

Editorial: From ethics of economic growth and responsible auditing towards sustainability and virtues in leadership

Welcome to issue 42.2 of the *International Journal of Ethics and Systems* (IJOES). In this issue we go from discussion of the ethics of economic growth, ethics of tax behavior over discussion of responsible auditing towards topics of sustainability and virtues in leadership.

We are proud to present contributions from such different countries as Somalia, Malaysia, Ghana, USA, India, Indonesia, Ethiopia, Pakistan and the Kurdistan Region of Iraq.

Colleagues from Somalia and Malaysia present a study of the ethical aspects of the relation between external debt and economic growth with focus on comparison of countries in the East African Community (EAC). This study investigates correlations between key factors of debt, economic growth, unemployment rate and inflation. The ethical dilemmas relate to the fact that the interaction between external debt and growth is not sufficiently significant in the long term. Therefore, relying on external debt to ensure growth may be risky for African countries.

Researchers from Ghana have studied whistleblowing of external auditors with an application of Hofstede's cultural theory. The paper is based on a survey among auditors with questions about their decisions to report wrongdoing through external communication. Cultural markers like security, masculinity and focus on long-term integrity are important for whistleblowing. This research is unique in the sense that it applies Hofstede's categories to accounting in Africa.

A study from the USA looks at the ethical mindset related to initiatives of tax ethical awareness in the tax profession. The research is based on an experiment with control groups where participants reacted to different scenarios concerning tax. The participants were divided into groups with different levels of self-interest. The result of the experiment was that the response to tax ethical awareness initiatives is dependent on the individual ethical mindset in the tax profession. The study demonstrates the importance of having an ethical mindset when dealing with tax ethical awareness initiatives.

A further study from the USA addresses the ethical dimensions of long work hours and high stress levels in health care organizations. The paper looks at the tension between professional and personal challenges and researches the possibility of creating ethics programs to help to deal with this. Looking at ethical decision-making in relation to ethical principles and concepts it is possible to understand the role of ethics in situations of stressful and exhausting work in health care. Findings demonstrate that ethics programs and ethics training can improve the culture of individual and organizational integrity in challenging work environments.

Research from India focusses on the institutionalization of CSR stakeholders through mandatory CSR guidelines in India. The attention point is on regulation of CSR and the emergence of new institutional regimes of CSR expenditure. The analysis demonstrates increasing expenditure on CSR in Indian companies with focus on different stakeholders in different sectors. In this context, it is important to ensure balanced use of resources in the context of institutionalization of CSR in India.



Colleagues from Indonesia have undertaken a mapping of the literature on Islam in business ethics research with a comprehensive literature review of the research on Islamic business ethics. The article proposes analysis of major articles that develops business ethics from an Islamic perspective. The research documents that South Asian countries like Malaysia and Indonesia have contributed to the development of Islamic business ethics and Islamic ethical values in business behavior in a global perspective. This may provide the foundations for future investigation of Islamic ethics in business.

There is also increasing research on unethical pro-organizational behavior. This is the topic of a contribution from India. The analysis looks on the relation between organizations and individual behavior through a systematic literature review of key contributions in the field. Unethical pro-organizational behavior has been studied from many different perspectives with emergent theory development as well as multidisciplinary and transdisciplinary approaches. To deal with the need for ethical behavior in organizations it is important to work to avoid the pursuit of unethical self-interest by individuals in firms.

Colleagues from India and Ethiopia have researched moral intensity and ethical decision-making in relation to the accounting profession. They relate this to the performance of this profession. The methodology is quantitative focusing on correlations between performance, moral judgment and recognition. Moral judgment is of key importance regarding performance of professional accountants. In the future it is important to align morality and ethical decision-making with the professional work of accountants.

The same correspondent author continues this research with focus on the role of accounting ethics in Ethiopian accounting programs. This research is based on qualitative interviews with relevant stakeholders, followed by thematic analysis. With this qualitative methodology the authors find that ethics in accounting education is neglected and that more attention to developing accounting ethics is needed. To improve ethics in education and practice of accounting, it is necessary to work on education and awareness of stakeholders through reforms of accounting curricula and professional commitments.

A Study from Pakistan investigates the potentiality of green financing sustainability in banks. The aim is to look at the interaction between bank strategy, green financing and sustainability in relation to green banking activities and employee commitment to sustainability. The research was based on quantitative modelling of questionnaires distributed among bank employees. The research concluded that green banking activities play a significant role and are essential for development of stronger policies on green financing. This research documents the importance of advancing sustainability initiatives in the banking sector to facilitate the green transition.

A contribution from Malaysia follows up on the discussion on sustainability by studying transformational leadership and sustainability in the government bureaucracy of the United Arab Emirates. The aim of the paper is to analyze the role of sustainability in administration in ministries. The research is based on many questionnaires that were distributed to the relevant employees. The findings demonstrate that it is important for future sustainability that public administrations have ability for sustainable transformations.

Finally, we present an analysis of virtue-based leadership and organizational commitment from the Kurdistan Region of Iraq, based on the work of the medieval Persian theologian, mystic and legal scholar Abu Hamid Muhammad Al-Ghazali who defined the fundamental virtues of wisdom, justice, temperance and courage. This research tries to figure out to which extent school leaders can make sense of these

principles in education in contemporary Iraq. With this perspective, it may be possible to improve the virtuous behavior of leaders.

We wish the reader good luck in the acquaintance with all these substantial articles on different ethics perspectives in this issue of *IJOES*.

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