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Business Ethics (BE) Reflexes to sustainable development goals (SDGs) in Indonesia

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Business Ethics, SDGs, Indonesia

Abstract

This study intends to examine the impact of BE on the SDGs. In addition, it investigates the function of OC in SDGs. In addition, the moderating effect of business reputation was investigated. This study utilized a quantitative research approach. The investigation gathered information from 312 employees of Indonesian companies. Using structural equation modeling, the offered hypotheses were evaluated. The findings of this study revealed a direct and positive relationship between BE and SDGs and OC and SDGs. In contrast, the influence of the moderator has been dismissed. Ethical businesses are environmentally and socially responsible and foster a positive organizational culture for their employees. It provides managers and leaders with various applications for ethical behavior and bringing sustainability to the organization. The conclusions of the study are restricted to Indonesia, thus generalizing it. This research has not previously been conducted in an Indonesian environment. It also innovates using corporate reputation as a moderator between BE, SDGs, and OC SDGs.

Introduction

The sustainable development goals are the plan for achieving a more favorable and sustainable future for everyone (UN, 2020). These are seventeen interconnected goals aimed to represent peace and prosperity to create a better future for the world and its inhabitants. SDGs ensure that a country's development can meet the requirements of the present without jeopardizing the ability of future generations to do so (Sachs et al., 2019). In this environment, implementing sustainable development goals (SDGs) is gaining prominence due to the economic and humanitarian benefits they provide to countries worldwide. Numerous nations' modern business sectors increasingly concentrate on the SDGs to achieve their progressive and efficient development (Ilyas et al., 2020). Indonesia is in severe need of SDGs as the country is rapidly becoming one of the world's most significant economies. In recent decades, Indonesia's economy has grown to become the world's tenth-largest, and it has effectively benefited from this prosperity. Kurniawan and Managi (2018) note that Indonesia's policymakers and stakeholders are deeply interested in determining the country's development performance and the associated conceptions of sustainability. Indicated in Figure 1 are the SDG rankings of Indonesia among the E9 nations. The relevant number demonstrates Indonesia's lagging performance, which necessitates the development of resources to improve its SDGs.

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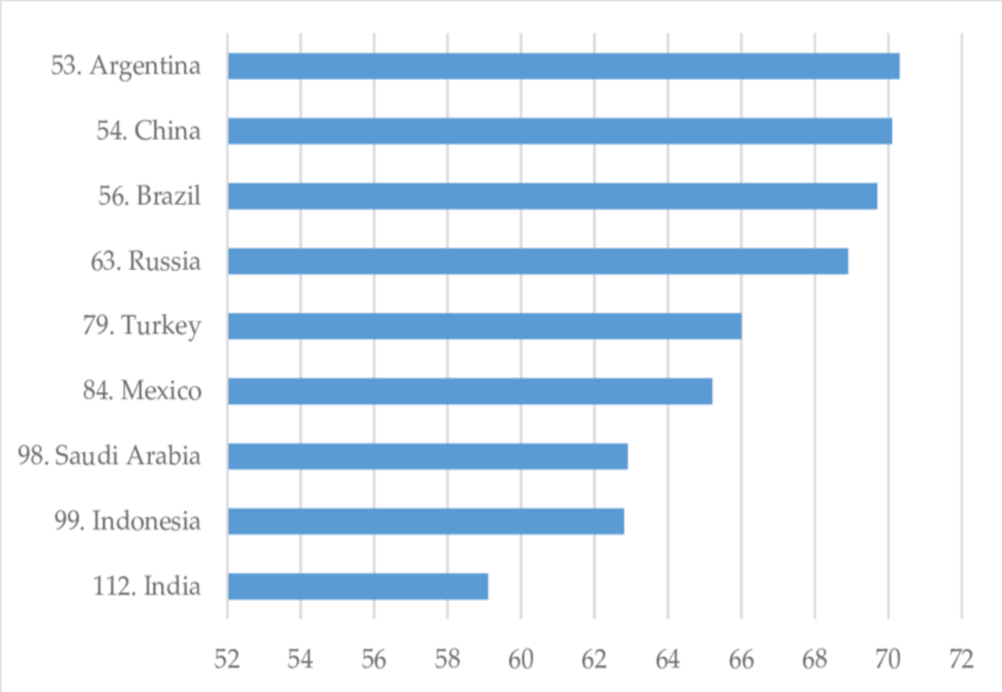

Figure 1. Ranking of E9 countries concerning sustainable development goals
Source: Adopted from (State et al., 2019)

To effectively analyze the impact of SDGs, it is crucial to examine the variables that support SDGs. Professionals have recognized that a lack of business ethics education significantly impacts the development of SDGs. The Business and Sustainable Commission recommends integrating business ethics with the collaboration of corporate strategy to achieve SDGs effectively (Mio et al., 2020). The empirical research has revealed that organizational culture is crucial in promoting sustainable development, as Suvaci (2018) argues that it is the most effective instrument for achieving strategic goals. The adaptable organizational culture demonstrates the organization's vigor and dedication, which is connected favorably with sustainable development (Olafsen et al., 2021). Hence, organizational culture produces substantial commercial effects that integrate the organization's capabilities. Effective organizational culture leads to the efficient functioning of enterprises, which improves the economic and humanitarian conditions of the country in which they operate and aids it in efficiently reaching the SDGs. Although earlier research has examined the relationship between corporate ethics, organizational culture, and sustainable development, there is a lack of literature on the topic in Indonesia. In addition, little research has identified corporate reputation's moderating effect on the connection between business ethical determinants and SDGs. Thus, due to the changing global, economic, and humanitarian conditions, the Indonesian corporate environment must identify characteristics supporting its sustainable development objectives. This study intends to investigate the effects of business ethics and organizational culture on Indonesia's sustainable development goals, focusing on the moderating effect of corporate reputation. Thus, the aims of this study are as follows:

RO1. To analyze the impact of business ethics on sustainable development goals
RO2. To explore the impact of organizational culture on sustainable development goals
RO3. To highlight the moderating impact of corporate reputation on the association of business ethics and organizational culture with sustainable development goals.

Sustainable development is the top priority for Indonesia's national and regional development agendas. Rahma et al. (2019) note that the Indonesian government has released President regulation no. 59/2017, in addition to legislation focusing on the national development plan and regional development to facilitate achieving sustainable development goals. The publication of this law suggests that development processes should take sustainable development seriously. This study is a significant contribution since it tends to elucidate the influence of significant determinants on Indonesia's SDGs. This study's findings have major significance for practitioners and policymakers in Indonesia, encouraging them to establish practical business ethics and organizational culture to promote sustainable development.

Literature Review

Business Ethics and Sustainability Development Goals

From the perspective of a firm, sustainable development objectives must be addressed (Fonseca et al., 2020). Businesses can significantly impact laws and legislation through lobbying and other initiatives (Astuty et al., 2022; Ban & You, 2019; Porter, 2021; Sibuea et al., 2020). Community awareness activities (Gunawan et al., 2020), encouraging consumer reuse and recycling (Nayal et al., 2022; Pratami et al., 2021), and product packaging and development (Lemaire & Limbourg, 2019), etc. have a more significant influence on consumer behavior in the context of Sustainable development goals (Gunawan et al., 2020). According to Dahmani et al. (2022), businesses contribute to reducing and eliminating pollution through research and development initiatives, environmentally friendly practices, and product creation. Corporations in today's competitive market demonstrate their social and environmental commitments to sustainable development goals beyond what the law requires (Lashitew, 2021). There is empirical evidence that company executives have acknowledged that sustainable development goals should be considered an important aspect of business ethics (Boluk et al., 2019; Sibuea et al., 2022). Ethicists evaluate sustainable development goals using the categorical imperative, rights/duties, and utilitarianism theories (Flanagan, 2022; Stefanovic & Atleo, 2021). According to the utilitarianism principle, corporations should establish sustainable development goals that consider all residents of the earth and aim to produce the greatest good for them (de Vries, 2019; Hakimah et al., 2019; Pratama et al., 2020). According to the rights/duty's principle, a business should assume responsibility for the environment and society in which it operates and fulfill its social responsibilities morally acceptable manner (Lubis et al., 2019; Pratama et al., 2019; Thorisdottir & Johannsdottir, 2020). Companies engage in sustainable development goals, initiatives, and activities not for moral ideals but for reputation enhancement (Montiel et al., 2021), cost optimization (Wang et al., 2022), greater profitability, and other self-interests (Wang et al., 2022). Yet the categorical imperative states that businesses must be ethical in their Sustainable development goals and execute environmentally friendly and social duties with moral interests; other benefits would be incidental (Hanzer, 2022; Pratama et al., 2019). The sustainable development goals describe the valid and correct business operations that must be carried out (Breuer et al., 2019). According to Rosati and Faria (2019), a business entity should place a greater emphasis on and have a higher regard for sustainable development. So, corporations should be ethical in their pursuits of sustainable development.

Thus, it is hypothesized, based on the relevant literature study, that:

H1: Business ethics has an impact on sustainable development goals

Organizational Culture and Sustainability Development Goals

The ideals of sustainable development present cultural organizations with problems and opportunities (Pedro et al., 2019; Sujianto et al., 2020). The greatest challenge is ensuring that culture contributes effectively to the agenda for developing corporate policies (Coen et al., 2022; Saragih et al., 2020; Silitonga et al., 2020). The primary facilitators for sustainable development are the rising recognition of the transformative power of culture for persistence and social engagement (Daubry, 2020). The 2030 Agenda for Sustainable Development has been a crucial turning point for corporations in tackling global development concerns and opportunities (UN, 2019). Regarding human resource development, culture is also seen as an essential factor. It indicates that everyone has access to a source of invention, individuality, and creativity (Azizi et al., 2021; Danilwan et al., 2020; isnaini et al., 2020). Members of an organization are also guided in their decisions by the organization's culture (Atrizka et al., 2022; Joseph & Gaba, 2020; Pasaribu et al., 2022). It develops and reinforces expectations regarding what is valued and what should be done to do the proper actions. While the culture is continuously molded and supported by the employees' actions, it gives employees a sense of who they are, what they do, and how they fit into the organization (Yue et al., 2021). A culture of sustainability can provide long-term protection for business operations (Ansari et al., 2021). It also contributes to the United Nations' Sustainable Development Goals globally (Di Baldassarre et al., 2019; Tang & Hastuty, 2022; Utami et al., 2019). Also, the company's mission, strategies, and commitment to

sustainability should be integrated into daily operations (Petti et al., 2020). Yet, a sustainable firm should foster a culture that acknowledges and commends sustainability-related activities, actions, and commitment to sustainability.
Thus, it could be hypothesized:

H2: Organizational culture has an impact on sustainable development goals

The Moderating Role of Corporate Reputation

Sustainable development aims to enable firms to report, communicate, direct, and shape their actions, objectives, and strategies. It also provides them several benefits (Johnsson et al., 2020). According to (Grover et al., 2019), sustainable development goals facilitate the creation of a favorable corporate reputation. Numerous prior studies have asserted several reasons for firms to engage in socially and ecologically responsible activities and preserve and advance sustainable development objectives (Baumgartner, 2019; Chams & Garca-Blandón, 2019). The corporate repetition of any company organization projects a strong brand image to its consumers and community. According to AledoRuiz et al. (2022), corporate repetition is one of a corporation's most valuable intangible assets and plays a crucial role in generating a sustainable competitive advantage. According to (AledoRuiz et al., 2022), corporate repetition ties firms to sustainable practices. With the assistance of the SDGs, businesses can increase their bottom line and revenue, thereby becoming more sustainable (Anwar & El-Bassiouny, 2019). Business ethics and organizational cultures assist businesses in achieving SDGs and enhancing their reputations (Jimenez et al., 2021). According to Faraoni (2021), a sustainable corporate reputation allows a corporation to earn the customer's trust by appearing to be more considerate and concerned about its influence on the environment and society in which it operates.

Business Ethics are acceptable practices not governed by the government (De Bakker et al., 2019). The company implements ethical procedures to foster honesty among its employees and earn the confidence of its stakeholders, including consumers and investors (Anshari et al., 2022). The importance of business ethics in establishing a company's reputation (Singh & Misra, 2021). Carroll argued that an ethical corporation handles its employees, customers, and community ethically and responsibly. This contributes to its capacity for long-term sustainability. The literature review suggests that corporate reputation positively moderates the relationship between business ethics and sustainable development goals, as well as the relationship between organizational culture and sustainability development goals. If a company has a positive reputation, it will tend to be more ethical and develop a positive organizational culture, thus maintaining and achieving its Sustainable development goals.
Thus, it could be hypothesized:

H3: Corporate reputation moderates the association between business ethics and sustainable development goals.
H4: Corporate reputation moderates the association between organizational culture and sustainability development goals.

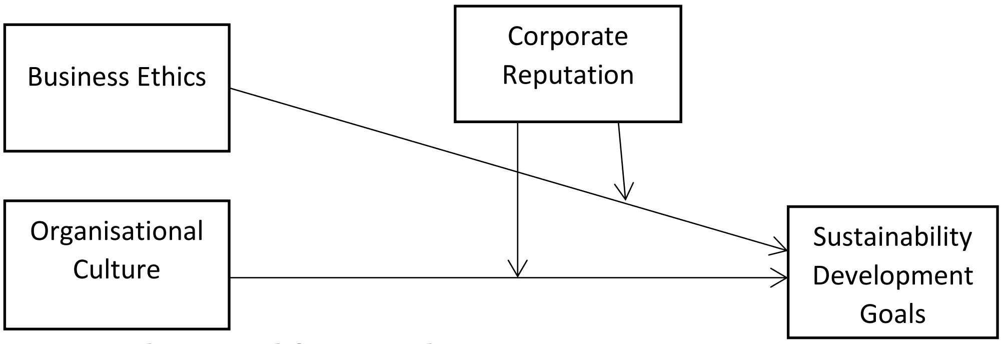

Figure 2: Theoretical framework

Method and Material

This article investigates the influence of business ethics and organizational culture on sustainable development objectives and the moderating effect of company reputation. The research information was collected in Indonesia. The researcher employed quantitative research to acquire primary data via a questionnaire survey. The survey of study participants was completed with their agreement. The questionnaire-based survey was administered independently. The questionnaire was constructed using a 1 to 5 Likert scale. The questionnaire was written in English for the sake of standardization and clarity.

Population and Sampling

The study's target population consisted of Indonesian business managers. A survey was delivered between 250 and 350 questionnaires to business managers in Indonesia. The respondents were asked about the variables, including business ethics, corporate reputation, sustainability development goals, and organizational culture. Section one of the questionnaire comprises sociodemographic information about the study's respondents, whereas section two consists of items utilized for each research variable. Due to the researcher's convenience, a non-probability sampling technique was employed. The researcher distributed the questionnaires using a combination of methods. Several internet platforms, including WhatsApp, Facebook, and Twitter, were used to distribute the poll, and some of the questionnaires were also given by hand to business managers in Indonesia. 312 responses from the primary data collection were examined and used to evaluate the results.

Measures

The four study factors are business ethics, corporate social responsibility, sustainability development goals, and organizational culture. The researcher has employed distinct measurement scales with distinct items for each of the study's variables. The table depicts the number of items and measurement scale reference for each variable used in constructing the questionnaire.

Table 1: Measurement scales

Variables	Number of items	Measurement scale
Business ethics	8	(Quezado et al., 2022)
Sustainability development goals	7	(Quezado et al., 2022)
Corporate reputation	4	(Jalilvand et al., 2017)
Organizational culture	7	(Suvaci, 2018)

Results

Demographic Characteristics of Participants

Due to sample sufficiency limits, the sample size was determined to be between 250 and 350, although 312 valid and complete questionnaires were screened for data analysis. There was no significant difference between male and female responses, as 163 were male and 149 were female. The job experience of managers in the targeted organization also varied with their varying ages.

Descriptive Summary

The descriptive analysis of the research model is presented in Table 2. The descriptive test shows summary statistics for variables helpful in assessing response direction, normalcy, outlier detection, and missing values. Table 2 explains that the data was normal, and no outliers were present. On a 5-point Likert scale, responses were recorded, with the least reaction against the factor being 1 and the most significant response being 5; hence, it was obvious that there was no outlier in the data. In addition, the skewness values lie between the cutoff value ranges of -1 and +1; hence, table 2 demonstrates that the variables were normal, as represented by the normality statistics below.

Factor Loadings

The researcher has also evaluated KMO & Bartlett's test and determined the data to be sufficient. Table 3 depicts sample adequacy with the effective correspondence in variance contribution. The value of the KMO & Bartlett test for the sample was.923, which is acceptable and demonstrates that the sample data were sufficient for the variance estimate inquiry and evaluation of factor loadings. In addition, Bartlett's test was statistically significant ($p = 0.000$), indicating that the correlation between items among various included components does not result in an identity matrix formation, as shown in Table 3.

Table 2: Descriptive Summary

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error
OC	312	1.00	5.00	3.5169	1.01500	-.727	.138
SDG	312	1.14	5.00	3.4931	.88209	-.513	.138
BE	312	1.13	5.13	3.3770	.91062	-.452	.138
CR	312	1.00	5.00	3.3037	1.15834	-.270	.138
Valid N (listwise)	312						

OC= Organizational culture, SDG= Sustainability developmental goals, BE= Business Ethics, CR= Company reputation

Table 3: KMO & Bartlett Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.923
Bartlett's Test of Sphericity	Approx. Chi-Square	6010.047
	df	325
	Sig.	.000

Table 4: Rotated Component Matrix

	Component			
	1	2	3	4
OC1	.706			
OC2	.733			
OC3	.745			
OC4	.686			
OC5	.740			
OC6	.749			
OC7	.722			
SDG1				.734
SDG2				.756
SDG3				.795
SDG4				.828
SDG5				.830
SDG6				.764
SDG7				.817
BE1		.810		
BE2		.770		
BE3		.748		
BE4		.770		
BE5		.815		
BE6		.793		
BE7		.490		
BE8		.517		
CR1			.597	
CR2			.627	
CR3			.615	
CR4			.647	

OC= Organizational culture, SDG= Sustainability developmental goals, BE= Business Ethics, CR= Company reputation

Table 4 displays the factor loading findings. While each of the four variables contains items in their appropriate columns, there are no duplication or cross-loading issues. In addition, no item had a loading of less than 0.4. Hence, the factor loadings produce statistically significant results alongside sufficient sample data.

Validity Analysis

The construct's validity is dependent on the construct's validity. Assessing construct validity via discriminant and convergent validity. Convergent validity is used to evaluate the consistency of an internal scale, and it is quantified using composite reliability and extracted average variance. The thresholds for both are 0.70 and 0.50, respectively. Table 5 demonstrates that both conditions are met, hence establishing convergent validity.

Table 5: Convergent Validity

		Convergent Validity
Constructs	Composite Reliabilities (CR)	Average Variance Extracted (AVE)
OC	0.898	0.658
BE	0.868	0.663
CR	0.886	0.661
SDG	0.744	0.609

OC= Organizational culture, SDG= Sustainability developmental goals, BE= Business Ethics, CR= Company reputation

Discriminant Validity

Table 6 explains the discriminant validity results. The inter-construct correlation was lower than the intra-construct correlation, which demonstrates a significant relationship between similar constructs and the absence of other constructs that successfully explain the phenomena of another construct. Hence, the results imply that the model also possesses discriminant validity. Due to the presence of both convergent and discriminant validity in the model, the construct validity can be deemed to be established.

Table 6: Discriminant Validity HTMT

	ORGC	**BUSE**	**COR**	**SDGG**
ORGC				
BUSE	0.774			
COR	0.797	0.836		
SDGG	0.819	0.805	0.731	

OC= Organizational culture, SDG= Sustainability developmental goals, BE= Business Ethics, CR= Company reputation

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Confirmatory Factor Analysis

For measuring the goodness of fit, CFA was utilized. Table 7's indicators were used to evaluate the fitness of the model. The results show that the ranges conformed to the threshold range, indicating that the measurement model was appropriate, as illustrated in figure 3.

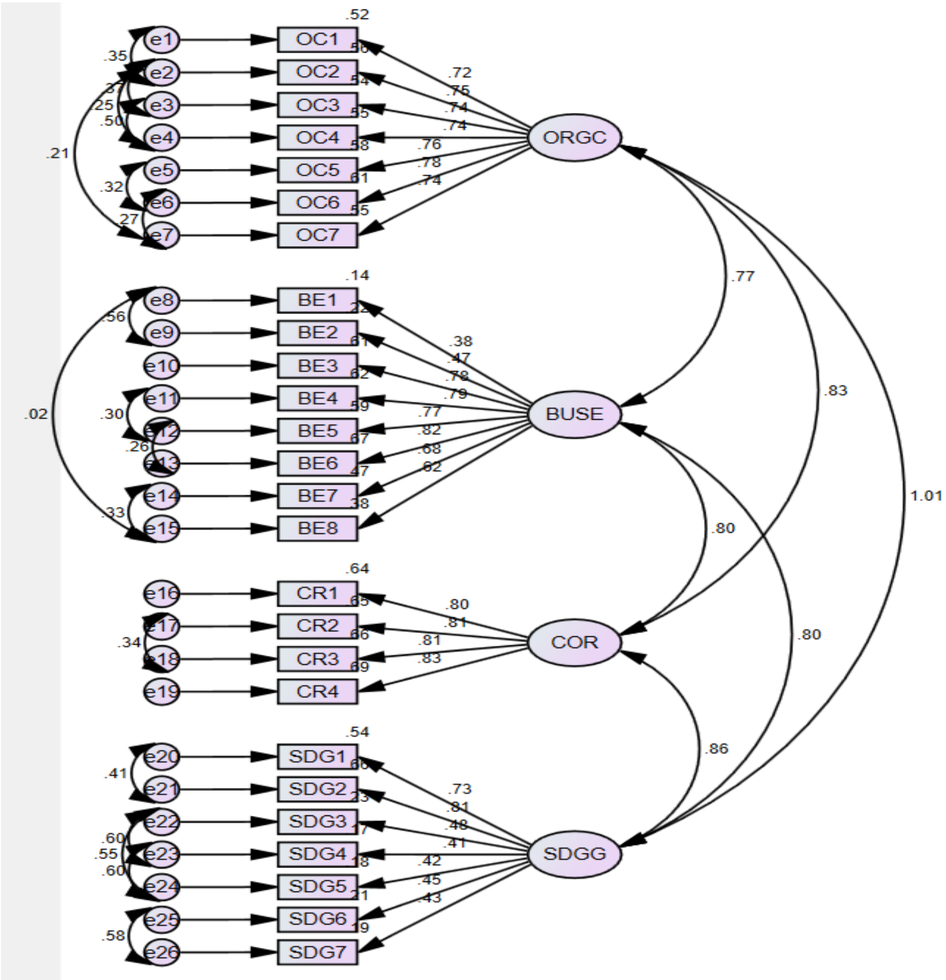

Figure 3: CFA

Table 7: Model Fitness

	CMIN/df	GFI	CFI	IFI	RMSEA
Baseline					
Reported	3.37	0.83	0.89	0.89	0.087

Structural Equation Modeling

The examination of the hypothesis employs structural equation modeling. A p-value of.012 indicates that the effect of OC on SDG is significant. A rise of one unit in OC results in an increase of 0.455 units in SDG. Similarly, the influence of BE on SDG has shown substantial results. A one-unit rise in BE influences SDG by 0.366 units, with a p-value of.011. Likewise, the hypothesis is accepted.

Table 8: SEM for Direct Effects

Parameter			Estimate	Lower	Upper	P
SDG	<---	OC	.455	.359	.552	.012
SDG	<---	BE	.366	.255	.462	.011

OC= Organizational culture, SDG= Sustainability developmental goals, BE= Business Ethics, CR= Company reputation

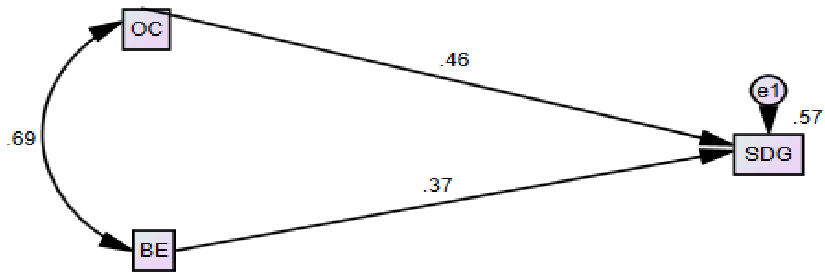

Figure 4: SEM

Table 9 displays the moderation results between BE, OC, and SDG. The role of OC as a mediator between business ethics and sustainable development goals has diminished to insignificance. The p-value for this moderation is.930, indicating that the hypothesis is false. Similarly, the moderation of CR between OC and SDG resulted in a p-value of.519, indicating that the moderation hypothesis is rejected, as shown in Table 9.

Table 9: SEM Results for Moderation Results

Parameter			Estimate	Lower	Upper	P
ZSDG	<---	ZCRXBE	-.006	-.416	.510	.930
ZSDG	<---	ZCRXOC	-.220	-.799	.356	.519

OC= Organizational culture, SDG= Sustainability developmental goals, BE= Business Ethics, CR= Company reputation

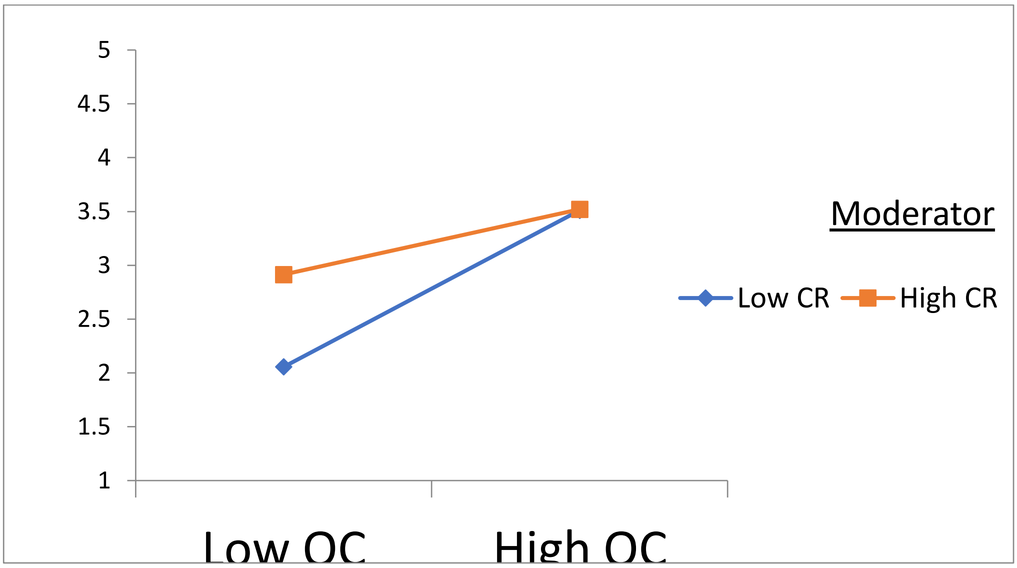

Figure 5: Moderation Graph of CR between OC & SDG

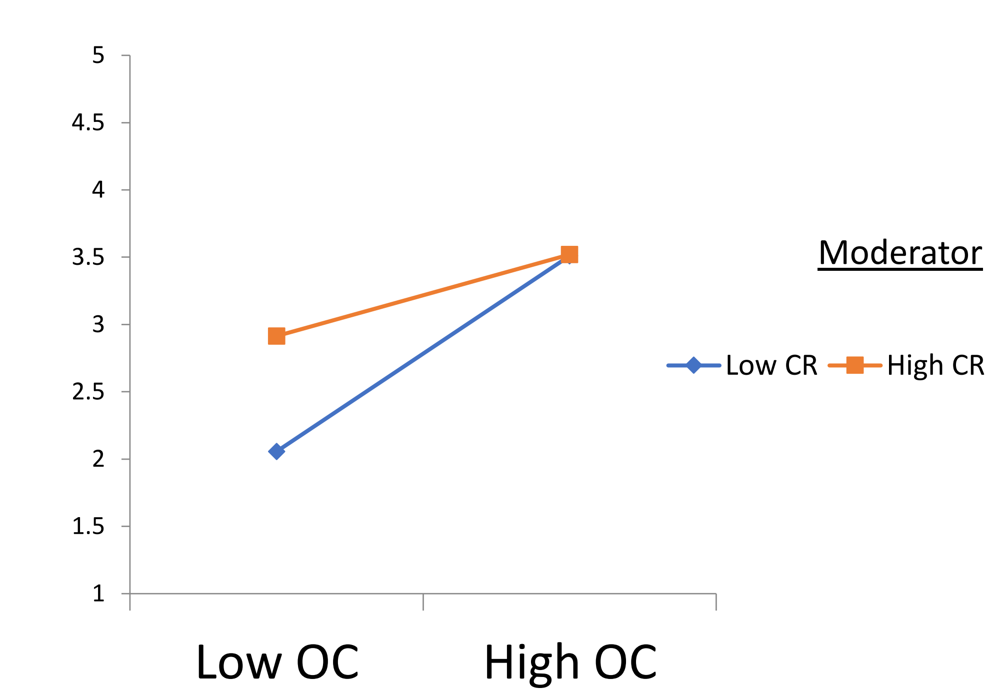

Figure 6: Moderation Graph of CR between BE & SDG

Discussion and Conclusion

This study examined the impact of businesses' ethical behavior on their sustainable development objectives. In addition to achieving their Sustainable development objectives, ethical businesses reaped several other benefits, such as improved reputation, profitability, consumer loyalty, employee engagement, and social performance. Monitoring ethical conduct can assist firms in reaching their desired sustainable development objectives (Litvinenko et al., 2022). The influence of business ethics on a company's activities to achieve its objectives without negatively influencing the environment and the community (Wang et al., 2020). By establishing and attaining sustainable development goals, firms can also engage and empower their staff and boost their corporate reputation (Stojanovic et al., 2020). Employee engagement and loyalty are greater at socially and ecologically responsible firms (Raza et al., 2021). Business ethics is vital for survival and success in the current competitive business environment; for a company to be sustainable, its employees, customers, partners, investors, competitors, and society as a whole must be treated ethically (Bauman & Lucy, 2021; Mughal et al., 2021). An ethical and sustainable corporation handles the earth's inhabitants as if its resources are finite and nonrenewable (Hickel, 2019). As a result of this belief, the company tends to be ethical and save the earth's resources by focusing on environmental sustainability and protecting the globe.

The findings of this study indicate that, in the context of Indonesia, business ethics and organizational culture have a substantial positive effect on sustainable development goals. On the other hand, business reputation does not play any influence, hence negating its moderating effect. The study concludes that companies in Indonesia can encourage social and ecologically friendly initiatives and efforts by adopting ethical practices, which can also substantially impact their operational and financial performances. Ethical organizations are more likely to comply with government requirements and go above and above in corporate social duties (Zaid et al., 2020). Thus, it is crucial for businesses in Indonesia to embrace and promote ethical practices and conduct to establish and attain their sustainable development objectives and have a significant impact on the environment and community in which they operate.

Implications of the Study

The present investigation has theoretical application significance. This study investigates the connection between business ethics, organizational culture, corporate reputation, and sustainable development objectives. This research builds upon the work of several earlier researchers. It contributes to the existing literature by providing deeper insight and analysis. There is no literature on the topic in the Indonesian context; hence, this study has significant theoretical significance, particularly for Indonesia. A limited body of work has also addressed the moderating effect of corporate reputation on the relationship between business ethics and sustainable development goals, as well as the relationship between organizational culture and sustainability development goals.

Consequently, the present work contributes to a neglected area of the existing research. Furthermore, this study will contribute to the body of literature with a different perspective, as the findings of this study indicate that corporate reputation dampens the relationship between the observed variables. Previous researchers have asserted that corporate reputation positively influences business ethics, organizational culture, and sustainable development goals, but the current study has not observed this influence. Thus, this is an additional theoretical implication of the current work. In addition to its theoretical applications, the significance of this study lies in its practical consequences. This research would benefit company managers and executives by enhancing their knowledge of sustainable development goals and highlighting the importance of ethical behavior. This study emphasizes the significance of sustainability practices, a company's social responsibility, and the accompanying advantages. Consequently, a business with enhanced CSR performance contributes to its growth and competitiveness (Barauskaite & Streimikiene, 2021).

Limitations of the Study and Future Directions

Although the study is vast, exhaustive, and has numerous ramifications, it is not without limits. First, the data were acquired using a quantitative research methodology, which could raise concerns regarding the tendency of findings based solely on numerical data; therefore, it has been advised that future researchers employ a mixed-method approach. As this was a

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cross-sectional study, the data were obtained simultaneously; future researchers are encouraged to use a longitudinal study design. A further drawback of the present study is that its analysis and findings are restricted to the Indonesian environment; as a result, future researchers are encouraged to investigate other geographic regions. This study obtained data from experienced personnel, which could raise concerns about knowledge bias; consequently, the study suggests that future studies also collect data from new hires.

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