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Towards A Better Understanding of The Ethics of Sustainability

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Hajar EL HASSANI, *(PhD Student)*
Polydisciplinary Faculty of Larache
Abdelmalek Essaadi University, Morocco

Omar TIJANI, *(Professor)*
Polydisciplinary Faculty of Larache
Abdelmalek Essaadi University, Morocco

Bilal EL ALLAOUI, *(PhD Student)*
Polydisciplinary Faculty of Larache
Abdelmalek Essaadi University, Morocco

Correspondence address :	Polydisciplinary Faculty of Larache Abdelmalek Essaadi University Morocco (Larache) 92000 +212 637 941 028
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Abstract

Recent challenges and crises have amplified concerns for ethical and sustainable practices, bearing in mind that human is the catalyst of change and implementation of sustainability, scrutiny of ethical values would be crucial for acknowledging the necessity of rapid action-taking. The concept of sustainability arises as a fundamental concept that directs human behaviour in all spheres and from which it is possible to question human choices and decisions in the context of ethical sustainability, and businesses are no exception.

In light of the rival competition in markets, the possibility that businesses adopt unethical practices and degrade their sustainability values emerges with the motive of higher profits, this might result in harming societal and environmental values and their brand image once the communicated false pieces of information and wrong actions are revealed. From this point of view, formulating ethical business policies will benefit corporations to ensure their continuity and achieve smoothly the three pillars of sustainability: economic, social, and environmental sustainability. This paper aims to emphasize the importance of ethical business policies and highlight the correlation between ethics in corporate framework and sustainability through a literature review that suggests a deep understanding of the key concepts: Ethics and sustainability, combined with the capacity of allying both concepts would be a pathway to success when it comes to tackling ethical crises, both in the present and near future.

This research contributes to clarifying the renewed emphasis on the concepts of ethics and business ethics, and in identifying the correlation between ethics and sustainability within a corporate work frame.

Keywords: Ethics, business ethics, sustainability
JEL Classification: M1
Paper type: Theoretical Research

1. Introduction

Over the last decade, the corporate world has become more aware of the importance of integrating the concept of sustainability in their organizational process while involving the social, environmental, and ethical issues as it has been proven to be vital to positively impact society and guarantee business's continuity. The effectiveness of implementing sustainable development programs may depend on the degree to which organizations emphasize organizational ethics (Wesarat et al., 2017); on that account, business ethics are fundamental in order to secure a corporate's sustainable development on a micro level and global sustainable development on the macro-level. Effectively, taking sustainable actions requires the study of complex scenarios with several value assumptions, a better understanding of the ethics of sustainability may pinpoint not only 'actions' to solve future problems but the 'right actions' to carry, taking into consideration the consequences that might be generated and channelled to our future state since ethics enact signposts to orient us toward the difference between right and wrong, especially in conditions where there could be the interest of more than one party.

In fact, with the modern challenges companies face worldwide, interest is growing in terms of finding radical change to how they operate, given the fact that businesses have a significant commitment towards different interest groups and obligations towards the environment. Therefore, integrating an ethical approach onto the company's management systems will help guarantee its accountability and transparency towards the stakeholders and ensure it falls under the sustainability umbrella.

For businesses to be sustainable, three goals must be achieved and pursued in a balanced manner: economic welfare, ecological health, and social equality; that requires an ethical commitment to the welfare not only of current generations but also future ones. The maze of difficulties the world is facing are getting harder and harder as the future becomes more complex and the challenges humans and earth confronting are hazardous, potentially disastrous repercussions from climate change, a shortage of potable water, the knock-on effects of the enormous variety of synthetic chemicals created over the past 50 years, and depleted fisheries, to mention a few (J.Kibert et al., 2010); Hence to conquer and navigate through these difficulties and to successfully implement sustainable considerations, there must be significant changes in thinking, policies, and fundamental economic presumptions in a manner of aligning sustainability with ethical reflections that come to terms with all sorts of day-to-day actions and decisions.

This study aims to make a general contribution to the understanding of the ethical basis of sustainability, also to enrich the literature on this subject, because if we do not reflect the culture, values, and practices from an ethical positing, sustainability will serve only as a framework for contemplation, and it will lack its functional purpose (Amantova-Salmane, 2017).

Furthermore, the purpose of the present article is to also emphasize the necessity and the importance of integrating the ethical dimension when it comes to addressing sustainability while highlighting the relevant values of the ethics of sustainability and it roots within religious contexts through reviewing the existent literature. It also seeks to define the key concepts (1) the meaning of ethics, business ethics, (2) sustainability and sustainable development. Next (3) to give prominence to the ethics of sustainability as an emergent concept and explain the contribution of ethics as to the three pillars of sustainability: the economic pillar, environmental pillar, and social pillar, also (4) to affirm the roots of ethics of sustainability in religions and therefore cultures. Finally, (5) we conclude by stressing that ethical questions should be engaged in all sustainability discussions as they play a huge role in guiding actions before presenting the limitations of the study.

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2. Ethics and business Ethics

Reflections on the nature and purpose of ethics in business frame are abounding by virtue of the different and opposing understandings regarding its nature and purpose (Kaler, 2000) these conflicting conceptions might generate diverse rules of behaviour. ethics, are a reflection about values and norms of what is right and what is wrong with the aim of ensuring that individuals are going toward the 'right path' in terms of their actions and behaviours; Yet, when ethics gets involved in daily practices and decisions-making procedures within a corporate context, we refer to it as business ethics.

Businesses were primitively created and evolved around the goal of generating financial profits, however, after the crisis and scandals that occurred in the past centuries such as the financial crash of 2008, and which was a result of unethical and irresponsible decisions, the goal turned not only to maximize profit but to do it in a sustainable and ethical manner; which created a dependency between how ethical a business is conducted and its sustainability.

Business ethics can be defined as a group of moral principles and norms by which the behaviour of active participants in the economic system is directed based on basic values towards the welfare of a human being (Grbac & Lončarić, 2009a).

Based on business ethics' concept, businesses are expected to be responsible for serving and protecting their stakeholders as well as the community (Wesarat et al., 2017). Hence, a separation between individual ethics and professional ethics must be recognised; each individual adopts a different set of ethical and moral values built based on their upbringing and background; However, on a professional level ethical or unethical behaviour is influenced by individual's characteristics, structural variables and organisational culture (Grbac & Lončarić, 2009a), therefore, ethical values must be identified and set as a standard to conduct businesses in a harmonious successful way, according to an ethical organizational culture and climate.

Recently, many discussions have broadly emphasized the source of ethical codes in the corporate framework while collectively and mainly pinpointing that it's the management that holds the responsibility of creating an ethical climate within the organization.(Krishna et al., 2011),meaning that the business managers are the ones to shape the ethical guidelines and to convey them into everyday practices. As the ethical leader inspires others to behave in ethical ways, and they affect change toward moral goals (McCann & Sweet, 2014), the employees, on the other side, are more foreseeable to reproduce and adopt the value driven behaviours from their role model and ethical leader that have the authority to stipulate the core values that will define the ethical culture within the firm ; in fact ethical leaders are perceived as people who do not tolerate ethical lapses, they make sure that unethical conduct is followed by discipline (Treviño et al., 2003).

Moreover, ethical leaders should be more aware of appropriate behaviours even though it's considered challenging as it's the most tough task to make employees realize the business values and to make them formulate them into their regular practice (Krishna et al., 2011) still it is possible to generate in advantage ethical practices and ethical climate through trainings and communicating the importance of having an ethical policy.

Also, ethical leadership has been associated with many traits and values such as integrity, honesty, credibility, trustworthiness, and justice and many more (Metcalf & Benn, 2013); Throughout the past decades, McCann and Sweet precised that the vision of the leader is one that aims to achieve moral good, and the core values of integrity, trust, and morality are central (McCann & Sweet, 2014). Hence, these traits are considered as fundamental incentives for employees as they show leader's own value approach which simultaneously influence the organisational ethical climate and core values. Kelly (1990) states that An organisation's moral health depends upon the standards and the example of the chief executive (Mihelič et al., 2010). Still, Factors like religious beliefs, ideology, culture, interests and behavioural experience

should be considered when implementing ethical codes of conduct to avoid ethical dilemmas, that -according to Keselman - are present in uncertain situations, in which different interests, values, beliefs pertaining to multiple stakeholders are in conflict (Keselman, 2012).
Therefore, we can say that the combination of leader's ethical values and the contextual factors in business environment, are the source of definition of the ethical codes of conduct within an organisation, these codes should be aligned with daily actions and enactments to be valuable in terms of having an influence on ethical behaviours in the organisation (Keselman, 2012), and the ability of conducting a business ethically while fulfilling stakeholder's interests and ensuring the financial, social, environmental wellbeing of the corporate (Amisano & Anthony, 2017).
In a corporate context, it is ought to mention that ethical culture has a direct influence on the ethical codes of conduct within a business on multiple levels ; ethical culture is defined as those aspects that stimulate ethical conduct (Treviño & Weaver, 2003) cited in (Kaptein, 2008a). It can influence individual cognitive processes and provides clues to how people decide to act in ethical situations within organizations (Key, 1999; Waheed & Zhang, 2022) and it has an effect on how the members of the organisation interact and work with each other and with their external stakeholder groups (Riivari et al., 2012). Organizational culture is considered to be one determinant of the extent to which people behave ethically in an organization (Graham, 2014). Ethical culture encompasses the experiences, presumptions, and expectations of how the organisation is preventing unethical behaviour and promoting ethicality (Treviño & Weaver, 2003) cited in (Huhtala et al., 2013). According to Kaptein, ethical culture is a sub dimensional concept that can be approached via 7 ethical virtues (Kaptein, 2008b) presented as the following:

Figure n°1- The CEV model (Kaptein, 2008b)

Source: (Kaptein, 2008b)

This scheme highlight the seven virtues that are considered as the organizational conditions for ethical conduct; they reflect the capacity of an organization to stimulate ethical conduct of employees (Kaptein, 2008b). These virtues are the outcome of the qualitative study Kaptein leaded by analysing 150 actual cases of unethical behaviours and that were an outcome of the organizational culture.
The ethical culture virtues were categorised into three main aims self-regulating, self-providing and self-correcting. The first aim includes clarity and congruency; clarity is essential to have the ethical framework comprehended and applied by employees as it's the organization responsibility to make the ethical virtues clear and to remove any ambiguities that can generate unethical risks. Congruency is to have a top management that works according to the ethical

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setting that was introduced to the employees, in order for them to be credible role models and to show proof of ethics as they act in accordance to the norms and ethical values they introduce in the organization because they are, in a position, of 'source of guidance' to employees and will draw attention to their modelled behaviours (Brown & Treviño, 2006), congruency is an evidence of commitment in a company. Both clarity and congruency are the responsibility of senior management and supervisors (Kaptein, 2008b).

The second aim includes sanctionability and discussability; Sanctionability is important to limit and stop unethical behaviours and to promote and encourage the ethical practices since tolerating one unethical behaviour will be an opportunity to make a thief, disciplinary actions are a necessity toward any unethical doing to reinforce the standards and rules in the workplace, ; on the other hand, discussability highlights the necessity to have a culture where communications and debates around ethical issues are plausible; as Kaptein stated *"The work environment should be a secure place where moral issues can be raised without the fear of being victimized"* (Kaptein, 2008b).

The third and last aim includes three virtues: feasibility, supportability, and transparency. Feasibility refers to the degree in which the conditions to work with the ethical norms is attainable, the organisation must provide the employees with a culture where their responsibilities can be ethically achievable ; Meanwhile, supportability is the capacity in which the organizational culture provides the opportunity to the collaborators to be involved and committed to the normative expectations and ethical standards; and last but not least, transparency, which is the virtue that helps in making ethical or unethical behaviours visible in terms of actions and consequences; Low visibility or transparency diminishes the control environment, which widens the scope for unethical conduct (Kaptein, 2008b).

Nowadays, there is a considerable interest in creating and installing an ethical climate and culture within a business, it has been shown that the implementation of well formulated ethical policy has many benefits in a corporation (Krishna et al., 2011). Firms that are success oriented towards success in the long term, towards growth and development, show a positive attitude to the role of ethics in doing business (Grbac & Lončarić, 2009b).

Businesses, by virtue of existing is the social and natural environment, have duty bound to be accountable to the environment in which they survive (Salehi et al., 2012). As new trends and sustainability concerns arise on a continuous basis, and with the presence of social environmentalist movements and organisations, companies should be more aware of their ethical behaviours, avoiding all kind of scandals and law suits since a greater perception of unethical business practice is problematic because it may lead to lower levels of consumer trust in a company (Leonidou et al., 2013).

3. Sustainability and Sustainable development

Sustainability has become the buzzword of our times, a widely discussed and used concept by organizations, governments and academic institutions ; also a heavily implemented concept in the discussion of business ethics and the impact of business activities having on the society and on the environment too (Krishna et al., 2011), it is clearly becoming a popular word in the research sphere and a desired goal to reach by a multitude of nations, corporates and humans.

The terms sustainability and sustainable development are majorly confused as one concept or approach; hence, it is critical to define each concept separately and emphasise the difference between both approaches. Sustainability is defined by the Oxford English Dictionary as "a capability of being upheld; maintainable", to sustain, to endure and to stay, it can be defined also as " the long term maintenance of systems according to environmental, social and economic considerations" (Krishna et al., 2011); sustainability is about making responsible use of resources to ensure, a not always easy, balance between economic growth, environmental

care and social welfare (Sánchez García & Díez Sanz, 2018b). Meanwhile sustainable development is a very close concept to sustainability, it's defined as "a development that satisfies the needs of the present without comprising the ability of the future generations to meet their own needs (WCED,1987) ; in other terms, it's way of progress that maintains a balance between meeting the needs of today, without putting tomorrow's resources at danger (Sánchez García & Díez Sanz, 2018a). This term is mainly used by policy makers and ambitious organisations as part of 'greening' initiatives, that conveys the notion of selecting management actions that are not in significant conflict with the system's long-term sustainability (Nabavi et al., 2017). From both definitions we can say that the sustainable development is a pathway to sustainability.

In our research, we will mainly focus our efforts on the concept of "sustainability" not as an outcome but as a set of procedures, practices, and actions that support sustainable development in achieving long term goals. Effectively, sustainability can be more explained by the example of forest as a natural resource presented by Hans Carl von Carlowitz : *"If we cut down a bit of wood from a forest, it alone regenerates and continues to produce more wood every year, but if we cut all the trees in the forest it disappears and it will never produce wood again"* (Sánchez García & Díez Sanz, 2018a), this example sheds light on the difference between managing sustainably using resources in a smart way in order to guarantee a balance in the environment. In point of fact, while talking about sustainability we unconsciously discuss the natural capital which is a stock of renewable and non-renewable resources that includes both living and non-living components and that gives rise to ecosystem services, provide benefits to people and can be attributed value. (Neill et al., 2020).

When used at a corporate level, sustainability can be explained as meeting the direct and indirect needs of stakeholders which are shareholders, employees, clients, and the environment in which the company operates, without compromising the ability to meet the needs of future stakeholders (Dyllick & Hockerts, 2002); The idea of introducing corporate sustainability came from the realization that economic sustainability can benefit corporations only in the short term, the long term success relies on three inter-linked dimensions forming a 'triple bottom line': (Epstein et al., 2008).

Economic Capital is the key asset to the functioning and durability of all firms regardless of the nature of activity, it can be viewed as both a measurement of wealth and as a resource to maintain and generate more value, it can take many forms, the main ones are : physical capital (equipment and machines), financial capital and human capital (skills, experiences, knowledge); Managing economic capital sustainably comes as the first priority of all businesses since their existence rely upon this tangible and intangible capitals, economically sustainable firms guarantee at any time cashflow sufficiency to ensure liquidity while producing a persistent above average return to their shareholders (Dyllick & Hockerts, 2002).

Environmental Capital or natural capital can be illustrated by the forest metaphor mentioned previously, the way natural capital is tackled must be based on the nature of the capital in question: critical or renewable, substitutable, or replaceable. In fact, sustainably managing environmental capital requires a smart use of natural resources and an avoidance of all sorts of activities that degrades the eco-system in general.

Social capital could be considered as the result of a co-operation between two or more individuals that build mainly on traditional virtues like trust, honesty, reliable performance of duties and reciprocity (Fukuyama, 2001), it also has been defined as *"features of social organization, such as trust, norms and networks, that can improve the efficiency of society by facilitating coordinated actions"* (Rogers et al., 2013); The importance of social capital as a pillar arises from its positive externalities as it can be useful for achieving common goals through social network, for measuring and reporting a community's sustainability efforts based on different indicators defined by United Nations such as education, poverty levels, crimes,

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employment,…etc. Moreover, social capital helps individuals and communities to become more sustainable and resilient- (Rogers et al., 2013) since it has major consequences for the nature of the industrial economy that society will be able to create and develop (Paldam, 2000). Respectively, the eminence of the three sustainability pillars is perceived in the Sustainable Development Goals (SDGs) constituting a framework for global sustainable development planning set to be achieved by 2030 by the United Nations General Assembly (2015), in fact they range from ending world poverty to undertaking urgent actions to combat climate change and its impacts balancing economic, social and environmental development (Rosati & Faria, 2018) (Figure 2).

Figure I - SDGs and the three pillars of sustainability

Social	Economic	Environmental
• 1. No Poverty • 3. Good health and Well-being • 4. Quality Education • 5. Gender Equality • 11. Sustainble cities and communities • 16. Peace, Justice and strong Institutions	• 8. Decent work and Economic growth • 9. Industry, Inovation and Infrastructure • 10. Reduced Inequalities • 17. Partnerships for the Goals	• 2. Zero Hunger • 7. Affordable and Clean Energy • 12. Responsible Consumption and Production • 13. Climate action • 15. Life on land

Source: (Kumar et al., 2016)

Alongside the critical responsibility of all businesses to engage with the 17 global goals, the intention to share sustainability related informations and achievements is growing among businesses aiming for a stronger market position; this expanding interest in obtaining and delivering such informations have been translated into a requirement of a sustainable reporting that englobes not only the data the company aim to share but a standardised guidelines for a clear and integral divulgence of economic, social and environmental inputs. Sustainable reporting can be done via frameworks, standards, indices and ratings (Siew, 2015), all with one shared goal, to insure accountability, credibility and transparency towards both internal and external stakeholders. Nonetheless, this reporting is raising ethical issues when it comes to the reliability and the accuracy of the reported informations and the independence and professional scepticism of auditors (Boiral et al., 2019); Hence, the vitality of integrating an ethical process while implementing the approach of sustainability.

4. Ethics of sustainability:

Sustainability is on the public agenda at an international level, implying the engagement of individuals, corporations, and governments; each serving a unique piece of the puzzle of enactment of sustainable actions and values. Matter of fact, sustainability relies on the humankind behaviour in the first place; hence, accomplishing sustainable activities within a moral society is liable to individual connections and networks through different values such as trust, at this point Fukuyama states that "*If people who have to work together in an enterprise trust one another because they are all operating according to a common set of ethical norms, doing business costs less. Such a society will be better able to innovate organizationally since the high degree of trust will permit a wide variety of social relationships to emerge*"(Fukuyama, 1995).

Subsequently, sustainability by its definition is grounded on the ethical commitment to the well-being not only of contemporary populations, but also the comfort and enhanced opportunities

of future generations proposing a new ethical concept based on intergenerational justice (Amantova-Salmane, 2015), the World Commission on Environment and Development on its our common future report (1987) has stated itself that "human survival and well-being could depend on success in elevating sustainable development to a global ethic (WCED : 255); In fact, pursuing sustainable reforms requires a massive change of behaviours, of the way of thinking and habits, a shift that cannot be achieved without comprising ethical dimensions to validate that sustainability is not only an approach to address difficult problems, but it is indeed the right approach based on the growing challenges the world is facing in the recent decades (Amantova-salmane, 2015).

Ethics frames the basis norms and values of the relationships humankind establish with one another and with nature including all its components, it nurtures sustainability with principles to attain the three pillars of sustainability being the economical pillar, the social pillar and the environmental pillar. On an economical level, ethics can interfere in insuring that the informations and data reported by companies are viable and correct and that the reported costs are true, since there is a possibility that companies falsify the real costs to avoid the Polluter Pays Principle (PPP) and to elude paying the environmental/green taxes established to regulate the market and reduce externalities; besides, ecologically analysing subsidies had shown that on the long-run, they might generate negative and unethical effects, for instance irrigation subsidies encourage farmers in developed and developing countries, alike, to keep using inefficient but cheap flooding methods rather than using relatively expensive but more efficient trickle-drip techniques *;* in general subsidised activities will increase, and so the results will tend to inefficiencies on environmental and economic level (Myers, 2001) by making unhealthy and harmful products inexpensive, thereupon subsidies should be reconsidered; In the same context, enforcing a full cost accounting would eliminate the public funding for polluting industries : when unsustainable goods become expensive, market principles would dictate that people would seek out goods that are truly 'inexpensive', because they do not have previously hidden costs (J.Kibert et al., 2010).

At social level, sustainability imposes an ethical contract between current and future generations highlighting that present generations is responsible for ensuring the needs of to be born generations are safeguarded ; furthermore, sustainability insists on social justice by treating fairly and properly the individuals and groups within an organisation and/or a society, the minimum requirement for sustainable development cannot be separated from considerations of social justice (WCED, 1987).

At environmental level, ethical reflections on the relationship between humans and nonhumans is not a recent matter, it's a theme that has appeared even in the sacred books of religions and that has been discussed by many philosophers, scientists, and researchers we can cite Jeremy Bentham (1748-1832), Aldo Leopold (1887-1984), Rachel Carson (1907-1964), (Ives and Kidwell, 2019) and many more. When aligned with sustainability, environmental ethics have a lot of concerns regarding environmental justice and equity, the ecological conditions over both time and space and nonhuman values (Palmer et al., 2014) ; this duty towards the environment calls on ethical implications in order to constitute a standard for other individuals and societies. Admittedly, the three pillars of sustainability and their ethical dimensions have been addressed and tackled in earliest primitive times within a religious context; We cannot overlook how some of the moral and values mentioned above are rooted in religions forming a reference and guidance to how people should ethically and sustainably act inside a community and having a powerful influence on people's attitudes towards environmental, social, and economic issues. Islam, Christianity and Judaism have a common point of stewardship ethic that begins with the premise of God the creator of the natural world for the benefit of all people, humans are not the owners of this world but just caretakers who have both special responsibilities and special privileges with regard to created goods (J.Kibert et al., 2010); In Islam, achieving sustainable

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life entails living in "peace and harmony" at individual, social and ecological level (Jusoff & Abu Samah, 2011), in fact Islam has enforced different principals that administrates humankind's relationship with the Creator and with the rest the world and its creatures :

Table I: Islamic Principals in the context of ethics of sustainability

Principles	**Explanation**
Principle of Unity Tawhid)	The recognition that there is no God but he, absolute Creator of the universe and all that is contains. Ethically, this principle indicates the acceptance of God as the only source of values and that all humans are enjoined to act morally in obedience to Him and in fulfilment of his commands. Allah Says in the Quraan: "*It is Allah Who originates the creation and will resurrect it. And then to Him you will ˹all˺ be returned.*" (30:11)
Principle of Trusteeship (Khilafah)	The term Khilafah is translated as steward, guardian or deputy, this principle explains that human, the creation of God, is given the position of vicegerent and trustee on earth when it comes to looking after the planet Allah says in the Quraan: "*He is the One Who has placed you as successors on earth and elevated some of you in rank over others, so He may test you with what He has given you. Surely your Lord is swift in punishment, but He is certainly All-Forgiving, Most Merciful.*" (6:165)
Principle of Responsibility (Amana)	This principle is an accompaniment to the trusteeship, man should fulfil that trust placed in him by God by acting in accordance with Allah's laws Allah says in the Quraan: *"Indeed, we offered the trust to the heavens and the earth and the mountains, but they ˹all˺ declined to bear it, being fearful of it. But humanity assumed it, ˹for˺ they are truly wrongful ˹to themselves˺ and ignorant ˹of the consequences*" (33:72)

Source: (Gada, 2014)

Together with Prophet's life (Seerah) and teachings (peace be upon him) that deal not only with environmental issues but also social and economic ones: justice, equity, consumption, respect, care towards each other and more, Islam provides very practical and effective ethical principles to deal with some nowadays sustainability challenges.

Christian and Judaism scriptures are complex and varies since they were modified over many centuries by different people with different goals in vastly different cultural and historical settings (J.Kibert et al., 2010), however both religions emphasize social justice, integrity of creation, care for each other and for the environment as their main ethical principles as we can see from the scriptures quoted in the table below :

Table II : Judaism and Christianity on stewardship and ethical sustainable actions

Aspects	Judaism Texts	Christianity Texts
Stewardship	*"The honour and glory that crowns the human race is possession of the earth, which is granted as the culmination of the Divine's creative work: "Be fruitful and multiply, fill the earth and subdue it."* (Psalm 115)	*Each of you should use whatever gift you have received to serve others, as faithful stewards of God's grace in its various forms*. (Peter 4:10)
Caring	*"What is hateful to you, do not do to your neighbour, that is the whole Torah, while the rest is the commentary thereof; go and learn it." (Shabbat:31a)*	*"Always treat others as you would like them to treat you." (Mathew 7:12)*
Environment	"He *who covers an oil lamp or who uncovers a kerosene lamp for no purpose violates the prohibition: Do not destroy, since by doing so the fuel burns more quickly. (Shabbat 67b:14)*	*We were meant to tend and care for the Garden (Gen. 2:15). Remembering that the air, water, land, plants, and animals are good (Gen. 1:4-31)*

Source: Author's own processing

The importance of understanding religious basis of the ethical dimensions of sustainability with its three pillars lies in the fact that religion play a huge role in building ethical and cultural values and beliefs within communities through moral, spiritual, psychological and social support ; since it involves rituals, symbols, community life, institutions, doctrines and many other factors (J.Kibert et al., 2010). Integrating sustainability in a specific collectivity requires a clear understanding of the ethical and cultural values of the individuals' background and their communities to ensure a smooth transition into the ethics of sustainability.

Likewise, in a corporate context, businesses have a responsibility towards their micro and macro environment; actually, in the light of multiple corporate scandals in the past decades, companies started to acknowledge the importance of the ethical dimension, specifically when it comes to sustainability. More commonly corporate sustainability is referred to as Corporate Social Responsibility (CSR) and it is a standpoint from where companies tend to apply sustainability practices to guide business behaviours with respect to both society and environment (J.Kibert et al., 2010) and to contribute positively to the society; Integrating CSR or corporate sustainability requires business to keep in view their environmental and social performance along with their financial performance as concluded by Grbac and al : "A firm that is oriented towards success in the long term , towards growth and development, must do business by taking the principles of business ethics and social responsibility into consideration (Grbac & Lončarić, 2009b).

By the same token, the pursuance of ethical and sustainable practices relies on effective communication, transparency, and participation in both decision-making and action-taking given that these practices are related to an integrity rather than individuality. Good workplace practices and new strategies to reduce waste or buy certified products, may not be successful until a large of people agree to adopt them (J.Kibert et al., 2010). Wherefore, a change in stakeholders' behaviours involve an individual change and collective change, individual change goes through a process of knowledge, persuasion, decision, implementation, and confirmation, while collective change need social learning, Multi-Stakeholder Process (MSP), building sharing understanding, and creating learning organizations (J.Kibert et al., 2010).

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Another key fact to outline is that incorporating sustainability at an organisational level in a competitive environment might result in unethical actions for instance LG Electronics (2008), Volkswagen Diesel emissions scandal (2015), Windex (2019) and H&M (2021), all were accused of 'Greenwashing', an act of misleading and gaslighting consumers regarding the environmental performance, benefits and practices of a company or a specific product or service (de Freitas Netto et al., 2020). The unethical behaviour of companies can be either claimed by the company itself like the 'eco-friendly' label or executed through advertising and marketing strategies (de Freitas Netto et al., 2020) ; and since sustainability is more crucial than ever, truly sustainable actions should be communicated with transparency, not only for marketing enhancing a business image.

Ethics of sustainability remain as a necessity in order to achieve a sustainable economic, social and environmental systems, developing a deep comprehension of the ethical dimensions of sustainability will be the right path towards fast abolition of future moral issues.

5. Conclusion

The ethical dimension of sustainability must be comprehended both in theory and practice; Keeping in mind that sustainability is not a sort of panacea to the current challenges, it requires more dialogues and synergy between different individuals and groups. The ethics of sustainability should not simply choose one group over another, rather it attempts to minimize the conflicts of interest and maximize both parties' values to the extent possible (J.Kibert et al., 2010) with an eye on tackling uprising issues.

This paper has sought to extend the understanding business ethics with regards to the source of ethical codes at an organisational context, also to clarify the notion of an ethical climate and ethical culture. Simultaneously, it aimed to explain both sustainability and sustainable development as these two words and concepts are generally used interchangeably. Furthermore, this research aimed to accentuate the correlation between ethics and sustainability starting with the fact that insuring sustainable actions depends in the first place at human behaviours, and which are driven by ethics and values, then to the intergenerational responsibility that must be acknowledged and taken into consideration, and finally to the understanding of the basis of the ethical dimensions of sustainability and the importance of these latter for corporates though managers are advised to care about ethics, ethical decision-making, and ethical behaviours to emphasize the corporate social responsibility and sustainability (Waheed & Zhang, 2022).

The pursuance of sustainability should ponder many proceedings: within a corporate level, leaders should lead by model and act as ethical leaders aiming to create behavioural change among stakeholders, making them understand the relevance and the importance of ethical and sustainable actions ; On a local scale, a better assessment of ethics and sustainability through education is essential, as stated by the UNESCOO "The planet's future sustainability will go wherever education and ethical though can lead (UNESCO, 2003) and finally, on a global level, solidarity among countries should be built with through a culture-experiences sharing, a devoid of domination practices and colonial oppression, rethinking of economic structures and decision making processes (Reed & Slaymaker, 1993).

Undeniably, a gap in the comprehension of ethics of sustainability is still present as outrageous and scandalous wrongdoings and unethical behaviours continue to occur in different sectors. A major defect of our research was the insufficiency of recent articles that examine and highlight up and close the relationship between ethics and sustainability in the corporate context. The main goal of this research is to build a basis for future empirical study with the intention of investigating the grounds and the motives of implementing sustainability within corporates' strategies, is it because of the long-term value creation and because it's the ethical right decision to take? Or it's just a step to follow the trend and ensure a market success?

We believe that our study will open opportunities for further research on the topic discussed and it will present more considerable managerial implications, for instance it would be interesting to investigate how business ethics education might eventually provide a clear understanding and smooth application of sustainability and how ethically established and audited sustainability reports might serve in insuring a fast sustainable development.

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