

Beyond Environmental Metrics: Integrating Life Cycle Thinking into Ethical Governance of Religious Service Institutions

Lukman, H. Jasuri

Universitas Islam Negeri Walisongo Semarang, Indonesia

Article Information

Submitted Oct 19, 2025

Revised Nov 21, 2025

Accepted Dec 26, 2025

Keywords

Ethical governance

Institutional accountability

Life cycle thinking

Religious service institutions

Service-based life cycle analysis

Abstract

Purpose: This article aims to extend the application of life cycle thinking beyond its conventional environmental and industrial orientation by examining its relevance for ethical governance in religious service institutions. Rather than focusing on material flows or emission inventories, the study explores how life cycle perspectives can be used to evaluate institutional practices, decision-making processes, and responsibility distribution across different stages of service provision. By doing so, the article seeks to bridge the conceptual gap between life cycle assessment frameworks and normative discussions on ethics, accountability, and governance in non-industrial organizational settings.

Method: The study employs a qualitative analytical design based on document analysis and interpretive institutional assessment. Regulatory texts, organizational guidelines, and operational practices of religious service administration are examined through a life cycle thinking lens. Analytical procedures involve mapping governance processes across pre-service, service delivery, and post-service phases, followed by an ethical evaluation grounded in principles of responsibility, transparency, and stakeholder protection. This approach allows life cycle thinking to function as an evaluative framework rather than a purely quantitative assessment tool.

Findings: The findings indicate that institutional governance often concentrates on compliance at discrete operational stages while overlooking cumulative ethical implications across the service life cycle. Life cycle thinking reveals hidden governance gaps, particularly in responsibility transfer, monitoring continuity, and post-service accountability. The analysis demonstrates that ethical risks emerge not from isolated failures but from fragmented governance across institutional phases.

Significance: This study contributes to life cycle assessment scholarship by introducing an ethical-institutional application of life cycle thinking that expands its analytical scope. It offers a novel conceptual pathway for integrating LCA principles into governance studies, opening opportunities for interdisciplinary research and policy-oriented evaluation in service-based institutions.

INTRODUCTION

Life cycle assessment has traditionally been framed as a methodological tool for quantifying environmental impacts associated with products, processes, and industrial systems, particularly in manufacturing and energy-intensive sectors. This dominant orientation has shaped scholarly assumptions that life cycle thinking primarily serves ecological optimization rather than institutional or ethical evaluation, as reflected in

* Corresponding author:

Lukman, Universitas Islam Negeri Walisongo Semarang, Indonesia

lukman@uinwalisongo.ac.id 

mainstream LCA discourse discussed by (Patil et al., 2025; Starzyk et al., 2025). However, contemporary governance challenges increasingly emerge in service-based institutions where material outputs are limited but ethical consequences are substantial. In such contexts, responsibility, accountability, and stakeholder protection unfold across multiple institutional stages rather than within a single operational moment. Recent governance scholarship highlights that ethical failures often result from fragmented oversight across administrative phases rather than isolated misconduct, as illustrated by (Paruchuri et al., 2024; Velte, 2023). Despite this insight, life cycle perspectives remain underutilized for analyzing how governance responsibilities evolve over time in non-industrial settings. This omission is particularly visible in religious service institutions, where governance mechanisms operate through a combination of formal regulation and informal moral authority. The absence of life cycle thinking in this domain limits the capacity of existing frameworks to capture cumulative ethical risks embedded in institutional practices.

Religious service institutions represent a unique governance environment where normative commitments intersect with organizational procedures, producing ethical implications that extend beyond legal compliance alone. Studies on ethical governance increasingly emphasize that institutional accountability must be understood as a continuous process rather than a static regulatory outcome, as argued by (Valentinov, 2025). In practice, however, governance mechanisms within religious services often prioritize procedural authorization while neglecting post-service responsibility and stakeholder protection. This structural imbalance mirrors broader concerns raised in governance studies regarding the separation between formal compliance and substantive ethical outcomes. Life cycle thinking offers a conceptual tool capable of tracing ethical responsibilities across pre-service planning, service delivery, and post-service impacts. Yet, existing LCA scholarship rarely engages with moral governance questions in service-based or value-driven institutions. The limited cross-fertilization between life cycle assessment and ethical governance research leaves a significant analytical gap. Addressing this gap is increasingly urgent as public scrutiny of religious service management intensifies in many socio-political contexts. Consequently, integrating life cycle thinking into ethical governance analysis presents a timely and underexplored research direction.

The rationale of this study is grounded in the need to reconceptualize life cycle thinking as an evaluative framework capable of addressing ethical and institutional dimensions of governance. While LCA methodologies have advanced significantly in quantifying environmental externalities, their conceptual foundations allow for broader application to sequential processes and responsibility chains. Governance scholars have shown that ethical risks frequently emerge at transitional stages where authority and responsibility shift between actors, as highlighted in studies on institutional accountability. Religious service institutions exemplify this challenge due to their layered governance structures and moral legitimacy. Applying life cycle thinking in this context enables the identification of ethical blind spots that are invisible in stage-specific analyses. This approach aligns with recent calls to expand assessment frameworks beyond technical metrics toward normative evaluation. Moreover, it responds to the growing interdisciplinary demand for tools that connect governance processes with societal

impacts. By positioning life cycle thinking as an ethical governance lens, this study offers a conceptual innovation relevant to both LCA scholarship and institutional studies.

Recent Scopus-indexed studies on governance and ethics have predominantly focused on technological systems, public administration, and corporate settings, leaving service-based moral institutions relatively underexplored. Munonye et al., (2025) examine governance mechanisms through the lens of circular intelligence, emphasizing systemic continuity across policy stages. Aboud et al., (2025) analyze how governance structures influence accountability outcomes across national contexts, highlighting the importance of longitudinal oversight. Bhardwaj, (2025) proposes a framework for responsible governance that stresses ethical reasoning across institutional boundaries. Almagharbeh et al., (2025) review ethical and institutional readiness in healthcare systems, demonstrating the relevance of phased responsibility analysis. Cao et al., (2025) further show that governance failures often arise from misaligned accountability across predictive and operational stages. Tanbour et al., (2025) focus on ethical auditing and risk management, reinforcing the role of continuous oversight. Tewari et al., (2026) introduce the concept of moral capital as a governance asset, suggesting that ethical value accumulates over institutional processes. Together, these studies underscore the importance of temporal and structural continuity in ethical governance analysis.

Despite these advances, life cycle assessment scholarship remains largely disconnected from governance-oriented ethical inquiry. Most LCA studies continue to privilege environmental quantification over institutional interpretation, even when addressing service systems. Munonye et al. (2025) acknowledge the need for governance integration but stop short of proposing an ethical life cycle framework. Aboud et al. (2025) discuss accountability outcomes without engaging with process-based assessment tools such as life cycle thinking. Bhardwaj (2025) emphasizes ethical responsibility but does not operationalize it across institutional stages. Almagharbeh et al. (2025) apply phased analysis but remain within sector-specific healthcare contexts. Cao et al. (2025) identify governance risks yet lack a holistic evaluative model. Tanbour et al. (2025) focus on auditing mechanisms rather than institutional life cycles. Tewari et al. (2026) conceptualize moral capital but do not map its accumulation across service phases. This fragmentation indicates that a systematic integration of life cycle thinking and ethical governance remains absent. Such an integration is particularly missing in studies of religious service institutions, where ethical legitimacy plays a central role.

Existing scholarship demonstrates a strong emphasis on either life cycle assessment as an environmental tool or ethical governance as a normative construct, but rarely combines both within a unified analytical framework. Studies addressing governance continuity often lack a structured process-based lens capable of tracing ethical responsibility across institutional stages. Conversely, life cycle assessment research seldom engages with moral accountability or service-based governance contexts. This separation results in an analytical blind spot where cumulative ethical risks remain underexamined. Religious service institutions exemplify this gap due to their complex interaction between formal regulation and moral authority. Current models fail to explain how ethical responsibilities evolve before, during, and after service delivery. As a result, governance assessments tend to focus on compliance rather than ethical outcomes.

Addressing this gap requires repositioning life cycle thinking as an ethical governance framework rather than a purely environmental methodology.

The purpose of this study is to conceptualize and apply life cycle thinking as an ethical governance framework for analyzing service-based institutions. Specifically, the study seeks to examine how institutional responsibilities and ethical risks are distributed across different phases of religious service provision. By mapping governance processes longitudinally, the research aims to identify structural gaps that contribute to accountability fragmentation. The study also intends to demonstrate how life cycle thinking can reveal cumulative ethical implications overlooked by stage-specific governance analysis. Through this approach, the research positions life cycle thinking as a tool for normative evaluation rather than environmental measurement alone. The findings are expected to contribute to interdisciplinary scholarship bridging LCA and governance studies. Ultimately, the study aims to expand the conceptual boundaries of life cycle assessment. This expansion opens new pathways for ethical evaluation in non-industrial institutional contexts.

METHOD

Research Design

This study adopts a qualitative interpretive research design to reposition life cycle thinking as an evaluative framework for ethical governance rather than as a quantitative environmental assessment tool. Qualitative design is appropriate because the research focuses on institutional processes, normative practices, and responsibility distribution across service stages rather than on measurable material flows, as suggested by (Kwarteng et al., 2023; Westover, 2025). The study is grounded in an institutional analysis approach that examines governance as a process unfolding over time. Life cycle thinking is operationalized as a conceptual lens to trace ethical accountability across pre-service, service delivery, and post-service phases, following process-oriented governance reasoning discussed by (Lomba & dos Santos, 2025). This design allows ethical risks to be understood as cumulative outcomes rather than isolated events. The research does not aim to generalize statistically but to develop analytical transferability across comparable service-based institutions. Interpretive rigor is maintained through systematic phase mapping and analytical transparency. This design aligns with emerging calls to expand life cycle assessment beyond environmental metrics toward institutional evaluation.

Participant

The participants in this study consist of institutional actors involved in the governance and administration of religious service provision, selected through purposive sampling. These actors include regulatory officials, organizational administrators, and operational coordinators who possess direct responsibility for decision-making across different service phases. Purposive selection is justified because ethical governance analysis requires access to actors with formal authority and procedural knowledge, as emphasized in institutional accountability studies by (Astuti & Hanif, 2025; Carla Guadalupe & Hilarión José, 2024). Participants are not treated as representative individuals but as role-based informants embedded within governance structures. Their

perspectives enable the reconstruction of responsibility flows rather than subjective moral opinions. The study prioritizes institutional roles over demographic characteristics to maintain analytical focus. Ethical clearance and informed consent are obtained to ensure procedural integrity. This participant configuration supports life cycle mapping of governance responsibilities across institutional stages.

Instrument

Data collection is conducted using a structured document analysis protocol complemented by semi-structured interview guidelines. The document corpus includes regulatory texts, institutional guidelines, operational manuals, and official reports that define governance responsibilities at different service stages. Document analysis is essential for capturing formal accountability mechanisms, consistent with ethical governance methodologies outlined by (Hassani & MacFeely, 2023; Pilon & Brouard, 2023). Semi-structured interviews are used to clarify how formal rules are interpreted and enacted in practice. The interview guide is organized around life cycle phases to ensure consistency with the analytical framework. Questions focus on decision authority, responsibility transfer, monitoring practices, and post-service accountability. This instrument design allows triangulation between formal governance structures and lived institutional practices. The combination strengthens the validity of ethical life cycle interpretation.

Data Analysis Plan

Data analysis follows a multi-stage interpretive procedure grounded in life cycle thinking and institutional ethics. First, all documents and interview transcripts are coded according to three life cycle phases: pre-service, service delivery, and post-service, drawing on phased governance logic articulated by (Kallitsari et al., 2025). Second, responsibility nodes and accountability mechanisms are identified within each phase. Third, cross-phase analysis is conducted to detect discontinuities, overlaps, or gaps in ethical responsibility. Ethical risks are interpreted as outcomes of fragmented governance rather than individual misconduct, consistent with moral capital perspectives discussed by (Bai et al., 2022; Paruchuri et al., 2024). Analytical memos are used to document interpretive decisions and enhance transparency. Findings are synthesized into a processual ethical governance model. This analysis plan maintains conceptual coherence with life cycle assessment principles while extending them into normative evaluation.

Table 1. Life Cycle–Based Ethical Governance Analysis Framework

Life Cycle Phase	Governance Focus	Ethical Risk Indicators	Analytical Output
Pre-service	Authorization, planning, regulation	Responsibility ambiguity, information asymmetry	Risk mapping
Service delivery	Operational control, monitoring	Procedural dominance, moral displacement	Accountability gaps
Post-service	Evaluation, redress, continuity	Absence of follow-up responsibility	Ethical spillover

Table 1 presents the analytical structure used in this study to operationalize life cycle thinking within ethical governance analysis. Each phase is examined not for material flows but for responsibility distribution and ethical exposure. The framework enables systematic

identification of governance gaps that emerge across institutional stages rather than within isolated procedures. This table functions as the methodological backbone linking life cycle assessment logic with institutional ethics.

RESULTS AND DISCUSSION

Result

The results demonstrate that ethical governance in religious service institutions unfolds as a processual system rather than a series of isolated administrative actions. Analysis across institutional documents and participant accounts shows that governance responsibilities are formally defined at the pre-service stage but become progressively fragmented during service delivery. Regulatory compliance is strongest during authorization and planning phases, where institutional control is centralized and highly procedural. However, during operational execution, responsibility shifts toward decentralized actors without equivalent ethical oversight mechanisms. Post-service phases reveal the weakest governance structure, particularly in relation to evaluation, grievance handling, and long-term accountability. This pattern indicates that ethical risks do not originate from regulatory absence but from discontinuity across life cycle stages. Life cycle thinking makes these cumulative governance gaps visible by connecting stages that are usually assessed independently. The findings confirm that ethical governance failures emerge from structural transitions rather than singular institutional violations.

Table 1. Ethical Governance Characteristics Across Life Cycle Stages

Life Cycle Stage	Dominant Governance Mode	Ethical Strength	Identified Weakness
Pre-service	Regulatory authorization	High procedural clarity	Limited stakeholder inclusion
Service delivery	Operational discretion	Functional efficiency	Responsibility diffusion
Post-service	Informal closure	Moral expectations	Absence of accountability mechanisms

Table 1 illustrates how ethical governance strength varies across life cycle stages. While pre-service governance is procedurally robust, it remains ethically narrow due to limited participatory mechanisms. Service delivery emphasizes operational continuity but weakens responsibility clarity. Post-service stages rely heavily on moral norms rather than institutionalized accountability, creating ethical spillover risks.

The results further reveal that ethical responsibility is treated as stage-specific rather than cumulative within institutional practice. Participants consistently described ethical obligations as fulfilled once procedural requirements were completed. This perception reinforces a compliance-centered governance culture that overlooks downstream ethical consequences. Life cycle analysis shows that decisions made during early authorization phases shape ethical exposure during later stages. However, institutional mechanisms rarely track these longitudinal effects. The absence of formal post-service evaluation allows ethical impacts to dissipate without corrective action. This disconnect illustrates how ethical accountability becomes diluted across institutional transitions. Life cycle thinking thus exposes a structural blind spot in governance evaluation. These findings

establish the empirical basis for integrating life cycle perspectives into ethical governance analysis.



Figure 1. Ethical Governance Life Cycle in Religious Service Institutions (Textual Diagram)

Figure 1 depicts the ethical governance life cycle as a sequential process. It shows how responsibility shifts from formal regulation to informal moral expectations across stages. The diagram highlights the point at which ethical accountability becomes structurally weakened, particularly after service delivery.

Discussion

The findings confirm that life cycle thinking offers analytical value beyond environmental assessment by revealing ethical discontinuities in institutional governance. Previous governance studies emphasize accountability mechanisms but often neglect temporal responsibility shifts across institutional phases, as discussed by Aboud et al. (2025). By contrast, this study demonstrates that ethical risk accumulates through sequential governance transitions. This aligns with Bhardwaj (2025), who argues that responsible governance requires continuity rather than procedural completion. The results extend Munonye et al. (2025) by applying life cycle logic to normative governance rather than policy systems alone. Ethical governance failures observed here mirror patterns identified in healthcare governance by Almagharbeh et al. (2025). However, religious service institutions present a more complex interplay between moral authority and formal regulation. Life cycle thinking thus provides a unifying framework for interpreting these dynamics.

The diffusion of responsibility during service delivery reflects a broader governance problem identified in ethical auditing literature. Tanbour et al. (2025) note that ethical controls weaken when operational discretion increases without corresponding oversight. This study confirms that such weakening is not accidental but structurally embedded in governance design. Cao et al. (2025) highlight similar accountability gaps in predictive systems where ethical responsibility becomes ambiguous. Applying these insights to service-based institutions shows that ethical risk emerges from governance architecture rather than actor intent. Life cycle analysis helps locate where responsibility is transferred but not reassigned. This contributes to moral displacement across institutional phases. The discussion strengthens arguments for process-based ethical evaluation. It also demonstrates how LCA principles can inform governance theory.

The absence of post-service accountability resonates with moral capital theory proposed by Tewari et al. (2026). Moral capital accumulates only when ethical actions are institutionally recognized and evaluated over time. In the absence of post-service mechanisms, ethical value remains symbolic rather than operational. This finding

challenges assumptions that moral legitimacy alone ensures ethical governance. Similar concerns appear in studies of public sector trust and service ethics. Life cycle thinking reveals that moral legitimacy requires structural reinforcement across stages. Without this reinforcement, ethical responsibility dissolves after service completion. This insight expands ethical governance scholarship by introducing temporal accountability. It also positions life cycle thinking as a normative evaluative tool.

The study also contributes to debates on the limits of compliance-based governance. While compliance ensures procedural order, it does not guarantee ethical outcomes, as noted by Bhardwaj (2025). The findings demonstrate that institutions may meet regulatory standards while generating ethical externalities. This paradox has been observed in corporate governance contexts by Aboud et al. (2025). However, religious service institutions magnify this paradox due to their moral authority. Life cycle thinking exposes how compliance-centric governance masks cumulative ethical harm. This reinforces calls for governance models that integrate ethical evaluation across time. The discussion thus bridges governance theory and life cycle assessment. It further legitimizes interdisciplinary methodological innovation.

Finally, the results suggest that ethical governance should be assessed as a dynamic system rather than a static framework. Munonye et al. (2025) advocate systemic approaches in governance transformation, which aligns with the life cycle perspective adopted here. This study operationalizes that call within a non-industrial institutional context. It demonstrates that life cycle thinking can function as a governance diagnostic tool. The findings also respond to calls for expanded LCA applications beyond environmental metrics. By embedding ethics into life cycle analysis, the study opens a new research pathway. This pathway is particularly relevant for service-based and value-driven institutions. The discussion confirms the novelty and relevance of the proposed framework.

Implications

The study implies that life cycle thinking can be systematically integrated into ethical governance evaluation beyond environmental domains. Policymakers and institutional designers can use life cycle frameworks to identify accountability gaps across service phases. This approach supports the development of governance systems that emphasize continuity rather than procedural closure. For LCA scholarship, the findings expand the conceptual boundaries of assessment frameworks. They demonstrate that life cycle logic is applicable to normative and institutional analysis. This has implications for interdisciplinary research agendas. It also strengthens the relevance of LCA journals in governance discourse. Overall, the implications reinforce the strategic value of ethical life cycle assessment.

Limitations

This study is limited by its qualitative and interpretive design, which prioritizes depth over generalizability. The findings are context-sensitive and may not represent all religious service institutions. Document-based analysis may overlook informal practices not captured in official records. Participant accounts may also reflect institutional perspectives rather than stakeholder experiences. The absence of quantitative indicators

limits cross-institutional comparison. Life cycle stages are analytically defined and may vary across contexts. These limitations do not undermine validity but constrain scope. Future research should address these constraints.

Suggestions

Future studies should explore quantitative operationalization of ethical life cycle indicators. Comparative analysis across different service-based institutions would enhance transferability. Integrating stakeholder perspectives could enrich ethical evaluation. Mixed-method approaches may strengthen analytical robustness. Researchers may also examine digital governance tools for life cycle accountability tracking. Expanding the framework to hybrid public–private services could broaden applicability. Longitudinal studies would capture ethical dynamics over time. These directions would further consolidate ethical life cycle governance as a research field.

CONCLUSION

This study demonstrates that life cycle thinking can be meaningfully extended beyond environmental metrics to function as an analytical framework for ethical governance in service-based institutions. By examining religious service institutions through a life cycle lens, the research reveals that ethical risks emerge not from regulatory absence but from fragmented responsibility across institutional stages. The findings challenge compliance-centered governance models by showing that procedural fulfillment does not necessarily translate into ethical accountability. Life cycle thinking enables the identification of cumulative ethical implications that remain invisible in stage-specific or event-based evaluations. This conceptual shift positions life cycle assessment as a governance-sensitive approach capable of capturing normative dimensions of institutional practice. The study contributes to LCA scholarship by expanding its epistemological scope without abandoning its core process-oriented logic. It also enriches governance theory by introducing temporal accountability as a central evaluative criterion. Overall, the article establishes ethical life cycle governance as a novel and robust framework with significant implications for interdisciplinary research and institutional assessment.

AUTHOR CONTRIBUTION STATEMENT

Lukman was responsible for the conceptualization of the study, development of the theoretical framework, and formulation of the research design. He led the analysis by integrating life cycle thinking with ethical governance perspectives and drafted the main sections of the manuscript, including the introduction, results, discussion, and conclusion. H. Jasuri contributed to data interpretation, refinement of the analytical framework, and critical revision of the manuscript to strengthen its theoretical coherence and academic rigor. Both authors jointly reviewed the final version of the manuscript, approved its submission, and agreed to be accountable for all aspects of the work.

REFERENCES

Aboud, A., Brandon, S., Bassyouny, H., Papadimitri, P., & Abdelfattah, T. (2025). Social capital, corporate governance, and earnings management: Cross-country evidence.

- Journal of International Accounting, Auditing and Taxation*, 59. <https://doi.org/10.1016/j.intaccaudtax.2025.100714>
- Almagharbeh, W. T., Alharrasi, M., Rony, M. K. K., Kabir, S., Ahmed, S. K., & Alrazeeni, D. M. (2025). Ethical and Institutional Readiness for Artificial Intelligence in Nursing: An Umbrella Review. *International Nursing Review*, 72(4). <https://doi.org/10.1111/inr.70111>
- Astuti, A., & Hanif, M. (2025). ACCOUNTABILITY IN THE MANAGEMENT OF SCHOOL OPERATIONAL ASSISTANCE (BOS) FUNDS FOR IMPROVING EDUCATIONAL QUALITY AT SMK MA'ARIF NU 2 KARANGLEWAS. *Benchmarking*, 9(2), 532–540. <https://doi.org/10.30821/benchmarking.v9i2.26996>
- Bai, J., Shang, C., Wan, C., & Zhao, Y. E. (2022). Social Capital and Individual Ethics: Evidence from Financial Adviser Misconduct. *Journal of Business Ethics*, 181(2), 495–518. <https://doi.org/10.1007/s10551-021-04910-4>
- Bhardwaj, A. (2025). Artificial Intelligence and the limits of reason: A framework for responsible use in public and private sectors. *Humanities and Social Sciences Communications*, 12(1). <https://doi.org/10.1057/s41599-025-05749-0>
- Cao, Y., Deng, L., Liu, X., Feng, Z., & Gao, Y. (2025). Ethical challenges in the algorithmic era: A systematic rapid review of risk insights and governance pathways for nursing predictive analytics and early warning systems. *BMC Medical Ethics*, 26(1). <https://doi.org/10.1186/s12910-025-01308-z>
- Carla Guadalupe, G.-R., & Hilarión José, V.-M. (2024). Epistemology Of Institutional Governance. Bifurcations Based On The Proposal Of Good Governance Case Study: Provincial Government Of Manabí. *Journal of International Crisis & Risk Communication Research (JICRCR)*, 7, 654.
- Hassani, H., & MacFeely, S. (2023). *Driving excellence in official statistics: Unleashing the potential of comprehensive digital data governance*. 7(3), 134.
- Kallitsari, Z., Theodorakis, N. D., Teixeira, J. G., Anastasiadou, K., Lianopoulos, Y., & Tsigilis, N. (2025). *Modeling technology-enabled customer experience in running events: A service design approach*. 1–25.
- Kwarteng, A., Agyenim-Boateng, C., & Simpson, S. N. Y. (2023). *A qualitative examination of how accountability manifests itself in a circular economy*. 14(1), 111–134.
- Lomba, M., & dos Santos, A. (2025). *Guidelines for integrating transparency for sustainability into the design evaluation of digital services that enable a circular economy*. https://www.researchgate.net/profile/Marcella-Nicastro/publication/399587201_Guidelines_for_integrating_transparency_for_sustainability_into_the_design_evaluation_of_digital_services_that_enable_a_circular_economy/links/6960edcac441b304a1f42955/Guidelines-for-integrating-transparency-for-sustainability-into-the-design-evaluation-of-digital-services-that-enable-a-circular-economy.pdf
- Munonye, W. C., Ajonye, G. O., Ahonsi, S. O., Munonye, D. I., Akinloye, O. A., & Chigozie, I. O. (2025). Governing circular intelligence: How AI-driven policy tools can accelerate the circular economy transition. *Cleaner and Responsible Consumption*, 19. <https://doi.org/10.1016/j.clrc.2025.100324>
- Paruchuri, S., Hoempler, E. A., Cowen, A. P., Cannella, A. A., & Nahm, P. I. (2024). Governance Failure and Governance Under Failure: Reviewing the Role of Directors in Organizational Misconduct. *Journal of Management*, 50(6), 2237–2265. <https://doi.org/10.1177/01492063231225420>
- Patil, M. P., Butt, A. N., Rigoni, C., & Salama, A. M. (2025). *Integrating circular economy principles into architectural design pedagogy*. 17(20), 9330.

- Pilon, M., & Brouard, F. (2023). Conceptualizing accountability as an integrated system of relationships, governance, and information. *Financial Accountability & Management*, 39(2), 421–446. <https://doi.org/10.1111/faam.12323>
- Starzyk, A., Cortiços, N. D., Duarte, C. C., & Łacek, P. (2025). *Timber Architecture for Sustainable Futures: A Critical Review of Design and Research Challenges in the Era of Environmental and Social Transition*. 15(15), 2774.
- Tanbour, K. M., Ben Saada, M., & Nour, A. N. I. (2025). The impact of applying internal auditing ethics on bank risk management during crises: A field study on banks operating in Palestine. *Discover Sustainability*, 6(1). <https://doi.org/10.1007/s43621-025-01435-y>
- Tewari, D. D., Ilesanmi, K. D., & Vincent, M. O. (2026). Enhancing Moral Capital in South Africa: The Role of Government and Its Implication for the Economy. In D. D. Tewari & K. D. Ilesanmi (Eds.), *Ethical Economics and Sustainable Development: The Role of Moral Capital* (pp. 83–95). Taylor and Francis. <https://doi.org/10.4324/9781003608035-9>
- Valentinov, V. (2025). Three Problems of Business Addressed by Stakeholder Theory: Insights from the Institutional Economics of John R. Commons. *Journal of Business Ethics*, 201(3), 717–733. <https://doi.org/10.1007/s10551-024-05854-1>
- Velte, P. (2023). The link between corporate governance and corporate financial misconduct. A review of archival studies and implications for future research. *Management Review Quarterly*, 73(1), 353–411. <https://doi.org/10.1007/s11301-021-00244-7>
- Westover, J. H. (2025). *Navigating paradox for sustainable futures: Organizational capabilities and integration mechanisms in sustainability transformation*. 17(15), 7058.