"Ethical Transparency and Sustainable Financial Practices in Emerging Markets: Implications for Entrepreneurial Governance and Business Sustainability"

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Abstract
The introduction has provided several details about different concepts and consequences that have been discussed in the other parts of the study. It has given an accurate overview that includes the hypotheses and objectives of the study. The Literature review section of this study has given supportive arguments and effective suggestions and discussions over several theoretical concepts. It has well aligned with the objective and also mitigated the several points that are necessary to analyse the topic. The methodology of the study has given accurate details about several methods that have been approached to complete the several concepts and details of the study. It has preferred a primary quantitative method for collecting different data and analysis has been done with the help of statistical to SPSS. The findings of the study have given accurate results of several concepts that have been discussed in the different parts of the study. It helps provide the actual potential of the study and the several concepts and its key findings. The discussion section has appropriately given several arguments that are completely wasted upon the data that has been discussed before. It has appropriately given several details about the different concepts discussed before in the literature review.

Keywords: Ethical concerns, Business Ethics, Business Finance, Tax evasion, Inaccurate reporting

Introduction

Ethics in finance includes moral norms and standards that are applied to the activity of finance to achieve. Finance developed according to moral norms is one vital importance for effective financial activity as well as the political and social stability of the business. According to Tien et al. (2020), Ethics integral role in addition to regulations and law, first by guiding the evolution of Regulation and law and second by farming conduct in areas that are not affected by the Regulation and none. In the business, they had used articles such as inaccurate reporting, interest conflict, confidential breaches, road and tax abortion, and neglect of transparency in financial and accounting decision-making. Ethics means the principle and the value that impact financial decision-making and behavior. It is vital for the financial industry as finances to the economic activity in business. Apart from this, this article concerns disclosure, corporate governance, and anti-corruption (Dmytriyev et al. 2021). One of the effective ways to maintain the ethics related to corporate finance is to have a transparent procedure and policy in the business. The major type of business ethic includes fairness, honesty, and the real liability of the overall process. Business leaders in the sector of Finance must consider common compliance and rule-based consideration. Ethics in finance need to be accomplished to good standards. The vital upshot of classical behavior is transparency, from loss of trust and reputation to economic penalties and criminal consequences.

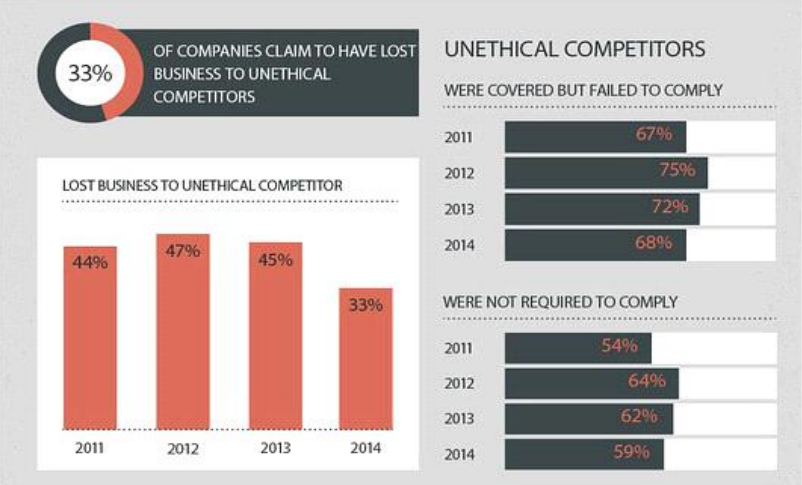

Figure 1: Consequences of unethical behavior for business(Source: Dmytriyev et al. 2021)

The above figure shows that the business has faced huge challenges and losses because of the bad behavior in the business. It has been reported that 33% of businesses have faced losses because of unethical conduct in the business market. However, fully feeling the ethical issues and maintaining a lawful business help the company to grow and flourish in the business market.

Research aim and objective

The integral motive of this study is to examine the "ethical concerns related to business finance and how they can be managed"

RO1: To analyze the conflict-of-interest connection to the business concern in business finance

RO2: To evaluate how inaccurate reporting leads to ethical concerns in business finance

RO3: To examine fraud and tax evasion influence on the business finance ethical concern

RO4: To scrutinize the lack of transparency in accounting and how it impacts the business finance ethical concerns

Research Question

RQ1: How is a conflict of interest associated with the business ethics concern of business finance?

RQ2: what is the inaccurate reporting connected to business finance ethics?

RQ 3: How the tax evasion behavior influence business finance?

RQ 4: what is an evasion of tax and how it is connected to ethical concerns in business finance?

Hypothesis

H 1: There is a significant connection is there between inaccurate reporting and the business ethical concern

H 2: Fraud and tax evasion is highly associated with the ethical concern of business finance

H3: Lack of transparency in accounting has connected to ethical concerns in business finance

Election and representation of inappropriate accounting reports is a kind of business and ethical behavior that is highly related to Business Finance. In this way, the business can reduce its liability of tax by representing the first income statements. so it has been highly associated with the concern about business ethics

Literature review

Analyzing the connection of conflicts of interest to business finance

The conflicts of interest could be defined as The significant financial interest that affects and could be set that generally impacts the professional judgment of researchers while designing or conducting reporting related to finance. Another word that helps describe a conflict of interest expresses that it is a situation in which individual personal interest conflicts with professional interest and it overall affects Business Finance. indifferent conflicts of interest, it has been seen that several elements are similarly common that define the connection of business with conflicts of interest. As stated by Hamilton & Sodeman, (2020), The development of conflict is generally perceived at different levels of a business concern. Therefore, it is a common factor that developed in the financial business process to approach these conflicts and unethical practices appropriately business focus on business ethics.

Getting more aware of several ethical concerns of business finance would help protect these different conflicts of interest accurately (McGuire et al. 2020). The connection of conflict of interest to business Finance has been effectively perceived at a significant level in different organizational premises. It generally gets developed due to several ethical or inconsiderable practices of organizations or employees. Therefore it could be said that it is a common fact that conflicts of interest generally arise when business ethics do not get appropriate support from the organisation and its different staff.

Critical evaluation of how inaccurate reporting leads to ethical concerns in business finance

Inaccurate reporting leads to different ethical concerns in business finance. per different details of the data that has been collected, it could be easily perceived that an accurate reporting system of an organization hurts its overall performance. inaccurate reporting always considers or includes several mistakes that are generally related to ethics and business regulations (McGuire et al. 2020). Therefore, it becomes difficult for the organization to appropriately perform the different tasks related to finance and other business activities. for making several changes and developments to develop and achieve the growth and correctness in financial reporting it is necessary to focus on different ethical concerns related to business Finance.

It is primarily focused on the different reasons behind accurate reporting that could be ascertained to get effective strategies that could help deal with them. According to Pham & Tran, (2020), There are several benefits and limitations of approaching effective ethical concerns that could be useful to manage an accurate reporting system of a business. The positive aspects of approaching ethical concerns are wider than their negative aspects. The accurate reporting of the financial statement is necessary for any business organization to reflect its actual financial position. if an organization fails to report its financial approaches appropriately then it has several negative impacts on the business performance.

Figure 2: Elements of Business Ethics

(Source: Watkins, 2020)

Several effective elements of business ethics have been described in the above figure. It has been discussed that accurate reporting of financial statements has several negative impacts on the business. To deal with those of the improper approaches it is necessary to focus on the different elements of business ethics. it would be helpful to the organization in keeping and maintaining the ethical concerns of business finance.

Examination of Fraud and Tax Evasion Influence on Business Finance

Tax invasion could be defined as the process of saving tax liability that generally occurs when an individual or a business entity willfully and intentionally misrepresents the information related to taxation and tax returns to reach the limit of benefits and reduce the text liability (Higgins et al. 2020). This is completely, inaccurate and unethical behavior of organizations and individuals. the below given figure below helps provide several details about tax evasion in Business Finance and the general life of an individual.

Figure 3: Concept of Tax Evasion
(Source: Kotsantonis & Serafeim, 2019)

As per the figure it could be easily perceived that fraudulent tax payment and appropriately practising unethical behaviour to save tax Is called tax evasion. it is directly connected to the non-disclosure of income from the text department to avail of the low tax liability benefits. This is necessary to focus on this fraudulence in terms of dealing with financial ethical issues.

Ethical concern is also needed in terms of mitigating text issues that generally occur in several business finance organizations. According to Kotsantonis & Serafeim, (2019), several ways could be approached to examine the text and fraudulence in payment of tax liability. In terms of identifying tax evasion, it is necessary to focus on the financial statements of the organization as well as the auditing statements. After the identification, it is also necessary to focus on approaching the effective ethics that could help approach this matter appropriately. The accurate payment of tax is also one of the ethical concerns of business finance which should be appropriately followed by the different organisations.

Impacts of lack of transparency in Accounting of Business Finance

The lack of transparency in accounting of Business Finance generally developed several issues or it could be said that it negatively impacts the business. it could be also said that business activities that are against ethical practices are generally not so transparent to the market (Watkins et al. 2020). There are some of the impacts of lack of transparency in the accounting of a business and finance have been described below.

Lack of employee trust

The trust level of employees decreases when there is a lack of transparency in the different accounting activities of the business. It enables different allegations over unethical practices of the organization.

Obscure the company's debt level

The lack of transparency also obscures the companies at that level. In the investment markets, most investors invest in a company that has transparent financial records (Rizqia & Lastiati, 2020). When there is a lack of transparency in the accounting of a business it creates difficulties for the investors to invest in a particular company and decreases the debt levels.

Decreases the valuation of the firm

It could be said that eventually decreases the overall valuation of the form when the lack of transparency is there in the accounting process of a particular company.

Effective ways to manage ethical concerns in business

Businesses can maintain ethics in the business in many ways.

Figure 4: Effective ways to manage ethical concerns
(Source: Rizqia & Lastiati, 2020)

The above figure helps analyze how to deal with ethical concerns in the business. Employees themselves are not liable for unethical behavior in the business. Every employee does not have a

similar sense regarding the right and wrong things in business. So it needs to provide them adequate training that would help manage the work environment associated with ethical behaviour.
Afterward, the business should provide written guidelines about the business norms and the principal so that each employee can be aware of them. The best example of an ethically maintained business is Walmart which manages its business more ethically. A code of conduct within the business environment is also necessary for awarding the employees ethical behavior. The HR of the company needs to develop a conduct code and proper punishment should be given if the code of conduct is not followed by the employees. Apart from this, employee function is the major force in developing an ethical work culture, they could require support from the leader to effectively implement it in a business environment.

Methodology

Primary Quantitative Methodology will be used in the research to analyze the "business ethics connected with business finance and the strategies to mitigate it".The primary research can provide the numerical and statistical value of the key findings (Lederman, 2019). To collect the answer to the specific question that arises in research the researcher will conduct the online survey. The target sample size chosen for research will be " 55". The questionnaire will be prepared having a total of 10 questions of which 3 are related to the participant demographic and others are ethical concern factors in business finance. Furthermore, the research would consider the "SPSS" software to analyze and assemble data efficiently. Apart from this, tables and graphs will provided to explore the outcome of the analysis. Additionally, the primary quantitative approach would help to eliminate the biases in the result. T
his kind of research enables researchers to have effective control over the utilized methodology and sample process as well as sample size. In addition, this would enhance the effectiveness of research. Moreover, primary research gives the surety that the information collected is reliable and fulfills the objective of the research (Balios et al. 2020). A convenient argument regarding the core findings of the research could be given by using primary methods. In contrast, there have also been some consequences of using this method as it connotes higher time to develop and conduct surveys as well as targeting the correct audience.

Findings and Data Analysis

"Age analysis"

1. What is your age?

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid					
	18-25	7	12.5	12.5	14.3
	26-35	20	35.7	35.7	50.0
	36-45	21	37.5	37.5	87.5
	More than 45	7	12.5	12.5	100.0
	Total	55	100.0	100.0	

Table 1: Age analysis
(Source: SPSS)

Table 1 explores the age frequency of the participants. The frequency of having aged 18 to 25 stood at 7 and was similar to more than 45 years old. Furthermore, having maximum frequency encountered for the 26–35-year-old participants which number encountered as 20.

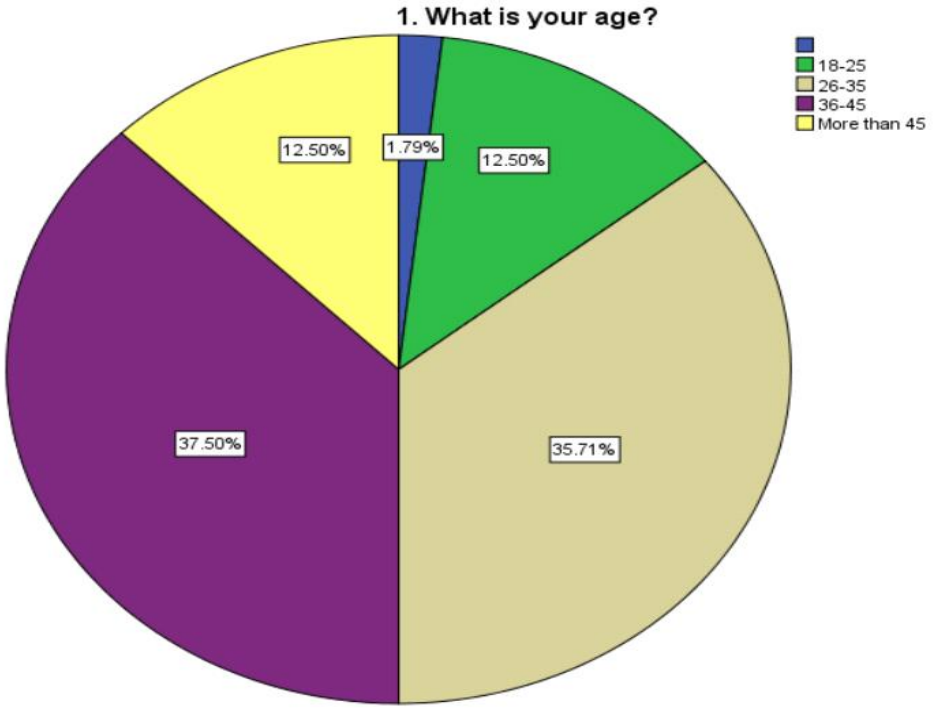

Figure 5: Age analysis
(Source: SPSS)

The given figure reflects the age analysis that has been done through the survey. There are different colors reflected in the pie chart which shows the fraction of people's age group that has taken part in providing their effective opinions in the survey. The maximum number of people belonging to the age group of 26 to 35 at the rate of 35.71%.

"Gender analysis"

2. What is your gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid					
	Female	20	35.7	35.7	37.5
	Male	28	50.0	50.0	87.5
	Prefer Not to say	7	12.5	12.5	100.0
	Total	55	100.0	100.0	

Table 2: Gender analysis
(Source: SPSS)

Table 2 helps provide the statistical analysis of the gender of people who have participated in the survey. Different participants have given their significant contributions to making the study successful. There are male and female participants including the number of participants who did not want to disclose their gender. Among the total 55 respondents, the maximum number of participants was male valued at 28.

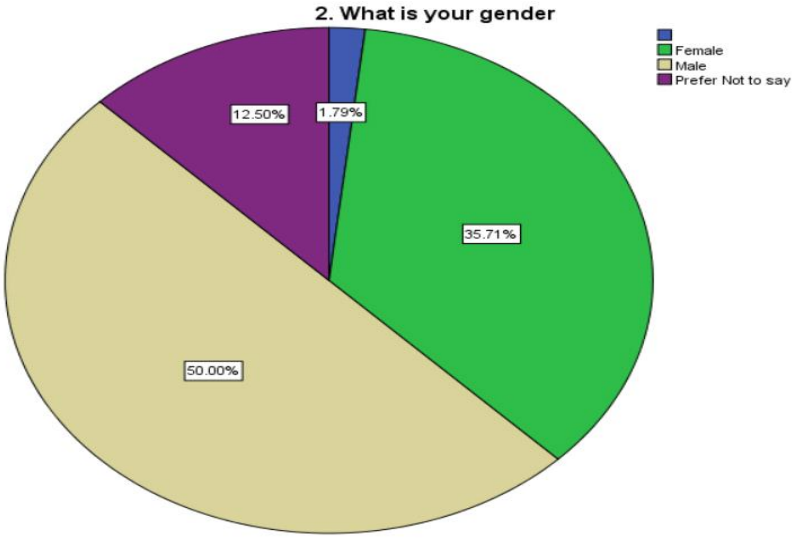

Figure 6: Gender analysis
(Source: SPSS)

In the given diagram gender analysis has been described with effect and accurate responses of participants. It could be perceived that the diagram includes different fractions of the gender of the participants. It is necessary to do gender analysis to identify the effective contributions and their fractions in providing accurate opinions. The maximum participation has been perceived from male participants, which is 50% of the whole participants.

"Qualification Analysis"

3. What is your Qualification

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid					
	Bachelor's degree	7	12.5	12.5	14.3
	Diploma	14	25.0	25.0	39.3
	Masters degree	14	25.0	25.0	64.3
	PhD	20	35.7	35.7	100.0
	Total	55	100.0	100.0	

Table 3: Qualification of respondents
(Source: SPSS)

Table 3 helps provide the different details about the qualifications of respondents of the survey. It has given several details related to the qualifications of the participants who have given effective opinions to calculate and perceive different data regarding the topic. Among the total respondents, the maximum number of people had the qualification of Ph.D. by the valuation of 20. Therefore it could be said that the response that has been considered to make this study accurate and significant according to the qualification of maximum participants.

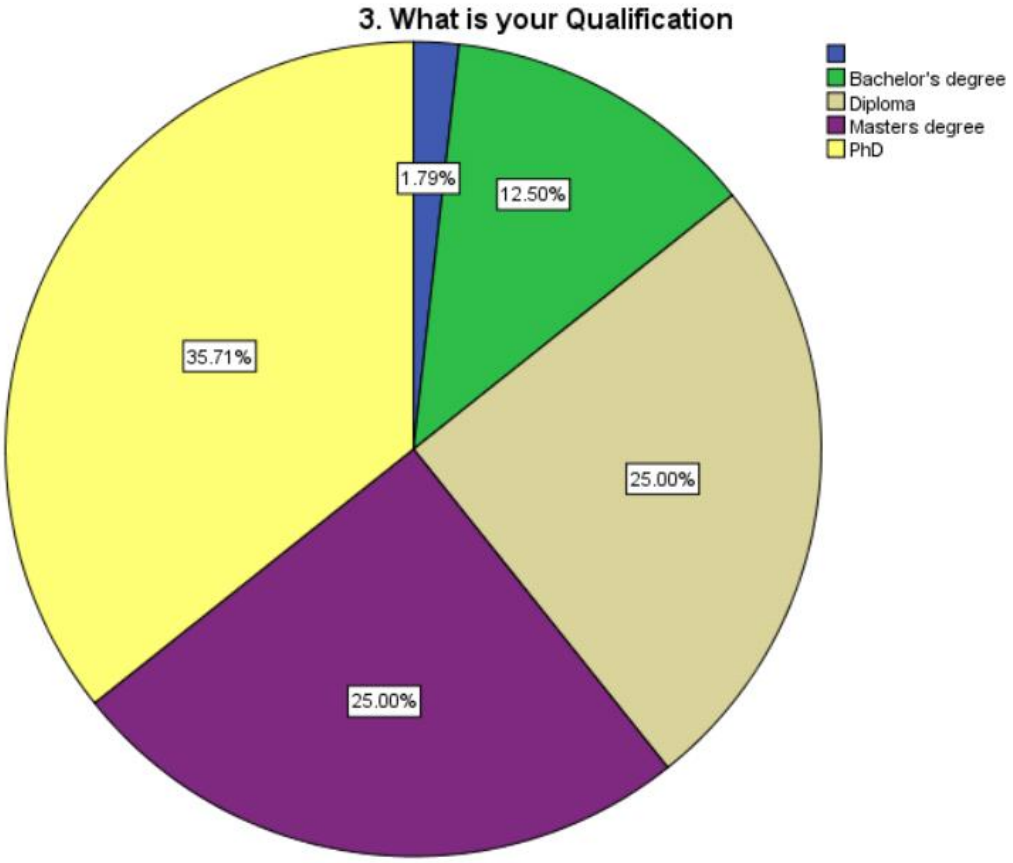

Figure 7: Qualification
(Source: SPSS)

The above diagram helps provide the different details about the qualifications of participants. It gives an overview of the opinions and their quality as the qualification is necessary to provide accurate responses to participation. The graph shows several fractions of respondents having different qualifications. It has been seen that the maximum number of people who participated in the survey qualified for a PhD. A fraction of 35.71% of the total participants were from PhD backgrounds.

"Descriptive statics"

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation	Skewness		Kurtosis	
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Std. Error
Dv	55	1	4	3.11	1.066	-.891	.322	-.510	.634
IV1	55	1	5	2.38	1.434	.658	.322	-.946	.634
IV2	55	4.00	9.00	6.4000	1.74907	.410	.322	-1.133	.634
IV3	55	3.00	9.00	6.3455	1.81779	-.289	.322	-.625	.634
IV4	55	1	4	2.89	1.286	-.548	.322	-1.472	.634
Valid N (listwise)	55								

Table 4: Descriptive statistics
(Source: SPSS)

The above table highlights the descriptive analysis. The minimum statics accounted as the 1 and maximum 5. Furthermore, the IV1 mean value is 2.38, and the standard deviation is 1.434. Afterward IV 2 mean value accounted for 6.4 and SD was 1.74. Talking about IV 3 the mean value is reported to be 9 and the skewness is encountered as negative 0.289. On the other hand, the mean value for the IV4 is computed as 2.89, and skewness for the same is negative 0.548.

"Hypothesis 1"

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.227[a]	.051	.034	1.048	.051	2.873	1	53	.096	2.921

a. Predictors: (Constant), IV1

b. Dependent Variable: Dv

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.154	1	3.154	2.873	.096[b]
	Residual	58.192	53	1.098		
	Total	61.345	54			

a. Dependent Variable: Dv

b. Predictors: (Constant), IV1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.708	.276		9.816	.000
	IV1	.169	.099	.227	1.695	.096

a. Dependent Variable: Dv

Table 5: Regression analysis for H1
(Source: SPSS)

The above table helps to explore the linear regression for developing hypothesis 1. It has been identified in the table that the regression sum of squares is computed as 3.154 and eh df value for the same is 1. Afterward, it was observed that the residual value is 58.192 and the mean square for the same is 1.098. On the other hand, the F value for the regression is 2.873 and the significance value is 0.96. As the value computed is more than 0.05, it does not indicate significance. Hence, it would be said that the correlation is not significant statistically leading to rejecting the null hypothesis. "There is considerable association between conflict of interest and the business ethics concern.

"Hypothesis 2"

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.083[a]	.007	-.012	1.072	.007	.372	1	53	.545	2.672

a. Predictors: (Constant), IV2

b. Dependent Variable: Dv

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.427	1	.427	.372	.545[b]
	Residual	60.918	53	1.149		
	Total	61.345	54			

a. Dependent Variable: Dv

b. Predictors: (Constant), IV2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.435	.553		6.210	.000
	IV2	-.051	.083	-.083	-.610	.545

a. Dependent Variable: Dv

Table 6: Regression analysis for H2
(Source: SPSS)

The given figure identifies the connection of inaccurate reporting which is IV to with the Dv. The f value in the table is observed as 0.372 and the significance value is 0.54. Furthermore, the sum of squares for the regression is 0.427 and the residual is 60.918. On the other hand, the T value for Iv3 stood as negative 0.610. Moreover, it could be said that the value is significantly correlated. So, researchers can accept the null hypothesis. "There can be a significant connection between the inaccurate reporting and the concern of business ethics.

"Hypothesis 3"

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.173[a]	.030	.012	1.060	.030	1.630	1	53	.207	2.887

a. Predictors: (Constant), IV3

b. Dependent Variable: Dv

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.830	1	1.830	1.630	.207[b]
	Residual	59.515	53	1.123		
	Total	61.345	54			

a. Dependent Variable: Dv

b. Predictors: (Constant), IV3

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.752	.523		7.170	.000
	IV3	-.101	.079	-.173	-1.277	.207

a. Dependent Variable: Dv

Table 7: Hypothesis 3
(Source: SPSS)

The given table is associated with the regression analysis for analyzing the hypothesis for tax and fraud evasion with the business ethics concern. In addition, it has been identified that the Iv3 significance value is 0.207 which is higher than 0.05, so it is not indicating an effective connection (Braun et al. 2020). The alternative hypothesis has a cinder for this context. “There could be a connection between the tax evasion and the ethical concern of business ."

“Hypothesis 4”

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.167[a]	.028	.009	1.061	.028	1.516	1	53	.224	2.753

a. Predictors: (Constant), IV4

b. Dependent Variable: Dv

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.706	1	1.706	1.516	.224[b]
	Residual	59.640	53	1.125		
	Total	61.345	54			

a. Dependent Variable: Dv

b. Predictors: (Constant), IV4

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.509	.355		9.895	.000
	IV4	-.138	.112	-.167	-1.231	.224

a. Dependent Variable: Dv

Table 8: Hypothesis 4
(Source: SPSS)

The above table shows that the T value for the hypothesis is 9.89. The significance value is 0.000 which is less than 0.05. So the Dv and the Iv3 are significantly correlated. "Fraud and tax evasion have shared an affected connection with the business ethics concern in the business '.

"Correlation analysis"

Correlations

		DV	IV1	IV2	IV3	IV4
DV	Pearson Correlation	1	.344*	-.225	.372**	-.692**
	Sig. (2-tailed)		.010	.106	.005	.000
	N	55	55	53	55	55
IV1	Pearson Correlation	.344*	1	-.760**	.049	-.064
	Sig. (2-tailed)	.010		.000	.723	.644
	N	55	55	53	55	55
IV2	Pearson Correlation	-.225	-.760**	1	.233	.151
	Sig. (2-tailed)	.106	.000		.094	.280
	N	55	53	53	53	53
IV3	Pearson Correlation	.372**	.049	.233	1	-.120
	Sig. (2-tailed)	.005	.723	.094		.384
	N	55	55	53	55	55
IV4	Pearson Correlation	-.692**	-.064	.151	-.120	1
	Sig. (2-tailed)	.000	.644	.280	.384	
	N	55	55	53	55	55

*. Correlation is significant at the 0.05 level (2-tailed).

**. Correlation is significant at the 0.01 level (2-tailed).

Table 9:Correlation analysis
(Source: SPSS)

The given table highlights the correlation examination of variables. The DV shares a strong connection with the Iv3 and the Iv4 as the significant value is ideal which is lower than 0.5. Furthermore, the connection between Iv 1 and Iv 2 is not very favorable. Afterward, identifying the zIV 1 connection with the other variables, it has been reported that it is correlated with zIv2 as the value is 0.000, thus rejecting the null hypothesis and accepting the alternative hypothesis. Furthermore, IV 4 is associated with IV 1. The significance value observed for the Iv 2 is 0.644. Hence, as per the overall analysis, it could be said that Dv is significantly correlated with the factors of ethical concern in business.

Discussion

There are different ethical concerns related to business finance. These ethics help provide accurate paths to follow the corrective measures while managing the different financial operations and activities of the business (Fauzan et al. 2020). The study has provided significant concepts that help approach the ethical concerns of the business accurately—talking about the ethical concerns it could be said that these are helpful to the business in accurately running as per the needs of financial markets and society. While maintaining the financial data it is necessary to follow accurate methods and practices.

The study has analyzed several consequences related to ethical concerns in business finance. It has also identified different connections between ethical concerns with business finance. This has given appropriate details about ethical concerns related to business finance. It has also given the appropriate evaluation of an inaccurate reporting system that leads to ethical concerns in the business of Finance (Dodds & Hess, 2020). Apart from this, a study has also provided the examination of fraud and taxation that generally happens in business and the related ethical concerns.

Providing several details about these different kinds of unethical aspects provides the significance or importance of ethical concerns that are necessary in the financial business context. The lack of transparency in the accounting process is another significant reason behind making several ethical practices. it is necessary to appropriately deal with those aspects to accurately follow the ethical concepts that are implemented to the business concern (Rasmitadila et al. 2020).

The study has given accurate details and significant arguments related to the ethical concerns that are necessary or sometimes mandatory to business finance for conducting it appropriately by approaching effective and significant ethics. Moreover, it could be said that ethical concerns are completely connected with the several activities of business finance and should be appropriately practiced by different organizations to achieve growth and success ethically.

Conclusion

In conclusion, business ethics in Business Finance is integral for developing integrity and authenticity in the financial sector. Furthermore, ethical concerns are connected to transparency in business finance. Engaging employees and customers could help manage the ethics in business. Business ethics develop a standard for the business to perform the function legally and appropriately. Organizations also make sure that investment does not have any negative influence on the environment or society. Financial institutions need to follow the sustainability and integrity of the business market and rely on the ethics of business finance. Furthermore, ethical conduct is essential for business success in a dynamic market. Mitigating ethical concerns arising in a business is necessary to maintain transparency and adhere to proper laws and regulations. They are developing an effective connection between the ethical conduct and activities of business leading to huge success in the business world.

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