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Muh. Syah Quddus

Faculty of Law, Universitas Ahmad Dahlan,
Indonesia, muhsyahquddus017@gmail.com

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Implications law in ethics sustainable business in Indonesia

Muh. Syah Quddus

Faculty of Law, Universitas Ahmad Dahlan, Indonesia, muhsyahquddus017@gmail.com

Abstract

This research explores the legal implications arising in the context of sustainable business practices and their relationship with business ethics. The research methodology used is library research, where data is collected from various relevant literature sources related to the research topic. The research findings indicate that the law, especially business law, plays a crucial role in shaping sustainable business ethics. Legal implications in sustainable business ethics include environmental aspects, labor relations, social responsibility, and financial reporting. Additionally, there are legal challenges in sustainable business practices, with one of the main challenges being the complexity and differences in regulations across various jurisdictions. Therefore, a solution to address these challenges involves establishing a competent and experienced legal team, possibly collaborating with local legal advisors in each jurisdiction.

Keywords: Business Ethics, Legal Implications, Sustainable Business Practices

1. Introduction

In this era of globalization, companies are faced with demands not only to achieve financial success but also to consider the social and environmental impacts of their business activities. Sustainable business ethics has become one of the essential paradigms in addressing these challenges, given the increasingly apparent impacts of climate change, social inequality, and other environmental issues. In this context, legal implications play a crucial role in shaping and directing responsible business practices (Acker, 2012).

The Legal Implications of Sustainable Business Ethics reflect the complexity of the relationship between sustainable business practices and the legal framework governing them. As awareness of the importance of sustainability in the business world grows, companies are increasingly challenged to understand and implement business practices that meet ethical and sustainability standards. First, environmental law is a crucial aspect that companies committed to sustainable business ethics must consider. In efforts to reduce negative environmental impacts, companies need to understand and comply with applicable environmental laws. Violations of these regulations can result in serious consequences, both in the form of fines and legal claims, which can harm the company's reputation (Dini, 2023).

Furthermore, in the context of corporate social responsibility (CSR), legal aspects are essential. Many jurisdictions require companies to engage in charitable activities and make positive contributions to society. Compliance with these requirements not only provides reputational benefits but also avoids the risks of legal sanctions or claims that may arise if social responsibility obligations are not met as regulated in Law Number 40 of 2007.

Legal implications also permeate the dimension of employment, where companies must ensure that their business practices align with labor laws involving workers' rights, safe working conditions, and employee rights clearly regulated in Law Number 13 of 2003 concerning Manpower and Law Number 6 of 2023 concerning Job Creation. Violations of labor laws can not only damage reputation but also lead to legal claims and administrative sanctions. It is also important to understand the legal implications related to sustainable financial reporting. Tightening regulations in some jurisdictions encourage companies to provide more detailed information about their sustainable business practices. Compliance with these requirements not only builds stakeholder trust but also helps companies avoid the risks of legal claims related to transparency or inaccurate reporting.

Thus, the complexity and diversity of legal aspects in sustainable business ethics underscore the need for companies to have a deep understanding of the relevant legal framework. Efforts to achieve sustainability must align with applicable laws and regulations, ensuring that companies not only gain economic benefits but also operate within adequate legal boundaries. By considering these legal implications, companies can design business strategies that not only support sustainable growth but also create added value within a legal framework aligned with the principles of sustainable business ethics.

2. Methods

The research method used in the study appears to be a qualitative form of library research or literature review. This method involves collecting information from various sources, including journals, books, scientific articles, and other relevant documents related to the study's topic. Researchers utilize these sources, referred to as study references, to gain an understanding of the conceptual framework of the research topic and to review the related literature comprehensively. By examining study references, researchers can identify key theories, concepts, and findings relevant to their research area.

The data and information collected from these sources are then systematically analyzed and synthesized to extract relevant insights and perspectives. This analytical process helps researchers identify patterns, themes, and gaps in the existing literature, which informs the development of the study's theoretical framework and research questions. Additionally, researchers may employ various qualitative data analysis techniques, such as thematic analysis or content analysis, to further explore and interpret the collected information.

Ultimately, the findings from the analysis of study references are compiled and synthesized to form the basis of the study report. This report typically provides a comprehensive overview of the existing literature on the research topic, highlights key findings and insights, and identifies areas for further research. By utilizing a qualitative form of library research or literature review, researchers can contribute to the advancement of knowledge in their field and inform future research directions (Rustandi et al., 2023).

3. Results And Discussion

Understanding Business Ethics

Business ethics is a methodology for conducting business activities, encompassing various aspects related to individuals, companies, and society (Aziz & Agustina, 2020). Within a company, business ethics can shape and enhance the values, norms, and behaviors of employees and company leaders, thereby fostering the establishment of healthy, fair, and harmonious relationships with customers, partners, and the public. Several fundamental principles of business ethics include honesty, integrity, social responsibility, justice, and respect for individual rights (Aziz & Agustina, 2020). Honesty and integrity entail a commitment to behaving honestly and fairly in all aspects of business. Social responsibility extends beyond mere profit objectives, encompassing efforts by companies to contribute positively to society and the environment. In the context of business ethics, justice emphasizes the fair treatment of all parties involved, including employees, customers, and business partners (Delbert et al., 2023). Moreover, respecting individual rights involves safeguarding basic rights such as freedom and privacy.

Business ethics also encompasses concepts such as conflict of interest, transparency, and accountability. Managing conflicts of interest involves avoiding situations where personal interests may impede fair and objective decision-making. Transparency and accountability entail a company's obligation to provide clear and open information to stakeholders, as well as being accountable for their actions and policies. In practice, the implementation of business

ethics can help companies build a good reputation, earn the trust of customers, and create a positive work environment. Furthermore, business ethics can have a positive impact on sustainability development and a company's contribution to the overall well-being of society.

Relationship between Business Ethics & Law

Business ethics and law share a close relationship within the context of company policy. Business ethics encompass the guiding moral principles of a company's behavior, while temporary laws establish formal rules that must be followed. A company's policy based on ethical business practices interacts with the framework of the law in several ways (Cakti, 2022). Companies that implement ethical business policies often incorporate principles into their internal policies. These include norms of behavior, the protection of workers' rights, environmental responsibility, and engagement in social activities. By applying policies based on ethical business practices, companies can operate not only within legal obligations but also strive to create a more positive impact that aligns with broader social values. These policies go beyond internal regulations and guidelines to become guiding moral frameworks for the company's daily actions and decisions.

When a company ensures that its actions align with wider ethical principles, it not only fulfills legal obligations but also creates a sustainable and meaningful business environment. The application of ethical business practices forms the basis for establishing connections with various stakeholders, including employees, customers, and society at large (Abshar & Septrizola, 2023).

In a narrative, one can depict how ethical business policies direct companies to understand and respond to the needs and desires of the public. Through initiatives such as environmental sustainability, social responsibility, and engagement with societal issues, companies can go beyond mere legal compliance and create a significantly positive impact (Kang, 2019). Continued adherence to ethical business practices also plays a key role in building a company's reputation as a responsible and ethical entity. In this narrative, it is explained how the values reflected in a company's ethical policies help cultivate a positive perception among consumers and society, leading to long-term competitive advantages and a solid foundation for sustainable growth.

It's important to understand that the implementation of ethical business policies is an ongoing journey rather than a finite objective. Through a deep understanding of social values and sustained engagement, companies can continue to develop and update their policies to remain relevant and deliver positive impacts in an ever-changing business environment.

Therefore, ethical business policies serve not only as rules to follow but also as a commitment by companies to become agents of positive change in society, leaving a lasting mark that reflects the harmony between business continuity and social values. The interaction with legal frameworks becomes apparent when a company's policies also take into account existing rules and regulations. For example, when a company adopts sustainable environmental policies, it aligns with laws protecting the environment in the areas where it operates. By obeying the law, the company not only fulfills its legal obligations but also builds a reputation as a socially responsible entity (Indriani, 2019).

Legal Implications in Sustainable Business Ethics

The legal implications in the context of sustainable business ethics are a critical aspect for companies to consider. Practicing sustainable business ethics not only entails moral responsibility but also has a direct impact on compliance with applicable laws and regulations (Wijiharjono, 2018). In the pursuit of sustainability objectives, companies must understand and comply with legal frameworks related to the environment, social responsibility, and overall business practices.

One significant aspect of the law in sustainable business ethics is environmental law, as stipulated in Law Number 32 of 2009. Companies must adhere to environmental regulations, especially those governing emissions, waste management, and the conservation of natural resources. Violations of environmental regulations can result in legal penalties, fines, or civil suits. Therefore, companies need to adopt practices that reduce their environmental impact and ensure full compliance with environmental protection laws.

Additionally, the concept of corporate social responsibility (CSR) is closely related to legal aspects. Many jurisdictions have laws related to CSR reporting, requiring companies to demonstrate their involvement in charitable activities, contributions to society, and efforts to enhance social well-being. Compliance with these laws not only enhances a company's positive reputation but also helps avoid legal penalties or potential lawsuits for failing to fulfill social responsibility obligations.

Understanding and applying principles of employment law is also crucial in the context of sustainable business ethics. Companies must ensure that their business practices comply with employment regulations, as stipulated in Constitution Number 13 of 2003 concerning employment and Law Number 6 of 2023 concerning job creation. This includes aspects such as fair wages, safe working conditions, and the rights and security of employees. Violations of employment laws can damage a company's reputation and result in serious legal claims and administrative sanctions.

In some jurisdictions, there are increasingly strict regulations related to sustainable finance reporting. Companies are expected to provide detailed information about their sustainable business practices, including their environmental impact and CSR efforts. Therefore, financial reporting also becomes an integral part of the legal implications of sustainable business ethics.

Furthermore, the emergence of legal principles supporting responsible and sustainable business ownership has become a trend. Several jurisdictions have recognized entities such as "B-Corporations," which explicitly incorporate social and environmental objectives into their legal structure. This provides legal protection for companies committed to sustainable practices and provides a basis for making sustainable decisions within the law. Overall, the legal implications of sustainable business ethics cover aspects such as the environment, employment, social responsibility, and financial reporting. By integrating these aspects into their business practices, companies not only comply with the law but also build a solid foundation for sustainable growth and business continuity in the long term.

Aspect Environment

Companies face several challenges and considerations important when trying to operate sustainably, especially related to protecting the environment. The following are several methods by which companies can address the legal implications in this context:

- a) Understanding and Compliance with Environmental Regulations
 - 1) Companies must have a deep understanding of the prevailing environmental regulations in the jurisdictions where they operate. Understanding the Environmental Constitution is mandatory for all companies or stakeholders, especially concerning rules related to emissions, waste management, water management, and the use of natural power sources.
 - 2) Through this understanding, companies can ensure full compliance with the governing laws in their business practices to protect the environment.
- b) Implementation of Sustainable Practices
 - 1) Companies can implement sustainable business practices to reduce their negative impact on the environment. This can include using renewable energy, efficiently managing waste, and reducing carbon emissions.

- 2) By operating sustainably, companies can minimize the risk of violating environmental regulations and support environmental preservation efforts.
- c) Adoption of Green Technology
 - 1) Investing in green technology and supporting ongoing innovation can help companies meet environmental standards. This technology can include environmentally friendly solutions in production processes and the use of materials that meet sustainable standards.
 - 2) By adopting green technology, companies can reduce their negative environmental impact and simultaneously address potential legal challenges arising from traditional business practices.
- d). Monitoring and Reporting on the Environment
 - 1) Companies can implement effective environmental monitoring systems to assess the ongoing impact of their operations.
 - 2) With accurate and relevant data, companies can provide transparent reports on environmental conditions and meet sustainable finance reporting requirements mandated by local laws or international regulations.
- e). Risk Management and Compliance
 - 1) Companies need to proactively identify potential environmental risks and take steps to reduce them. This includes developing responsive emergency plans and risk management strategies to address potential violations or environmental incidents.
 - 2) Engaging skilled legal teams can ensure full compliance with environmental regulations and help mitigate potential legal risks.

Through these approaches, companies can minimize legal risks and improve compliance with environmental regulations while promoting sustainable and environmentally responsible business practices. By operating businesses that support environmental protection, companies can also enhance their reputation among stakeholders and ensure long-term business continuity.

Corporate Social Responsibility (CSR)

Corporate Social Responsibility (CSR) is a comprehensive concept that encompasses a company's impact on social, environmental, and economic factors arising from its operations. While there are no global regulations specifically related to CSR, many jurisdictions have frameworks governing various aspects of corporate social responsibility. In Indonesia, for example, regulations regarding Corporate Social Responsibility (CSR) or Corporate Social and Environmental Responsibility (TJSL) are outlined in Constitution Number 40 of 2007 concerning Limited Liability Companies (PT) and Presidential Regulation Number 47 of 2012 concerning Limited Corporate Social and Environmental Responsibility.

The following outlines how laws regulate CSR and how companies can ensure compliance:

- a). CSR Reporting Requirements
 - 1) Some jurisdictions require companies to report their CSR activities, including impacts on the environment, charitable activities, or positive contributions to communities.
 - 2) Companies must understand the applicable CSR reporting requirements in their area and compile transparent and appropriate reports.
- b). Industry Code of Ethics and Standards
 - 1) Many industry sectors have their own CSR ethics codes and standards issued by industry associations or regulatory bodies. Companies can refer to these standards to guide their CSR practices.
 - 2) Ensuring compliance with relevant ethics and CSR standards is an important step in building a good reputation.

- c). Employment Constitution and Workers' Rights
 - 1) CSR initiatives can also cover aspects of employment and workers' rights. Companies must ensure compliance with employment laws, including wages, working hours, and fair working conditions.
 - 2) Involving employees in decision-making processes and providing a safe and inclusive work environment can fulfill CSR criteria.
- d). Obligations to Society and the Environment
 - 1) Some jurisdictions may have specific regulations requiring companies to fulfill obligations to society and the environment. This may include providing social benefits or involving local communities in business decisions.
 - 2) Understanding and complying with these special obligations are important for fostering positive connections with society and avoiding legal penalties.
- e). Sustainable Business Practices
 - 1) Implementing sustainable business practices that support CSR is a key method for ensuring compliance with social responsibilities. This can include sustainable practices in the supply chain, resource usage, and supporting social initiatives.
 - 2) Companies must ensure that sustainability becomes an integral part of their business strategy.
- f). Stakeholder Engagement
 - 1) Stakeholders, including employees, consumers, and local communities, often play a role in determining CSR practices. Companies can ensure compliance by communicating and collaborating with stakeholders to understand and meet their expectations.
 - 2) Building strong relationships with stakeholders can help companies identify areas where they can have a positive impact.

By understanding and complying with applicable laws and standards, companies can integrate CSR into their organizational culture. Ensuring compliance with CSR laws not only reduces legal risks but also creates opportunities to build a strong reputation and have a positive impact on society and the environment.

Aspect Employment

Companies can manage the legal aspects of sustainable business practices related to workers' rights, safe working conditions, and compliance with employment laws by adopting a proactive approach that includes the following steps:

- a). Understanding and Compliance with Employment Laws:
 - 1) Companies must have a deep understanding of the applicable employment laws in the jurisdictions where they operate. This includes rules related to wages, working hours, leave, and worker rights.
 - 2) Establishing an internal legal team or consulting with legal experts who can provide guidance on relevant employment regulations is crucial.
- b). Development of Internal Policies:
 - 1) Companies need to develop internal policies that encompass workers' rights, safe working conditions, and other important aspects of employment laws. These policies must align with ethical business standards and the company's values.
 - 2) Involving employees in the policy development process fosters a sense of ownership and ensures that policies reflect their needs.
- c). Training and Awareness:
 - 1) Conducting regular training sessions for employees on their rights, workplace safety, and employment policies is essential for increasing awareness and ensuring compliance.

- 2) Continuous education helps prevent employment law violations and fosters a company culture that prioritizes worker rights.
- d). Maintenance of Safe and Healthy Working Conditions:
 - 1) Implementing practices that promote safe and healthy working conditions goes beyond mere compliance. It involves adhering to applicable safety and health regulations and implementing preventive measures to reduce the risk of workplace accidents and illnesses.
 - 2) Applying ergonomic policies and offering incentives for safe work practices can foster a positive work environment.
- e). Internal Audits and Inspections:
 - 1) Conducting periodic internal audits and inspections helps companies monitor compliance with employment laws and assess the effectiveness of existing policies and procedures.
 - 2) These audits can identify areas for improvement and prompt corrective action.
- f). Fair Conflict Resolution:
 - 1) Developing fair and transparent mechanisms for resolving conflicts can help address potential disputes or violations of worker rights. This may involve establishing dispute resolution committees or providing mediation services.
 - 2) Ensuring that employees feel safe and respected when reporting problems or violations can prevent escalation and facilitate fair resolutions.

By implementing these steps, companies can ensure compliance with employment laws, provide a safe and healthy work environment, and support worker rights. Prioritizing employee well-being tends to cultivate a positive culture and enhance the company's reputation as a responsible place to work.

Sustainable Financial Reporting

Regulations on sustainable financial reporting significantly impact company business practices. In recent years, there has been increased demand from stakeholders for transparent and comprehensive information about a company's social, environmental, and economic impacts. The following are several ways in which regulations on sustainable financial reporting influence company business practices:

- a). Transparency and Accountability:
 - 1) Regulations on sustainable financial reporting compel companies to be more transparent about their sustainable business practices. This includes disclosing information regarding environmental impacts, social policies, and holistic economic performance.
 - 2) Increased business transparency fosters greater accountability, helping companies understand and manage their societal and environmental impacts.
- b). Risk Management:
 - 1) Sustainable financial reporting encourages companies to identify and manage risks associated with social and environmental factors. This may include risks related to regulatory changes, reputation, or climate change.
 - 2) By understanding and addressing these risks, companies can proactively mitigate their impact on business performance.
- c). Development of Sustainable Strategies:
 - 1) Regulations on sustainable financial reporting urge companies to develop integrated sustainable strategies within their business activities. This includes setting sustainable

- objectives, implementing initiatives to reduce environmental impacts, and committing to corporate social responsibility.
- 2) Sustainable business practices help companies build long-term resilience and adapt to changing market demands.
- d). Understanding Financial Risks and Opportunities:
- 1) Through sustainable financial reporting, companies can understand the long-term economic impacts of social and environmental risks. This enhances their understanding of how sustainability factors can influence financial performance.
 - 2) Identifying financial opportunities from sustainable practices enables companies to capitalize on growth potential and improve efficiency.
- e). Enhanced Stakeholder Engagement:
- 1) Sustainable financial reporting creates opportunities for effective communication with stakeholders, including investors, consumers, and society. This helps companies build stronger relationships and better understand stakeholder expectations regarding sustainable business practices.
 - 2) Increased stakeholder involvement can positively impact a company's image and reputation.
- f). Industry Performance Comparison:
- 1) Sustainable financial reporting allows companies to compare their performance with competitors and industry standards. This encourages the adoption of sustainable business practices to remain competitive and relevant in the market.
 - 2) Embracing higher industry standards can drive innovation and efficiency in business practices.
- g). Access to Capital and Sustainable Investors:
- 1) Investors are increasingly considering sustainability factors when making investment decisions. Sustainable financial reporting can improve access to capital for companies and support financing for sustainable projects.
 - 2) Emphasizing sustainability in business practices can attract investors who prioritize environmental and social objectives.
- h). Continuity as a Company Value:
- 1) Sustainable financial reporting helps shift continuity from being a regulatory requirement to a core company value. Integrating sustainable business values can serve as a strong differentiator in the market.
 - 2) Incorporating sustainability into a company's identity can attract consumers and employees who value social and environmental responsibility.

By viewing sustainable financial reporting as an opportunity to enhance overall business performance, companies can leverage continuity as a growth driver and promote more responsible business practices.

Legal Challenges in Practice Business Sustainable

A company that is striving to apply sustainable business practices can face several legal challenges. One of the main challenges is the complexity and differences in regulations across various jurisdictions. Sustainable business practices often involve compliance with environmental, employment, and tax regulations that vary from one country or region to another. The solution to overcoming this challenge involves forming a team of competent and experienced legal professionals, perhaps working with local legal advisors in each relevant jurisdiction. This strategy helps the company understand and comply with local regulations correctly. Comprehensive risk analysis becomes a critical foundation to ensure that the company can identify potential legal issues and take proper preventive action. Through this

approach, the company can proactively manage legal risks that may arise during its operations. By conducting an in-depth risk analysis, the company obtains necessary insights to address legal challenges and ensure business continuity (Jones, 1991).

In the context of risk analysis, it is essential to explain how the company identifies various possible risk scenarios, including potential legal violations, legal demands, or changes in regulations that may influence the company's operations. The steps in risk analysis may include evaluating environmental, social, and governance-related risks associated with companies practicing sustainable business.

After potential legal issues are identified, the company can take necessary precautions. The narrative outlines how the company develops strategies to reduce risks, starting from renewing internal policies and improving employee training, to repairing operational procedures. These actions may include strengthening internal controls, improving transparency, and implementing better governance practices (Juliana, 2014).

Additionally, the company can establish partnerships with legal advisors or experts who can provide guidance and a deep understanding of the applicable legal framework. This collaboration helps the company gain objective perspectives and ensures that precautionary measures are taken by the latest legal developments. Effective risk analysis also includes continuous monitoring of changes in environmental laws and industry developments. The narrative, explains how the company updates and adapts its preventive strategies over time to overcome new challenges that may arise.

By integrating comprehensive risk analysis into the decision-making process, the company not only responds to existing problems but also takes proactive preventive steps to increase the company's resilience to legal risks and support sustainable business continuity.

4. Conclusion

Based on the description, it can be concluded that the implications of law in ethical sustainable business cover aspects such as the environment, employment, social responsibility, and financial reporting. Companies need to understand and comply with applicable regulations, such as Environmental Law in Indonesia. Corporate Social Responsibility (CSR) is also related to legal considerations, including CSR reporting and obligations to the public. The application of employment law principles, such as the Employment Constitution, is important to avoid sanctions and maintain a positive reputation. Regulations on sustainable financial reporting influence transparency, risk management, sustainable strategy development, and relationships with stakeholders.

By understanding and integrating these legal aspects, the company can build a strong foundation for sustainable growth and business continuity. However, there are challenges in practicing sustainable business. One of the main challenges is the complexity and differences in regulations across various jurisdictions. Therefore, the solution to overcoming this challenge involves forming a team of competent and experienced legal professionals, possibly working with local legal advisors in each jurisdiction.

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