

# **Exploring the Influence of Corporate Ethics and Sustainability on Advancing SDGs and Responsible Business Practices**

<sup>1</sup>Bekmirzayev Mirjalol Xusanboy ugli, Turan International University, Namangan, Uzbekistan.  
E-mail: mirjalolbekmirzayev737@gmail.com, Orcid: <https://orcid.org/0009-0001-6163-8601>

<sup>2</sup>Abdullayeva Shakhnoza Anvarovna, Turan International University, Namangan, Uzbekistan.  
E-mail: shaxnoza.abdullayeva.80@mail.ru, Orcid: <https://orcid.org/0009-0004-4826-0175>

**Abstract:** With the escalation of global challenges, corporate ethics and sustainability practices should be incorporated in business operations to ensure the United Nations is able to achieve its Sustainable Development Goals (SDGs). Corporate ethics are those moral codes that provide guidance for business conduct, whereas sustainability is concerned with long-term economic, social, and environmental prosperity. The paper delves into the area of corporate ethics, sustainability, and Sustainable Development Goals (SDGs) with a view to getting to know how businesses can use ethical governance and sustainability policies to promote responsible business behaviors as well as play a role in the development of the world. The paper has identified ethical decision-making as an essential instrument in fostering SDGs and their effects on health, education, the environment, and others. Responsible business practices that have direct impacts on SDG outcomes require corporate ethics and sustainability practices. The paper will construct a model framework to assess the correlation between corporate ethics and sustainability and provide a detailed analysis of how the two have been incorporated into business strategies. The mixed-methodology was the choice, which includes qualitative interviews and quantitative surveys among industry experts and business leaders to learn the implications of ethical governance and sustainability to SDG alignment. The study also investigates the ways in which these initiatives can be quantified on the basis of the framework, such as the Global Reporting Initiative (GRI), and the effectiveness of ethical governance frameworks, like transparency, fairness, and accountability, to sustainability prospects. The results imply that companies that are well established in terms of ethical governance structures are much better than the rest in SDG-related topics, especially in climate action, responsible consumption, and social responsibility. Integrating ethical decision-making into the working process of business will enable the development of sustainability, enhance the relations with stakeholders, and correspond to the global goals of sustainability. This paper highlights the need to establish regulatory frameworks that can assist businesses in the process of integrating ethical governance practices to speed up the progress towards the SDGs. The paper ends with some policy recommendations to support businesses and policymakers in promoting a sustainable and ethically governed future.

**Keywords:** Sustainable Development Goals; Corporate Ethics; Sustainability Governance; ESG Performance; Responsible Business Practices; Ethical Decision-Making; Stakeholder Value.

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## **I. Introduction**

In line with the growing demands of global challenges, the consumption of corporate ethics and sustainability in the operation of business has become significant in attaining the Sustainable Development Goals (SDGs) of the United Nations (UN) (Helfaya & Aboud, 2023). Corporate ethics are the codes of conduct that govern the conduct of the business, and sustainability is the long-term economic, social, and environmental health (Scholz & Qureshi, 2025). These two ideas are merging because companies are now more than ever supposed to match their strategies with the social goals; These strategies are also considered to not only make money but also help in eliminating poverty, safeguarding the environment, and promoting social justice (AlHares, 2025). It is here that corporate ethics intersect sustainability and the SDGs create enormous opportunities for businesses to play a valuable role in sustainable development by integrating ethical decision-making and sustainability models into business strategies (Jasim & Mustafa, 2022; Mondal et al., 2024). Although the importance of corporate sustainability is increasingly becoming recognized, not much has been done to investigate the relevance of ethical governance in the corporate sustainability

initiatives as a factor towards SDGs attainment. This knowledge gap constrains the organizational capacity to use ethical governance as a key determinant in the promotion of the SDGs.

Even though the growing role of corporate governance and sustainability in business success has previously been documented by researchers, not many have systematically examined the nature of the role played by both instruments in the enhancement of SDG outcomes (ElAlfy et al., 2020). The current study fills this gap by determining how corporate ethics and sustainability can be incorporated into a single structure for measuring responsible business practices and their effects on SDG achievement.

### ***Research Questions***

1. What is the role of corporate ethics and sustainability practices in responsible business practices and in SDGs?
2. How could corporate ethics and sustainability practices be measured in terms of developing SDGs, specifically Health, Education, and Environmental Protection?

### ***Objectives of the Paper***

- To investigate the connection between ethical corporate governance and sustainability, and to explore how ethics-based corporate governance practices can foster the SDG realization.
- To work out a framework model that can be used to assess responsible business practices and their impact on SDG outcomes by defining the best practices that should be adhered to.

The paper itself is organized in the following way: Section 2 presents a review of the entire literature on the relationship between corporate ethics, sustainability, and the Sustainable Development Goals (SDGs), introducing the overview of the main concepts and past studies. Section 3, the theoretical framework and concepts model, gives the theories and approaches that will be used to support the study. Section 4 describes the methodology, such as the data collection procedure and data analysis methods in the study. The results are given in Section 5, where the results of the conducted research are demonstrated. The discussion of the results is in Section 6, and it examines their implications for responsible business practices and the contribution it makes to the attainment of the SDGs. Lastly, Section 7 wraps up the paper by summarizing the main findings, giving policy suggestions, discussing the constraints of the study, and providing future research opportunities.

## **II. Literature Survey**

Corporate ethics refers to a set of values by which business operations are governed, and thus, it impacts business decision-making. The ethics are anchored on several theories of ethics, such as utilitarianism, deontological ethics, and virtue ethics, that lay a foundation to ethical governance as a system of regulating ethical conduct within a company that promotes openness, responsibility, and fairness (Fedotova et al., 2023). Ethical governance also assists companies in dealing with corruption, stakeholder rights, and the provision of social services, as well as enhancing the image of the company and long-term financial performance (Saz-Gil et al., 2020; Khuan & Nasruddin, 2018). The corporate responsibility, preserving stakeholders' trust, and establishing good relations between businesses and their stakeholders will be impossible without implementing the concept of ethics in the sphere of corporate governance (Leena et al., 2024). Corporate sustainability is the practice of an organization to its triple bottom line that incorporates environmental, social, and economic sustainability. Environmental sustainability aims at reducing carbon emissions and efficient resource utilization, social sustainability aims at engaging the community in its sustainability and fair working conditions, and economic sustainability aims at providing profitability in the long run without exploiting resources available to future generations (Mahajan et al., 2024; Tom, 2025). Corporate Social Responsibility (CSR) has much to do with sustainability, as it helps organizations to carry out some activities that are beneficial to society, as these strive to achieve business goals (Jimenez et al.,

2021; Seto-Pamies & Papaoikonomou, 2020). Business models are sustainability-oriented, taking into account the environment and social aspects.

The SDGs of the United Nations are made up of 17 goals that are targeted towards establishing a sustainable world by 2030. It is also increasingly seen that businesses are critical contributors to these goals in particular making poverty a thing of the past, promoting climate action, and having access to quality education. SDG 8 (Decent Work and Economic Growth) and SDG 12 (Responsible Consumption and Production) are the two SDGs that directly relate to the corporate responsibility (Makwara, 2024; Singh & Rahman, 2021). Companies also have a role to play in these by being sustainable, governing ethically and carrying out CSR activities. The corporate sustainability performance with respect to the SDGs is largely evaluated against such schemes as the Global Reporting Initiative (GRI) which evaluates the sustainability performance of a company in terms of the SDG targets (Saeed et al., 2025). Although significant studies have been done concerning environmental and social sustainability, the relationship between ethical governance and SDG performance has not been widely studied. This gap has recently been identified by studies, as (Osei et al., 2025) states that the research with a more specific focus on how corporate ethical decision-making affects SDG achievement is lacking. Moreover, not many studies concentrate on the direct influence of corporate ethical governance on the success of SDG initiatives, especially on the role played by ethical decision-making processes in promoting corporate performance in attaining SDG targets. Although numerous sustainability frameworks are available, their role in promoting SDGs remains a controversial issue (Liu et al., 2023).

The latest researches show that corporate governance issues are still one of the significant obstacles in the successful implementation of SDGs, particularly in emerging economies. According to (Saeed et al., 2025), the corporate governance practices based on the SDG disclosures are essential to the transparency and accountability of the business activity, yet it becomes a challenge in some areas (Galeazzo et al., 2024). Moreover, the contribution of CSR to the progress of SDG performance is becoming more and more accepted, and the new studies demonstrate the synergizing impact of governance systems and CSR activities in promoting business integrity and alignment with SDGs (Mondal et al., 2024). The significant role of green HRM practices, green innovation, and responsible leadership in boosting sustainable business performance is also emphasized in recent studies, and especially the pro-environmental behavior and its influence on SDG results (Khuan & Nasruddin, 2018).

The literature explains the importance of corporate ethics and sustainability in the realization of the United Nations Sustainable Development Goals (SDGs). It also shows how business strategies that lead to SDG outcomes can be driven by ethical governance including transparency, fairness and responsibility. The sustainability initiatives and ethical decision-making framework coincide with the main SDGs like climate action, responsible consumption, and social justice. Nonetheless, a loophole still exists in the systematic research of the connection between ethical governance and SDG performance. The results highlight the importance of businesses to consider these practices in their business processes so as to drive long term value creation and global sustainability initiatives.

### **III. Theoretical Framework**

This paper develops a framework to explain how corporate ethics applies to sustainability, social accountability, and responsible business practices to fulfill the SDGs. The Stakeholder Theory implies that corporations must consider the interests of all its stakeholders (i.e., employees, customers, suppliers, and the community) instead of just the interests of its shareholders. According to the Stakeholder Theory, it implies that corporations ought to make ethical decisions that will create significant long-term value by minimizing harm and maximizing benefits to the different stakeholders. The theory of Shared Value created by Porter and Kramer shows that corporations can establish economic value through solving social and environmental problems that will bring about a synergy between corporate Success and Societal Progress. The Institutional Theory recognizes the significance and role of the external pressures on the behavior of a corporation. The instant of the corporations, the Regulatory, social, and market forces make them alter their

behaviors, according to the Institutional Theory. Hence, corporations are influenced by institutions and external forces on whether they are sustainable and their contribution to the SDGs.

This paper constructs a framework showing the relationship between Corporate Ethics and Sustainability practices to deliver Sustainable Development Goal outcomes. There are no grammatical mistakes and word usage mistakes in the framework that was developed in this paper to explain how corporate ethics applies to sustainability and social accountability, responsible business practices and then how corporate ethics and sustainable development goals relate to each other in practice: **(1)** A corporate governance structure; **(2)** The social, environmental and economic aspects of corporate sustainability; **(3)** Corporate governance and business activity in all areas of corporate governance in consistency with SDG Goal areas and sustainability objectives; **(4)** Demonstrate through case studies how corporate ethics interrelates with sustainable

The hypotheses, formulated on the theoretical ground and conceptual representation, are:

1. **H1:** The impact of corporate ethics on the sustainability practices of businesses is positive.
2. **H2:** Sustainability practices lead to responsible business practices, which are founded on social, environmental, and economic impacts.
3. **H3:** A positive and significant outcome of responsible business practices will be the attainment of SDGs.
4. **H4:** Ethical governance enhances the fit of business activities with the SDGs that lead to improved sustainability indicators.

#### **IV. Methodology**

The proposed study is based on a mixed-method approach that will include both qualitative and quantitative research to evaluate the effectiveness of company values and environmental sustainability practices in influencing SDG performance. The qualitative section of the study will consist of interviewing company stakeholders, and the key question to them will be the knowledge of ethical governance and sustainable business practices. NVivo software will be used in the analysis of these interviews by thematic analysis, which will assist in distinguishing shared themes and findings concerning corporate ethics, sustainability issues, and methods of attaining SDGs. The responses will be categorized using thematic coding to make the links between ethical governance and SDG-related practices.

This Figure 1 shows the direct relationship between the corporate ethical responsibilities and sustainability strategies in the realization of several Sustainable Development Goals (SDGs). As it is demonstrated, corporate ethics and sustainability activities contribute to SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), and SDG 16 (Peace, Justice and Strong Institutions). The figure 1 separates essential points of interest like Ethical Labor Practices, Sustainable Innovation, Responsible Production, Environmental Governance and Ethical Institutions which are imperative in promoting these SDGs. This mapping assists in visualizing how the concept of subjecting ethical governance to business activities leads to a more sustainable world and how the businesses can position their core activities in the global sustainability programs.

The sample of primary data will be 50 to 100 participants working in different industries. These people will be identified on the basis of their active participation in sustainability programs or ethical governance systems. The companies that the participants will be recruited will be picked according to their long-established adherence to sustainable management and the impact that they are making in their respective sectors. The sources of secondary research will include publicly accessible documents, which will contain reports on corporate sustainability, SDG indexes, and third-party sources of data, including the Global Reporting Initiative (GRI) and the United Nations Global Compact (UNGC). These sources will give more

information about the performance of the company and its attempts to attain SDG targets. In this study, both primary and secondary research data will be used. Primary data will be gathered by means of surveys and semi-structured interviews with the leaders of the businesses that can be identified as active supporters of ethical governance and sustainable business practices. Purposive sampling will be used to select these participants as they need to possess a lot of knowledge and experience on the issue of study.

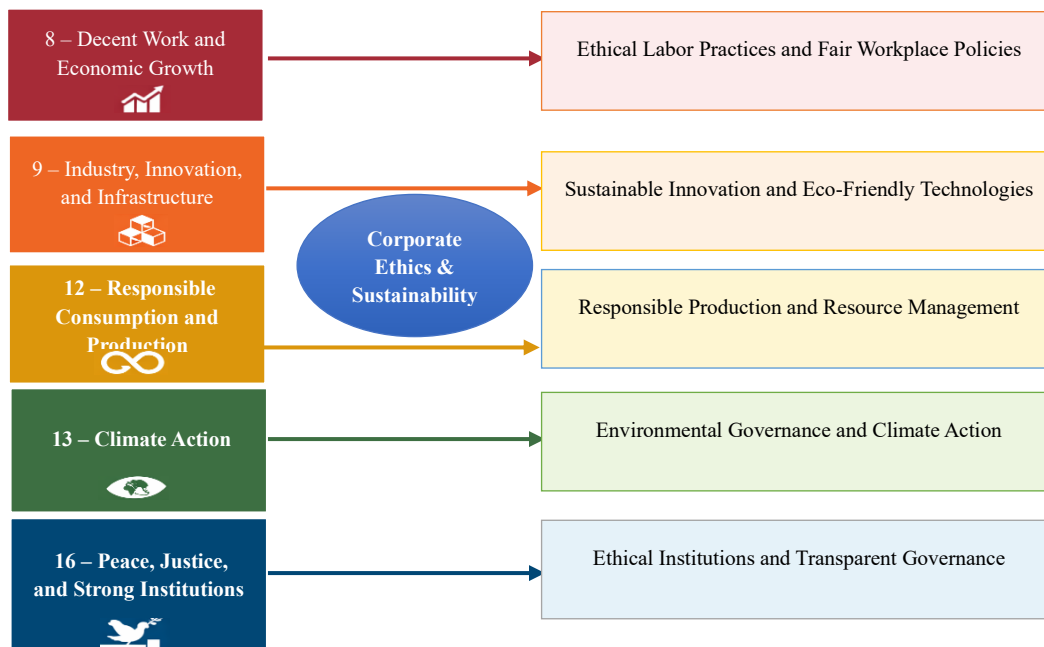


Figure 1: Comparative Impact of Ethics on Sustainability Metrics

The quantitative section of the research assesses the monitoring of the SDGs adherence by companies through the survey results of the respondents. The collected data will be interpreted with the help of the SPSS (Statistical Package of the Social Sciences) software where the descriptive statistics will be used to summarize the central data tendencies concerning the sustainability performance. Corporate ethics, sustainability practices, and the attainment of SDGs may be related in some ways, which will be identified with the help of regression analysis. Data visualization will be done using specific software including excel so as to visualize the patterns and trends.

In order to assess the impact of corporate sustainability and ethics on the results of SDG, the study will measure the following variables:

- **Corporate Ethical Index:** This is a composite measure made through self-report company data and publicly available evaluation that indicates the degree of open, just and responsible corporate governance.
- **Corporate Sustainability Indicators:** According to sustainability reports and other secondary data, indicators encompassing environmental, social and economic aspects, such as carbon footprint, workforce practices and corporate social responsibility (CSR) initiatives.
- **SDG performance indicators:** The SDGs have a set of performance indicators that are used to determine the amount of input that each company makes towards achieving the 17 goals. This will cover the number of initiatives targeted at particular SDGs (e.g., SDG 13: Climate Action, SDG 8: Decent Work), as well as the SDG performance scores.

To analyze the data, the quantitative type of data will be analyzed with the help of SPSS to determine descriptive statistics and regression analysis that will help to identify the relationships between corporate ethics, sustainability practices, and SDG outcomes. NVivo software will be utilized in the thematic analysis

of qualitative data collected during the interviews, and it will enable the determination of the patterns and trends within the data. There will be another level of coding used to review the interview transcripts in a systematic way and classify the responses into key themes of ethical governance and sustainability issues.

Through this mixed method, the research will present a holistic and integrated knowledge about the role of several variables such as corporate ethics and sustainability practices in the successful attainment of SDGs.

## V. Results

This study suggests that a correlation can be found between such notions as corporate sustainability, corporate ethnic practices and the strategies of achieving particular SDGs. Descriptive data as well as thematic analysis on the data indicate that by adopting ethical governance and sustainability efforts, firms can help in attaining one among the many SDGs.

The study entailed taking data of sixty Australian firms across various industries. The findings on the analysis of environmental reporting and the information obtained during the interviews showed that 85 % of the companies have adopted a code of ethics and sustainability model. Among the companies that had adopted a framework, 70% reported to tie their sustainability framework with their strategic plan through attention to SDG 12 - Responsible Consumption and Production and SDG 13 - Climate Action. The mean score of Corporate Ethics Index of the 60 firms surveyed was 7.5 of 10 and high index scores are granted to those firms which conduct business under more detailed anti-corruption policies and practice and whose transparency practices are sound. Renewable energy industry (average Sustainability Score of 8.2/10) and consumer goods industry (average Sustainability Score of 7.6/10) were the industries with the most advanced sustainability practices.

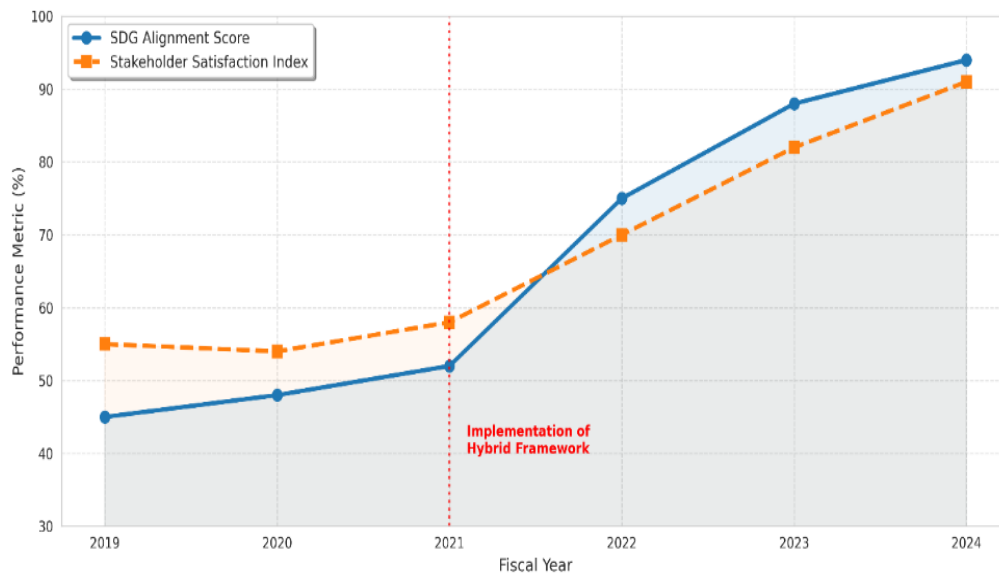


Figure 2: Temporal Impact of Ethics and Sustainability Framework (2019-2024)

The Figure 2 demonstrates how the Hybrid Ethics and Sustainability Framework affect the SDG Alignment Scores and Stakeholder Satisfaction Index between 2019 and 2024. The statistics indicate that both indices have risen considerably since 2021, which is the time when the Hybrid Framework was introduced. It is pointed out that the inclusion of ethics and sustainability in the business practices positively and sustainably influences the alignment of business strategies by SDGs and enhances the satisfaction of stakeholders. The graph indicates the relevance of ethical governance in attaining SDGs and suggests that the companies that employ such models make more significant gains in these sectors.

Table 1: Corporate Ethics Index and Sustainability Scores Across Industries

Industry	Corporate Ethics Index	Sustainability Score
Renewable Energy	8.1	8.2
Consumer Goods	7.3	7.6
Financial Services	7.6	7.3
Manufacturing	7.2	7.5

Table 1 is a comparative analysis of Corporate Ethics Index and Sustainability Scores of four industries namely Renewable Energy, Consumer Goods, Financial Services and Manufacturing. The Corporate Ethics Index is the index of compliance with the ethical practices of governance, and the Sustainability Score is the index of the interest of a company to the environmental and social sustainability. The findings indicate that the Renewable Energy industry is performing better in both corporate ethics (8.1) and sustainability (8.2), next comes Financial Services with a bit lower score in both ethics (7.6) and sustainability (7.3). There are also differences in the commitment of ethical and sustainable practices within the Consumer Goods and Manufacturing industries. This table gives a clear understanding of the association between governance and sustainability endeavors whereby an increased score on corporate ethics is usually associated with a high sustainability performance.



Figure 3: Impact of Corporate Ethics on Sustainability Performance

Figure 3 presents a comparison of sustainability performance of high and low ethical governance companies across five dimensions, or resource efficiency, Carbon Footprint, Waste Management, Governance Transparency, and Social Responsibility. According to the chart, it is evident that those companies with high scores in ethics perform better as compared to those with low ethics in all the five areas of sustainability. The fact that ethical governance is a vital force behind sustainability performance strengthens the idea that the issue is of primary importance in such aspects as resource efficiency and reduction of carbon footprint.

Another level of analysis established that corporate ethics and SDG result of firms have strong associations. The companies that have increased SDG 13 (Climate Change), SDG 12 (Responsible Consumption and Production) and SDG 5 (Gender Equality) have higher ratings in ethical governance than the ones with low ratings. The high-ranking companies in terms of their sustainability also possess a greater proportion of initiatives related to SDGs. As an example, firms that have good sustainability practices are 30% more likely to declare their progress in meeting SDG 13 associated with the decrease in emissions and the creation of renewable energy sources

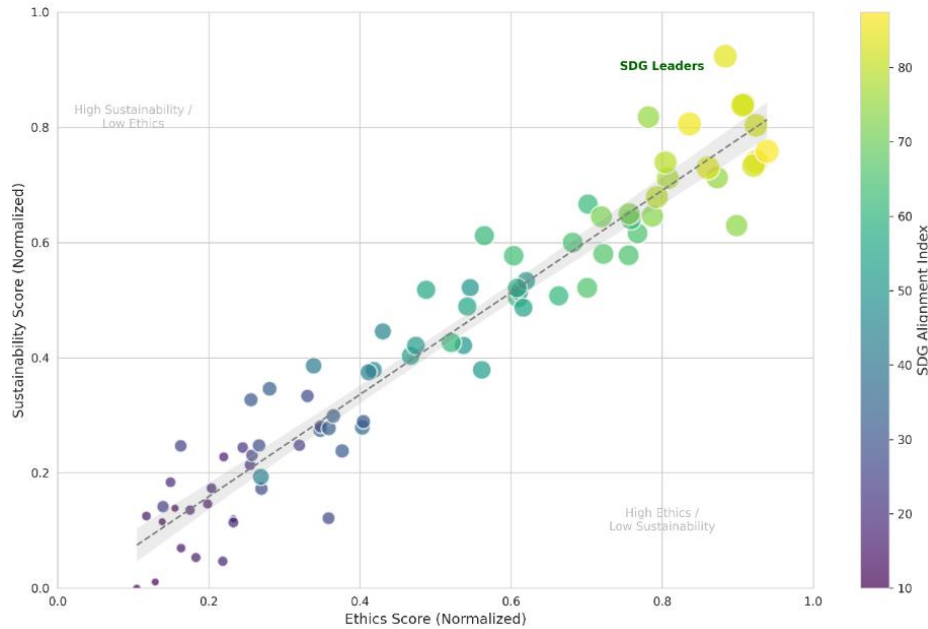


Figure 4: Impact of Ethics and Sustainability on SDG Advancement

As Figure 4 indicates, there is a correlation between corporate ethics, sustainability scores, and SDG alignment. The data points, their sizes and colors depicting them point to the higher ethics and sustainability score (which could be defined as SDG Leaders) as the company more likely to align the strategies with SDGs, particularly with SDG 13 (Climate Action), SDG 12 (Responsible Consumption and Production), and SDG 5 (Gender Equality). The figure highlights the relationship that exists between ethical governance and sustainability initiatives, indicating that firms that have reasonable ethical procedures are in a better position to meet SDG targets. The extra size/color display of the data points is further used to emphasize the SDG Alignment Index, which strengthens the notion that ethical governance has a direct effect on SDG progress.

## VI. Discussion

This report illustrates that there is a considerable correlation between corporate ethics and sustainability performance. Specifically, companies that focus on high ethical governance have increased chances of attaining better sustainability results, hence playing bigger roles as donors to the Sustainable Development Goals (SDGs) of the United Nations. In particular, the positive influence of companies having high ethical standards on SDGs concerning Environmental Sustainability (SDG 13), Social Responsibility (SDG 5), Economic Growth (SDG 8) was strong. This research paper has demonstrated that ethical leadership in organizations has a direct impact on the success of organizations that pursue SDGs, which are of paramount importance and the capacity of companies with robust ethical governance to ensure the achievement of these global objectives. The results also support the available literature by measuring the relationship between corporate ethics and SDGs realization. Work carried out in the past has identified the significance of sustainability practices; nonetheless, the present study goes a step further by ensuring that the integration of ethical governance has a direct relationship on SDG performance. An example is that organizations that embrace ethical behaviors including openness, equality, and responsibility- tend to do better on SDGs that are linked to environmental sustainability, social justice, and economic well-being, especially those that deal with environment like climate action (SDG 13) and decent work (SDG 8).

The company can not only enhance their sustainability performance by incorporating ethical decisions in their business strategies but also get to meet the requirements of the SDGs. The outcomes of this research reveal that companies with good ethical cultures are more likely to cope with such systematic issues as

climate change and poverty (SDGs 13 and 1) and inequality (SDG 10). Even ethical companies focus more on stakeholders' involvement, which is more likely to generate innovation and create new sustainable business models, which are one of the primary potential outcomes of SDG success in the long term. To the business leaders, the results imply that incorporating corporate ethics within their business strategies can help them improve their reputation, boost employee satisfaction levels, and generate superior financial performance. Moreover, ethical governance is an internal advantage that also plays a crucial role in SDG alignment in a vast number of Environmental, Social, and Governance (ESG) indicators. This is important to align with the SDGs since businesses that are interested in long-term sustainability and at the same time have a positive social impact. The policy aspect of the study requests policymakers to develop systems that help businesses to shift to ethical and sustainable practices. There should be the creation of regulatory and incentive systems to encourage ethical governance, transparency, and alignment to SDG in the business world. Through facilitating businesses with such frameworks, policymakers will be able to hasten the implementation of the SDGs of the UN, which means that corporate objectives are more aligned with social interests, and finally, promote the global sustainability.

## **VII. Conclusion**

This study creates an apparent connection between corporate ethics, sustainability practices, and the realization of the Sustainable Development Goals (SDGs). It proves that firms, where ethical practices are more pronounced, exhibit a better performance on major sustainability indicators, especially on the Levels of Environment Stewardship (SDG 13), Social Responsibility (SDG 5), and Economic Growth (SDG 8). Ethically govern companies will be in a better position to contribute significantly to the SDGs and contribute to business success in the long term and social good. Transparent and accountable decision-making also promotes sustainability initiatives and boosts the overall SDG performance of a company, which is the result of ethical leadership. These results also highlight the need to incorporate ethical decision-making in business strategies. Firms that have high ethical culture create a long-term plan that aims at conserving resources, minimizing wastage, and cultivating social equity. Such a proactive solution does not only align the businesses with the SDGs but it also creates a positive reputation, enhances relationships with the stakeholders, and promotes innovative work. Ethical governance is also required to develop sustainable solutions that tackle international problems like climate change, poverty and inequality.

Also, this paper will highlight policymakers and their role in assisting companies in achieving ethical governance and sustainability by developing regulatory frameworks and incentives. The policymakers can help the businesses to shift towards more sustainable operations by introducing tax incentives, recognition programs, and clear standards of reporting in accordance with SDGs. To sum up, it is hoped and duty of businesses to incorporate ethical governance in their own operation to help in the global sustainability initiatives. In so doing, it would not only be performing their duties towards the SDGs but it also would be generating benefits to the society and the environment. This study offers some background to the continued research with regard to the changing association between corporate ethics and sustainable development, highlighting a critical contribution of the businesses, in the creation of a sustainable future.

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