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Abstract

This article aims to explore the main topics in business ethics in Indonesia by reviewing manuscripts and conducting focus discussion groups. We adopt Harzing's PoP application to review 995 manuscripts and VOS Viewer to draw a bibliometric figure, followed by a series of focus discussion groups. This article explores the main topics in business ethics in Indonesia by reviewing manuscripts and conducting focus discussion groups. The results show that the primary business ethics literature in Indonesia focuses on four topics: (1) ethics in the financial market, (2) ethics in education, (3) ethics in the workplace, and (4) Sharia ethics. These key trends of business ethics literature are different from the global literature. The main reason may come from the cultural gap, in which the local cultural diversity provides various terminologies and key recurring concepts. The results present the central local wisdom that comes from the significant ethnicity in this country. In addition, this report also provides future ethical topics at the intersection between business and political ethics by involving digital technological turbulence. In addition, future ethical topics need to address the intersection between business and political ethics by involving digital technological turbulence to explain how Indonesian tech companies strive to integrate ethical practices and strengthen data protection, especially in the gig economy and e-commerce sectors. Hence, the business ethics curriculum should encourage responsible consumers and producers by promoting awareness of false information, cyberbullying, and political manipulation.

Keywords Indonesia business ethics · Local wisdom · Research themes · Teaching themes · Training themes

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Introduction

The Indonesian is an archipelago country with over 280 million population. Various religious-based kingdoms flourished in the region, including the Buddhist Srivijaya, the Hindu Majapahit, and the Islamic Mataram Empires, influential maritime and trading powers in Southeast Asia. European powers established trade relations with the archipelago in the sixteenth century. The Dutch East India Company (VOC) gained control through most of the seventeenth century, followed by many significant resistance movements, such as Java War (1825), Padri War (1803–1837), Aceh War (1873–1904), and Balinese resistance (1846–1908).

Following the end of World War II, the national leaders declared independence on August 17, 1945. However, the struggle for recognition of this independence continued for several years. The establishment of Indonesia's constitution, known as the UUD 1945 (Undang-Undang Dasar 1945), was a crucial part of the nation's struggle for independence, which then serves as the supreme law and outlines governance principles, establishes the public administration, and delineates citizens' rights and duties. The People's Consultative Assembly (*Majelis Permusyawaratan Rakyat or MPR*), the People's Representative Council (*Dewan Perwakilan Rakyat or DPR*), and regional legislative bodies enact the laws in this country.

In 1998, this country underwent significant political and social reforms, primarily as a response to the downfall of President Suharto, who had been in power for 31 years. The Reformasi era brought sweeping political changes, including the lifting of restrictions on political parties, the press, and civil society. During this period, there was also a focus on human rights and legal reforms, including the establishment of the National Human Rights Commission and efforts to prosecute those responsible for past human rights abuses. In addition, decentralization has allowed local governments to incorporate syariah law in public policies or to support education.

The judiciary in Indonesia comprises a hierarchical system of courts. The Supreme Court (*Mahkamah Agung*) is the highest judicial authority followed by the Supreme Court as district courts (Pengadilan Negeri), which handle civil and criminal cases at the local level. Specialized courts, such as religious and administrative courts, address specific legal matters. In rural area, customary law is prevalent in many regions with various indigenous communities. Customary and Islamic laws often coexist alongside formal legal systems, and local leaders play a crucial role in its enforcement and administration.

Today, Indonesia is one of the largest democracies in the world, both in terms of population and the scope of its democratic institutions. This country demonstrates the beauty of diversity, being the world's fourth most populous country and the largest Muslim-majority nation with hundreds of ethnic groups and languages. However, the country still faces ongoing challenges, including economic inequality, corruption, environmental degradation, and separatist movements. The Islamic law influences personal matters such as marriage, inheritance, and religious affairs. The intersection calls for capability to navigate the broad framework to promote unity in diversity.

Existing literature

This section examines key trends in business ethics literature. We use the VOS Viewer to visualize bibliometric networks that allow for a structured analysis of trends within a large set of academic manuscripts. The tool identifies patterns, common themes, and research directions by clustering the keywords from the 997 manuscripts retrieved from Google Scholar (published between 2020 and 2024). This approach helps to map the relationships between key topics in the literature and shows how certain areas of business ethics research, such as performance, digital technology, or ethical governance, are interconnected. Figure 1 shows the results, which indicate five clusters in business ethic literature: (1) performance, (2) digital technology, (3) ethical governance, (4) ethical challenge, and (5) CSR and pandemic.

First, the red cluster shows the most dominant issue performance, which raises ethical concerns about who benefits and what is represented (Islam, 2022; Reber et al., 2022). Bell et al. (2021) believe that business ethics research should embrace interpretive, qualitative methods to foster ethical "enchantment," moving beyond objective, scientistic approaches and encouraging deeper, more meaningful engagements with the ethical aspects of business practices. Organized immaturity, driven by socio-technological systems, limits individual capacities for public reasoning and democratic participation, and counteracting this requires promoting both negative freedoms (freedom from constraints) and positive freedoms (Scherer et al., 2023).

The second cluster (green) highlights the ethics of digital technology. For example, Sari et al. (2023) show that virtual reality enhances business education by providing immersive, interactive learning experiences that allow students to explore ethical dilemmas, simulate real-world scenarios, and develop practical decision-making skills. Hence, Frizzo-Barker et al. (2020) highlight the ethical dimension of blockchain that involves balancing its potential for decentralization, transparency, and efficiency with concerns about privacy, regulation, and the unintended consequences of disrupting traditional systems. Hence, Bhargava and Velasquez (2021) argue that social media addiction is a serious moral issue driven by profit orientation.

The third cluster emphasizes the concept of ethical governance. Abdelmoula et al. (2022) find that both business ethics and governance score negatively and significantly impact tax avoidance, suggesting that companies with stronger ethical and governance practices are less likely to engage in tax avoidance to preserve their reputation. Astrachan et al. (2020) show how religious and spiritual values shape ethical decision-making and behaviours in family firms. Freeman (2023) highlights that stakeholder theory
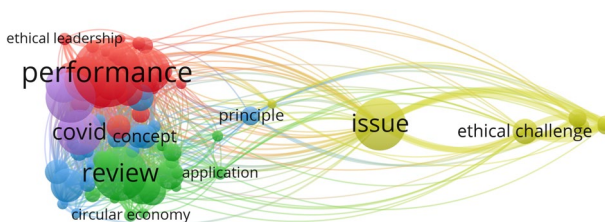

Fig. 1 The bibliometric of business ethics literature. Source: Output from VOSviewer

is not a paradox but a versatile framework that enriches the integration of business and ethics, enabling more nuanced and compelling analyses of business practices.

The yellow cluster indicates that corporate governance faces an ethical challenge in ensuring that procurement practices align with ethical conduct to effectively manage and reduce the carbon impact of business operations. Scherer et al. (2023) show how responsible innovation and alternative participative and reflexive governance models can address grand challenges like poverty and climate change, offering examples of innovative corporate governance that promote positive social and environmental impact. Following Morningstar's release of carbon risk scores, sustainable mutual funds in the USA significantly reduced their portfolio carbon risk, unlike conventional funds, which were less affected by the disclosure due to other primary investment criteria (Nofsinger & Varma, 2023).

The last cluster uncovers the concept of CSR and pandemic. Waheed and Zhang (2022) demonstrate that corporate social responsibility practices (CSRPs) positively impact sustainable competitive performance (SACP) in SMEs from China and Pakistan, with ethical cultural practices (ECL) serving as a significant mediator in this relationship. Manuel and Herron (2020) examine how businesses have ethically responded to the COVID-19 pandemic through philanthropic CSR actions, highlighting the motivations behind these responses. The research suggests that most enterprises did not change their S-HRD practices during the COVID-19 pandemic, with larger companies showing more variation, a shift to hybrid learning models, and worsening issues in environmental and mental health training (Piwowar-Sulej et al., 2023). These findings have significant implications for the future of business ethics and corporate governance.

Methodological considerations

This study also adopts an interpretative approach to understand the significant ethical topics in Indonesian business and economy. This approach addresses research questions on ethical topics in business activities based on participants' experiences and perspectives. We sent invitations to join the focus group discussion via various media, such as WhatsApp and emails to potential research participants from five different cities in Indonesia: Jakarta, Medan, Surabaya, Makassar, and Denpasar. The next phase involved focus group discussions (FGDs), which commenced in two major cities: Jakarta and Surabaya.

The focus group discussions (FGDs) held in Surabaya and Jakarta were significant gatherings aimed at fostering dialogue between various stakeholders in education and business ethics. The first discussion in Surabaya on October 10, 2023, included a diverse group of participants: staffs from the governments (i.e., Ministry of Education and local government units), five non-governmental activists, and fifteen experts from universities and research institutions. This mix of participants, each bringing their unique perspectives and expertise, indicates a collaborative effort to incorporate a wide range of insights, from policy-making to academic expertise and civil society perspectives, likely to address pressing issues in the education sector.

The subsequent FGD in Jakarta on April 2, 2024, continued this approach but with a different composition, involving fourteen lecturers, twelve NGO representatives, five others from private sectors, and two from the government staffs. The shift in participants suggests an evolving dialogue that seeks to deepen the discussion by including more voices from academia and civil society, further enriching the diversity of perspectives. These discussions underscore the importance of inclusive and multifaceted engagement in policy-making processes, ensuring that various viewpoints contribute to more holistic and effective outcomes.

During the data collection, Indonesia experienced a highly dynamic political landscape as it prepared for and held its general elections. The February 14, 2024, election involved voting for the president, vice president, and legislature members. This period saw a surge in political activity, including intense campaigning, debates, and public engagement. The political climate during this time influenced participants' opinions, and the election campaign and its outcomes likely shaped concerns. Discussions revolved around issues like nepotism in political parties, policy directions, and the implications of potential leadership changes.

Terminology and key recurring concepts

History, culture, and socio-economic factors determine the complex and multifaceted intersection between political and business ethics in this country. During election periods in Indonesia, the nation's foundational ideology of Pancasila became a focal point of debate. Candidates and political parties show to public exposure how well they adhere to Pancasila's principles, which include belief in one God, a just and civilized humanity, the unity of Indonesia, democracy guided by the wisdom of representative deliberation, and social justice for all Indonesians.

Some ethical terminologies from local values continue to exist during the election days, such as "memayu hayuning bawono," "Suro diro joyo jayaningrat, lebur dening pangastuti." The concept of "Memayu haying Bawana" becomes popular during election days, which inspires all participants to uphold integrity, unity, and a commitment to the well-being of the entire nation, ensuring that the electoral process strengthens rather than divides society.

The Javanese phrase "Suro dire joy jayaningrat, labour denying pangastuti" shows that all forms of power and force will be defeated by humility and kindness. This proverb becomes popular during election periods in Indonesia, especially on Java Island, where more than 50% of voters use their rights. Corruption, collusion, and nepotism are deeply ingrained problems that have persisted despite efforts to address them. The concept of KKN remains relevant during the political election of 2024.

"Silaturahmi" means maintaining the relationship. During elections, "silaturahmi" becomes particularly significant as political candidates seek to build rapport and gain support from local leaders, community elders, religious figures, and influential groups. By visiting these key figures, candidates aim to respect local customs and traditions, show their commitment to the community, and secure endorsements that sway voters' opinions. This practice is a strategic move to gather votes and a

way to connect with the grassroots and understand the issues that matter most to the electorate.

The "gotong royong" embodies the idea of people coming together voluntarily to help one another, often for communal tasks such as cleaning public areas, repairing infrastructure, or organizing events. During the Megawati Sukarnoputri's presidency, the term "Gotong Royong" was adopted as the name of her cabinet, known as the Kabinet Gotong Royong (Gotong Royong Cabinet). This name symbolized her government's commitment to working collaboratively and inclusively, emphasizing unity and cooperation among different political factions, government institutions, and the Indonesian people.

The famous phrase "Tut Wuri Handayani" can be found on the badges of Indonesian school uniforms, which means a teacher encourages behind. This phase explains how education encourages students to seek the best examples of correct business practices from their parents, teachers, and leaders. The phrase encourages them to continue carrying out ethical business practices by developing and improving the profession's role, especially during a crisis (Table 1).

Focus areas of business ethics

The political economy became the most significant ethical topic when this study invited the research participants to discuss ethical business issues under macroeconomic challenges and political turbulence. The Indonesian General Election 2024 presents how family-based political parties are pivotal in shaping the Indonesian future. Many political parties demonstrate leadership structures predominantly concentrated within a single family or a few closely related individuals. In many cases, family businesses have close ties to those family-based political parties. This intersection between politics and business interests presents both opportunities and ethical challenges.

The relationship between family business, family-based political parties, and business ethics generates broader societal perceptions of ethical behaviour, especially since industries require sustainable performance to meet business ethics practices. Since a few family businesses controlled sensitive industries by aligning their relationship with the political parties, business ethics questions how ethical approaches protect the intersection between business and political interests.

Both political and business ethics are concerned with promoting fairness, transparency, accountability, and responsible decision-making. When politicians conduct a family business, they face a unique set of ethical considerations due to the intersection of personal and professional interests. Their involvement in a family business brings a conflict of interest with their public duties. Their decisions as public officials could directly benefit their family business or vice versa. This underscores the need for transparency and disclosure of potential conflicts, which are crucial to maintaining trust and integrity in the political and business spheres.

As the largest Moslem population, the presence of the religious milieu is a critical issue for the implementation of the first principle of Pancasila, which encourages everyone to embrace religion in their lives. In principle, embracing religion would

Table 1 Terminology for local wisdom and business ethics in Indonesia

	Indonesia term	English equivalent for business ethics and related concepts
1	Pancasila	The national ideology which entails five principles that include belief in one God, a just and civilized humanity, the unity of Indonesia, democracy guided by the wisdom of representative deliberation, and social justice for all Indonesians
2	Memayu hayuning bawana	The Javanese proverb seeks to encourage the local leaders to promote the well-being by emphasizing the importance of living in balance and harmony with nature, other living beings, and society
3	Suro diro joyo jayaningrat, lebur dening pangastuti	The Javanese concept reflects a deeply rooted belief in the triumph of good over evil, righteousness over wrongdoing, and divine intervention in the face of adversity
4	Gotong royong	"Gotong royong" means mutual cooperation and assistance within communities. It involves people coming together to solve problems collectively and carrying out communal tasks like cleaning, building, or celebrating events without expecting anything in return
5	Tut wuri handayani	"Tut Wuri Handayani" presents teachers' transformative role in shaping their students' lives through guidance, discipline, and mentorship
6	Silaturahmi	"Silaturahmi" means maintaining the bond of friendship and kinship by staying connected with family members, relatives, friends, neighbours, colleagues, and acquaintances
7	Heka Leka	A proverb from Moluccas Islands offers a philosophical perspective on the cyclical nature that invites individuals to embrace the challenges, ultimately leading to new-born and continued growth
8	Dalihan natolu	"Dalihan Natolu" is a foundational concept in Batak culture, which entails three principles: (1) "Tong-tong," which means cooperation, assistance, and solidarity within the community; (2). "Patik Palima-hon" revolves around reciprocity and mutual respect; (3) "Parhatahutan" means maintaining harmony and peace within the community
9	Ngluruk tanpa bolo, menang tanpa ngasorake	"Ngluruk tanpa bolo" means seeking peaceful, constructive solutions to conflicts or differences. Hence, the phrase "Menang tanpa ngasorake'" means achieving goals without causing harm, conflict, or defeat to others
10	Silih asih, silih asah, silih asuh"	"Silih asih, silih asah, silih asuh" encapsulates the values of mutual respect, support, and care integral to Sundanese culture. It promotes harmony, cooperation, and social cohesion within the community

drive Indonesians to be more ethical. However, the effectiveness of this principle is challenged by the complex business and political environment, which is influenced by personal adherence, cultural norms, institutions, and legal systems. These factors play a significant role in shaping business ethics in Indonesia.

Indonesia has established anti-corruption agencies like the Corruption Eradication Commission (KPK). In fact, high-profile corruption cases sometimes end with light sentences or impunity. For example, a member of the Indonesian House of Representatives was convicted of accepting bribes related to the projects in the Ministry of Youth and Sports and the Ministry of Education. Other high-profile cases involve the chief justice of the Indonesian Constitutional Court, who was sentenced to life imprisonment in 2014. Another popular corruptor is the former speaker of the House of Representatives, a central figure in the e-KTP scandal involving the embezzlement of approximately IDR 2.3 trillion.

Themes in the teaching of business ethics

Teaching business ethics in Indonesia often relies on religious principles, and this approach is rooted in several cultural, social, and historical factors. Ethics education is intertwined with religious teachings in many educational institutions, especially those with religious affiliations. For instance, Islamic schools might use principles from the Quran and Hadith to teach business ethics, emphasizing values like honesty, fairness, and social responsibility, which are integral to Islamic teachings.

Citizenship education in Indonesia is designed to promote understanding of civic responsibilities, national values, and social cohesion at all levels of education. It generally covers a range of topics aimed at fostering active and informed participation in society. While citizenship education primarily focuses on civic duties and national values, some aspects of business ethics are integrated, particularly in higher education and specialized programs. Business ethics as part of citizenship education can include discussions on integrity, transparency, and social responsibility.

The Indonesian Commission for Anti-Corruption (Komisi Pemberantasan Korupsi or KPK) is on a crucial mission to combat corruption. It undertakes various initiatives to promote anti-corruption education, a task that is particularly challenging in Indonesia's extensive and diverse education system. With thousands of schools spread across a vast archipelago, reaching every school effectively, especially in remote and rural areas, is a significant but necessary endeavour.

In higher education institutions, the curriculums adopt international standards and frameworks for teaching business ethics by integrating concepts from international textbooks and guidelines that emphasize global ethical practices, such as corporate social responsibility (CSR), ethical leadership, and anti-corruption measures. The curriculum often includes case studies from global business practices to illustrate ethical challenges and solutions, which helps students understand how international companies navigate ethical issues and apply these insights to the Indonesian context.

Themes in business ethics research

This study uses a bibliometric approach to explore the literature on business ethics in Indonesia. We adopt Harzing's Publish or Perish (PoP) application to explore the manuscripts discussing business ethics in Indonesia from Google Scholar between 2020 and 2024. The results present 995 manuscripts with h-index ranks, which are essential for evaluating the key words. Hence, we use the VOS Viewer to visualize bibliometric networks, which employs an algorithm approach to analyze and represent the relationships between main keywords.

The Harzing PoP shows the top 10 high-rank of 995 manuscripts are Mahaputra and Saputra (2021), Kusmiarti (2020), Ahyani et al. (2022), Buldan et al. (2021), Nasution and Rafiki (2020), Sholihin et al. (2020), Pertiwi and Ainsworth (2021), Karim et al. (2022), Kumala and Siregar (2021), Suryadi and Gebang (2022). The bibliometric results from VOS viewer indicate four literature clusters: (1) blue: ethics in Indonesia stock exchange, (2) red: ethics and education, (3) purple: ethics in the workplace, (4) green: ethics and Sharia principles (Fig. 2).

Ethics in Indonesia stock exchange

Mahaputra and Saputra (2021) indicate that businesses enhance their long-term viability, mitigate risks, and contribute positively to society and the environment by operating ethically, complying with laws and regulations, and fostering economic democracy. Kusmiarti (2020) reveals the business ethical practices by exploring the roles of the Board of Directors to various committees to facilitate effective management and assist the Board in fulfilling its responsibilities. The implementation of sustainable activities is available in the sustainability report of public companies, which has become an integral part of business ethics practice, especially for companies listed on the Indonesian Stock Exchange. Thus, sustainability reports have become essential for monitoring and measuring a company's positive impact on
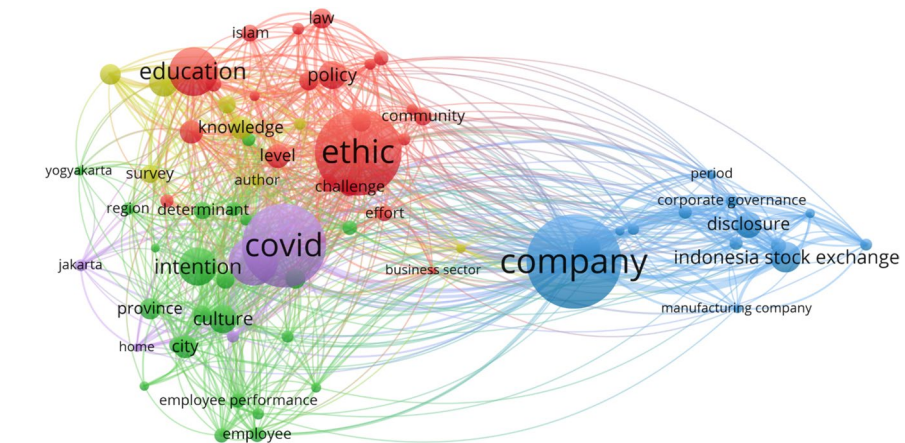

Fig. 2 Themes in business ethics research: bibliometric approaches. Source: Output from VOS Viewer

society and the surrounding environment and creating a more sustainable and ethical business in Indonesia (Gunarsih & Ismawati, 2018).

Ethics in education

Sholihin et al. (2020) show that using virtual reality-based learning tools enhances individuals' ethical efficiency by boosting their self-efficacy, which implies that virtual reality is essential for undergraduate students seeking to develop skills in addressing ethical dilemmas. Pertiwi and Ainsworth (2021) highlight that corruption literature evolves from translating international development agendas to more ambivalent constructions. The study demonstrates corruption's contingent and unstable nature, subject to contestation and power dynamics, hinting at alternative interpretations. Agustinus (2020) noticed significant differences between students who still need to take business ethics courses and those who do not. Someone who has received a business ethics education assumed to know good things so that he or she behaves more ethically than someone without a business ethics education.

Ethics and Sharia principles

Ahyani et al. (2022) discuss how companies in Indonesia apply Sharia ethics by adopting certified products and services from the Indonesian Halal Guarantee Council. Buldan et al. (2021) emphasize the positive impact of adhering to Islamic ethical principles on organizational performance, such as fairness, trustworthiness, kindness, truth, honesty, patience, and humility, which guide business conduct and improve performance. Nasution and Rafiki (2020) identify that Islamic work ethics have a positive and significant relationship with organizational commitment and job satisfaction in Indonesian banking industries. Agustinus (2020) indicates a significant difference between students with a high level of religiosity and students with a low level regarding their ethical perceptions in making ethical decisions.

Ethics in the workplace

Kumala and Siregar (2021) identify that companies that disclose more information regarding their social responsibility activities tend to engage in less earnings management practices. In addition, companies with a higher level of family ownership are more likely to engage in earnings management practices. Suryadi and Gebang (2022) show that an improved physical work environment increases employees' work ethic. Yusman et al. (2021) examine how workers' rights in cases of bankruptcy call for business ethics implementation in the event of bankruptcy.

Ethics in purchasing intention

Beatson et al. (2020) highlights social practices related to unrestrained consumption in Indonesia. Some scholars also hope that green consumption in this country entails rational and behavioural processes (Carrington et al., 2015; Beatson et al.,

2020). Hassan et al. (2016) discussed the gap between intention and behaviour in the context of ethical consumption. Alsaad et al. (2021) notice that ethical consumption aligns with consumer behaviour since the decision-making process involves moral obligation. Pratono et al. (2023) highlight how social enterprises support sustainable development goals by promoting stakeholders' engagement.

Themes in training on business ethics

Indonesia is home to several large professional organizations that play significant roles in various sectors, such as the Indonesian Chamber of Commerce and Industry (KADIN), the Indonesian Institute of Accountants (IAI), the Indonesian Advocates Association (PERADI), the Indonesian Association of Public Companies (AEI), and the Indonesian Economist Association (ISEI). These organizations not only play a pivotal role in shaping business ethics, but their work significantly impacts the ethical landscape of the business world.

The Indonesian Institute of Accountants (IAI) is a professional organization focused on the accounting profession in Indonesia. IAI's activities span various aspects of accounting, including setting standards, providing certification, and supporting professional development. IAI's most significant role is setting accounting standards and ethical guidelines for the accounting profession in Indonesia. These standards are of utmost importance as they ensure that accounting practices adhere to high ethical and professional standards.

Indonesian Advocates Association (PERADI) regularly provides training on legal ethics, which includes aspects of business ethics related to legal practice, such as maintaining client confidentiality, avoiding conflicts of interest, and ensuring integrity in legal proceedings. PERADI establishes standards and guidelines for the legal profession in Indonesia by setting ethical and professional standards that advocates must adhere to. The association gets involved in the certification and licensing process for advocates to ensure that legal practitioners meet the necessary qualifications and adhere to professional standards.

The Indonesian Financial Services Authority (OJK) has the authority to publish the names of registered Professional Certification Institutions (LSPs). On August 12, 2024, the OJK issued a registration certificate to thirteen (13) professional institutions, such as (1) Indonesian Capital Market Professional Certification Institution (LSPPMI), which focuses on capital market certification; (2) Indonesian Ulema Council Professional Certification Institution (LSP MUI), which provides certification related to Islamic finance; (3) Banking Professional Certification Institution (LSP LSPP), which concerns in the banking sector; and (4) Risk Management Certification Institution (LSP BSMR).

The Indonesian Chamber of Commerce and Industry (KADIN), with support from the Ministry of Manpower, organized a Vocational Training Festival in 2023. This event aimed to address the skills gap in Indonesia's workforce and enhance vocational training opportunities. While the main emphasis was on technical skills and job readiness, business ethics is a crucial component that is often integrated into vocational training programs, though it may not have been the primary focus of the festival.

Major business ethical issues in the next five years

Businesses interact with various stakeholders, including employees, customers, suppliers, shareholders, and the broader community. Major business ethical issues in the next five years should incorporate perspectives from different stakeholders to help participants understand the diverse interests and values in ethical decision-making processes. As AI and automation advance, businesses will face ethical questions regarding these technologies, such as concerns about job displacement, algorithmic bias, privacy violations, and the ethical implications of autonomous decision-making systems (Table 2).

The gig economy involves some leading tech companies that have made strides in integrating ethical practices into their business model. For example, a ride-hailing tech company introduces various initiatives, such as health insurance and financial assistance programs, to support its drivers' well-being. However, this company faced scrutiny regarding its drivers' working conditions and compensation, highlighting ongoing concerns about balancing profitability with fair labour practices.

The e-commerce industry in Indonesia is making significant efforts to strengthen its data protection system. However, the company experienced a major data breach, unauthorized data usage, surveillance capitalism, and companies' ethical

Table 2 The central theme of business ethics

Context	Theme
Teaching	Corporate Social Responsibility (CSR) and Sustainability Performance (ESG)
	Corporate Governance
	Business and Human Rights
	Ethics in Marketing and Advertising
	Ethics in Finance and Accounting
	Ethics in Technology and Data Privacy
	Environmental Sustainability
	Ethics in Supply Chain Management
	Ethics in Leadership and Organizational Culture
Training	Transparent Communication
	Employee Well-being
	Customer Satisfaction
	Integrity in Decision-Making
	Adaptability and Innovation
	Community Engagement
	Compliance and Risk Management
	Long-Term Sustainability
	Continuous Learning and Improvement
	Artificial Intelligent Ethics
Research	Responsible leadership within the nexus of ethics, politics, economics, and religious traditions
	Ethical leaders' behaviours and traits examine how their values and beliefs shape their decision-making
	At the macro level, there is an opportunity to explore ethical leadership's broader societal and global impacts
	The darkness of leadership management

responsibilities in safeguarding customer information. The e-wallet industry has also made efforts to maintain transparency. Despite ongoing scrutiny regarding the security of financial transactions and the transparency of its fee structures, these efforts should reassure customers about the industry's commitment to data protection and transparency.

The spread of false information and hoaxes on social media platforms is a major issue in Indonesia. Fake news and misleading content can go viral quickly, influencing public opinion and causing confusion. Digital bullying, or cyberbullying, is prevalent on social media platforms in Indonesia, including harassment, threats, and defamation, often targeting individuals based on their identity or opinions. It is crucial to be aware of how political actors and interest groups use social media to spread propaganda, mobilize supporters, and attack opponents, as this can lead to increased political polarization, misinformation, and undermining democratic processes.

Conclusion

This article explores the main topics in business ethics in Indonesia by reviewing manuscripts and conducting focus discussion groups. The results show that the primary business ethics literature in Indonesia focuses on four topics: (1) ethics in the financial market, (2) ethics in education, (3) ethics in the workplace, and (4) Sharia ethics. These key trends of business ethics literature are different from the global literature. The main reason may come from the cultural gap, in which the local cultural diversity provides various terminologies and key recurring concepts. The results present the central local wisdom that comes from the significant ethnicity in this country. In addition, this report also provides future ethical topics at the intersection between business and political ethics by involving digital technological turbulence.

Ethical statements

The Institutional Review Board of Universitas Katolik Widya Mandala with approval number 2014/WM04/C/2024 and the Institutional Review Board of Universitas Katolik Universitas Atma Jaya Yogyakarta with approval number 404/LPPM/Eks, confirms that the authors conducted this research following the university's ethical standards. This study invites all participants to provide written informed consent for the data used in this research's publications.

Author contribution In this manuscript, Hery and Amelia wrote research design, coordinated data collection, interpreted the results, drafted and revised the manuscript. Ramon and Herlina coordinated the research team effectively involved clear communication, and defined roles, and a structured workflow. They also conducted data analysis, drafted the feedback, and administrative support. Amelia, Hery, Miguel, Mahestu, Untara and Harsono also gathered, organized, and managed data. Herlina, Ramon, and Untara also helped to revise the manuscript, including drafting the introduction, methods, results, and discussion sections. Hence, Ramon ensured that all authors agree with the contribution statement before submission.

Data availability No datasets were generated or analysed during the current study.

Declarations

Competing interests The authors declare no competing interests.

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