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Ethical considerations of service organizations in the information age

信息时代服务组织的道德思考

Mark Anthony Camilleri^{a,b,c}, Lina Zhong^d, Mark S. Rosenbaum^e and Jochen Wirtz^f

^aDepartment of Corporate Communication, Faculty of Media and Knowledge Sciences, University of Malta, Msida, Malta; ^bMedill School of Journalism, Media & Marketing Communications, Northwestern University, Evanston, IL, USA; ^cThe Business School, University of Edinburgh, Edinburgh, UK; ^dInstitute for Big Data Research in Tourism, School of Tourism Sciences, Beijing International Studies University, Beijing, People's Republic of China; ^eTommy and Victoria Baker School of Business Administration, The Citadel, Charleston, South Carolina, USA; ^fNUS Business School, National University of Singapore, Singapore

ABSTRACT

Few researchers sought to identify the most popular themes of study that promote ethical leadership in service organizations. This paper addresses this knowledge gap in the academic literature. Its research objectives are threefold: (i) first, it identifies and extracts high impact articles on service ethics published in the last 5 years; (ii) second, it presents the results from a thematic analysis, to shed light on research paradigms and areas of study focused on this topic; (iii) third, it advances theoretical and practical implications. In sum, this article raises awareness on ethical and social responsibilities of service organizations in an age where they are utilizing disruptive technologies, including artificial intelligence (AI), big data and analytics, as well as with sharing economy platforms, among others. The findings indicate that they are expected to conduct sustainability accounting, reporting and assurance of their environmental, social and governance (ESG) performance, to prove their legitimacy with stakeholders, among other responsibilities.

摘要

很少有研究人员研究过应该如何形成服务组织最受欢迎的道德领导力，本文解决了学术文献中的这一知识空白。其研究目标有三个：(i) 首先，识别并提取过去五年发表的有关服务道德的高影响力文章；(ii) 其次，研究提出了主题分析的结果，以阐明该主题的研究范式和研究领域；(iii) 第三，研究提出了理论和实践意义。总之，本文提高了服务组织在利用人工智能 (AI)、大数据和分析以及共享经济平台等颠覆性技术的时代对道德和社会责任的认识。调查结果表明，服务组织需要对其环境、社会和治理 (ESG) 绩效进行可持续发展会计、报告和保证，以向利益相关者证明其合法性以及其他责任。

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CONTACT Mark Anthony Camilleri  mark.a.camilleri@um.edu.mt

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Introduction

Ethics is a broad field of study that refers to intellectual and moral philosophical inquiry concerned with value theory. It is clearly evidenced when individuals rely on their personal values, principles and norms to resolve questions about appropriate courses of action, as they attempt to distinguish between right and wrong, good and evil, virtue and vice, justice and crime, etc. (Blay et al., 2019; Budolfson, 2019; Coeckelbergh, 2021; Ramboarisata & Gendron, 2019). Several researchers contend that ethics involves a set of concepts and principles that are meant to guide community members in specific social and environmental behaviors (De Bakker et al., 2019; Hermann, 2022; Jiang et al. 2023). Very often, commentators argue that a persons' ethical dispositions are influenced by their upbringing, social conventions, cultural backgrounds, religious beliefs, as well as by regulations (Vallaster et al., 2019).

Individuals, groups, institutions, non-government entities as well as businesses are bound to comply with the rule of law in their society (Groß & Vriens, 2019). As a matter of fact, the businesses' organizational cultures and modus operandi are influenced by commercial legislation, regulations and taxation systems (Akhtar et al., 2023; Bridges, 2018). For-profit entities are required to adhere to the companies' acts of the respective jurisdictions where they are running their commercial activities. They are also expected to follow informal codes of conduct and to observe certain ethical practices that are prevalent in the societies where they are based. This line of reasoning is synonymous with mainstream 'business ethics' literature that refer to a contemporary set of values and standards that are intended to govern the individuals' actions and behaviors in how they manage and lead organizations (DeTienne et al., 2021).

Employers ought to ensure that they are managing their organization in a fair, transparent and responsible manner, by treating their employees with dignity and respect (Saks, 2022). They have to provide decent working environments and appropriate conditions of employment by offering equitable extrinsic rewards to their workers that are commensurate with their knowledge, skills and competences (Gaur & Gupta, 2021). Moreover, it is in the employers' interests to nurture their members of staff's intrinsic motivations if they want them to align with their organizational values and corporate objectives (Camilleri et al., 2024). Notwithstanding, all businesses, including those operating in service industries, have ethical as well as environmental, social and governance (ESG) responsibilities to bear towards other stakeholders in society (Aksoy et al., 2022).

This article raises awareness on a wide array of ethical considerations affecting service organizations in today's information age. Specifically, its research objectives are threefold: (i) it presents the findings from a rigorous and trustworthy systematic review exercise, focused on 'ethics' in 'service(s)' and/or 'ethical services'. This research involves a thorough scrutinization of the most cited articles published in the last five (5) years. (ii) It utilizes a thematic analysis to determine which paradigms are being associated with service ethics. The rationale is to identify some of the most contemporary topics related to ethical leadership in service organizations. (iii) At the same time, it puts forward theoretical and practical implications that clarify how, why, where, when and to what extent service providers are operating in a legitimate and ethical manner.

A thorough review of the literature reveals that, for the time being, there are just a few colleagues who have devoted their attention to relevant theoretical underpinnings linked

to the service ethics literature (Liu et al., 2024; Wirtz et al., 2023b). For the time being, there is still limited research that has outlined popular research themes from the most cited articles published in the past five (5) years. It clearly differentiates itself from previous studies as this contribution's rigorous and transparent systematic review approach clearly recognizes, appraises and describes the methodology that was used to capture and analyze data focused on the provision or lack thereof of ethical services. In addition, unlike other descriptive literature reviews, this paper synthesizes the findings from the latest contributions on this topic and provides a discursive argumentation on their implications. Hence, this article addresses a number of knowledge gaps in academic literature. In conclusion, it identifies the limitations of this review exercise and outlines future research avenues to academia.

Methodology

This research presents the findings from a systematic literature review (SLR) and from a thematic analysis focused on ethics in services. Primarily, the methodology for this SLR involved the screening and extraction of academic publications indexed through Scopus. The words 'ethics' OR 'ethical' AND 'services' were inserted in the search query. The results indicated that there were fifty-three thousand, one hundred and three (53,103) documents that feature these words in their title, abstract or keywords. This search was narrowed down to journal articles and reviews, published in English, from January 2019 to December 2023. This time, Scopus retrieved eleven thousand one hundred sixty-two (11,162) documents. Subsequently, there were seven hundred forty-nine (749) records, when the query was focused on Business, Management and Accounting subject areas.

In sum, the entry: TITLE-ABS-KEY ('ethics' OR 'ethical' AND 'services') AND PUBYEAR > 2018 AND (LIMIT-TO (DOCTYPE, 'ar') OR LIMIT-TO (DOCTYPE, 're')) AND (LIMIT-TO (LANGUAGE, 'English')) AND (LIMIT-TO (SRCTYPE, 'j')) AND (LIMIT-TO (SUBJAREA, 'BUSI')) was utilized to retrieve the search results for this bibliographic research. In future, other scholars can validate and replicate this research if they strictly follow the same procedures that are adopted here.

The results reported the document titles, identified the authors, the sources, the year of publication and number of citations. They clearly indicated the most popular journals that are publishing articles on this topic and identified the most prolific contributors too.

Second, the top fifty (50) most cited articles were extracted from the SLR. Eight (8) of them were discarded as they were not related to service-based organizations, although the words 'services' and 'ethics' were captured in the results. [Table 1](#) presents a list of the highest impact articles associated with ethics in services or with ethical services. It identifies the authors and the year of publication, the theme under investigation as well as the methodological approach that was used to capture the data.

From the outset, the findings reveal that the most prominent keywords used by the authors (apart from 'ethics', 'ethical' or 'services') are related to corporate social responsibility (CSR), sustainability, sustainability reporting, ethical leadership, ethical climate, trust, commitment and decision making. Very often, the academic writers sought to explore ethical considerations in the service businesses' digitalization processes as they contributed about the advancement of AI, big data and analytics, and the sharing economy,

Table 1. A non-exhaustive list of high impact articles focused on service ethics.

Authors	Year	Theme	Methodology
Adel et al.	2019	Corporate social responsibility disclosures of European listed businesses	Quantitative (Tobit regression analysis)
Agag	2019	Business-to-business electronic commerce	Quantitative (partial least squares structural equations modeling)
Arthur and Owen	2019	Big data in the financial services industry	Ethnographic study
Beisland et al.	2021	Social enterprises in the microfinance industry	Quantitative (multivariate regression analysis)
Belk	2021	Service robots and artificial intelligence	Literature review (discursive)
Boiral et al.	2019	Assurance of sustainability reports	Qualitative (interviews)
Bourdeau et al.	2019	Work-life balance policies	Literature review (discursive)
Breidbach and Maglio	2020	Data-driven business models	Discursive
Brooks et al.	2019	Ethics in finance research	Descriptive
Campbell et al.	2020	Artificial intelligence	Literature review (discursive)
Chai and Scully	2019	Labor issues in the sharing economy	Discursive
Chang et al.	2020	Financial technology (Blockchain)	Qualitative (interviews with experts)
Chih et al.	2019	Professional service projects	Qualitative (semi structured interviews)
Du and Xie	2021	Ethics in artificial intelligence	Literature review (discursive)
Fatma et al.	2020	Corporate social responsibility of ride-sharing service providers	Quantitative (covariance based structural equations modeling)
Francis and Keegan	2020	Workforce engagement in a health charity	Qualitative (open-ended questions)
García-Sánchez et al.	2019	Sustainability accounting, audit and assurance	Quantitative (logistic and ordinal regression analysis)
Gillett et al.	2019	Hybrid collaboration between social enterprises and a local government entity	Qualitative (semi structured interviews and focus groups)
Groß and Vriens	2019	Multi-level marketing companies	Discursive
Hennchen	2019	Food waste	Qualitative (interviews)
Hentzen et al.	2022	The use of artificial intelligence in customer services	Literature review
Iglesias et al.	2019	Corporate service brand ethics	Quantitative (partial least squares structural equations modeling)
Islam et al.	2021a	Islamic work ethic in Pakistani service-based and manufacturing firms	Quantitative (covariance based structural equations modeling)
Islam et al.	2021b	Abusive supervision in the workplace	Quantitative (covariance based structural equations modeling)
Jeon et al.	2020	Ride-sharing services	Quantitative (covariance based structural equations modeling)
Latan et al.	2019	Ethical awareness, ethical judgment and whistleblowing	Quantitative (partial least squares structural equations modeling)
Lee	2020	Organizational culture and ethical behaviors in the healthcare sector	Quantitative (covariance based structural equations modeling)
Lips-Wiersma et al.	2020	Meaningful work – ethics intersection	Quantitative (covariance based structural equations modeling)
Lucivero	2020	Big data governance	Literature review (discursive)
Merfeld et al.	2019	Ride-sharing services (through autonomous vehicles)	Qualitative (interviews with experts)
Munoko et al.	2020	Artificial intelligence (in accounting, auditing and advisory services)	Literature review (bibliometric analysis)
Nadeem and Al-Imamy	2020	Ethical perceptions of sharing economy platforms	Quantitative (covariance based structural equations modeling)
Nadeem et al.	2021	Ethical perceptions of sharing economy platforms	Quantitative (covariance based structural equations modeling)
Naseer et al.	2020	Counterproductive organizational behaviors	Quantitative (covariance based structural equations modeling)
Parsons et al.	2021	Value cocreation in food poverty organizations	Multi-method ethnography including observations, discussions and interviews
Riivari and Lämsä	2019	Organizational ethical virtues of innovativeness	Qualitative (interviews)
Robinson	2020	Artificial intelligence policy	Qualitative (textual analysis)
Rymarczyk	2020	Industrial revolution (IR 4.0)	Literature review (discursive)

(Continued)

Table 1. Continued.

Authors	Year	Theme	Methodology
Sansone et al.	2020	Incubators supporting start-ups for social impact	Quantitative (ordinary least squares regression analysis)
Schwepker and Dimitriou	2021	Ethical leadership and service quality	Quantitative (covariance based structural equations modeling)
Spence	2019	Neuroscience	Literature review (discursive)
Vo et al.	2019	Communications in the airline industry	Quantitative (partial least squares structural equations modeling)

Note: This list features the most cited articles that were published between January 2019 to September 2023. They are sorted in alphabetical order.

among other timely subjects (Addis et al., 2022; Azila-Gbetteo et al., 2024; Friend et al., 2020; Wirtz et al., 2023b; Yang et al., 2023). Alternatively, they were focused on other contemporary topics including sustainability accounting, CSR reporting and assurance of financial services businesses.

A thematic analysis was carried out on the extracted articles. All of them were scrutinized in their entirety. Basically, this stage relied on a meticulous evaluation that identified, organized and reported patterns of meanings within and across the data, and provided an interpretation of the most relevant research paradigms and themes of study. The methodical procedures and analytic observations were required to shed light on the most important themes (from the most cited sources), across the service ethics literature. Essentially, they involved a thorough examination of the authors' insights, views, perspectives and arguments that were evidenced in their academic writing. The emphasis was to address this contribution's underlying research questions in a rigorous and trustworthy manner.

Service research themes

This section examines contemporary themes of study focused on ethical issues affecting service organizations. Various authors make explicit reference to various business ethics topics including to social issues in management, CSR, ethical responsibility and sustainability issues (Beisland et al., 2021; Fatma et al., 2021; Gillett et al., 2019; Sansone et al., 2020; Vo et al., 2019), as well as to CSR reporting, sustainability accounting and ESG disclosures (Adel et al., 2019; Aksoy et al., 2022; Boiral et al., 2019; García-Sánchez et al., 2019), among others.

The service organizations' ethical leadership culture

Several academics explore the organizational climates and their ethical leadership in different contexts (Bourdeau et al., 2019; Francis & Keegan, 2020; Friend et al., 2020; Lee, 2020; Lips-Wiersma et al., 2020; Naseer et al., 2020; Schwepker & Dimitriou, 2021). For example, Lee (2020) raises awareness on a specific organization's ethical culture, capabilities as well as on its commitment for social responsibility (in healthcare settings). The author reports that ethical dispositions are manifested through collaborative work behaviors, as well as by motivated and productive employees who deliver service quality, for the benefit of stakeholders. In another paper that is focused on an ethical culture, Bourdeau et al. (2019) have put forward theoretical implications

focused on the conceptualization of work–life balance procedures. The authors maintain that employee-friendly measures can support organizations in reaching their ethical leadership goals. They present a research model that clarifies that responsible human resources management policies can increase the productivity and efficiency in workplace environments.

Other researchers including Francis and Keegan (2020) imply that workforce engagement strategies involving open communications and dialogue practices with managers and employees. In this case, they held that such behaviors may result in an improved service quality as well as in lower costs for the organization and employee productivity. Interestingly, Schwepker and Dimitriou (2021) suggest that ethical leadership behaviors as opposed to ethical ambiguity may result in lower levels of job stress and can contribute to enhance the customer service employees' performance quality (within the hospitality industry context).

In a similar vein, Islam et al. (2020) argue that an ethical organizational culture and human resources management that support, empower and reward employees in a commensurate manner will lead to knowledge-sharing behaviors. The authors maintain that an Islamic work ethic involving universally shared values of hard work and justice are powerful tools that can trigger positive a work orientation and organizational commitment. They indicate that supervisors ought to be coached to develop their employees' abilities, to provide them with opportunities to participate in decision making processes, and to foster fruitful relationships with them, to instill learning goals and to foster a knowledge-sharing culture in organizations. Furthermore, Lips-Wiersma et al. (2020) indicated that the principles of fairness, responsible leadership and the allocation of worthy tasks can have positive effects on various dimensions of the employees' perceptions about what constitutes meaningful work. The authors reported that 'worthy work', 'unity with others' and 'expressing full potential' were significant antecedents of meaningful work. Another research in this regard by Riivari and Lämsä (2019) also implied that an organization's responsible management practices, ethical culture and virtues can promote organizational innovativeness.

On the other hand, Naseer et al. (2020) contended that the employees' overidentification with unethical organizations can affect their engagement in a negative manner, resulting in counterproductive work behaviors. The authors found that the members of staff's enhanced feelings about psychological entitlement mediate organizational identification and unethical pro-organizational behaviors link. They indicated that this effect was more pronounced among employees who exhibited manipulative personality traits. Similarly, Islam et al. (2021) investigate abusive supervision and knowledge hiding behaviors in the workplace environment. In this case, the researchers shed light on the mediating effects of future orientation and of Islamic work ethics on abusive supervision – knowledge hiding causal path. These authors reported a positive and significant effect between abusive supervision and knowledge hiding behaviors.

The service organizations' commitment for ethical responsibilities

Agag (2019), among others, held that commitment and trust play an important role for repeat trading prospects. This author noted that ethical behaviors are also a necessary

requirement for the businesses' formation and maintenance of long-term relationships with customers. In this light, he explored the extent to which relationship quality (in terms of trust and satisfaction) could influence repurchase intentions, in the context of business-to-business electronic commerce. Similarly, Beisland et al. (2021) report that service businesses like microfinance institutions are committed to improving their relationships with stakeholders, as they are accountable and transparent to them (by utilizing metrics like Universal Standards for Social Performance). They note that well-defined social objectives, their ongoing engagement in outreach activities with interested parties including with regulatory authorities, creditors, lenders, employees and customers, among others, as well as their true and fair disclosures of financial and non-financial activities (as opposed to information asymmetry) could increase the organizational legitimacy of their business and may enhance their corporate reputation.

Other authors including Iglesias et al. (2019) posit that service brands are facing an ever-increasing pressure from stakeholders (including customers) to step up their commitment to integrate ethical values into their organizational activities. They commend that today's businesses are expected to develop service processes that clearly evidence their ethical commitment during customer-brand interactions and relationships. These authors argue that there is scope for service businesses to raise awareness about their ethical behaviors with different parties. They implied that corporate communications could help such organizations to develop a favorable and positive image that, in turn, also fuels their brand equity.

A number of commentators are linking ethics literature with responsible decision-making. For example, Latan et al. (2019) research identifies non-rational factors that could influence the ethical awareness and judgements of internal auditors (who decide to blow the whistle) to report organizational wrongdoings in terms of illegal and dishonest activities. These authors clarify that these members of staff, in particular, are entrusted to control and assess the organizations' activities including their regulatory compliance. They posited that their duties and responsibilities are to identify any wrongdoings in organizational leadership and decision making, on a day-to-day basis.

The service organizations' trustworthiness of their ethical responsibilities, environmental, social and governance (ESG) credentials

Agag (2019) contends that the businesses' unethical behaviors can reduce their consumers' confidence in their activities, generate resentment, and could have a detrimental effect on their trustworthiness. His study builds on the Commitment-Trust Theory, as he investigates the effects of service recovery on relationship quality. In sum, Agag (2019) reported that the relationship quality between service providers and buyers has a significant effect on consumer trust, satisfaction, purchase intention and loyalty factors. Similarly, Chih et al. (2019) maintain that, in many cases, clients opt to repeatedly engage in business activities with the same professional service firms, because they perceive them as trustworthy and reputable. In this case, the authors elaborate on the service-dominant logic theory as they explore perceptions about value cocreation. Their findings indicate that service providers ought to forge relationships with customers if they want to create long-term value (including non-monetary value like enhanced reputation) to their business.

Fatma et al. (2021) maintain that ethical and environmental values enable service firms to enhance their trustworthiness with customers and to boost their consumer-brand identification. These authors suggest that service practitioners including the ones operating in the sharing economy should communicate about their CSR activities and ethical behaviors, if they want to reap the benefits of their laudable investments in society. Likewise, Lee et al. (2020) elaborate on the importance of having managers who instill trust and a cooperative work ethic among their members of staff, in the context of public organizations. The authors report that the extent to which the employees trust their leaders, could affect their intrinsic motivations on their job, resulting in altruism and pro-organizational behaviors. They imply that ethical-driven cultures that involve employees in decision-making may result in well-functioning organizations.

The service organizations' ethical responsibilities and ESG accounting, reporting and assurance

In addition, a number of service researchers are increasingly focusing on ethical issues in management and on CSR topics (Adel et al., 2019; Boiral et al., 2019; García-Sánchez et al., 2019). For example, Sansone et al. (2020) investigate the roles of ethically motivated social incubators as they report how they are fostering the economic growth of start-ups whilst pursuing non-financial (laudable) objectives. One may argue that their research builds on the ethical theory of organizing as the authors focus on responsible behaviors that can improve their organizational legitimacy in society.

Other researchers are raising awareness on the importance of communicating about their service organizations' ESG practices and on their sustainability credentials. García-Sánchez et al. (2019) contend that business leaders are expected to communicate about their corporate decisions through audited financial and sustainability disclosures. These corporate communications are synonymous with the signaling theory as companies convey relevant information on their strategic and operational activities with different parties. Adel et al. (2019) research focuses on the determinants of quality CSR reports of European companies. The authors shed light on the underlying relations between board composition, ownership structure, firm-specific factors and institutional variables, as the determining factors of their CSR disclosures.

The preparation of corporate disclosures enables the reporting businesses to forge stronger relationships with interested stakeholder groups including shareholders, creditors, employees, suppliers and regulatory authorities, among others. The rationale behind the publication of financial statements and of ESG reports is congruent with the stakeholder theory. García-Sánchez et al. (2019) indicate that transparent disclosures can reduce informational asymmetries with financial stakeholders who are closely interested in the companies' organizational performance. They also suggest that the appropriate assurance of CSR/sustainability reports can instill trust among interested parties, as today's stakeholders are paying more attention to the organizations' ESG activities.

Conversely, Boiral et al. (2019) article reports that there a number of challenges for the legitimacy of non-financial reporting. The researchers identify four interconnected factors that could affect the independence and impartiality of auditing activities. They indicate

that assurance providers may be influenced by commercialism aspects underlying the companies' sustainability assurance exercises, the symbolic nature of the verification process, interdependency between auditing and consulting activities, as well as by the familiarity with their clients. Their contribution implies that auditing firms ought to reconcile their image of independence and rigor, by addressing various ethical issues.

Service research fields of study

Several authors discuss about the ethical responsibilities of service businesses. Very often, they make reference to the social responsibilities and ethical implications resulting from the use of technologies such as big data analytics, AI and machine learning (ML), and so on (Camilleri, 2024; Wirtz et al., 2023a). While some commentators limit themselves to raising awareness on their pros and cons, others discuss contentious socio-ethical issues affecting various service-based businesses and their stakeholders, including customers and employees, among others.

The sharing economy

Like other businesses, the sharing economy service providers ought to focus on profit maximization, on the reduction of costs and expenses as well as on the generation of sales revenues. Yet, Fatma et al. (2021) commend that these businesses have environmental as well as ethical responsibilities to bear. In this case, these authors report that the consumers' perceptions about the CSR credentials of Uber's ride-sharing services have a significant effect on their trust in the brand and their identification with it. Similarly, Jeon et al. (2020) find that the consumers' perceptions about the ride-sharing businesses' CSR in terms of environmental, economic and ethical initiatives are positively influencing their attitudes towards the brands and are affecting their self-connection with them. Both studies imply that there is scope for businesses to communicate about their CSR activities to consumers, and to show them how they are advancing social welfare, and how they are contributing in an economic manner to society.

Currently, there are many stakeholders in society who are genuinely concerned on the working practices in the food delivery sector. Many academics are drawing their attention to this phenomenon as they raise their red flags on the modus operandi of irresponsible businesses who are not safeguarding the rights of their employees. A few commentators note that a number of sharing economy companies, particularly those operating in the food delivery industry sector are benefiting from unregulated gig-economies, in different contexts. Very often, they subcontract the food delivery services to on-demand, independent gig workers who are offered temporary jobs in precarious conditions of employment. This way, online delivery businesses incur less operational costs in terms of wages, as the distributors of food and beverage items are off their company books. Chai and Scully (2019) also raise awareness about the sharing economy's exploitative landscape. The authors argue about the precarious conditions of employment, labor rights as well as on an unequal distributive justice that is conspicuous with the gig economy. In addition, Jeon et al. (2020) report that the ride-sharing firms' unethical activities have made customers turn away from them.

On a different note, Nadeem et al. (2021) focus on another aspect of the sharing economy. These authors imply that the consumers' ethical perceptions of these platforms (in terms of their privacy, security, fulfillment/reliability, etc.) were not significantly influencing their intentions to continue cocreating value through them. Yet, they indicate that relationship quality including their commitment, trust and satisfaction factors was affecting the consumers' intentions to continue cocreating user generated content in review platforms. The authors also report that relationship quality also mediates the consumers' ethical perceptions – intentions to co-create value causal path. In conclusion, Nadeem and Al-Imamy (2020) remark that the sharing economy platforms need to provide an ethical environment that is intended to increase the consumers' trust, satisfaction and revisit intentions. These authors indicated that the consumers' perceptions about their systems' privacy and security, among other factors were influencing their engagement with them. Similarly, online users may be concerned about sharing their personal information with data-driven technologies that are capable of gather and analyzing consumer behaviors, for monetization purposes.

Big data and analytics

Various colleagues consider big data and their analytical information as a resource that can confer competitive advantage to service organizations. However, they seldom discuss about the ethical challenges associated with information management. In today's information age, more institutions and organizations including service businesses are capturing, analyzing and storing confidential consumer data (Eshaghi et al., 2023). These practices may result in the infringement of the individuals' privacy and human rights; if they did not voluntarily consent to share their personal information with the data collector (Belanche et al., 2024).

Arthur and Owen (2022) report that there is scope for financial services enterprises to employ a multi-level governance approach, standards and controls that are underpinned by an ethical strategy. These authors recommend that service practitioners ought to clarify to their customers that they are expected to opt-in or to opt-out from their terms and conditions about the use of their data. They also indicated that companies could provide incentives and reward programs to their valued customers in exchange for their transactional data. Furthermore, Lucivero (2020) discusses about ethical considerations related to data collection, analysis and storage. This author elaborates about the geographical distribution of data centers as well as on the impact of big data on the physical environment in terms of location, spatial issues, and so on.

Breidbach and Maglio (2020) indicate that data-driven technologies like machine learning, AI or other forms of advanced analytics are increasingly utilizing algorithms, applying complex statistical and computational methods for decision-making purposes and/or to complete tasks. However, these authors also warn about the risks and challenges associated with these disruptive innovations. They reported that the developers of these expert systems are often blamed for their limited accountability, transparency and reliability. In conclusion, Breidbach and Maglio (2020) prescribe that individuals and organizations ought to be educated and guided through data literacy programs, government policies, regulations and laws, to protect them from potentially unethical applications like advanced analytics and from AI technologies.

Artificial intelligence

Currently, a number of service businesses are already utilizing AI and ML technologies to make strategic decisions and to improve their operations on a day-to-day basis (Esmaeilzadeh & Vaezi, 2022; Huang et al., 2021; Merfeld et al., 2019; Osburg et al., 2022). In many cases, these systems are helping them to enhance their organizational performance and efficiency, in various contexts. Despite their benefits, a number of academic colleagues are voicing their concerns regarding the risks and consequences of possible harms and dangers related to ML technologies (Camilleri, 2023). A few commentators argue that AI is not always deployed in a responsible manner and/or is not managed properly (Hermann, 2022). Generally, they are calling for responsible AI governance and for the formulation of (quasi) regulatory frameworks, to maximize the benefits of AI and to minimize its negative impacts to humanity.

Belk (2021) indicates that a wide array of stakeholders are becoming acquainted with voluntary standards related to responsible AI governance as these technologies are being employed in various service sectors. The author calls for further research to investigate the ethical concerns and dilemmas that they may cause. He argues that stakeholders ought to anticipate them by implementing legal, social and programing actions. Similarly, Breidbach and Maglio (2020) maintain that it is in the interest of service businesses to formulate data-driven business models and to design new courses of action in order to redefine their value networks. Campbell et al. (2020) recognize that AI technologies are becoming more integrated into the companies' marketing practices, as they enable them to reduce process times and to engage with individual consumers at scale. Indeed, AI can assist service agents at a more granular level, as it provides new tools to engage, satisfy and retain customers.

Several authors contend that some marketers may be concerned that they could relinquish their control over AI applications. Campbell et al. (2020) suggest that the employees may have to adapt to a different reality, as advances in AI technologies will inevitably translate to changes in their duties and responsibilities, in the foreseeable future. These authors argue that there is scope for AI and human intelligence integration within customer service contexts, as AI programs can resolve petty customer service issues quickly. Hence, human service agents can dedicate their energies to focus on customer problems, thereby reducing their complaints. Campbell et al. (2020) imply that for the time being, human beings are more adept in resolving complex consumer issues as they possess emotional skill sets, such as intuition or empathy, where personal judgement is required. Nevertheless, these authors envisage that over time, it may become increasingly hard to clearly distinguish the differences between human and AI communications in online service delivery contexts.

Du and Xie (2021) build on the foundations of the stakeholder theory and on the institutional theory, as they put forward their proposed ethical framework that is intended to support companies involved in the research and development of AI products. The authors identify challenging issues. They discuss AI biases, privacy and cybersecurity concerns, among other topics. Like Campbell et al. (2020), Du and Xie (2021) also commented about the risks of having powerful AI systems that could replace employees in their jobs.

Hentzen et al. (2022) report that most studies are adopting experimental research designs to explore the accuracy and performance of AI algorithms for credit scoring

purposes and/or to investigate consumer behaviors in the banking context. The authors indicate that further research ought to focus on regulatory policy interventions that advance social and ethical responsibilities within the financial services industry including in the insurance or pensions sectors. Similarly, Munoko et al. (2020) also raise awareness on governance initiatives that could promote the regulation of AI technologies. These researchers provide a conceptual analysis based on previous studies as well as their own inferences on the reported use of AI within auditing firms. In conclusion, they also outline their recommendations for policy makers.

In addition, Robinson (2020) identifies relevant themes that can be integrated in AI governance policies. This author argues that policy makers should consider the inclusion of important cultural values such as trustworthiness, transparency and openness in their regulatory guidelines for practitioners and users of AI products. He appeals to the governments to involve their citizens in their decision-making about AI policy, and to educate them about the opportunities and risks associated with AI implementation in service settings.

Theoretical implications

This contribution raises awareness on the underexplored notion of service ethics. A number of commentators are making reference to various theories and concepts to clarify how they can guide service organizations in their ethical leadership. In many cases, a number of theories indicate that decision makers ought to be just and fair with individuals or entities in their actions. Appendix A features a list of ethical theories and provides a short definition for them. For instance, the justice theory suggests that all individuals including service employees should have the same fundamental rights based on the values of equality, non-discrimination, inclusion, human dignity, freedom and democracy. Human rights as well as employee rights and values ought to be protected and reinforced by the respective jurisdictions' rule of law, for the benefit of all subjects (Grégoire et al., 2019).

The business ethics literature indicates that just societies are characterized by fair, trustworthy, accountable and transparent institutions (and organizations). For instance, the fairness theory raises awareness on certain ethical norms and standards that can help policy makers as well as other organizations including businesses, to ensure that they are continuously providing equal opportunities to everyone. It posits that all individuals ought to be treated with dignity in a respectful and equitable manner (Wei et al., 2019).

This is in stark contrast with the favoritism theory that suggests that certain individuals including employees can receive preferential treatment, to the detriment of others (Bramoullé & Goyal, 2016). This argumentation is synonymous with the nepotism theory. Like favoritism, nepotism is a phenomenon that is manifested when institutional and organizational leaders help and support specific persons because they are connected with them in a way or another (e.g. through familial ties, friendships, financial or social factors). Arguably, such favoritisms clearly evidence their conflict(s) of interest, compromise or cloud their judgements, decisions and actions in workplace environments and/or in other social contexts. Many business ethics researchers contend that decision makers ought to be guided by the principle of beneficence (Brear & Gordon, 2021), as they should

possess the competences and abilities to recognize between what is morally right and ethically wrong.

This research confirms that frequently, organizational leaders have to deal with difficult and challenging situations, where they are expected to make hard decisions (Islam et al., 2020; Islam et al., 2021; Latan et al., 2019; Naseer et al., 2020; Schwepker & Dimitriou, 2021). In such cases, the most reasonable ethical approach would be to follow courses of action that will result in the least possible harm to everyone (Heine et al., 2023). The service organizations' members of staff are all expected to be collaborative, productive and efficient in their workplace environment. This line of reasoning is related to the attributional theory (Bourdeau et al., 2019) and/or to the consequentialism theory (Budolfson, 2019). Very often, the proponents of these two theories contend that while honest, righteous and virtuous behaviors may yield positive outcomes for colleagues, subordinates and other stakeholders, wrong behaviors can result in negative repercussions to them (Deci & Ryan, 1987; Francis & Keegan, 2020; Lee et al., 2020; Paramita et al., 2021).

Other researchers who contributed to the ethics literature related to the utilitarianism theory suggest that people tend to make better decisions, when they focus on the consequences of their actions. Hence, they will be in a better position to identify laudable behaviors and codes of conduct that add value to their organization (Coeckelbergh, 2021; Michaelson & Tosti-Kharas, 2019; Ramboarisata & Gendron, 2019). Very often, they argue that there are still unresolved issues in social sciences including the unpredictability of events and incidents from happening (Du & Xie, 2021), and/or the difficulty in measuring the consequences when/if they occur. For example, this review indicated that various authors discussed about the challenges, risks and possible dangers of adopting various technologies including AI, big data and so on (Breidbach & Maglio, 2020; Chang et al., 2020; Flavián & Casalo, 2021; Rymarczyk, 2020). In many cases, they hinted that the best ethical choice is to identify which decisions and actions could lead to the greatest good, in terms of positive, righteous and virtuous outcomes (Budolfson, 2019; Gong et al., 2020; Paramita et al., 2021).

Various academic authors who contributed to the formulation of the virtues theory held that there are persons including organizational leaders, whose characters, traits and values drive them to continuously improve and to excel in their duties and responsibilities (Coeckelbergh, 2021; Fatma et al., 2021; Lee et al., 2020). They frequently noted that the persons' affective feelings as well as their intellectual dispositions enable them to develop a positive mindset, to make the best decisions and to engage in the right behaviors (Gong et al., 2020; Huang & Liu, 2021; Yan et al., 2023). This is congruent with the theory of positivity too, as it explains how the individuals' optimistic feelings may result in their happiness and wellbeing. Some commentators imply that such positive emotions can influence the individuals' state of minds and can foster their resilience to engage in productive behaviors (Paramita et al., 2021).

This argumentation is in stark contrast with the emotional labor theory that is manifested when disciplined employees suppress their emotions by engaging in posturing behaviors to conform to the organizational culture (Mastracci, 2022). This phenomenon was evidenced in Nadeem et al. (2021) contribution. In this case, the authors indicated how the employees' overidentification with unethical organizations can have a negative impact on their engagement, thereby resulting in counterproductive work practices. In addition, Islam et al. (2021) also suggested that abusive supervision led employees to

undesirable outcomes like knowledge hiding behaviors and to low morale in workplace environments.

Several commentators who are focused on psychological issues argue that the individuals' intrinsic motivations are closely related to their self-determination (Deci & Ryan, 1987). Very often, they contend that individuals should have the autonomy and freedom to make life choices, to improve their wellbeing in the future. The findings from this research reported that organizational leaders who delegated responsibilities to their members of staff, have instilled trust and commitment in their employees, and also improved their intrinsic motivations (Francis & Keegan, 2020; Lee et al., 2020; Schwepker Jr & Dimitriou, 2021).

Hence, organizational leaders of service businesses ought to be aware that there is scope for them to empower their human resources, to help them make responsible choices and decisions relating to their work activities, in a discrete manner (Bourdeau et al., 2019; Islam et al., 2020; Tanova & Bayighomog, 2022). The employees' higher levels of autonomy and independence can influence their morale (Paramita et al., 2021; Ramboarisata & Gendron, 2019) and reduce stress levels (Schwepker Jr & Dimitriou, 2021). Various researchers confirmed that employees would be more productive if they were empowered with duties and responsibilities (e.g. Nauman et al., 2023).

This argumentation is congruent with the conservation of resources theory, as business leaders are expected to look after their human resources' cognitive and emotional wellbeing, if they want to foster their organizational commitment to achieve their corporate objectives. Indeed, their ethical leadership can lead to win-win outcomes, particularly if their employees replicate responsible and altruistic behaviors with one another, and if they strive in their endeavors to develop a caring environment in their organization (Parsons et al., 2021; Saks, 2022). This reasoning is closely related to the social cognition theory that presumes that individuals acquire emotional knowledge and skill sets such as intuition or empathy, among others, through social interactions, including when they are at work (Campbell et al., 2020; Čaić et al., 2019; Rauhaus et al., 2020).

Practical implications

The findings from this research confirm that various service organizations are becoming acquainted with ethical leadership and with social issues in management. Evidently, several listed businesses and large undertakings in service industries are increasingly proving their legitimacy and license to operate, by engaging in ethical behaviors that promote responsible human resources management. Very often, they are fostering an organizational climate that encourages ongoing dialogue, communication and collaboration among members of staff; they empower employees with duties and responsibilities to make important decisions; provide them with equitable compensation that is commensurate with qualifications and experience; and implementing work-life balance policies. Generally, these laudable measures are resulting in motivated, committed and productive employees.

On the other hand, unethical behaviors including abusive organizational practices and coercive leadership styles are generating bitterness and feelings of resentment among employees. The lack of ethical leadership can lead to demotivation, low morale, job stress and even to counterproductive behaviors including wrongdoings like knowledge hiding

and abusive supervision in workplace environments. This research reported about irresponsible practices of service businesses operating in the sharing economy, as a number of hospitality companies are subcontracting their food delivery services to independent contractors, who are not safeguarding the rights of their employees. Very often, the workers of the gig economy are offered precarious jobs and unfavorable conditions of employment. Generally, they are not paid in a commensurate manner for their jobs, are not eligible for health or retirement benefits, and cannot affiliate themselves with trade unions.

This discursive review shed light on the service businesses' dealings with employees and with other stakeholders. It also narrated about their relationships with customers as well as on their ethical and digital responsibilities towards them. For example, it indicated that many businesses are gathering and storing data of customers. Frequently, they are using their personal and transactional information to analyze and interpret shopping behaviors. They may do so to build consumer profiles and/or to retarget them with promotional content. The findings of this research imply that it is the responsibility of service businesses to inform new customers that they are capturing and retaining data from them, when and if they do so (even though in many cases, they are aware that many online users can quickly unsubscribe to marketing messages and/or are becoming adept in blocking advertisements from popping-up in their screens). The authors contend that service providers ought to explicitly ask their customers' consent (through opt-in or opt-out choices) to ensure that the former can avail themselves of their consumers' data.

Currently, certain jurisdictions are not in a position to protect consumers from entities that could use their personal information for different purposes as they did not enact substantive data protection legislation. The European Union's General Data Protection Regulation (GDPR) or California Consumer Privacy Act (CCPA) are two examples of data regulations that are intended to safeguard the consumers' interests in this regard. Online users ought to be educated and guided through regulations, policies and data literacy programs, to protect them from potentially unethical technological applications and practices of big data algorithms and advanced analytics. At the moment, various stakeholders including policy makers and academia, among others, are calling for responsible AI governance and for the formulation of (quasi) regulatory frameworks, to maximize the benefits of AI and to minimize its negative impacts to humanity.

This research raises awareness about the importance of disclosing corporate governance procedures, and of regularly reporting CSR/ESG credentials with regulatory stakeholders and with other interested parties. In many cases, the majority of service businesses are genuinely following ethical norms and principles that go beyond their commercial and legal obligations. They should bear in mind that their sustainability accounting, transparent ESG disclosures, as well as their audit and assurance mechanisms, can ultimately reduce information asymmetry among stakeholders, whilst enhancing their reputation and image with interested parties. Their ongoing corporate communications can ameliorate stakeholder relationships and could increase their organizational legitimacy in the long run.

Limitations and future research avenues

The notion of service ethics is gaining traction in academic circles. Indeed, it is considered as a contemporary and timely topic for service researchers specializing in



Table 2. A future agenda for service ethics research.

Research themes	Research fields of study	Theoretical bases	Possible methodologies
The service organizations' ethical leadership culture	Artificially intelligent chatbots and dialogue systems (including Generative AI technologies)	Affective event theory Behavioral reasoning theory Conservation of resources theory Deontological theory Ethical theory	Ethnographic and observational studies Literature review (descriptive and discursive) Qualitative (interviews)
The service organizations' commitment for ethical responsibilities	Big data, analytics and data-driven technologies	Ethical value theory or Value theory Fairness theory Human capital theory Justice theory	Qualitative (focus groups) Quantitative (multivariate regression analysis) Quantitative (composite-based structural equations modeling)
The service organizations' trustworthiness of their ethical responsibilities, environmental, social and governance (ESG) credentials	Electronic commerce (business-to-consumer AND business-to business) Financial technologies including Blockchain and crowdfunding platforms Information, communications and media technologies	Multiple agency theory Practice theory Service-dominant logic theory Social cognition theory	Quantitative (covariance-based structural equations modeling) Quantitative (regression analysis)
The service organizations' ethical responsibilities and ESG accounting, reporting and assurance	Service robots The sharing economy and the gig economy (food delivery and ride-sharing services)	Social identity theory Social norm theory Theory of planned behavior Theory of positivity/ Theory of positive emotions	Norm of reciprocity theory Rights theory Signaling theory Social exchange theory Social learning theory Stakeholder theory Theory of communicative/deliberative democracy Utilitarianism theory Virtues theory
	Virtual reality and the Metaverse		

(Developed by the authors).

business administration and/or business ethics. In fact, the findings from the bibliographic analysis demonstrate that there were more than eleven thousand (11,000) documents focused on service(s), ethics and ethical service(s), published in the last 5 years. This research adds value to the extant literature as it sheds light on the most cited articles focused on these topics. Yet, it differentiates itself from previous papers, as it identifies the themes of fifty (50) of the most cited papers in this promising area of research, describes the methodology that was employed to capture and analyze the data on this topic, and scrutinizes their content, before synthesizing the findings of this contribution.

This article presents the findings of a rigorous review and evaluation of the latest literature revolving on ethical leadership of service organizations. The authors are well aware that, in the past, other academic colleagues may have referred to synonymous keywords to service ethics or ethical services, including ethical business, business ethos, business ethics, business code of conduct, and even corporate social responsibilities of service businesses, among other paradigms. Therefore, future researchers may also consider using these keywords when they investigate ethical behaviors in services-based sectors. It is hoped that they will delve into the research themes, fields of studies and theoretical bases that were identified in this contribution including on the service organizations' ethical leadership, as proposed in Table 2. This research confirms that it is in the interest of service entities to foster a fair and just working environment, particularly for the benefit of their employees, as well as for other stakeholders including for regulatory institutions, creditors, shareholders and customers, among others.

Indeed, there is scope to investigate further the service organizations' roles in today's societies, as they are being urged by policy makers and other interested parties to communicate about their responsible organizational behaviors, in various contexts. Entities operating in service industries including small and medium-sized businesses as well as micro enterprises are increasingly acquainting themselves with sustainability accounting, non-financial reporting and ongoing assurance exercises, as comprehensive CSR/ESG disclosures can enable them to prove their legitimacy and license to operate with stakeholders. Moreover, prospective researchers are invited to continue raising more awareness about ethical leadership among service organizations, particularly when they are adopting disruptive innovations.

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Appendix A. Ethical theories and definitions that have been utilized to explore service research

Theory	Definition
Affective event theory	The affective events theory suggests that the employees' personal emotions, moods as well as cognitive-based behaviors could influence their organizational commitment and performance. It presumes that there is a strong relationship between their psychological states of mind and their work behaviors, as positive-inducing and/or negative-inducing incidents at work can have a significant influence on the employees' morale and job satisfaction. In other words, the workers' intrinsic feelings as well as their external affective reactions are evidenced through their organizational behaviors and job productivity levels

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Theory	Definition
Attributional theory	The attribution theory seeks to clarify causes and effects of social phenomena, as individuals are motivated to use information to form judgements and draw conclusions. Persons may believe that dispositional attributes (internal causes) like personality traits, intelligence, etc., and/or situational factors (external causes) including race, gender and class can explain causal consequences, as they usually want to determine why outcomes occurred
Behavioral reasoning theory	The behavioral reasoning theory postulates that there may be different reasons (in favor or against specific issues) that can explain the individuals' perceptions and attitudes (towards them), as well as their motivations and intentional behaviors
Commitment-trust theory	The commitment-trust theory posits that both commitment and trust are crucial for the development of successful relationships. Its proponents argue that businesses ought to honor their commitments with stakeholders including customers. They indicate that for-profit organizations are expected to meet and exceed their consumers' expectations in order to forge long-lasting bonds with them. Consequentially, the businesses that deliver on their promises will be trusted by customers and would benefit from their committed relationships, in the long run
Conservation of resources theory	The conservation of resources theory indicates that certain tasks and duties necessitate that individuals devote their time as well as their cognitive capabilities and physical energies. In an organizational context, this theory commends that employers ought to look after their resources. It implies that business leaders can nurture their human resources' mental health and wellbeing by providing regular breaks to reduce stress and anxieties. This way, they will be in a better position to improve their employees' productivity
Consequentialism theory	The consequentialism theory infers that while right actions bring positive outcomes, wrong actions can cause more harm than benefits, and could result in negative repercussions. This theory suggests that good behaviors will usually generate a greater balance of positive over negative outcomes
Deontological theory	The deontological theory involves moral reasoning that distinguishes between right and wrongdoing. It is intended to guide ethical actions. This theory is based on a set of rules and principles that are usually drawn from cultural and/or religious values (these values may be different than personal values)
Emotional labor theory	The emotional labor theory is manifested when employees engage in posturing behaviors or when they suppress emotions to present themselves in a way that is expected by institutions, organizations or other social structures. Emotional labor requires that individual employees manage personal expressions and mask their inherent feelings during interactions with other people, including coworkers, customers and managers, according to their employers' demands. Hence, the members of staff's duties and responsibilities are to display specific emotions during their interactions with others in their workplace environments, as a partial requirement of their job. They may be coerced to do so by their management, who would usually provide them with formal and informal training and development to comply with their work ethic
Ethical theory	Ethical theory involves philosophical attempts that are intended to provide normative and moral guidelines about acceptable and unacceptable behaviors. Various commentators argue that it usually comprises four different lines of thought including deontology, utilitarianism, rights and virtues
Ethical theory of organizing	The ethical theory of organizing suggests that commercial organizations have environmental, social and governance responsibilities in addition to achieving their financial objectives through revenue generation and profit maximization

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Theory	Definition
Ethical value theory or Value theory (in Ethics)	The ethical value theory involves various approaches that clarify how, why and to what extent individuals value moral goods like other people and their ideas, as well as natural goods like objects. It infers that both ethical and economic goods add value to our society (even though it may appear that there is a conflict between these two areas)
Experiential learning theory or Humanizing experience theory	The experiential learning theory is focused on the idea that individuals learn through experiences and environmental factors. They acquire cognitive and emotional knowledge by trying things out, through reflective observations that relate past experiences with conceptual understandings, by transforming perceptions into abstract concepts, as well as via ongoing experiments that involve testing new ideas to improve skills and competences
Fairness theory	The fairness theory suggests that societies (as well as their institutions and organizations) are just when they are transparent and accountable. Various jurisdictions (and businesses) may rely on certain principles and ethical standards to ensure that they are consistently treating their citizens or other parties (including employees) in an equal, fair and equitable manner. The ideal is that everyone should have fair access to the same opportunities
Favoritism theory	The favoritism theory posits that someone in an authoritative position (including in public administration and/or in business contexts) could facilitate a group of persons or specific individuals as they offer them an unfair preferential treatment at the expense of others
Human capital theory	The human capital theory is an economic theory that posits that institutions and organizations ought to incentivize their human resources by providing ongoing education and training opportunities to them. It postulates that it is in the interest of employers (in public administration and/or in business contexts) to nurture their employees with relevant knowledge, skills and competences, if they want them to be efficient and productive in their workplace environments
Institutional theory	The institutional theory is a management theory in sociology and organizational studies, focused on the institutions and organizations' social structures and on their authoritative guidelines based on specific rules, norms and routines, that are intended to improve their productivity, ethics and legitimacy in society. It clarifies that institutions are culturally cognitive and normative in nature. Their resources, associated activities including social, environmental and technological processes are regulated, diffused, adopted and adapted, to provide stability and meaning to social life
Justice theory	The justice theory suggests that all individuals have an equal right to basic liberties, and that they ought to be given the same opportunities as other persons of similar abilities. It posits that society could be structured in a way where every member should benefit from as much liberty as possible (without infringing on the liberty of some of its members) as well as from a socially-just distribution of goods in a society
Labor process theory	Labor process theory is focused on the organization of work in capitalist economies. It explains that the labor market is motivated to produce commodities that are sold at a profit. Its proponents consider the antagonistic relationships that may occur between employers and employees, as they frequently elaborate on worker autonomy, deskilling due to advances in technologies and managerial control in manufacturing processes
Multiple agency theory	The multiple agency theory is an extension of the principal-agent relationship. It commends that one person or entity can act on behalf of multiple other persons or entities. This issue may lead to multiple principal problems as a person or entity (that may be considered as an "agent") is able to make decisions and/or to take actions on behalf of multiple other entities (or principals), may pursue their self-interests, resulting in asymmetric information advantages, resulting in inefficiencies and tensions in principal-agent relationships. The multiple

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Theory	Definition
Norm of reciprocity theory	agency theory is particularly conspicuous in public organizations, public-private partnerships and/or in firms with multiple shareholders The norm of reciprocity theory clarifies that people engage in reciprocal behaviors and in in-kind exchanges with one another. They tend to respond by compensating caring individuals for their kind behaviors. Alternatively, they may decide to retaliate against mean persons with hostile actions. The theory suggests that many people may usually consider the helpfulness and the thoughtfulness of others by returning a favor. Yet, it also implies that they may resort to negative reactions against unfavorable treatments
Practice theory	The practice theory indicates that society and culture are the result of universal structures concerned with exploring human activities, subjectivities, intersubjectivities, embodiments, languages and power in different societies. Its proponents argue that the individual agent is an active participant in the development of their social world
Rights theory	The rights theory refers to the individuals' entitlements to be (or not to be) in certain states of affairs, and/or to choose to perform (or not to perform) certain activities or actions. Human rights can clearly indicate which institutions are just and clarify what actions are permissible in them. They shape morality as well as mold regulatory instruments including hard and soft legislation to protect the individuals' general interests (e.g. rights to life, liberty, happiness, welfare, freedom of speech, etc.). Many jurisdictions may accept to ratify a set of rights to enhance their authority or to increase the degree of freedom of their subjects
Service-dominant logic theory	The service-dominant logic theory in behavioral economics literature considers all relationships within an economy as service-to-service interactions across channels and touchpoints. This theory is intended to explain value creation through resource integration and exchange in the market, among actors, including producers/service providers, consumers and institutions. The rationale behind this theory is that individuals apply their competences to service others and to reciprocally benefit from each other's collaborative support
Signaling theory	The signaling theory is focused on the communications between two or more parties (individuals or groups). It posits that one of the parties conveys information (i.e. a signal) to the others (i.e. the receivers of the message). The latter must choose how to interpret the signals that are conveyed to them
Social cognition theory	The social cognition theory is supposed to explain the effects of individual experiences as well as the influences of others, and of other environmental factors on a person's health behaviors. It presumes that certain aspects of an individuals' acquisition of cognitive knowledge can be gained by observing other persons' behaviors in their social interactions, by monitoring their experiences, and by following media influences. Hence, the observers may choose to replicate the behaviors of others, if it is convenient for them
Social exchange theory	The social exchange theory presumes that individuals or organizations engage in relationships that maximize benefits and minimize costs. Each party would be willing to forge mutually beneficial relationships. This theory suggests that such relationships would usually be based on frequent exchanges of resources or goods, that are supposed to add value to each side. However, if the costs of the relationship are higher than the rewards, then the relationship may be terminated or abandoned
Social identity theory	The social identity theory describes the interplay between personal and social identities. It aims to explain and predict the circumstances under which individuals consider themselves as societal members. This theory is based on the view that the individuals' personal identities are formed through different processes depending on their lifestyles in terms of values, attitudes, interests and activities they undertake. It also seeks to clarify how the persons' self-concepts as well as their social identities could influence in-group and outgroup behaviors. It posits that groups

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Theory	Definition
Social learning theory	<p>can modify their members' self-identities (or part of their self-concepts), if the latter are emotionally attached to the former</p> <p>The social learning theory maintains that learning is a cognitive process and that it takes place in a social context. The persons' social behaviors can be acquired by observing and imitating the behaviors of other individuals. This theory is based on the idea that everyone learns through social interactions and exchange processes. Some of its proponents suggest that attention, retention, reproduction and motivation stages are crucial for the individuals' personal development and growth</p>
Social norm theory	<p>The social norm theory is based on set of beliefs and perceptions that other individuals hold different attitudes, and that they would pursue distinct activities. In reality all human beings would probably behave in a similar manner. Some commentators describe this phenomenon as pluralistic ignorance, particularly when individuals strive to adjust their behaviors and to adhere to the pseudo-norms of the presumed majority</p>
Stakeholder theory	<p>The stakeholder theory refers to the organizations' relationships with their interested groups including shareholders, creditors, employees, suppliers, local communities and regulatory authorities, among others. This social concept builds on foundations of the resource-based view of the firm, market-based view as well as on other relevant normative theories related to business ethics literature. According to this theory, the parties that are affected by the organization or by its modus operandi are considered as stakeholders. The stakeholder theory suggests that organizations including businesses ought to consider their different stakeholders' interests if they want to succeed in the long term. It posits that it is in their interest to forge strong relationships with different groups that can be affected by the organization's decisions, in one way or another</p>
Theory of communicative/deliberative democracy	<p>The theory of communicative/deliberative democracy raises awareness on the importance of engaging in quality deliberations prior to making legitimate decisions. It emphasizes that decision makers ought to be limited to a smaller, yet more representative sample of the population who should be allocated adequate time and sufficient resources to lead public organizations in a consultative, democratic context. It posits that decision makers who are elected in a democratic manner, are expected to manage by consensus and to uphold the majority rule, whilst identifying the aspirations and interests of their citizens at all times</p>
Theory of planned behavior	<p>The theory of planned behavior is based on the foundations of the theory of reasoned action. It clarifies that three factors, including the individuals' attitudes toward behaviors, their subjective norms (or social influences), as well as their perceived behavioral control could influence their decisions and intentional behaviors</p>
Theory of positivity/theory of positive emotions	<p>The theory of positivity/theory of positive emotions refers to the positive influences including optimistic emotions, character strengths and constructive institutions, among other issues, that can have a good effect on a person's happiness and wellbeing. It presumes that positive emotions (such as contentment, joy, interest and anticipation, among others) can influence the individuals' resources in terms of their thoughts, motivations and mindsets. It suggests that they can foster a higher resilience to pursue intentional behaviors</p>
Utilitarianism theory	<p>The utilitarianism theory suggests that by focusing on the consequences, one could be in a position to distinguish the right from the wrong. It presumes that the best ethical choice is to identify decisions or actions that lead to the greatest good (e.g. happiness or pleasurable outcomes). In socio-economic and/or political contexts, a utilitarian philosophy would seek to improve the quality of society</p>

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Theory	Definition
Virtues theory	The virtues theory maintains that individuals possess character traits, emotions, feelings and dispositions that drive them to strive in their endeavors to continuously improve and to excel in their duties and responsibilities. Several commentators noted that affective and intellectual dispositions enable human beings to have a positive mindset to make the right decisions and to engage in the right behaviors

Appendix A (Business Ethics Theories and Definitions) can be accessed here: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4818372.