
Editorial: Ethical reflections of women and diversity, green transitions, ethical consumers, finance, ethics and SDGs, and business ethics in different cultural contexts

Editorial

229

What is the representation of women in organizations and business, and what are the consequences for diversity? How do professionals relate to climate change? What are the challenges of legitimacy and ethics in relation to tax avoidance of environmental responsibility? What kind of culture is necessary to deal with the green transition to promote a green performance of better environmental performance of companies? Why do ethical consumers buy products from unethical companies? How do religiosity and ethics influence consumer choices? What can we say about community leaders' ethical responsibility to prevent begging? Can Islamic social finance be combined with sustainable development goals (SDGs)? What can business ethics in the framework of honesty-humility do to promote better organizations? What is the impact of ethics on alleviating stress, anxiety and depression in the auditing profession? What are the cultural differences in unethical practices regarding payday lending in different countries? These important questions relating to gender and diversity, green transition and the environment, ethical consumer choices, ethics and better organizations and lending practices are the issues that we deal with in this issue of the *International Journal of Ethics and Systems*.

Contributors come from a variety of different countries, including USA, China, Australia, Indonesia, Pakistan, Korea, India, Ghana, Malaysia, UK, Iran and Iraq, so the present issue really represents a cross-cultural and cosmopolitan approach to ethics and systems.

A contribution based on research done in USA and China looks at women's career advancement with focus on literature review and future research. To compensate for a lack of comprehensive review of this field, the paper looks at gender diversity and women's career advancement in major articles in the field with focus on the theoretical and empirical state of the art of this research. This research is based on resource dependency, resource-based views and agency theories of the firm.

Researchers from Australia provide an investigation of green voice behavior among professionals in relation to climate change. Using a mixed method approach, they investigate how the professional employees and managers experience climate change and how this has an impact on their experiences in the workplace. The survey results show that middle managers are more worried about climate change, while senior managers are likely to express climate skepticism. The research provides more detailed knowledge about this perception of climate change and its consequences for corporate governance.

Another group of researchers investigates mining and energy companies in Indonesia and Australia. The study focusses on the relationship between tax avoidance and environmental costs and disclosures. The method is quantitative regression analysis. The



International Journal of Ethics and
Systems
Vol. 40 No. 2, 2024
pp. 229-231
© Emerald Publishing Limited
2514-9369
DOI 10.1108/IJOES-05-2024-321

study demonstrates with new empirical material that trade-off legitimacy and risk reduction strategies are used much stronger in Australia than in Indonesia.

An article by researchers from Pakistan also provides research about the green transition of business. They investigate the influence of employees' beliefs and values in creating a green culture of better environmental performance in companies. The paper provides a critical study of possibilities of enhancing environmental performance. They demonstrate that religiosity and workplace spirituality can have a strong effect on promoting environmental ethics in business, which contributes to improve environmental performance. The research is based on a survey combined with structural equation modeling. The research demonstrates the importance of having a culture of respect for the environment to improve environmental performance of companies.

A contribution from Korea analyzes the paradox that sometimes ethical consumers buy products from unethical companies. The focus is on the tension between moral preferences and economic rationality. The research design is a qualitative questionnaire where consumers are asked to evaluate different scenarios. The result is a demonstration that homo economicus has a significant impact on moral intentions. Thus, companies need not combine ethics and economics to be competitive.

A contribution from India looks at unethical consumer behavior and how religiosity, ethics and guilt may influence consumer behavior. The paper uses a survey-based approach based on questionnaires among students that are analyzed with quantitative methods. The result is that religious individuals have strong ethical beliefs that have an impact on their consumer behavior. This research is relevant for further development of consumer research.

A study from the suburb of Nima in Ghana discusses the role of community leader in eradication of alms begging. The paper is important for proposing community-based solutions to avoid begging. Through interviews and focus group discussions with beggars and community leaders, some suggestions for overcoming begging are discussed. The paper emphasizes the importance of cultural and religious organizations for eradicating begging.

A study by authors from Malaysia and the UK compares Islamic social finance with the SDGs. The method is a qualitative library-based research method based on evaluation of the literature in the field. The authors demonstrate convergence between Islamic social finance and SDGs. This means that SDGs can have an important impact on Islamic social finance in Muslim countries.

A paper from Iran investigates the attitudes of financial managers in relation to financial reporting. The focus is the honesty-humility behavior of the managers. This research is based on the method of scenario questionnaires given to financial managers in Iran. The results demonstrate that ethical attitudes of honesty-humility make a difference regarding risk taking and social responsibility. Accordingly, codes of ethics and ethics can improve corporate governance in Iran.

A comparative study from Iran and Iraq looks at the impact of business ethics on stress, anxiety and depression and the success of auditors. This research focusses on ethical concerns in relation to business and trade regarding the work responsibilities of auditors in Iran and Iraq. The work is based on statistical research questionnaires with quantitative regression analysis. The findings of the research indicate a significant relationship between business ethics and the ability of auditors to cope with stress, anxiety and depression. The research contributes to the demonstration of the importance of business ethics to ensure employee well-being.

A comparative study of Indonesia and USA investigates consumer insights and ethical challenges related to payday lending using Web-scraping methods. The focus is whether debt collection protection acts have an impact on the protection of consumers. The research

compares payday loan apps in the two countries, with a focus on ethical challenges. Method of data collection is Web-scraping combined with NVIVO analysis. In combined analysis, it turns out that the Indonesian market is more likely to be characterized by unethical debt collection activities, while in the US market, pay lenders were more likely to be unethical in their marketing communication through deceptive advertising. This study provides important insight into pay-lending practices in different markets and cultures.

Thus, this issue provides the reader with different approaches to ethics of systems seen from the perspectives of different types of organizations, cultural contexts and ethical challenges. This is very valuable for the progress of international research in ethics and systems.

Jacob Dahl Rendtorff

Department of Social Sciences and Business, Roskilde Universitet, Roskilde, Denmark