational contexts globally in increasingly uncertain markets worldwide.

Keywords

Ethics, Sustainability, Governance, Responsibility, Transparency

Introduction

Business organisations increasingly operate in an environment where financial performance can no longer be separated from ethical responsibility and sustainability expectations. Markets, consumers, regulators, investors, and communities now demand that firms demonstrate not only profitability, but also integrity, transparency, fairness, and responsibility toward society and the environment. Business ethics provides the normative foundation for such expectations because it concerns the principles that guide decision-making, stakeholder treatment, governance, and organisational conduct. Sustainability, meanwhile, extends the purpose of business beyond short-term economic gain by requiring firms to consider the long-term consequences of their activities for people, planet, and future generations. Krishna et al. (2011) argue that business ethics and sustainability are closely connected, as ethical conduct becomes a necessary basis for sustainable organisational practice. Lashley (2016) similarly emphasises that business ethics and sustainability must be understood together because responsible business conduct requires both moral judgement and practical concern for long-term social and environmental outcomes.

The significance of this topic is strengthened by repeated corporate failures, environmental crises, governance scandals, and widening social inequality. These issues reveal that sustainability cannot be achieved through technical environmental policies alone if business decisions are still shaped by weak ethical cultures, opportunistic behaviour, or narrow profit maximisation. Pimentel et al. (2010) show that ethical decision-making requires an integrative model that connects individual values, organisational systems, and business practice. Hitt and Collins (2007) further explain that business ethics affects strategic decision-making and firm performance, indicating that ethics is not separate from organisational competitiveness but part of it. In this sense, ethics becomes a strategic resource that supports trust, legitimacy, and long-term organisational resilience.

At the same time, sustainability has become a central concern in corporate governance and business strategy. Kaptein and Wempe (2001) describe sustainability management as a balancing process between economic, environmental, and social corporate responsibilities. Garbaccio et al. (2017) also highlight the need to balance socio-environmental responsibility with business economic efficiency. This balance is essential because firms are expected to generate value while avoiding harm, managing resources responsibly, and contributing to social welfare. The challenge is not only to adopt sustainability language, but to embed ethical responsibility into decision-making, governance, supply chains, reporting, and organisational culture.

This article aims to conceptually examine how ethics and sustainability can be integrated into business decision-making and organisational practice. It argues that ethical principles shape the moral direction of sustainable business, while sustainability translates ethical responsibility into practical strategies, measurable commitments, and long-term value creation. The article is guided by three research questions: How can ethics and sustainability be integrated within business practices? In what ways do ethical principles shape sustainable business decision-making? What challenges limit the implementation of ethical and sustainable business models? By addressing

these questions, the article contributes to debates on corporate governance, ESG, CSR, stakeholder responsibility, and sustainable development from an integrated perspective.

The need for integration is also evident in contemporary debates on corporate social responsibility and ESG. Almagtome et al. (2020) link corporate governance quality and stakeholder pressure with sustainable development, showing that sustainability depends on institutional accountability as well as managerial intention. Zheng et al. (2014) warn that moral degradation in business environments can weaken corporate social responsibility, especially in transitional economies where market pressures and institutional weaknesses create ethical risks. Therefore, sustainability requires more than external reporting or reputational management; it requires a values-based business orientation that connects ethical leadership, transparent governance, stakeholder dialogue, and responsible use of resources. An integrated perspective is necessary because ethical failure can undermine sustainability claims, while sustainability without ethics can become symbolic, selective, or merely promotional.

Literature review

The literature on business ethics establishes the moral basis of organisational decision-making. Ethical business practice is generally associated with integrity, fairness, accountability, transparency, respect for stakeholders, and responsible leadership. Pimentel et al. (2010) propose an integrative model of ethical decision-making that connects personal values, organisational context, and practical business choices. This is important because ethical decisions are rarely made in isolation; they are shaped by leadership, organisational culture, incentives, governance systems, and external pressures. Hitt and Collins (2007) also demonstrate that ethics is linked to strategic decision-making and firm performance, suggesting that ethical behaviour is not only a moral obligation but also a factor in organisational success. Mardikaningsih and Darmawan (2022) further explain that ethical principles in business decision-making influence corporate sustainability and relationships with external stakeholders, reinforcing the view that ethics strengthens stakeholder trust and organisational legitimacy.

Business ethics literature also highlights the importance of ethical theories and governance systems. Melé (2024) reviews ethical theories in business ethics and shows that ethical reasoning can be grounded in different normative traditions, each offering different implications for managerial conduct. Parris et al. (2016) present transparency as a framework for responsible business management, indicating that ethical accountability requires openness in decision-making and communication. Nyamubarwa (2025) connects ethical leadership, organisational integrity, and trust, while Pruzan (1998) argues for a movement from control-based management toward values-based management and accountability. Caldwell and Karri (2005) similarly emphasise that organisational governance and ethical systems can build trust when firms adopt a covenantal approach to responsibility. These studies suggest that ethics becomes effective when it is embedded in governance, leadership, and organisational culture.

The literature on sustainability in business expands corporate responsibility into economic, social, and environmental dimensions. Kaptein and Wempe (2001) define sustainability management as the balancing of conflicting economic, environmental, and social responsibilities. Svensson and Wagner (2015) develop propositions for measuring and managing economic, social, and environmental efforts in business sustainability, while Svensson and Padin (2019) argue that sustainable development requires all three dimensions to be addressed from a business perspective. Mishra and Pandey (2025) trace the evolution of triple bottom line and ESG research, showing the increasing relevance of integrated sustainability measurement. Chopra et al. (2024) also highlight the challenges of ESG reporting, particularly the need for broader sustainable development rather than narrow disclosure practices.

Sustainability is also connected to long-term value creation. Kurznack et al. (2021) develop a model of long-term value creation, suggesting that firms must consider future-oriented outcomes rather than immediate financial returns alone. Christodoulou et al. (2025) examine sustainability-focused start-ups and identify key success factors within business models that support long-term value creation. These perspectives show that sustainability is not merely a compliance exercise, but a strategic orientation that shapes innovation, resource allocation, stakeholder relationships, and resilience. Garbaccio et al. (2017) add that sustainability requires firms to search for balance between socio-environmental responsibility and economic efficiency, which remains a central tension in business practice.

The integration of ethics and sustainability is increasingly discussed through CSR, ESG, corporate governance, and stakeholder responsibility. Almagtome et al. (2020) propose an integrated approach linking corporate governance quality, stakeholder pressure, and sustainable development. Sarma et al. (2024) describe corporate governance and ethics as cornerstones of sustainable business practices, while Yolcu (2025) examines the interconnection between CSR, ethics, and corporate governance. Saivinod and Sivakumar (2025) discuss the relationship between ESG and CSR through a synergy framework, and Chipimo et al. (2025) explore the role of ESG in driving profitability in emerging markets through stakeholder, resource-based, and triple bottom line perspectives. Alberti and Varon Garrido (2017) also ask whether profit and sustainability goals can co-exist, arguing that hybrid business models may offer a pathway for combining commercial and sustainability objectives.

Despite these advances, gaps remain in the practical integration of ethics and sustainability. Doorasamy and Baldavaloo (2016) warn that firms may compromise long-term sustainability for short-term profit maximisation. Quairel-Lanoizelée (2011) questions the compatibility between competition and corporate social responsibility, challenging the assumption that sustainability always creates competitive advantage. Nwosisi (2025) highlights greenwashing and CSR decoupling as risks in contemporary business communication, particularly when firms symbolically present sustainability without substantive change. These studies indicate that integration requires more than formal policies; it requires ethical leadership, transparent reporting, accountable

governance, stakeholder engagement, and organisational cultures capable of aligning profit with responsibility.

Recent work also extends this integration into supply chains, technology, and human resource practices. Esan et al. (2024) argue that modern supply chain management must integrate sustainability and ethics, showing that responsibility extends beyond the focal firm to suppliers, logistics, sourcing, and distribution. Judijanto (2025) reviews ethical frameworks for artificial intelligence reasoning in business decision-making, highlighting transparency and accountability as essential in technology-enabled organisations. Al_Kasasbeh (2024) links technological innovation and human resource practices with organisational performance and employee well-being, suggesting that sustainability must include the human dimension of work alongside environmental and financial concerns.

Methods

This study adopts a qualitative and conceptual research approach to examine the integration of ethics and sustainability in business from an integrated perspective. A qualitative design is appropriate because the study focuses on moral, organisational, strategic, and governance-related dimensions that cannot be fully captured through quantitative measurement. Rather than testing hypotheses or measuring statistical relationships, the research seeks to develop a theoretically grounded understanding of how ethical principles can be embedded within sustainable business practices as part of a broader framework of responsible decision-making, stakeholder accountability, corporate governance, and long-term value creation.

The analysis is based on secondary qualitative data derived from an extensive review of peer-reviewed literature in business ethics, sustainability, corporate governance, CSR, ESG, stakeholder theory, and strategic management. The study also draws on contemporary discussions concerning ethical leadership, transparency, organisational integrity, sustainability reporting, triple bottom line practices, and long-term corporate responsibility. These sources are selected because they provide conceptual and practical insights into how ethics and sustainability can be understood, integrated, and institutionalised within modern business organisations. This approach enables a critical assessment of the opportunities and constraints associated with embedding ethical values into sustainability-oriented business models.

To enhance analytical depth, the study adopts a thematic and theory-driven approach by synthesising insights from business ethics theory, sustainability management, corporate governance literature, and responsible business frameworks. The materials are analysed to identify recurring themes such as ethical decision-making, transparency, accountability, stakeholder responsibility, ESG practices, long-term value creation, and organisational culture. The analysis also considers contemporary challenges, including greenwashing, short-term profit pressure, weak governance, CSR decoupling, technological disruption, and the tension between

competitiveness and responsibility. By integrating literature-based insights with conceptual analysis, the methodology provides a holistic framework for understanding how ethics can strengthen sustainability in business and contribute to responsible, accountable, and future-oriented organisational practice.

Result and Discussion

Ethics as the Foundation of Sustainable Business

Ethics forms the foundation of sustainable business because sustainability requires more than technical compliance with environmental or social standards. A business may publish sustainability reports, adopt ESG indicators, or promote corporate social responsibility, yet such actions remain weak if they are not grounded in ethical decision-making and organisational integrity. Pimentel et al. (2010) argue that ethical decision-making in business requires an integrative model that links individual judgement, organisational systems, and practical business conduct. This means that ethical sustainability begins when managers and employees are guided by principles such as honesty, fairness, transparency, and accountability in daily decision-making. Without these principles, sustainability may become selective, symbolic, or driven primarily by reputation management.

Ethical decision-making also influences the strategic direction of firms. Hitt and Collins (2007) explain that business ethics affects strategic decision-making and firm performance, indicating that ethical conduct can support organisational competitiveness rather than weaken it. This is important because sustainability is often misunderstood as a cost or external obligation. When ethics is embedded in strategic decision-making, sustainability becomes part of long-term value creation, risk management, stakeholder trust, and organisational legitimacy. Firms that integrate ethics into strategy are more likely to avoid harmful practices, protect stakeholder interests, and make decisions that balance immediate returns with long-term responsibility.

Ethical leadership is central to this process. Nyamubarwa (2025) links ethical leadership with organisational integrity and trust, showing that leadership behaviour shapes the ethical climate of the organisation. Leaders influence whether sustainability is treated as a genuine commitment or as a public relations tool. If leaders prioritise integrity, transparency, and stakeholder responsibility, employees are more likely to internalise these values. Pruzan (1998) argues that organisations should move from control-based management to values-based management and accountability. This shift is significant because sustainability cannot be achieved only through rules and monitoring; it requires internalised values that guide behaviour even when external supervision is limited.

Transparency also strengthens sustainable business practice. Parris et al. (2016) develop transparency as a framework for responsible business management, suggesting that firms must communicate honestly about their decisions, impacts, and limitations. Transparency builds trust because stakeholders can evaluate whether corporate sustainability claims are credible.

Caldwell and Karri (2005) further emphasise that ethical governance systems can build trust when they are based on responsibility and mutual obligation. Mardikaningsih and Darmawan (2022) strengthen this argument by showing that ethical principles in decision-making have implications for corporate sustainability and external stakeholder relationships. Ethical reasoning therefore works as a bridge between internal managerial choices and external social consequences. Melé (2024) also demonstrates that business ethics contains multiple theoretical approaches, but their practical relevance lies in helping organisations evaluate what is right, fair, and responsible in complex situations. For sustainability, this means that ethical reflection should precede operational decisions, especially where firms face trade-offs between cost, growth, employee welfare, environmental protection, and stakeholder expectations. Therefore, ethics provides the moral infrastructure for sustainability by shaping leadership, decision-making, governance, communication, and stakeholder relationships.

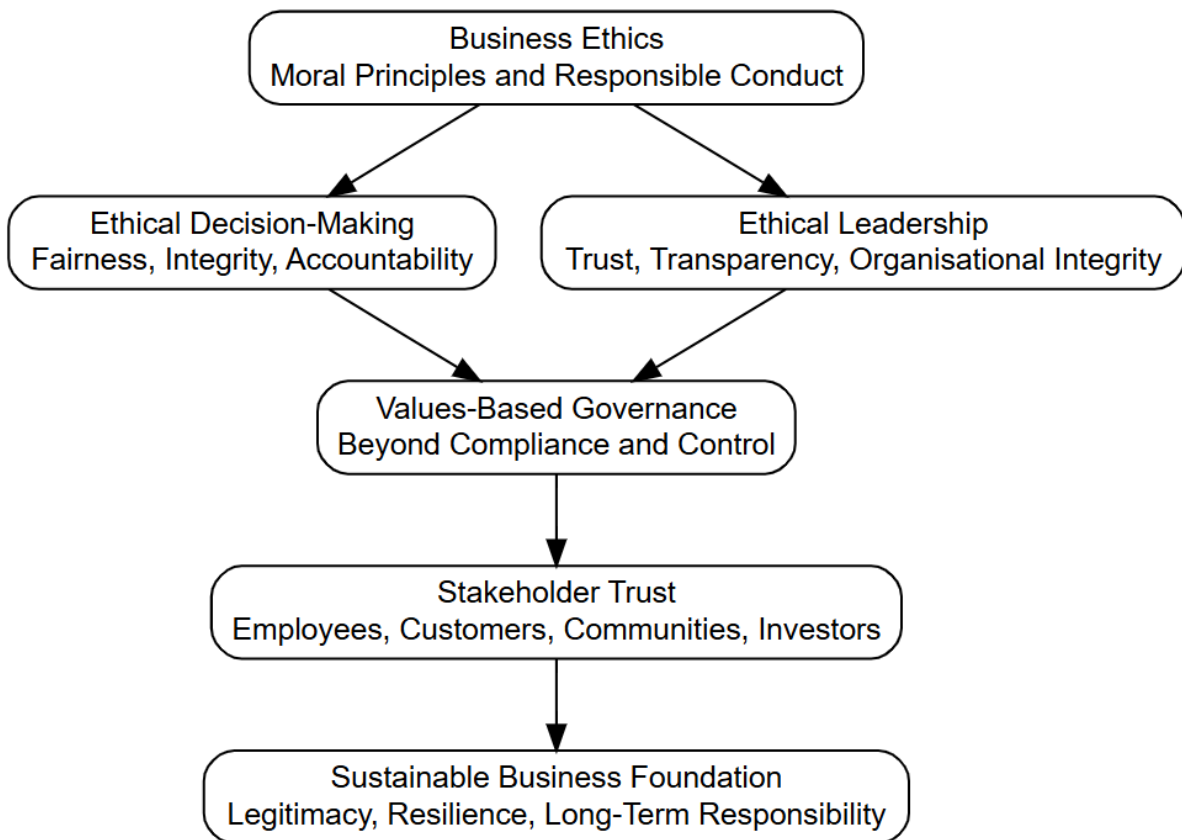


Figure 1. Ethics as the Foundation of Sustainable Business

Figure 1 illustrates ethics as the foundation of sustainable business practice. The framework begins with business ethics as the moral basis for responsible organisational conduct, which then shapes ethical decision-making through fairness, integrity, and accountability. Ethical leadership strengthens this foundation by promoting transparency, trust, and organisational integrity. These values are then institutionalised through values-based governance, which moves the firm beyond mere compliance toward deeper responsibility. As ethical principles become embedded in governance and leadership, businesses are better able to build stakeholder trust among employees, customers, communities, and investors. Ultimately, this ethical foundation supports sustainable business by strengthening legitimacy, resilience, and long-term responsibility.

Sustainability as Strategic Business Responsibility

Sustainability expands business responsibility beyond profit generation by requiring firms to consider economic, social, and environmental impacts together. Kaptein and Wempe (2001) describe sustainability management as the balancing of economic, environmental, and social corporate responsibilities. This balance is important because businesses operate within societies and ecosystems that provide labour, resources, infrastructure, markets, and legitimacy. A firm that pursues profit while damaging communities or degrading the environment weakens the foundations upon which long-term business depends. Sustainability therefore reframes business success as a multidimensional responsibility rather than a purely financial outcome.

The triple bottom line and ESG frameworks offer practical tools for organising this multidimensional responsibility. Svensson and Wagner (2015) discuss the implementation and measurement of economic, social, and environmental efforts in business sustainability, while Svensson and Padin (2019) argue that sustainable development requires economic, social, and environmental sustainability from a business perspective. Mishra and Pandey (2025) show that triple bottom line and ESG research have evolved globally, reflecting the growing need to measure corporate performance beyond financial indicators. These frameworks help firms identify how their decisions affect employees, communities, ecosystems, investors, and future generations.

However, sustainability should not be reduced to reporting indicators. Chopra et al. (2024) note that ESG reporting faces challenges in contributing to broader sustainable development, especially when reporting practices focus on disclosure rather than substantive transformation. ESG indicators can improve accountability, but only when they are connected to real organisational change. For example, environmental reporting should be linked to emissions reduction, circular resource use, and responsible production. Social reporting should be linked to labour rights, inclusion, safety, and community welfare. Governance reporting should be linked to board accountability, anti-corruption systems, and stakeholder engagement.

Sustainability is also a strategic matter because it shapes long-term value creation. Kurznack et al. (2021) develop a model of long-term value creation, emphasising that firms must consider future-oriented outcomes and stakeholder impacts. Christodoulou et al. (2025) show that sustainability-focused start-ups require business models that support long-term value creation. This suggests that

sustainability can be a source of innovation, resilience, and market differentiation when it is embedded into products, services, operations, and organisational identity. Garbaccio et al. (2017) also highlight the need to balance socio-environmental responsibility with economic efficiency. This balance does not mean choosing between profit and responsibility; rather, it requires firms to design strategies where profitability is achieved through responsible and sustainable practices. In practical terms, sustainability as strategic responsibility also requires firms to identify material issues that affect both business continuity and stakeholder welfare. These issues may include energy use, waste, labour conditions, community relations, product safety, responsible sourcing, and governance quality. A firm that treats these areas as peripheral may remain exposed to reputational damage, regulatory pressure, and operational disruption. By contrast, a firm that integrates sustainability into strategy can transform these pressures into innovation opportunities, improved stakeholder loyalty, and stronger organisational adaptability.

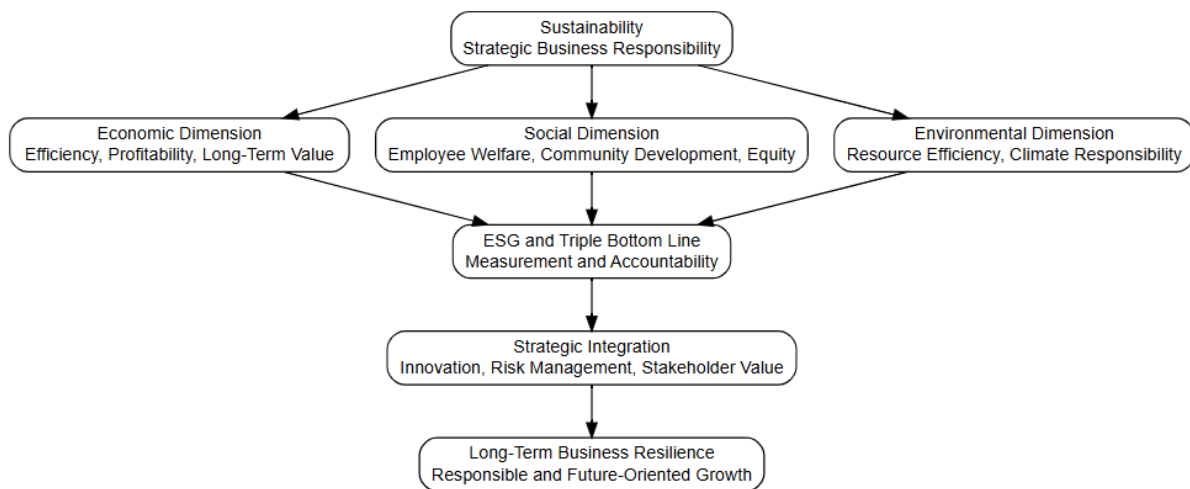


Figure 2. Sustainability as Strategic Business Responsibility

Figure 2 presents sustainability as a strategic form of business responsibility that extends beyond profit maximisation. The framework shows that sustainability consists of three interconnected dimensions: economic responsibility, social responsibility, and environmental responsibility. The economic dimension focuses on efficiency, profitability, and long-term value creation; the social dimension concerns employee welfare, community development, and equity; while the environmental dimension addresses resource efficiency and climate responsibility. These dimensions are operationalised through ESG and triple bottom line frameworks, which help businesses measure and manage sustainability performance. When sustainability is strategically integrated into innovation, risk management, and stakeholder value creation, it strengthens long-term business resilience and supports responsible growth.

Integrating Ethics and Sustainability in Business Practice

Integrating ethics and sustainability in business practice requires alignment between values, governance, culture, strategy, and performance measurement. Ethics provides the moral principles that define what businesses should do, while sustainability provides the operational framework for translating those principles into measurable practices. Almagtome et al. (2020) show that corporate governance quality, stakeholder pressure, and sustainable development are interconnected. This indicates that integration cannot depend solely on voluntary ethical intentions; it must be supported by governance structures that hold firms accountable to stakeholders and long-term commitments.

Corporate governance plays a crucial role in ensuring that sustainability strategies are ethically grounded. Sarma et al. (2024) describe corporate governance and ethics as cornerstones of sustainable business practices. Boards, executives, and managers must ensure that sustainability objectives are embedded into decision-making processes, risk management systems, investment policies, and performance evaluation. Yolcu (2025) further examines the interconnection between CSR, ethics, and corporate governance, suggesting that responsible business requires alignment between social commitments and institutional accountability. When governance is weak, sustainability commitments may remain superficial or inconsistent.

CSR and ESG frameworks can help integrate ethics and sustainability if they are used as tools for accountability rather than image management. Saivinod and Sivakumar (2025) explain that ESG and CSR can achieve synergy through an integrated framework, while Chipimo et al. (2025) show that ESG may influence firm profitability through stakeholder, resource-based, and triple bottom line perspectives in emerging markets. These findings suggest that ethical sustainability can support business performance when stakeholders recognise firms as responsible, transparent, and future-oriented. However, this requires substantive implementation, not merely symbolic reporting.

Organisational culture is another key dimension. Bertels et al. (2010) examine the embedding of sustainability into organisational culture, showing that sustainability becomes effective when it shapes routines, values, norms, and employee behaviour. Bieker and Waxenberger (2002) also connect the sustainability balanced scorecard with business ethics, suggesting that integrity management can be incorporated into performance systems. This is important because what gets measured often shapes what gets managed. If firms measure only short-term financial performance, ethical and sustainability concerns may be marginalised. If firms measure social, environmental, and ethical performance alongside financial results, integration becomes more practical.

Financial decision-making must also reflect sustainability commitments. Siegrist et al. (2020) discuss the embedding of environment and sustainability into corporate financial decision-making. This is crucial because sustainability often fails when it is treated as separate from finance. Investment appraisal, budgeting, procurement, risk assessment, and capital allocation should include ethical and sustainability considerations. Alberti and Varon Garrido (2017) show that profit and

sustainability goals can co-exist through new business models for hybrid firms. Such models demonstrate that integrated business practice requires innovation in how firms create, deliver, and capture value while respecting social and environmental responsibilities. Integration also requires firms to move from fragmented initiatives toward coherent management systems. Pruzan (1998) suggests that values-based management and accountability provide an alternative to narrow control mechanisms, and this insight is important for sustainability because ethical values must guide how objectives are selected, implemented, and evaluated. An integrated firm does not place ethics in a code of conduct, CSR in a separate department, and sustainability in an annual report. Instead, these elements become part of planning, budgeting, procurement, human resource management, product design, and stakeholder communication.

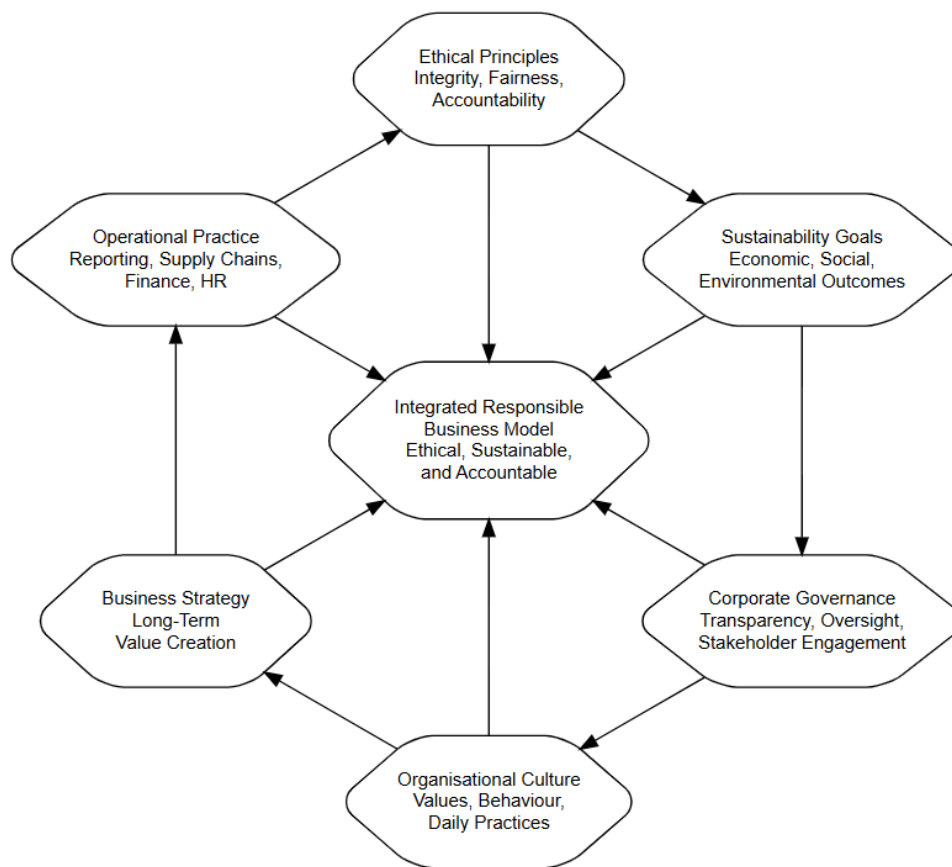


Figure 2. Integrating Ethics and Sustainability in Business Practice

Figure 3 demonstrates how ethics and sustainability can be integrated into business practice. Ethical principles provide the moral direction for responsible conduct, while sustainability goals define the economic, social, and environmental outcomes that businesses should pursue. Corporate governance acts as the central mechanism that connects these two dimensions through transparency, oversight, accountability, and stakeholder engagement. The figure also

shows that integration must be embedded within organisational culture, so that ethical and sustainable values influence everyday behaviour and decision-making. These values are then translated into business strategy and operational practices, including reporting, supply chains, financial decisions, and human resource management. The final outcome is an integrated responsible business model that is ethical, sustainable, and accountable.

Contemporary Challenges and Organisational Constraints

Despite the conceptual strength of integrating ethics and sustainability, businesses face significant challenges in implementation. One major challenge is short-term profit pressure. Doorasamy and Baldavaloo (2016) warn that compromising long-term sustainability for short-term profit maximisation represents an unethical business practice. This problem occurs when managers prioritise quarterly earnings, cost reduction, or shareholder expectations at the expense of employees, communities, or the environment. Such decisions may improve short-term performance but damage long-term trust, resilience, and legitimacy.

Competition also creates tension. Quairel-Lanoizelée (2011) questions whether competition and CSR are always compatible, challenging the belief that sustainable competitive advantage naturally emerges from responsible behaviour. In highly competitive markets, firms may feel pressured to reduce costs, weaken labour protections, underinvest in environmental improvements, or exaggerate sustainability claims. This tension shows that ethical and sustainable business practice requires institutional support, stakeholder pressure, and regulatory systems that prevent irresponsible firms from gaining unfair advantages.

Greenwashing and CSR decoupling represent another major constraint. Nwosisi (2025) highlights the impact of CSR decoupling and greenwashing, particularly in digital media contexts where firms can communicate sustainability narratives more easily than they can implement substantive change. Greenwashing damages stakeholder trust because it creates a gap between corporate claims and actual performance. It also weakens the credibility of ESG and CSR more broadly, making stakeholders sceptical of genuine sustainability efforts. To avoid this problem, businesses must align communication with measurable action, transparent reporting, and independent accountability.

Moral degradation in business environments further complicates implementation. Zheng et al. (2014) examine moral degradation, business ethics, and CSR in transitional economies, showing that institutional conditions can weaken ethical norms and responsible business behaviour. Where corruption, weak enforcement, or opportunistic market behaviour are normalised, sustainability practices may become difficult to institutionalise. Supply chains also create ethical and sustainability risks. Esan et al. (2024) argue that modern supply chain management must integrate sustainability and ethics, indicating that firms are responsible not only for internal operations but also for supplier conduct, labour standards, sourcing practices, and environmental impacts across the value chain.

Technological change adds new ethical responsibilities. Judijanto (2025) discusses ethical frameworks for artificial intelligence reasoning in business decision-making, emphasising transparency and accountability. As firms increasingly use algorithms, digital platforms, and data-driven management, sustainability must include concerns about fairness, privacy, bias, and human oversight. Al_Kasasbeh (2024) also links technological innovation and human resource practices with organisational performance and employee well-being, reminding businesses that sustainability includes the human consequences of technological change. Therefore, the future of ethical sustainability requires firms to address not only environmental and social issues, but also emerging technological and organisational risks.

These constraints demonstrate that ethics and sustainability cannot depend solely on managerial goodwill. They require internal systems, external accountability, and continuous learning. Firms must develop ethical training, whistleblowing mechanisms, credible reporting, stakeholder consultation, and independent review processes. They must also recognise that sustainability is dynamic: new risks emerge as markets, technologies, and social expectations change. Consequently, integrated ethical sustainability is not a one-time reform, but an ongoing organisational capability that must be cultivated across leadership, culture, governance, and operations.

Conclusion

Ethics and sustainability are inseparable foundations of responsible and future-oriented business practice. Ethics provides the moral direction for business decisions, while sustainability provides the practical framework through which firms address their long-term economic, social, and environmental responsibilities. When considered separately, both concepts remain incomplete. Ethics without sustainability may remain abstract and disconnected from organisational impact, while sustainability without ethics may become superficial, selective, or primarily reputational. An integrated perspective therefore requires businesses to align values, governance, strategy, culture, and performance measurement in ways that support both organisational success and societal well-being.

This article has shown that ethical principles are essential for sustainable business because they shape how firms make decisions, treat stakeholders, manage resources, and respond to competing pressures. Integrity, fairness, accountability, transparency, and stakeholder responsibility are not optional moral additions to business practice. They are necessary conditions for trust, legitimacy, and long-term organisational resilience. A firm that lacks ethical foundations may adopt sustainability language, but it will struggle to maintain credible and consistent sustainable practices. Ethical leadership and values-based management are therefore crucial because they influence organisational culture and determine whether sustainability becomes a real commitment or a symbolic exercise.

The discussion has also demonstrated that sustainability expands the meaning of business responsibility beyond financial performance. Modern firms are expected to consider their impact

on employees, communities, customers, ecosystems, suppliers, and future generations. This requires a shift from short-term profit maximisation toward long-term value creation. Sustainable business is not anti-profit; rather, it redefines profit as something that should be generated responsibly and maintained over time. In this sense, sustainability helps businesses recognise that economic efficiency, social responsibility, and environmental protection must be balanced if organisations are to remain resilient and legitimate in changing markets.

The integration of ethics and sustainability is particularly important in corporate governance, ESG, CSR, and organisational culture. Governance structures must ensure that sustainability commitments are supported by accountability, transparency, and stakeholder engagement. CSR and ESG practices must move beyond disclosure and branding toward substantive change in business operations, investment decisions, supply chains, human resource practices, and community relations. Organisational culture is equally important because sustainability cannot be sustained if it is not embedded in everyday routines, values, incentives, and leadership behaviour. A genuinely sustainable firm is one in which ethical responsibility becomes part of how people think, decide, and act.

At the same time, the implementation of integrated ethical and sustainable business models faces serious challenges. Short-term profit pressure often pushes firms to prioritise immediate financial outcomes over long-term social and environmental responsibility. Competitive markets may encourage cost-cutting, weak labour protection, environmental neglect, or selective reporting. Greenwashing and CSR decoupling also threaten the credibility of sustainability by creating a gap between corporate claims and actual behaviour. These problems show that sustainability cannot rely on communication alone. It must be supported by measurable action, credible governance, independent accountability, and continuous organisational learning.

Technological change introduces additional ethical and sustainability concerns. As businesses adopt artificial intelligence, data analytics, automation, and digital platforms, they must address questions of transparency, fairness, privacy, accountability, and employee well-being. Sustainability in the contemporary era therefore includes not only environmental protection and social welfare, but also responsible technological governance. Firms must ensure that innovation supports human dignity, organisational integrity, and stakeholder trust. This requires an integrated approach that connects digital transformation with ethical reasoning and sustainable management.

Overall, an integrated perspective on ethics and sustainability provides a stronger foundation for responsible business than either concept can provide alone. It encourages businesses to move from compliance-based responsibility toward values-based governance, from short-term profit maximisation toward long-term value creation, and from symbolic sustainability toward measurable organisational transformation. Such integration can strengthen stakeholder trust, reduce ethical risks, improve resilience, and support more inclusive and sustainable economic development.

For this reason, managers, investors, regulators, educators, and consumers all have roles in strengthening ethical sustainability. Managers must institutionalise responsible decision-making; investors must reward long-term responsible value; regulators must discourage deceptive practices; educators must prepare future leaders with moral and sustainability awareness; and consumers must support businesses that demonstrate genuine accountability. The transition toward integrated ethical sustainability is therefore not only a corporate task, but a shared social project. It requires cooperation between businesses and stakeholders to create markets in which responsible conduct is expected, recognised, and sustained.

Future business practice should therefore prioritise ethical leadership, transparent governance, stakeholder engagement, sustainability-oriented culture, and responsible innovation. Firms should develop systems that align financial goals with social and environmental commitments, ensuring that profitability does not come at the expense of people or the planet. In conclusion, ethics and sustainability must be understood as mutually reinforcing dimensions of modern business. Businesses that integrate both are better positioned to create lasting value, maintain legitimacy, and contribute meaningfully to a more responsible and sustainable global economy.

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