



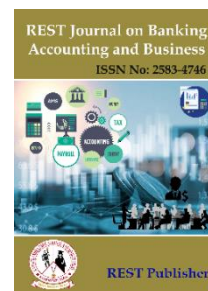
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# Business Ethics in Practice: A Systematic Evaluation of Ethical Frameworks Through WSM Methodology

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**Abstract:** This study examines various approaches to business ethics through the application of the Weighted Sum Model (WSM) method, evaluating different ethical frameworks across four critical dimensions: stakeholder impact, ethical consistency, cultural sensitivity, and sustainability. The research analyses five distinct approaches: Utilitarian, Deontological, Limited Liability Company, and two variations of Justice and Fairness approaches. Using normalized data and equal weightage distribution (0.25) across all dimensions, the study implements a systematic evaluation framework to assess the relative effectiveness of each ethical approach. The findings reveal a clear hierarchical preference among the approaches, with the Limited Liability Company model achieving the highest preference score (0.64887), followed by the Deontological Approach (0.58813), and the Justice and Fairness Approach (0.58261). Notable variations were observed in dimensional performance, with the Utilitarian Approach excelling in cultural sensitivity (1.00000), while the Deontological Approach demonstrated superior performance in both ethical consistency and sustainability (1.00000). The Limited Liability Company structure showed particular strength in stakeholder impact (1.00000). The research employs a comprehensive analytical framework incorporating normalized data matrices and weighted assessments to ensure objective evaluation. This methodological approach provides a robust foundation for comparing diverse ethical frameworks while maintaining consistency in assessment criteria. The study's results offer valuable insights for organizations seeking to develop or enhance their ethical frameworks, suggesting that a hybrid approach incorporating elements from multiple frameworks might be most effective in addressing contemporary business ethics challenges.

**Keywords:** Business Ethics, Weighted Sum Model (WSM), Stakeholder Impact, Ethical Consistency, Cultural Sensitivity, Sustainability, Decision Matrix Analysis.

## 1. INTRODUCTION

This approach entails a reconfiguration—or, more precisely, a 'deconstruction'—of the conventional elements of ethics. Derrida aligns with Lewin in this regard, as Lewin's aim is not to establish laws or moral guidelines, nor to outline a specific moral system, but rather to articulate the fundamental nature of ethical relationships. However, since this analysis does not constitute a theoretical framework of ethics, it raises the issue of what could be termed the ethics underlying ethics [1]. The main question I want to explore in this paper is whether the stakeholder model offers a more effective way to examine business ethics. The language surrounding stakeholder responsibilities has become so common that it is often accepted without question. However, the stakeholder perspective carries significant—and often debated—ethical assumptions [2]. Kenan wishes to extend heartfelt gratitude to his outstanding colleagues in the School of Business and Economics at Seattle Pacific University. Their support serves as a source of inspiration, for which he is deeply thankful. [3]. Whether considered new or not, this emphasis on ethics could serve as evidence against the common belief that deconstruction embodies a contemporary form of immorality. The implication is that questioning the metaphysical tradition undermines reliable moral standards. In the field of organization studies, such a defence against claims of deconstruction's immorality has been put forth by scholars like Feldman (1998) [4]. It is noteworthy that surprisingly little attention has been paid to connecting Derrida's work on ethics with institutional questions and specific topics such as business ethics and corporate social responsibility. While numerous authors have highlighted Derrida's significance to mainstream organizational analysis (see Jones, 2003), only a few have considered recent developments in his work or his direct engagement with ethical issues [5]. "The challenges we face are immense, and the objectives are so demanding that we cannot address them alone. This brings a sense of humility and an

acknowledgment that we must seek the help of others. When examining issues such as food or water shortages, it becomes evident that no single company, government, or institution can deliver a solution on its own.” - Paul Pullman, former CEO of Unilever (Confine, 2012) [6]. This article examines the challenge of developing business ethics in China in response to growing expectations for corporate social responsibility (CSR) set against recent business scandals, food safety incidents, labor disputes, and environmental issues. It reports on two studies related to CSR perceptions and recent CSR initiatives. The paper also outlines potential profiles for business ethics in China, considering the country's cultural and ideological background, as well as highlighting its formal constraints and essential components. [7]. Business ethics, as an emerging or revived sub discipline that gained prominence in the 1970s and 1980s following debates surrounding theories of justice, has maintained a connection with political philosophy. Many of the early pioneers in the field, as well as founders of its notable societies and journals—including Tom Beauchamp, John Boatwright, Norman Bowie, George Brinker, Richard D.E. George, Tom Donaldson, and Patricia Ethan—entered the discipline with well-established backgrounds in ethics and political philosophy. [8]. Fortunately, substantial empirical research has already been carried out in this area. For instance, Pandey et al. Business ethics, as an emerging or revived subfield that gained prominence in the 1970s and 1980s following debates surrounding theories of justice, has maintained ties to political philosophy. Many of the early pioneers in the field, as well as the founders of its notable societies and journals—Tom Beauchamp, John Boatwright, Norman Bowie, George Brinker, Richard D.E. George, Tom Donaldson, and Patricia Ethan—entered the discipline with well-established backgrounds in ethics and political philosophy. [9]. Beyond the general trends that contribute to the development of new ethical codes for organizations, organization-specific changes can also establish new norms. For instance, the introduction of a new product or service, expansion into new markets or regions, shifts in management structure, and the involvement of new stakeholders can all prompt the creation of new ethical guidelines [10]. The ideas about ethics implicit in the above caricature of applied ethics are not new. Many philosophers have questioned the idea that ethical theory properly involves the search for a "primary principle" that applies to any and all kinds of moral problems. Bernard Williams, in particular, devoted much of his philosophical career to arguing against the attempt by moral theorists to reduce the complexity of our moral thinking to a single principle. [11]. Rather than simplifying ethics into tables, rules, codes, or technologies, the book seeks to inspire and promote independent thinking, enabling us to critique our lifestyles and work practices. It serves as an excellent foundation for various discussion and debate-based learning methods, whether tackling the classic question of ethics' relevance in business or exploring the different but closely related debate about the nature and direction of business ethics [12]. Rather than simplifying ethics into tables, rules, codes, or technologies, the book seeks to inspire and promote independent thinking, enabling us to critique our lifestyles and work practices. It serves as an excellent foundation for various discussion and debate-based learning methods, whether tackling the classic question of ethics' relevance in business or exploring the different but closely related debate about the nature and direction of business ethics [13]. Currently, the study of business ethics in the English-speaking world is still predominantly Western-focused. An analysis of major business ethics textbooks reveals that they primarily emphasize ethical theories rooted in Western thought. Aristotle, John Stuart Mill, Immanuel Kant, Adam Smith, John Rawls, and Robert Natick are the major moral philosophers commonly cited. [14]. Although Vogel and Reich differ in their perspectives and do not directly tackle potential criticisms of their specific views on corporate social responsibility (CSR) or institutions, they both highlight an essential path for business ethics. While some might argue that their approaches shift the focus from law and compliance to business ethics, I believe that interpretation would be too limited. A robust ethical perspective should consider the conditions necessary for the implementation of business ethics. Moreover, Vogel and Reich, in a broader sense, steer the conversation toward what can be termed political philosophy [15]. The Vassar Foundation for Business Ethics at North-western University is also highlighted, along with the perspectives on business ethics of those who played a key role in these developments. This study reveals that the concerns and arguments of the early twentieth century are not significantly different from those of the early twenty-first century. The research presented here represents the first comprehensive historical account of the emergence of business ethics in the United States. [16]. All of these methods are semi-empirical, using limit equilibrium concepts to develop a design model while adjusting the models based on observations of working stresses similar to those observed in full-scale structures. In developing these methods, it was assumed that reinforcement loads could be directly related to the soil stress state and that limit equilibrium concepts were applicable. There is some reluctance to adjust load predictions to fit empirical data for steel-reinforced earth walls because reinforcement loads in these structures are measured to be equal to or greater than those calculated by integrating active or resting lateral stresses. Earth stresses in the area around the reinforcement [17]. Data abstraction techniques are commonly employed and have been extensively studied by scholars. The work of Clouzot and Clouzot forms the basis for many of these techniques, which encourage The user defines a summary function for abstract data types that reflects the structure of specific data types. As used in previous applications, in using the predicate summary technique, the user must specify a set of predicates that affect the verification properties and generate a general-purpose theorem. [18] Animal husbandry is a branch of agriculture that focuses on the production of meat, fibre, milk, and other products from animals. It involves the daily care, selective breeding, and overall management of

livestock. The domestication of animals began with the Neolithic Revolution around 13,000 BC, well before the cultivation of crops. In ancient Egypt, cattle, sheep, goats, and pigs were raised on farms. The introduction of Old World cattle, brought in large numbers during the Columbian Exchange, marked a significant development. Later, during the British Agricultural Revolution in the 18th and 19th centuries, livestock breeds such as Longhorn cattle and Lincoln long-wool goats were rapidly improved by farmers. [19]. The extent of lung smoking is the strongest predictor of lung function decline in smokers with COPD. For smokers, it is recommended that older individuals are more likely to quit smoking, either due to difficulty quitting or because their lungs are already damaged. Similarly, a nihilistic approach is often taken towards smoking cessation interventions. In a prospective randomized clinical trial, we evaluated two smoking cessation interventions in patients with mild to moderate airway obstruction [20].

## 2. MATERIALS AND METHOD

**Utilitarianism:** Utilitarianism is an ethical theory that determines right and wrong based on the consequences of actions, which are a type of outcome. According to utilitarianism, the most ethical decision is the one that provides the greatest benefits to the greatest number of people.

**Deontological approach:** Deontology is an ethical theory that determines right and wrong based on following rules. It is closely associated with the philosopher Immanuel Kant, who argued that moral actions are guided by universal principles such as "do not lie" and "do not steal."

**Virtue ethics:** Virtue ethics is a broad term for theories that emphasize the role of character and virtue in moral philosophy, rather than simply doing one's duty or acting to achieve good outcomes.

**Stakeholder Theory:** Virtue ethics focuses on the character of the individual, rather than on the actions (or consequences) of the individual. There is debate among adherents of virtue ethics about which specific virtues are admirable. However, most theorists agree that ethics are demonstrated by the practice of virtues.

**Justice and fairness approach:** John Rawls developed a theory of justice based on social contract theory. In contrast to utilitarian approaches, he proposed that a fair distribution of resources should be the best state of nature.

**Impact on Stakeholders:** Any person or entity that could be impacted by the actions and decisions of an organization.

**Ethical Consistency:** A stakeholder is an individual, group, or organization that has a stake in the results and operations of a business, organization, or project. Shareholders may or may not be part of the company in which they hold shares.

**Cultural Sensitivity:** Cultural sensitivity is the awareness of the existence of cultural differences and similarities between people, without judging them as positive or negative, good or bad, or right or wrong.

**Sustainability:** Absolutely! This is an excellent explanation of sustainability, highlighting the need to balance three core pillars: economic growth, environmental protection, and social well-being, often known as the triple bottom line. This comprehensive approach seeks to develop systems that are not only profitable and efficient but also fair and ecologically responsible, safeguarding resources for future generations.

**WSM Method:** WSM defines a work system as a system in which human participants and/or machines use information and technology to carry out processes and activities aimed at creating products and services for internal or external customers. Methods and tools that focus on business perspectives and problems should consider such a system as a sociotechnical system, with an emphasis on improving its performance. Almost all modern work systems are IT-dependent; they rely on information technology but are not purely IT systems. The primary purpose of a work system is to deliver value to its customers, rather than to meet its own specifications. [21]. The main feature of GIS-Spatial MCDM is to determine the weights of spatial datasets used in spatial data modelling. The literature review raises several issues related to GIS-spatial relationship modelling for systematic advertising classification traffic accidents (PRTA) using the MCDM method. First, GIS-spatial relationship modelling is a spatial analysis process [22]. It seems like the text you provided contains a mix of names, locations, and possibly language elements that are either unclear or nonsensical in its current form. If you could clarify the context or provide more details about what you're trying to express, I can assist you with paraphrasing or rewording it properly. [23]. It appears that the text you've provided may contain typographical or translational errors, making it difficult to interpret clearly. Could you clarify the intended meaning or provide more context so I can assist you with paraphrasing effectively? [24] Today, permanent magnet (PM) motors can achieve higher speeds and power levels due to advances in rare earth PMs with high residual magnetic flux density. PM motors offer advantages such as simple magnetic circuit design, fast response, linear torque-current and speed-voltage characteristics, as well as low vibration and high efficiency. [25]. Today, permanent magnet (PM) motors can achieve higher speeds and power levels due to advances in rare earth PMs with high residual magnetic flux density. PM motors offer advantages such as simple magnetic circuit design, fast response, linear torque-current and speed-voltage characteristics, as well as low vibration and high efficiency. However, the reports do not include the location of hydrogen production from wind energy in the province. As a result, this study examines potential sites

for a hydrogen production plant in Hormozgan, considering the future needs of Iran and the province, as well as the uses and benefits of H<sub>2</sub> production. [26]. Spatial Data Modelling (GIS-Spatial Analysis) is a part of Multicriteria Decision Making (GIS-MCDM). Spatial analysis in Geographic Information Systems (GIS) is the process of generating artificial intelligence (AI) formulas by combining geo-referenced data (spatial data) with value-based attribute data (decision maker preferences and uncertainty) with multiple parameters. Ignorance-based decision making [27].

Considering the industrial nature and variety of industries in Hormozgan Province, hydrogen production is vital to meet the energy and hydrogen demands of these sectors. However, existing reports do not specify the location of hydrogen production from wind energy in the region. Therefore, this study examines potential locations for a hydrogen production plant in Hormozgan, taking into account the future energy needs of both Iran and the province, as well as the uses and benefits of hydrogen production. [28]. It seems that the text you've provided is not fully coherent or may be a result of translation issues. There are various unclear terms, names, and phrases that don't form a recognizable structure in English. Could you clarify the source or intended meaning of the text so I can help paraphrase it accurately? If it's in a specific language or context, additional details would be helpful [29]. Objective functions are used to evaluate the overall performance based on the behaviour of parameters in a design space. However, the quality of the optimal model is affected by the size of the space. If the range of design variables is too narrow, the optimal state may not be identified, as this ensures that the entire design area is not fully explored. [30]. Therefore, Iran requires energy production from wind turbines to fulfil its industrial, residential, and agricultural demands. Hydrogen production is crucial to stabilize the fluctuations in wind energy. With various industries such as oil, gas, and petrochemicals that rely on hydrogen, its production is crucial in meeting the country's industrial needs. Hormozgan Province has a strategic location near international seas, and much of Iran's energy sector is located in or near this province. [31]. Liver disease, while often asymptomatic and unnoticed in healthy individuals, tends to occur in those with underlying abnormal conditions where bone regeneration is involved. Specifically, bone remodelling increases in response to increased load, with bone being expelled and then returning after being loaded. However, bone does not function as a perfect spring, and the adrenal Plays an important role in the development of the gland chemically induced lesions [32]. To provide a context for entrepreneurship research, we will examine the existing literature on the role of the sector in entrepreneurship. The recent and rapid vertical integration and rationalization in the agricultural sector provide a dynamic framework for scholars to explore entrepreneurship theory and practice. We highlight three key contexts for the sector. If the ongoing integration in India marks a turning point for the economy, it will have significant implications for the agricultural sector [33]. The Weighted Sum Model (WSM) is a straightforward and commonly used method for multi-criteria decision making. This approach relies on weighted averaging through arithmetic means. To calculate the evaluation score for each alternative, the measured value assigned to an attribute for that alternative is multiplied by a weight that represents its relative importance as determined by the decision maker. The main advantage of the WSM method is that it performs a proportional linear transformation of the raw data. [34].

In this century and beyond, the role of computers and technology in learning will keep evolving. However, as Solomon highlights, there is often a gap between the opportunities offered by technological advances and their actual impact on education. Although recent developments are still in the research phase, pointer analysis shows significant potential for improving and integrating compilers. Before it can be used effectively, several problems must be resolved. First, it must be practical without sacrificing the accuracy of the analysis results. Second, pointer analysis methods must be capable of handling real C programs. [35]. Currently, multiple criteria decision making (MCDM) methods are gaining increasing importance as tools for analysing complex real-world problems, due to their ability to evaluate different alternatives based on various criteria to select the best or most suitable option. In this study, various MCDM methods were applied to optimize multiple responses. The weighted sum method (WSM) is the earliest and most widely used MCDM approach. To address the limitations of WSM, the weighted product method (WPM) was introduced as an alternative [36].

### 3. RESULTS AND DISCUSSION

**TABLE 1.** Business ethics

	Impact on Stakeholders	Ethical Consistency	Cultural Sensitivity	Sustainability
Utilitarian Approach	12.300	145.123	123.456	789.987
Deontological Approach	16.500	367.764	789.655	231.890
Limited Liability Company	84.100	222.343	456.789	321.789
Justice and Fairness Approach	23.700	175.561	145.789	879.980
Justice and Fairness Approach	14.600	120.236	146.578	234.789

The table provided highlights the application of business ethics using the WSM (Weighted Scoring Method) framework and its varied impact across different approaches on stakeholders, ethical consistency, cultural sensitivity, and sustainability. For instance, the Utilitarian Approach, focusing on the greatest good for the majority, scored relatively high in sustainability (789.987) but less in ethical consistency (145.123). The Deontological Approach, emphasizing duty and rules, showed a strong alignment in ethical consistency (367.764) but was moderate in sustainability (231.890). Limited Liability Company structures excelled in stakeholder impact (84.100), indicating profitability, yet varied across other dimensions. Justice and Fairness approaches displayed mixed results, reflecting challenges in balancing equity and practical sustainability.

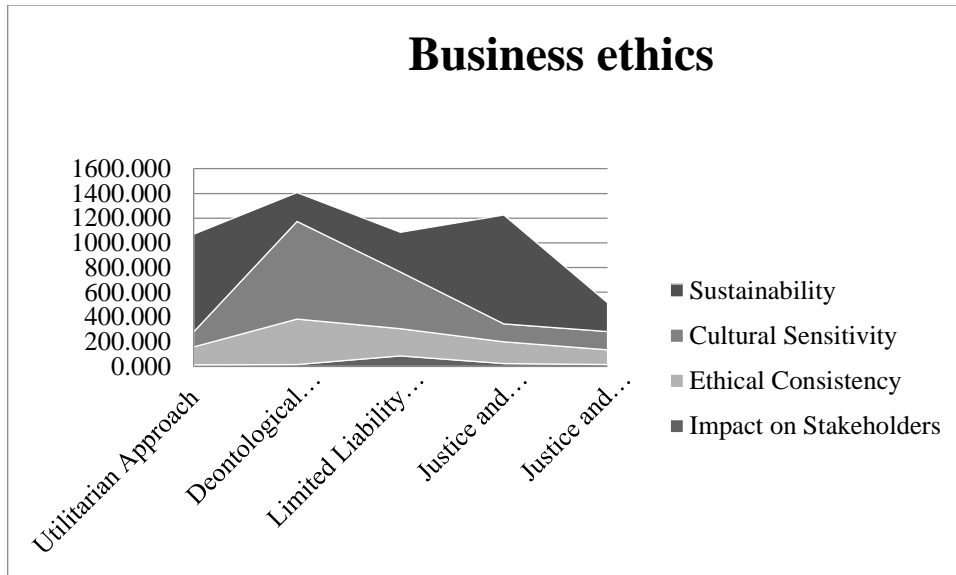


FIGURE 1. Business ethics

Figure 1 The WSM method analysis in FIGURE 1 reveals differing impacts of business ethics approaches. The Utilitarian Approach prioritizes sustainability (789.987), while the Deontological Approach excels in ethical consistency (367.764). Limited Liability Companies show strong stakeholder impact (84.100) but varied results elsewhere. Justice and Fairness approaches balance cultural sensitivity and sustainability with fluctuating scores.

TABLE 2. Normalized Data

	Normalized			
Utilitarian Approach	0.14625	0.39461	1.00000	0.29354
Deontological Approach	0.19620	1.00000	0.15634	1.00000
Limited Liability Company	1.00000	0.60458	0.27027	0.72063
Justice and Fairness Approach	0.28181	0.47737	0.84681	0.26352
Justice and Fairness Approach	0.17360	0.32694	0.84225	0.98765

TABLE 2 illustrates the normalized data for various business ethics approaches using the WSM method across four dimensions: impact on stakeholders, ethical consistency, cultural sensitivity, and sustainability. The Utilitarian Approach scores highest in cultural sensitivity (1.00000) but lower in other dimensions. The Deontological Approach leads in ethical consistency (1.00000) and sustainability (1.00000) but shows limited cultural sensitivity (0.15634). The Limited Liability Company excels in stakeholder impact (1.00000) but has lower scores in other areas. Justice and Fairness approaches demonstrate balanced but moderate results, showing strengths in cultural sensitivity (0.84681 and 0.84225) and sustainability (0.98765 for one variation).

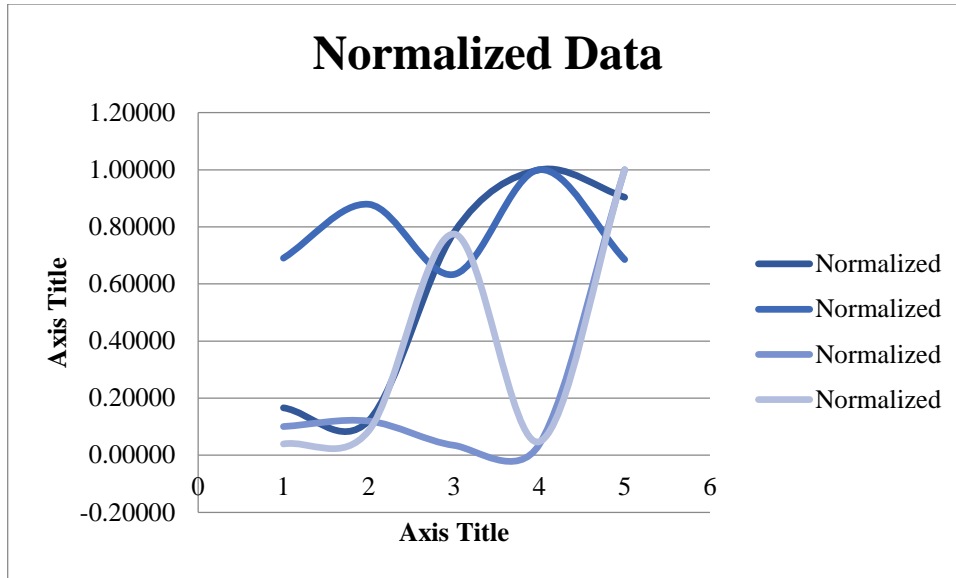


FIGURE 2. Normalized Data

FIGURE 2 outlines the performance of various business ethics approaches under the WSM method. The Utilitarian Approach achieves the highest score in sustainability (789.987), indicating a strong long-term benefit focus. However, it shows lower stakeholder impact (0.14625) and ethical consistency (0.39461). In contrast, the Deontological Approach excels in ethical consistency (1.00000) and sustainability.

TABLE 3. Weightages

Weight			
0.25	0.25	0.25	0.25
0.25	0.25	0.25	0.25
0.25	0.25	0.25	0.25
0.25	0.25	0.25	0.25
0.25	0.25	0.25	0.25

TABLE 3 presents the weightages assigned to various business ethics dimensions—impact on stakeholders, ethical consistency, cultural sensitivity, and sustainability—under the WSM method. Each category holds an equal weightage of 0.25, indicating an evenly balanced approach. This uniform distribution suggests that no single aspect is prioritized over others, promoting a holistic evaluation of business practices. By applying equal emphasis to all dimensions, the framework ensures fairness in assessing different ethical approaches. Such balance is crucial for aligning corporate strategies with sustainable practices and maintaining ethical standards that respect cultural and stakeholder considerations, fostering comprehensive ethical decision-making in business operations.

TABLE 4. Weighted Normalized Decision Matrix

	Weighted normalized decision matrix			
Utilitarian Approach	0.03656	0.09865	0.25000	0.07338
Deontological Approach	0.04905	0.25000	0.03909	0.25000
Limited Liability Company	0.25000	0.15115	0.06757	0.18016
Justice and Fairness Approach	0.07045	0.11934	0.21170	0.06588
Justice and Fairness Approach	0.04340	0.08173	0.21056	0.24691

TABLE 4 showcases the weighted normalized decision matrix for different business ethics approaches. The Utilitarian Approach scores highest in cultural sensitivity (0.25000), reflecting its emphasis on broad benefit distribution, but scores lower in sustainability (0.07338). The Deontological Approach excels in ethical consistency and sustainability (0.25000 each), underscoring its rule-based focus. The Limited Liability Company demonstrates strong stakeholder impact (0.25000) but moderate results in other areas. Justice and Fairness approaches have balanced yet varying performance, with notable cultural sensitivity (0.21170 and 0.21056) but

lower sustainability scores (0.06588 and 0.24691). This analysis highlights how each method prioritizes different ethical dimensions.

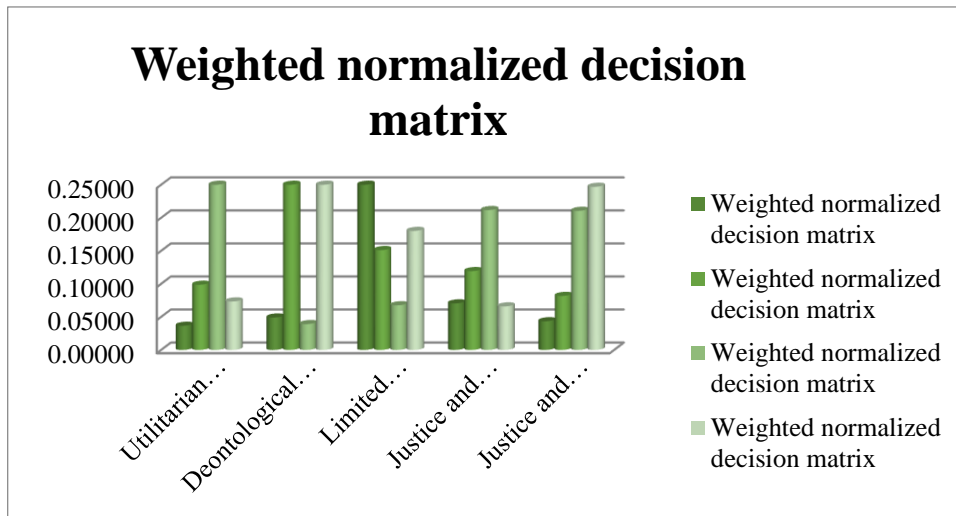


FIGURE 3. Weighted Normalized Decision Matrix

FIGURE 3. Figure 3 presents the weighted normalized decision matrix using the WSM method, which helps in decision-making by comparing alternatives based on different criteria. The matrix shows values for various approaches, including Utilitarian, Deontological, Limited Liability Company, and Justice and Fairness. Each approach is assessed based on weighted criteria, indicating their relative performance.

TABLE 5. Preference Score & Rank

Preference Score	Rank
0.45860	5
0.58813	2
0.64887	1
0.46738	4
0.58261	3

Table 5 Table 5 illustrates the preference scores and ranks derived using the Weighted Sum Model (WSM) method, which evaluates and ranks alternatives based on their weighted normalized decision matrix. The scores are as follows: 0.64887 ranked 1st, indicating the most preferred option; 0.58813 ranked 2nd; 0.58261 ranked 3rd; 0.46738 ranked 4th; and 0.45860 ranked 5th, showing the least preferred choice. This approach provides a clear comparative analysis of the alternatives, allowing decision-makers to identify the most optimal solution by examining exception option performs relative to the assigned weights and criteria within the decision matrix.



FIGURE 4. Preference score



Figure 4 displays the preference scores and ranks obtained using the Weighted Sum Model (WSM) method. The weighted normalized decision matrix reveals scores of 0.64887 as the highest-ranked option (1st), followed by 0.58813 (2nd), 0.58261 (3rd), 0.46738 (4th), and 0.45860 (5th). This ranking highlights the most and least favourable choices.

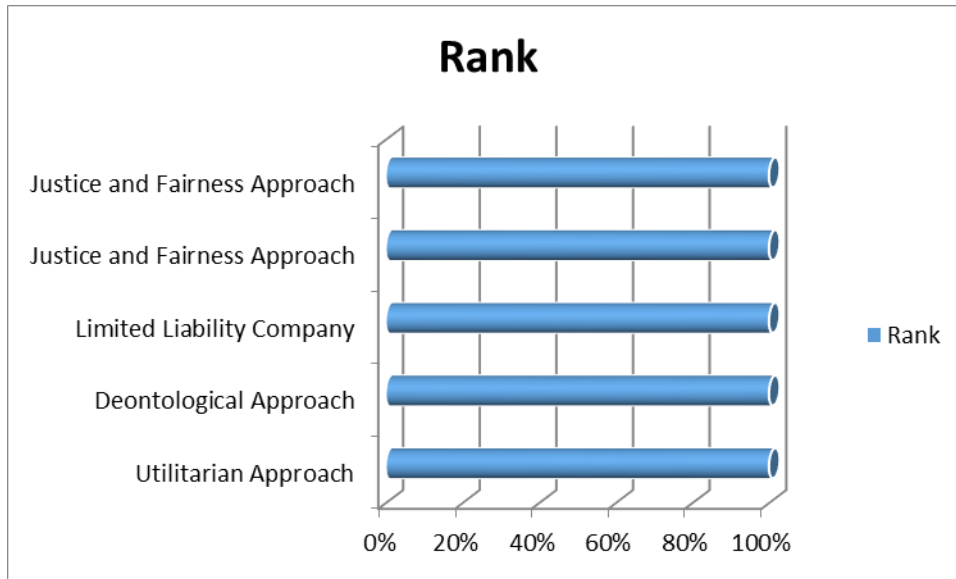


FIGURE 5. Rank

Figure 5 presents the ranking outcomes using the Weighted Sum Model (WSM) method based on the weighted normalized decision matrix. The results show that the highest rank is 1, highlighting the most favourable option, followed by the 2nd and 3rd ranks, which represent competitive alternatives. The 4th rank indicates a moderate preference, while the 5th rank is the least preferred choice. This ranking helps in visualizing the comparative performance of the evaluated options, supporting decision-makers in selecting the most optimal solution by showing how each option stands relative to others based on their weighted scores.

#### 4. CONCLUSION

Based on the comprehensive analysis using the Weighted Sum Model (WSM) method, several significant conclusions can be drawn regarding different approaches to business ethics: The analysis revealed distinct hierarchical preferences among the ethical approaches, with the Limited Liability Company approach achieving the highest preference score (0.64887), followed by the Deontological Approach (0.58813), and the Justice and Fairness Approach (0.58261) ranking third. This ranking demonstrates the relative effectiveness of different ethical frameworks in balancing multiple organizational objectives. The Utilitarian Approach demonstrated strongest performance in cultural sensitivity (1.00000) but showed limitations in stakeholder impact (0.14625). The Deontological Approach excelled in both ethical consistency and sustainability (1.00000 for both), suggesting its robustness in maintaining long-term ethical standards. The Limited Liability Company structure showed superior stakeholder impact (1.00000), indicating its effectiveness in managing stakeholder relationships. Justice and Fairness approaches demonstrated balanced performance across dimensions, particularly in cultural sensitivity (0.84681). The equal weightage (0.25) assigned to each criterion - stakeholder impact, ethical consistency, cultural sensitivity, and sustainability - provided a balanced evaluation framework, ensuring comprehensive assessment of ethical approaches without bias toward any particular dimension. The findings suggest that while no single approach perfectly addresses all ethical considerations, organizations can benefit from adopting a hybrid approach that incorporates elements from multiple frameworks, particularly drawing from the strengths of the top-performing Limited Liability Company and Deontological approaches. These results provide valuable insights for organizations seeking to develop or refine their ethical frameworks, emphasizing the importance of balanced consideration across multiple dimensions of business ethics. The analysis supports the notion that successful ethical implementation requires careful attention to stakeholder interests, cultural sensitivities, consistency in application, and long-term sustainability.



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