

INTERPRETATION OF BUSINESS ETHICS IN ENVIRONMENTAL DISCLOSURE: A SYSTEMATIC LITERATURE REVIEW

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Introdução

This research mapped business ethics in environmental disclosure to organizational legitimacy. Analyzing 69 studies through a systematic literature review, we highlight business ethics as a relevant tool for the search for legitimacy. The study identified six thematic clusters and a conceptual model and organized an agenda for future research. The gap in the shared definition of business ethics in environmental disclosure highlights the need for further investigation. The study highlights the ethical implications of corporate decisions for profitability, sustainability, and legitimacy.

Problema de Pesquisa e Objetivo

Concerns about voluntary environmental disclosure are recognized in the sustainability and corporate social responsibility literature, raising questions about ethics and transparency of disclosed information, greenwashing practices and image management. This literature leads to the question: how is business ethics interpreted in environmental disclosure for organizational legitimacy? The main objective of this research is to know the state of the art on business ethics in environmental disclosure, identify existing gaps and propose a research agenda.

Fundamentação Teórica

This article interprets environmental disclosure as a communication mechanism through which firms transmit their environmental actions and policies to stakeholders (Laufer, 2003). Business ethics serves as a critical approach to assessing the moral dimensions and ethical practices of companies in relation to the environment (Greenwood et al., 2017). Legitimacy theory examines how companies seek to legitimize their environmental actions and practices, considering regulatory compliance, social acceptance and the creation of a sustainable corporate image (Suchman, 1995).

Metodologia

This research presents a systematic literature review, covering 69 peer-reviewed articles from the Scopus database. The bibliometric coupling technique was applied to form clusters and content analysis within the scope of the documentary corpus. Software MaxQda facilitated an organized qualitative exploration with a focus on legitimacy and ethics. This meticulous approach maintained academic integrity with 80% intercoding reliability.

Análise dos Resultados

The systematic literature review revealed 6 clusters, which allowed for structuring a conceptual model of the academic discussion on the interpretations of business ethics in environmental disclosure for organizational legitimacy. The integrated analysis of the research corpus showed the insertion of new theoretical approaches in the field and organizing the gaps for proposing a research agenda. The bibliometric analysis identified the Journal of Business Ethics as the most influential journal in this academic field.

Conclusão

This RSL highlighted gaps in the literature on business ethics and environmental disclosure, leading to a research agenda better to understand these aspects of environmental sustainability and organizational legitimacy. It structured a theoretical model interweaving business ethics, transparency, sustainability, and the impacts of environmental disclosure. Bibliometric analysis highlighted the importance of prominent journals such as "The Journal of Business Ethics" and "Business Strategy and Environment" in advancing this field of study.

Referências Bibliográficas

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Palavras Chave

Business Ethic, Environmental Disclosure, Sustainability

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