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Article

ORIGINAL PAPER

Organizational Wrongdoing within the Context of the UN Sustainable Development Goals: An Integrative Review

Irina Heim[1] · Lilya Mergaliyeva[2,3]

Abstract
Addressing organizational wrongdoing (OW) is crucial for sustainable development. However, there seems to be a lack of structured analysis of this concept within the realm of the UN Sustainable Development Goals (UN SDGs). This study aims to map the economic, business, and management literature on OW in relation to the SDGs using metadata extracted from 374 journal articles indexed in the Web of Science database for the period 2000–2023. This study highlights the need for a more systematic approach to understanding complex OW phenomena in the sustainable context. It proposes the foundation for a novel conceptual framework and suggests future research directions. Additionally, this study emphasizes the importance of interdisciplinary research for developing comprehensive strategies that align organizational practices with sustainable development objectives.

Keywords Organizational wrongdoing · UN Sustainable Development Goals · Organizational misconduct

Introduction

In the modern business environment, the issue of organizational misconduct remains widespread, requiring significant attention on the part of both scholars and professionals when it comes to addressing sustainable development agenda (Castro & Gradillas Garcia, 2022; Gabbioneta et al., 2023; UNODC, 2023). As businesses operate in an increasingly interconnected world, the implications of such misconduct extend far beyond individual organizations, affecting entire industries, economies, and even societal norms and values extending beyond national borders. For instance, major global consultancies and leading international institutions are currently engaging in discussions about companies' contributions toward environmental and social issues (BCG, 2022; IFC, 2023; McKinsey, 2021; World Bank, 2023). Responsible environmental, social, and governance

(ESG) practices on the part of organizations can contribute positively to addressing sustainable goals, while unethical behavior can lead to organizational wrongdoing (OW).

Over the past two decades, research with regard to OW has seen significant development. In the last century (1930–2000), perspectives on wrongdoing within organizational science primarily centered around misconduct associated with profit and loss risks, reflecting business practices focused on economic gains to enhance organizational efficiency and effectiveness (Palmer, 2012). The dawn of the new century, in 2001, witnessed several instances of corporate misconduct that garnered widespread media attention. These incidents involved well-known companies, including the Enron scandal and the Arthur Andersen scandal in the United States. Additionally, there were subsequent instances of OW in other countries (Palmer et al., 2016). Between 2000 and 2015, as a result of reevaluating the causes of the 2008 financial crisis and the European Debt Crisis in 2014, and with increased attention to environmental and social concerns—such as those leading to the adoption of the Paris Climate Agreement—the previously profit-centric approach has shifted toward a more holistic perspective with regard to OW. This broader view takes into account factors such as complexity, ethics, and societal impact. In the current decade (2015 to date), interpretations of what is considered "wrong" or "right" regarding organizational behavior have

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varied across different organizations and fields, with increasing views on OW as being a holistic and more frequently occurring issue. It has also expanded from being solely economically focused to becoming a broader issue, leading to significant challenges for society and the environment (Gabbioneta et al., 2023). Although most existing research primarily examines the economic dimension of OW, emphasizing its causes, it is crucial to also investigate the broader effects of (Palmer et al., 2016).

It can be argued that previous research on OW has been productive. Over the past decades, myriad concepts concerning OW have emerged, necessitating the development of a structured framework, particularly taking into account evolving perceptions of wrongdoing. However, research in this.maturing field requires further examination (Gabbioneta et al., 2023) in the light of recent increasing focus on sustainability and the UN SDGs. This is necessary as there appears to be a lack of structured analysis in this field, systematic review of the data being either absent or weakly articulated. The research objectives of this study are as follows: first, it aims to present the state-of-the-art in OW research; second, our research aims to create a more holistic understanding of complex OW phenomena; and finally, it aims to suggest how an understanding of OW can help address the aims of sustainable development, and inform future research agendas. By achieving these aims, our research hopes to contribute to a significant and growing literature on bibliometric and systematic literature reviews on the OW and various adjacent topics, including cheating in business (Eabrasu, 2020), the impact of emotions on reactions (Dufour et al., 2019), organizational determinants (Jurkiewicz and Giacalone, 2016), moral decentralization at work (Ogunfowora et al., 2022), CEO wrongdoing (Schnatterly et al., 2018) and professional wrongdoing (Gabbioneta et al., 2019). However, to the best of our knowledge, a review that would offer an understanding of OW within the context of the UN SDGs is missing. To address this gap, interdisciplinary research is essential. Integrating insights from economic, business, and management studies would offer a more holistic understanding of the issue. It is crucial to acknowledge that no single discipline can fully encompass the complexity of misconduct within the broad scope of sustainability. In particular, several research themes remain unexplored: What is the research focus on wrongdoing in relation to the SDGs? What is the current research frontier or trend? The significant volume of unstructured information has led to several challenges in academic research. First, it obstructs synthesizing a comprehensive overview of the existing research landscape on OW with regard to the SDGs framework, thereby impeding the enhancement of an overarching research ecosystem. Second, it creates barriers for scholars in terms of monitoring the evolution of current studies in their domain, and identifying pivotal and emergent research themes. Such an impediment hampers researchers' ability to target and scrutinize prospective research trajectories with any degree of precision. The present study aims to address these shortcomings by employing integrative literature review methods for a comprehensive and systematic analysis of research conducted between 2000 and 2023.[1]

Our analysis is structured around three critical perspectives: (1) the main research forces and sources (including leading authors, leading countries, and prominent journals); (2) the current state of research (encompassing themes, clusters, and central research topics), and (3) the evolution of research trends. Through this approach, the study intends to illuminate the development, progress, focal areas, and emerging trends within the research field. It endeavors to address the following research questions: (1) Who were the prominent authors, top publishing countries, and top journals in the field of OW related to SDGs from 2000 to 2023? What are the main demographics related to organizational wrongdoing research? (2) What are the key study themes or clusters identified in the study of OW between 2000 and 2023? What specific aspects have researchers focused on? (3) How has the development in researching wrongdoing within the context of the SDGs evolved between 2000 and 2023? What is the potential trend for future research?

Therefore, conducting research on OW within the context of the SDGs is crucial (García-Sánchez et al., 2020; Sullivan et al., 2018). It allows us to identify major contributors to the field, and highlights challenges in its development. Additionally, this research will guide policy, shape further research and inform practice across different areas, subfields, and contexts. Furthermore, it includes a comparative analysis aimed at fostering a comprehensive understanding of OW within the broader context of sustainable development. These efforts will provide valuable insights for policymakers, businesses, and academics promoting ethical conduct and sustainability, not only in organizational settings but also within the broader environment in which they operate.

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[1] We note in passing our use of the term 'the SDGs' throughout the paper. While the UN's first human development framework was the Millennium Development Goals (MDGs) from 2000 to 2015, the Sustainable Development Goals (SDGs) (2015–2030) expanded upon the goals identified in the MDGs. Given their shared strategic intent—to create a more equitable, prosperous, and sustainable world—we have chosen to simplify the paper's language by using the phrase 'the SDGs' to encompass both the SDGs and the MDGs.

Understanding the Concept of Organizational Wrongdoing

Management discipline defines wrongdoing as "behavior in or by an organization that a social-control agent judges to transgress a line separating right from wrong" (Greve et al., 2010, p.56) This behavior, which includes violations of legal, ethical, and socially responsible behavior, appears to have evolved from being something exceptional to becoming a more frequently occurring issue (Palmer, 2012). However, as authors have noted, although it is very helpful in understanding the OW mechanism, the management definition has the drawback of requiring differentiation between social-control agents and other concerned actors (Greve et al., 2010). Academic discourse on wrongdoing has revealed a range of perspectives on the part of different actors. Researchers from different disciplines, including economics, ethics, law, sociology, and business and management studies have contributed to a rich yet varied understanding of what constitutes wrongdoing. OW has effects across various levels of analysis: the individual level (e.g., Antunez et al., 2023; Dickinson and Masclet, 2023) involving investigations in ethics, sociology and management disciplines, organizational level investigations in business and law disciplines (e.g., Hanousek et al., 2019; Spencer and Gomez, 2011), and investigations on the economy/societal level in economics (e.g., Appiah and McMahon, 2002; Darién, 2021). Insights from various disciplines contribute to a comprehensive understanding of this complex phenomenon. It allows us to go beyond organizational borders to analyze the broader impact of OW on sustainability. While these interdisciplinary approaches enrich the discussion, they also result in diverse definitions and interpretations. The absence of an interdisciplinary perspective with regard to wrongdoing presents a challenge in establishing universal standards. Consequently, a more nuanced and context-specific approach is necessary for understanding and addressing wrongful acts. This is becoming particularly crucial, especially in a sustainably concerned world in which cultural, legal, and industrial boundaries are increasingly blurred.

Meanwhile, the literature presents various perspectives and definitions of OW, shedding light on its complexity and implications (Fielder, 2003). The research underscores the significance of understanding organizational wrongdoing, highlighting the impact of poor corporate culture, unhealthy climate, and poor management contributing to ethical risks and crises within organizations (Fielder, 2003). While the prevailing view among scholars is to treat organizational wrongdoings as an aberration, an increasing body of academic work subtly treats it as a normative aspect of organizational behavior. However, a growing body of academic research is subtly shifting this perspective toward the view that OW is the norm (Gabbioneta et al., 2023; Palmer, 2013; Palmer et al., 2016). This alternative viewpoint posits that the line separating organizational right-doing and wrongdoing can be ambiguous in particular societies. In many advanced societies, regardless of their liberal or socialist political orientation, intense competitive pressures exert a significant influence. Within organizations, individuals find themselves treading a fine line between ethical and unethical practices (Coleman, 1987, 1988; Braithwaite, 1988). For instance, fraud within the financial domain results in an estimated 5% annual loss in sales for typical companies. Worldwide losses due to fraud is approximately $4.7 trillion annually (ACFE, 2023). Examples of OW include well-known cases such as WorldCom, Enron, and Tyco, where the company's leadership was responsible for massive amounts of fraud. Additionally, the scandal at Wells Fargo involving fake bank accounts (McGrath, 2018) and other instances of OW have hindered progress toward achieving the SDGs goals.

Emile Durkheim, who suggested a sociological view of wrongdoing, extensively discussed the pervasiveness of wrongdoing within social structures (Durkheim, 1973; Fenton, 1984). In a simplified interpretation of Durkheim's theory, he posited that societies inherently generate instances of wrongdoing to sustain themselves. He suggested that societies, defined as collectives of individuals with shared understandings of acceptable behavior, necessitate defining what constitutes wrongdoing to maintain cohesion and continuity. In their constructive discourse, Mackenzie et al. (2011) introduce the notion of collective wrongdoing. They define it as actions carried out by organizational members that are deemed illegal, unethical, or socially irresponsible by social-control agents. This concept underscores the collective behavior within organizations, and its assessment against societal norms of legality and ethics. This definition highlights the involvement of organizational members, including directors, managers, and employees, in perpetrating and disseminating wrongdoing throughout the organization. This underscores the systemic nature of organizational misconduct.

Expanding upon this discourse, Palmer (2012) introduced the theory of normal organizational wrongdoing. According to this theory, individuals within organizations may gradually become entangled in wrongful conduct through a series of decisions. These decisions, initially minor, can progressively escalate into significant acts of wrongdoing. This gradual progression highlights the subtle yet impactful nature of how wrongful behavior can permeate organizational practices. This perspective challenges the traditional view of deliberate and criminal mindsets, emphasizing the gradual and normalized nature of unethical behaviors in corporations. Neville et al. (2019) defined the concept of

OW using the more comprehensive term of organizational misconduct. This broader term encompasses activities such as corporate crime, wrongdoing, and fraud, capturing the phenomenon of corporate misconduct in a more inclusive manner than is found using a narrower terminology. This comprehensive definition recognizes the diverse manifestations that OW can take, reflecting the intricate nature of unethical and socially irresponsible behaviors within organizational contexts. Davis-Blake and Pfeffer (1989) argue that the structures and processes governing behavior can mitigate the influence of individual differences. However, House et al. (1996) propose that individual differences continue to exert influence on behavior within organizations. This perspective carries a significant implication: it implies that even organizational members who typically adhere to ethics, follow the law, and demonstrate social responsibility, are not immune to the risk of engaging in wrongdoing. Therefore, the impact of organizational structures and norms can be pivotal in shaping individual behaviors, including those that might result in unethical actions.

In the contemporary business world, OW serves as an umbrella term encompassing other expressions previously used in research to describe inappropriate organizational behavior. As suggested by Near et al. (2004), the concept of wrongdoing encompasses a range of types of wrongdoing behaviors, including corruption (e.g., Pham et al., 2024), lack of transparency (e.g., Cheliatsidou et al., 2023), unethical business practices (e.g., Joshi and McKendall., 2018), discrimination (e.g., Near et al., 2004), speculation (Coslor et al., 2020), harassment (e.g., Barmes, 2023), fraud (e.g., Uygur and Napier, 2024), greenwashing (e.g., Bryant et al., 2020), misbehavior (e.g., Vardi and Wiener, 1996), irresponsible behavior (e.g., Zasuwa, 2024), and misallocation of resources (e.g., Jin et al., 2024).

The United Nations (UN) has established SDGs as a global framework for socio-environmental development. These SDGs serve as a tool for analyzing the broader impact of OW as they have been designed to achieve a sustainable future and minimize negative effects on the environment and society. This requires a shift from harmful practices to more responsible ones, as the achievement of the SDGs hinges on ethical conduct. Additionally, the UN has outlined a detailed list of actions deemed as being wrongdoing. The UN has defined OW practices as those that include misrepresentation, forgery, or false certification in connection with any official claim or benefit, theft, embezzlement, solicitation or acceptance of bribes, extortion, smuggling, conflict of interest, allegations of sexual abuse and sexual exploitation, unauthorized outside activities, procurement violations, misuse of information and communication technology resources, misuse of funding, and other violations of UN regulations, rules, and administrative issuances (UN, 2023). When an organization, whether public or private, engages in

such misconduct, it can impede progress toward achieving the UN SDGs.

For example, the UN underscores that addressing corruption and misconduct is crucial for effectively attaining the SDGs (Gabbioneta et al., 2023; UNODC, 2023). Research finds that firms' activities such as offering bribes to corrupt officials or engaging in greenwashing activities may hinder efforts to address climate change as suggested by SDG13 (e.g., Torelli et al., 2020). Corruption can also impact capital structure and debt choices (Fan et al., 2012) and, therefore, undermine the goal of establishing strong institutions and promoting peace (SDG16), slowing down economic growth (SDG8) and preventing decreasing inequalities (SDG10). Table 1 presents the summary of first-level wrongdoing actions that might impede the achievement of specific SDGs and types of wrongdoing as suggested by the UN (n/d). The SDGs are comprehensive and interconnected, with effects such as interdependence, systemic effects, and unintended consequences. However, not all organizational behaviors result in wrongdoing. The UN website provides information on practices that can be classified as wrong within the context of specific UN SDGs. We linked these practices to certain types of wrongdoing behaviors identified in the academic literature within our sample dataset. For instance, when responsible business behaviors are lacking in developing countries leading to unethical business practices, it can adversely affect small-scale individual entrepreneurs (Azmat & Samaratunge, 2009), thereby hindering the achievement of SDG2. Based on this information, we conclude that there is a relationship between SDG2 and unethical business practices (see Table 1).

Lastly, according to the Boston Consulting Group (BCG) (2023), out of 140 SDG-related targets with available data, only 12% are progressing as planned for delivery by 2030. Additionally, a report from the UN Secretary-General on SDG progress indicates that nearly 50% of the targets show weak or insufficient progress, and approximately 30% have either stagnated or retrogressed below the 2015 baseline (UNDESA, 2022). The reason for this shortfall could partly stem from organizational wrongdoing. Consequently, our literature review seeks to investigate the connection between OW and sustainability, making a valuable contribution to the field of ethics in terms of organizational behavior.

Before delving into our review, we conducted a synopsis of previous literature review studies to identify the central research theme on OW within the selected domain. As an initial step, we examined previous literature reviews on OW to ascertain the relevance and need for our research. The summary of preceding reviews is presented in Table 2. It centers around the identification process of OW. These reviews explore various dimensions, including emotional and psychological influences (Dufour et al., 2019), moral and ethical dysfunctionality (Eabrasu, 2020; Jurkiewicz and

Table 1 The relationship between OW and the SDGs

SDG	SDG Focus	Type(s) of Associated Wrongdoing
1	No poverty	Unethical business practices; misallocation of resources
2	Zero hunger	Unethical business practices; discrimination,
3	Good health and well-being	Unethical business practices; discrimination
4	Quality education	Discrimination; misallocation of resources
5	Gender equality	Discrimination; misbehavior
6	Clear water and sanitation	Misallocation of resources
7	Affordable and clean energy	Greenwashing; misallocation of resources; fraud; corruption
8	Descent work and economic growth	Fraud; lack of transparency; corruption; discrimination; misbehavior
9	Industry, innovation and infrastructure	Misallocation of resources; discrimination
10	Reduced inequalities	Unethical business practices; discrimination; harassment; corruption
11	Sustainable cities and communities	Misallocation of resources
12	Responsible consumption and production	Misallocation of resources
13	Climate action	Greenwashing; corruption (bribes)
14	Life below water	Irresponsible behavior
15	Life on land	Irresponsible behavior
16	Peace and justice	Discrimination; unethical business practices; misbehavior; corruption
17	Partnerships for the goals	Lack of transparency

Source: Authors' compilation based on the information from the UN website

Table 2 Theoretical and literature research in the area of organizational wrongdoing

#	Study	Focus
1	Eabrasu (2020)	Cheating in business: A metaethical perspective
2	Dufour et al. (2019)	The impact of emotions on stakeholder reactions to organizational wrongdoing
3	Jurkiewicz and Giacalone (2016)	Organizational determinants of ethical dysfunctionality
4	Ogunfowora et al. (2022)	A meta-analytic investigation of the antecedents, theoretical correlates, and consequences of moral disengagement at work
5	Schnatterly et al. (2018)	CEO wrongdoing: A review of pressure, opportunity, and rationalization
6	Gabbioneta et al. (2019)	Inserting professionals and professional organizations in studies of wrongdoing: The nature, antecedents and consequences of professional misconduct

Source: Authors

Giacalone, 2016; Ogunfowora et al., 2022), organizational misconduct (Gabbioneta et al., 2019), and leadership wrongdoing (Schnatterly et al., 2018).

Exploring OW beyond the conventional boundaries of economic and legal perspectives is a notable trend in contemporary research. Scholars are increasingly recognizing the importance of incorporating psychological, emotional, and ethical dimensions when examining organizational behaviors. The studies by Eabrasu (2020), Dufour et al. (2019), Palmer et al. (2016), Ogunfowora et al. (2022), Schnatterly et al. (2018), and Gabbioneta et al. (2019) explore the multifaced nature of OW. These studies delve into understanding the root causes and motivational factors behind unethical behavior, including emotional impacts, expectancy violations, and complexities and challenges in the context of organizational ethics (Table 2). However, these literature reviews provide predominantly a micro-level view of OW antecedents, and offer restricted research on the impact of OW and the derivation of practical implications from theory (Palmer et al., 2016). As our review indicates, there has been limited research which identifies any link between OW and the SDGs, or which provides insights into the interconnections between these two areas. In particular, as our research suggests, there is a critical need for comprehensive research to identify gaps, analyze trends, and explore future research direction in terms of the intersection between OW and sustainability.

Research Design

Research strategy

This study employed an integrative literature review strategy with the goal "to overview the knowledge base, to critically review and potentially re-conceptualize, and to expand on the theoretical foundation of the specific topic as it develops" (Snyder, 2019, p.337). It deploys a bibliographic analysis approach conjointly with a systematic literature review. The findings from the bibliometric mapping and thematic review are combined to offer a comprehensive understanding of the topic. The thematic review uncovers key themes and findings from individual studies, while bibliometric mapping offers additional insights into the scholarly landscape. It highlights authors, landmark studies, emerging research trends, and areas of further research. By integrating the results of the thematic review with the visualizations generated through bibliometric mapping, we gain a deeper understanding of the current state of research on the topic, including its breadth, depth, and evolving nature. The systematic part of this literature review enables the identification of prevailing trends within the field through a systematic examination of keywords. It also assists in the identification and categorization of research gaps within most of the contemporary literature. In addition, bibliometric mapping enables the identification of research gaps and trends by mapping the current state of the art in a given field, providing valuable guidance for researchers during the development of their projects. By ensuring that studies contribute significantly to scientific knowledge, practical applications, and societal benefits, this approach proves to be crucial. Specifically, this approach aims to map the existing research landscape related to OW within the framework of the UN SDGs. It accomplishes this by examining bibliometric and systematic evaluations, resulting in a comprehensive overview of the field's advancement and trajectory. Finally, the review provides suggestions for future research. By conducting an integrative literature review, we scientifically broaden the horizons of academic inquiry. Our focus lies in exploring and identifying pertinent and pioneering research themes. This methodology serves as an indispensable component, equipping us with the means to identify and foster pathways conducive to the advancement of scientific initiatives.

Sample Selection

In the initial stage of data gathering, the selection of suitable databases and indexes is a fundamental step. The

Table 3 Summary of data source and selection

Category	Specific Standard Requirements
Research database	Web of Science core collection
Searching period	January 2000 to December 2023
Language	English
Searching keywords	The list of the keywords is presented in Table 3
Document types	Articles
Sample size	14439

Source: Authors

definitions of OW identified in the previous literature and mentioned in the background section are instrumental in identifying keywords for our study. This is crucial when implementing our search strategy. As suggested by Birkle et al. (2020) and Cobo et al. (2015), this research primarily relied on the WoS, a world-leading database of publications. Additionally, we used the Science Citation Index-Expanded (SCI-Expanded) and the Social Science Citation Index (SSCI) as supplementary sources of data. The rationale behind this choice of databases and indexes, which are critical for the research's scope and objectives, will be detailed and thoroughly explained in the forthcoming sections of this study.

In the realm of scientific research, journal articles are esteemed as the most dependable sources for literature review due to their rigorous peer-review processes. Consequently, for this study, we narrowed our focus to such publications, excluding other forms such as conference papers, notes, letters, books, book chapters, editorials, doctoral theses, master's dissertations, cases, and non-scientific publications.

The chosen time frame for this study spans from 2000 to 2023. The rationale behind this period selection is as follows. The UN development goals were first introduced in 2000 as UN Millennium Development Goals (MDGs) which have since been superseded by Sustainable Development Goals (SDGs). The SDGs are a contemporary global development framework that replaced the MDGs, which were transformed into the SDGs in 2014 (Kumar et al., 2016). This approach is in line with previous research, e.g., De Jong and Vijge (2021), who conducted a discourse analysis of the two terms. The SDGs continue to guide global efforts toward a more equitable and sustainable world (Galatsidas and Sheehy, 2015; WHO, 2018). This fact influenced the choice of the period for including publications in this literature review. Although the term OW has been in use since 1971, it was not until more recent times that it gained relevance and application in the context of sustainability. The primary reason for the shift was the introduction of the UN MDGs and the SDGs and the growing emphasis on

Table 4 List of keywords

Keywords	Search Terms
(i) Wrongdoing	"wrongdoing" or "misbehavior" or "misconduct" or "greenwashing" or "unethical" or "fraud" or "illegal" or "crime" or "irresponsible" or "corruption"
(ii) Sustainable development goals	"SDGs" or "sustainability" or "sustainable" or "climate" or "environment"

Source: Authors

Table 5 Exclusion criteria for papers with OW and the SDGs

Exclusion Criteria	Details
WoS categories	"Geography" or "International Relations" or "Public Administration" or "Engineering Industrial" or "Transportation Science Technology" or "Communication or Forestry or Psychology Applied" or "Law or Hospitality Leisure Sport Tourism" or "Regional Urban Planning" or "Energy Fuels" or "Operations Research Management Science" or "Ecology" or "Green Sustainable Science Technology" or "Area Studies" or "Agricultural Economics Policy" or "Industrial Relations Labor" or "Education Educational Research" or "Information Science Library Science" or "Computer Science Information Systems" or "Urban Studies" or "Social Sciences Mathematical Methods" or "Public Environmental Occupational Health" or "Social Sciences Interdisciplinary" or "Sociology or Transportation" or "History Of Social Sciences" or "Health Policy Services" or "Mathematics Interdisciplinary Applications" or "Psychology Multidisciplinary" or "Women Studies" or "Social Issues" or "Computer Science Interdisciplinary Applications" or "Criminology Penology" or "Health Care Sciences Services" or "Nursing" or "Religion" or "Computer Science Software Engineering" or "Cultural Studies" or "Water Resources" or "Political Science"
WoS Index exclusion	"Science Citation Index Expanded (SCI-EXPANDED)" or "Book Citation Index—Social Sciences & Humanities (BKCI-SSH)" or "Conference Proceedings Citation Index—Social Science & Humanities (CPCI-SSH)" or "Arts & Humanities Citation Index (A&HCI)" or "Book Citation Index—Science (BKCI-S)" or "Conference Proceedings Citation Index—Science (CPCI-S)"
Relevance	The research topic of the paper is not relevant to both organizational wrongdoing and the SDGs. For example, papers that only mention wrongdoing without mentioning SDG and vice versa were excluded

Source: Authors

responsible business practices. Consequently, literature from 2000 onwards reflects the evolution of the interpretation and application of OW within the framework of the SDGs.

As summarized in Table 3, a preliminary data retrieval yielded 14439 pertinent papers. Notably, the bibliometric mapping approach in the study of wrongdoing in relation to sustainability goals is a novel application in this research area. It was necessary to expand a set of keywords as a search criterion in this study.

In our study, we leveraged previous literature in order to identify synonyms and related terms for specific words or phrases (as shown in Table 4). For instance, the term "sustainable development goal" is often represented by its abbreviation "SDG" or "UN SDG". To enhance the precision of our results, we employed the Boolean expressions "AND" or "OR" to combine different expressions and increase the theme's specification, thereby refining the accuracy of the returned results. We sought field-specific terms refined by the "Topic" option.

Data Examination

When retrieving data from databases, it is crucial to conduct thorough screening to address issues such as duplication, irrelevance to the research theme, and data completeness. Unfiltered data can compromise the accuracy of the analysis in line with these quality concerns. Two team members independently screened the literature against these criteria and collaboratively reviewed any contentious cases to ascertain their relevance and compliance with the set parameters.

The subsequent step involved filtering keywords using the "Abstracts" option in the WoS Core collection, resulting in 9,743 papers. We further refined the search by applying filters based on WoS categories such as Business, Economics, Business and Finance, and Management, which yielded 1,844 results. Utilizing the "Analyze data" tool, we identified a list of intersecting WoS categories, where certain papers did not align with our research interest. The data showed that the dominant category in the WoS is "Economics", accounting for 38% of the records, "Business" closely follows at 33% and "Management" also holds significance, constituting 27% of publications. However, many papers originated from diverse areas such as environmental science, ethics, and political studies. Despite applying filtering, we encountered numerous articles spanning different research domains. Consequently, we excluded papers based on selected WoS categories,

Fig. 1 Stages of the method for mapping the state of the art and identifying gaps and trends in research. Source: Authors
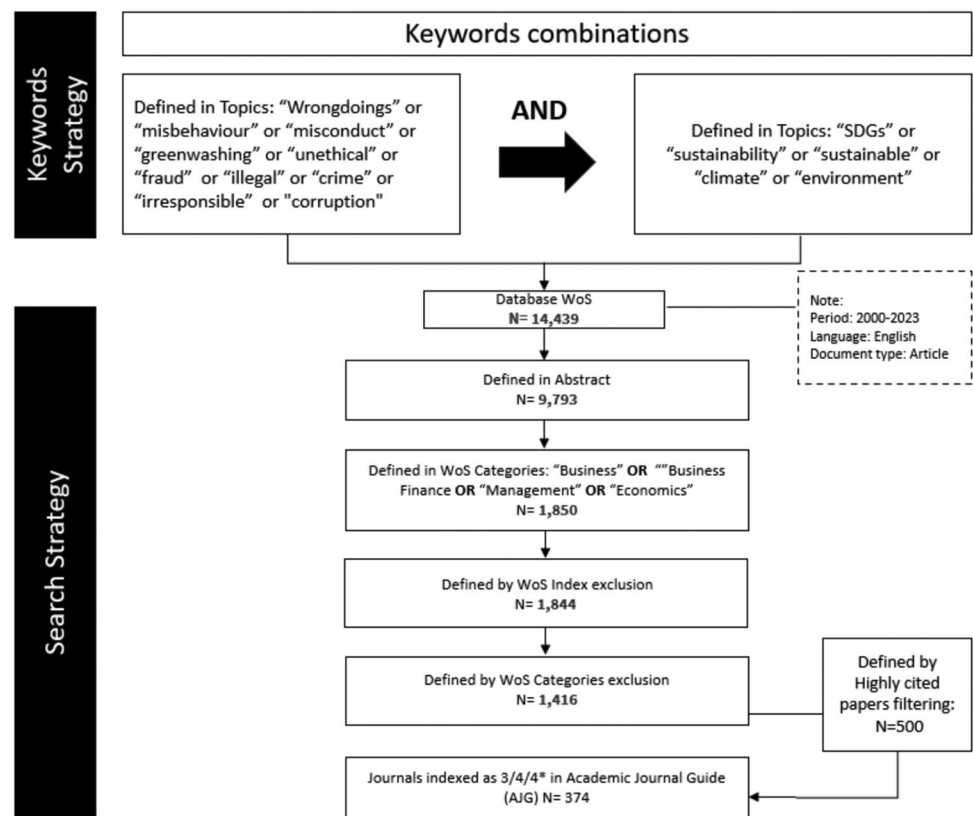
WoS citation indexes, and relevance. Our team engaged in detailed discussions to establish specific selection criteria, as outlined in Table 5.

Following the aforementioned exclusion, we narrowed down the number of papers to 1,416 papers. This set of articles was selected for bibliometric analysis due to its quantitative nature. Bibliometric studies often rely on large datasets, which makes it easier to identify clear patterns (Donthu et al., 2021). Subsequently, we selected the first 500 most-highly cited papers, each with at least 11 citations. From this subset, we further excluded all papers except those published in 3*, 4*, or 4 + *-rated journals according to the Academic Journal Guide (AJG) list of journals. Finally, we retrieved a total of 374 papers. This set of papers was utilized for systematic literature review techniques, which employ qualitative valuation and interpretation and, therefore, require smaller datasets (Donthu et al., 2021). The proposed method is visually presented in Fig. 1.

The majority of these articles focus on reflecting financial, ethical, and reputational misstatements. This integrated review offers a clearer understanding of OW and paves the way for future research in this research area. We conducted an analysis using AJG 2021-rated management and business journals, covering economic, business, and management publications from 2000 to 2023. Our primary focus was on research related to OW within the context of the SDGs. The results of our study illuminate the gaps in the

existing literature and underscore the scientific demand and originality of the proposed research.

Findings and Discussion

The Demographic Analysis

The demographic analysis utilizes a substantial dataset comprising 1,416 papers related to OW within the context of the SDGs. This dataset provides a comprehensive understanding of the research landscape in this field. By examining such a large dataset, we gain a broader perspective on OW. Subsequently, our research narrowed down to a smaller subset of 374 papers published in high-ranked journals, including 3*, 4*, or 4 + *-rated journals from the AJG list of journals provided by the Chartered Association of Business Schools. This list is widely used by business and management scholars when seeking to publish their research. Our inclusive approach encompassed a wide range of journals, recognizing the value of diverse academic contributions with a focus on high-quality publications.

The analysis of publications regarding OW related to SGDs reveals a significant increase in scholarly interest and research output over the years. This trend, especially pronounced in recent years, indicates a growing academic and practical emphasis on understanding and addressing

Fig. 2 Distribution of papers, 2000–2024. Source: Authors
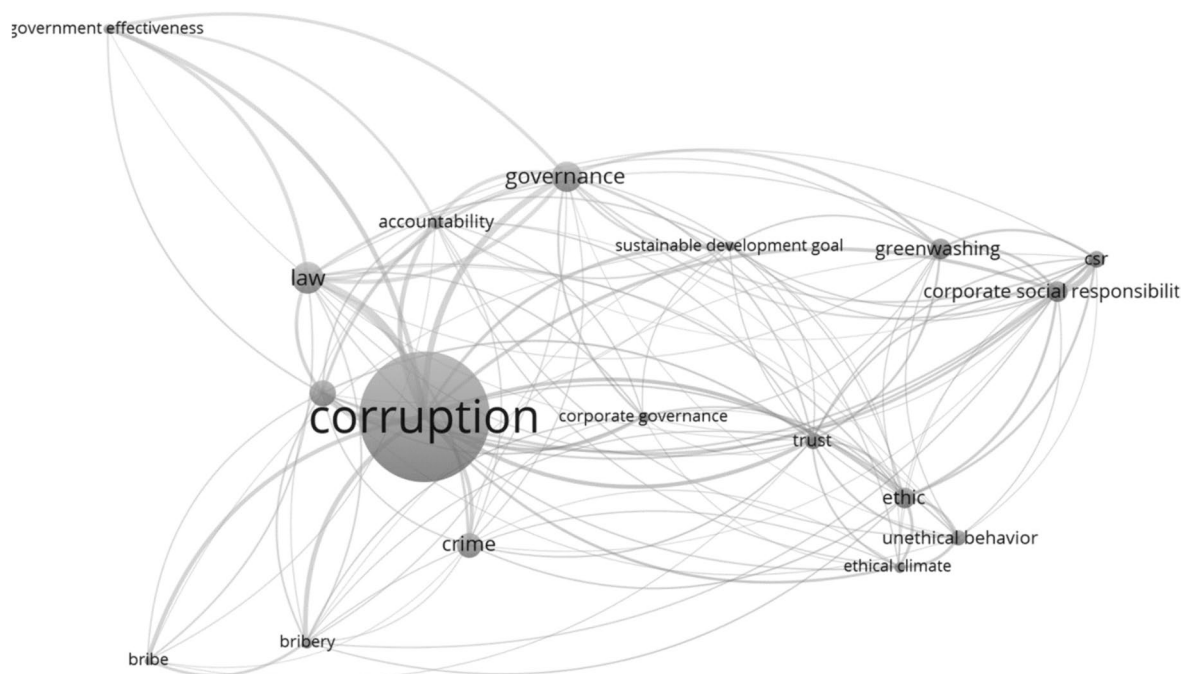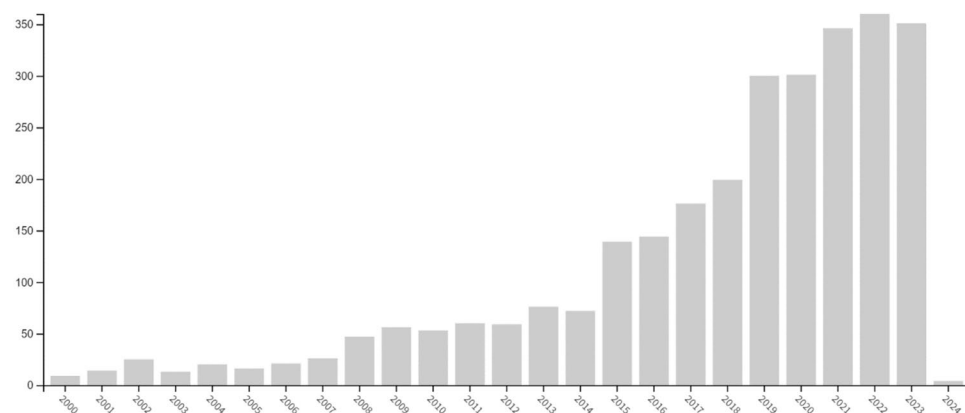
Fig. 3 Inter-linkages of research papers on organizational wrongdoing-related themes. Source: Authors

ethical concerns and governance issues within organizations. Figure 2 illustrates the distribution of 1,416 papers spanning from 2000 to 2024. The majority of publications occurred in recent years. Over the last five years, the annual publication count remained relatively consistent, with a typical fluctuation around the 300-publication mark.

Our analysis reveals a growing research interest in the field of OW. This interest stems from several factors, including a broader interpretation of what constitutes wrongdoing, increased global connectivity highlighting wrongdoing in various sectors, and a heightened societal and academic emphasis on accountability, ethics, and transparency.

Co-occurrence Analysis

A bibliometric mapping review facilitates a structured understanding of the OW in relation to the UN SDGs. This method is well suited for creating a comprehensive framework that illustrates relationships and hierarchies, and provides a clear, organized approach to comprehending complex phenomena such as OW within the context of the SDGs. By analyzing the context in which specific themes or types of OW occur with the use of VOSviewer software, we quantified the visualization network of themes around wrongdoing. We explore the methodological framework used to categorize the 1,416 research papers. Figure 3 vividly demonstrates the substantial variation in OW across the

management, economics, and business fields of study. This dense clustering reflects the academic community's concentrated efforts in exploring and understanding various facets of corruption within organizations. Overall, this helps us gain a deeper understanding of the academic focus within the field of OW, particularly in relation to sub-fields.

For instance, clustering analysis detects thematic connections between concepts in the dataset with regard to frequently co-occurring keywords (Khlystova et al., 2022). The network analysis identified the relationship between the small node labeled 'sustainable development goal(s)' and themes of governance/corporate governance, corruption, greenwashing, trust, corporate social responsibility, accountability and ethics. It suggests a strong connection between the SDGs and different aspects of OW. Additionally, the relatively small size of the node suggests that further research should be conducted to explore these relationships. The close proximity between two nodes suggests strong relationships between concepts. For instance, the association between the SDGS and the above-mentioned concepts is expected to be strong.

Notably, the density cluster, which represents the corruption subfield, indicates that this topic is extensively covered by researchers and constitutes a significant portion of research on OW. Many highly cited publications contribute to research in corruption which appears to be a mature sub-field of research. Porter and Kramer (2002) suggest that philanthropic investments can help reduce corruption in the local business environment. Olken (2007) demonstrates that conventional monitoring by government audit agencies plays an important role in reducing corruption practices, even in highly corrupt environments. Additionally, Fan et al. (2012) discovered that corrupt institutional environments hurt firms' financial choices, leading to a high risk of bankruptcy. This underscores the need for evidence-based policies at all levels in addressing societal challenges such as corruption. Corruption, in turn, may influence the societies' ability to achieve SDGs. The publications in this cluster can be used to formulate policy recommendations. Another cluster of related publications on OW is grouped around the topic of 'law', which is an overarching theme related to the topic of 'corruption', as evident from the literature (e.g., Fan et al., 2012). Research indicates that a robust rule of law is essential for combating corruption (e.g., Hess, 2009). However, another study suggests that legal, political, and regulatory institutions are susceptible to manipulation by the affluent and the politically influential to serve their interests, resulting in instances of corruption (Glaeser et al., 2003). Other research suggests that when a country implements controls aimed at reducing corruption and strengthening the rule of law, it also leads to a decrease in OW in the form of the deliberate actions taken by a company's management to manipulate reported financial results (Sáenz González

and García-Meca, 2014). The findings related to the theme of 'law' can have significant policy implications in countries striving to achieve SDGs. The above-mentioned factors—corruption, government inefficiency, and a weak rule of law—can indeed contribute to increased levels of OW within firms. The extended research on the themes of 'corruption' and 'law', suggests concrete policy implications in the context of promoting the SDGs.

Additionally, cluster analysis of the dataset reveals the themes that warrant further investigation. For instance, research directions related to SDGs, greenwashing, as well as ethics, unethical behavior, and ethical climate would benefit from further attention. Exploring factors affecting firms' environmental performance and their contribution toward environmental goals, would be an interesting and novel research direction.

Analysis of Publications by Authors

Subsequent sections use the more rigorous dataset of 374 articles. First, we examined the research contributions of various scholars in high-ranked journals, utilizing a dataset of 374 records. High-ranked journals are often associated with rigorous peer-reviewed processes, ensuring the quality and reliability of the published research. By focusing on these journals, we were able to analyze studies with potentially higher impact and credibility. Table 6 provides a comprehensive overview of leading authors and their influential works in the field of OW research and the SDGs. These seminal works collectively highlight diverse aspects and the significant impact of research in the field. For instance, Porter and Kramer (2002) motivate companies to do good things. They suggest that the strategic role of corporate philanthropy may extend beyond mere altruism, a traditional way for companies to give back to society without direct business benefits. However, Porter and Kramer (2002) argue that corporate giving can be a source of competitive advantage when approached strategically and, therefore, is in the core interest of companies. The change in companies' views on philanthropy aligns with social and economic goals and may help address global challenges such as poverty (SDG1), education (SDG4), inequality (SDG5), and climate change (SDG13). Olken (2007) contributes to the broader field of OW by emphasizing the practical effectiveness of certain anti-corruption strategies. It underscores the need for evidence-based policies and the value of rigorous experimentation in addressing societal challenges in developing countries, contributing, for example, to SDG17, which is focused on cooperation and collaboration between actors from advanced and developing economies. The research by Shleifer and Wolfenzon (2002) underscores the importance of legal frameworks in shaping financial systems and economic development. This finding contributes to the

Table 6 The list of the highly cited publications in the OW research field

Title	Authors	Journal	Year	Citations
The competitive advantage of corporate philanthropy	Porter, M.E, Kramer, M.R	Harvard Business Review	2002	1442
Monitoring corruption: Evidence from a field experiment in Indonesia	Olken, B.A	Journal of Political Economy	2007	644
Investor protection and equity markets	Shleifer, A., Wolfenzon, D	Journal of Financial Economics	2002	433
An international comparison of capital structure and debt maturity choices	Fan, J. P. H., Titman, S., Twite, G	Journal of Financial and Quantitative Analysis	2012	423
How sustainability ratings might deter 'greenwashing': A closer look at ethical corporate communication	Parguel, B., Benoit-Moreau, F., Larceneux, F	Journal of Business Ethics	2011	377
Sustainable global supplier management: the role of dynamic capabilities in achieving competitive advantage	Reuter, C., Förstl, K., Hartmann, E., Blome, C	Journal of Supply Chain Management	2010	339
Examining the link between ethical leadership and employee misconduct: The mediating role of ethical climate	Mayer, D.M., Kuenzi, M., Greenbaum, R. L	Journal of Business Ethics	2010	311

Source: authors

Table 7 The distribution of publications across the top-ten journals

Journal Title	Record Count	% of 374
Journal of Business Ethics (JBS)	132	35.3%
Business Strategy and the Environment (BSE)	33	8.8%
World Development (JWD)	16	4.3%
Energy Economics (JEE)	15	4.0%
Public Choice (JPC)	11	2.9%
International Review of Financial Analysis (IRFA)	9	2.4%
Journal of Development Studies (JDS)	7	1.9%
Harvard Business Review (HBR)	6	1.6%
Journal of International Business Studies (JIBS)	6	1.6%
European Management Review (EMR)	5	1.3%

Source: Authors

understanding of the role of law in determining whether or not an action falls within the boundaries of wrongdoing (Palmer, 2012).

Analysis of Publishing Titles

The distribution of 374 articles across the top-ten journals related to the topic is as follows: Journal of Business Ethics leads significantly with 132 articles, Business Strategy and the Environment with 33 articles, and World Development with 16 articles. Energy Economics and Public Choice contribute 15 and 11 articles, respectively. Other journals such as the International Review of Financial Analysis, Journal of Development Studies, Harvard

Business Review, Journal of International Business Studies, and European Management Review have between 5 and 9 articles each (see Table 7).

Analyzing patterns and trends in the selection of journals illuminates the preferences and priorities of the scholarly community. Notably, the Journal of Business Ethics emerges as a prominent outlet for OW research, indicating that scholars in the field of business ethics actively delve into ethical issues within the business context. At the same time, the distribution of publications across journals in the fields of management (JBS, HBR, EMR), social science (JWD, JDS, BSE), economics (JPC, JEE), finance (IRFA), and international business (JIBS) suggests the interdisciplinary character of OW. It is recommended that the international business

Table 8 The distribution of publications across the geographics (by country of research)

Country of research	Number of papers
USA	83
Multi-country (10+)	69
China	54
European countries	54
Country not applied or not identified	50
East Asian countries	19
African countries	14
South American countries	10
Australia	10
UK	9

Source: Authors

community conduct further research to enhance its contribution to OW discourse.

Analysis by Country of Publication

The analysis of the dataset of 374 articles revealing the top-ten countries in which research studies are carried out is presented in Table 8. The context of OW in the USA has garnered significant attention, resulting in 83 publications. Researchers and practitioners recognize the USA's influence in shaping management practices, policies, and academic thinking. Additionally, several OW incidents in the USA that involved large companies, such as Enron's accounting scandal, the subsequent Arthur Andersen reputation damage, and BP's oil spill off the coast of the USA in the Gulf of Mexico received intense media scrutiny and raised the research interest in OW. China and European countries are also prominent contributors, with 54 publications each. Research in China predominantly relies on quantitative data analysis, often leveraging large firm-level datasets. However, considering the unique context, incorporating qualitative data would provide a more nuanced understanding of OW. There is a large set of publications where the geographic location is not relevant, such as in the case of theoretical papers (50 publications). Other significant contributions come from East Asian, African, and South American countries (19, 14, and 10 publications, respectively), as well as Australia (10 publications). OW research benefits from global collaboration and knowledge exchange. The multi-country research approach was applied in 69 publications. It includes geographic locations such as developing countries, transition countries, Asia–Pacific Economic Cooperation (APEC) countries, Eastern Europe and Central Asian countries, as well as the research projects based on the use of the global datasets. International research projects play a crucial role in advancing knowledge, fostering collaboration, and addressing global challenges. A good example of such collaboration is the research by Fan et al. (2012), which presents a contribution from an international team, comprising researchers from the USA, Australia, and China. Their investigation focuses on the influence of corruption on firms' financial behavior in 39 developed and developing countries. Overall, research in OW covers a wide set of geographies, demonstrating the relevance of this topic for a global audience.

In terms of the author's affiliations, research in developed countries such as the USA, the UK, Australia, Canada, France, Germany, Italy, and the Netherlands continues to lead the research on OW. Chinese academics stand as the only significant contributors representing the emerging world. This distribution highlights a disparity in the geographical distribution of research published in high-ranked journals. The analysis underscores the importance of considering journal rank when evaluating research contributions by country in the field of OW research.

Research based on a more diverse geographical representation would enhance our knowledge of the intersection between OW and the aim of achieving the UN SDGs. The top-ranking journals should encourage the publication of research on OW in emerging countries such as China and India. The USA's dominance is more pronounced in high-ranked journals, suggesting that research from the USA is more likely to be published in top-tier journals. European countries such as France, Germany, Italy, and the Netherlands have a notable presence in high-ranked journals, indicating the region's significant contribution to high-quality research on OW. There is a concern that researchers face challenges when publishing papers with non-US data in American journals.

Analysis by Type of Organization

The analysis of organizational behavior commonly focuses on individual behavior, as indicated by Palmer et al. (2016). Certainly, our research revealed that 90 articles out of 374 predominantly use a micro-perspective and emphasize individual behavior. The methods employed in these articles include surveys and interviews involving individuals which are analyzed using various techniques such as basic statistical tools, regression analysis, factor analysis, structural equation modeling, and qualitative analytical methods. Additionally, the articles in the dataset examine OW in different types of organization, including large corporations, SMEs, public service and government organizations. The research primarily focuses on large firms (147 articles). It often relies on the use of large firm-level datasets, such as the data from firms registered at the Shanghai and Shenzhen Stock Exchanges (e.g., Wu et al., 2022) or the FTSE-100 and the Dow Jones Industrials (Coen et al., 2022). There is

Table 9 The distribution of papers in relation to the SDGs

Publishers' Title	Record Count	Share
01 No Poverty	54	14.4%
10 Reduced Inequality	50	13.4%
08 Decent Work and Economic Growth	38	10.2%
09 Industry Innovation and Infrastructure	32	8.5%
13 Climate Action	12	3.2%
03 Good Health and Well Being	10	2.7%
15 Life on Land	9	2.4%
16 Peace and Justice Strong Institutions	7	1.9%
05 Gender Equality	5	1.3%
04 Quality Education	4	1.1%
02 Zero Hunger	1	0.2%
06 Clean Water and Sanitation	1	0.3%
07 Affordable and Clean Energy	1	0.3%
11 Sustainable Cities and Communities	1	0.3%

Source: Authors

limited research on small- and medium-sized firms (SMEs) with only 9 articles in the dataset exploring OW in small and family businesses. The research also presents conflicting results, with some studies suggesting that small firms are more susceptible to OW, while others find that larger companies are at higher risk of fraud (e.g., Hou and Moore, 2010). These articles examine responsible business in developing countries, focusing on multinational corporations (MNCs) and their varying standards of corporate social responsibility (CSR) in these regions (Azmat & Samaratunge, 2009). Other themes related to OW and SMEs include crime, corruption, and bribery. Additionally, there are interesting topics that extend these traditional themes in OW research such as on the adoption of sustainable practices by small wine firms in Italy (De Steur et al., 2020), responsible communities and living (Carrigan et al., 2011) and the influence of the informal economy on SMEs' access to finances (Distinguin et al., 2016). More research is needed to understand the implications of OW with regard to small firms. Other types of organizations and their agglomerations covered by the research in OW include cities' public institutions, business networks, certain industries, and universities.

Thematic Analysis of the OW Literature Through the *Lens* of the UN SDGs

This section delves into OW within the context of the SDGs by elaborating further the content of publications related to the small node labeled 'sustainable development goal(s)' in Fig. 3. This categorization is pivotal for discerning which SDGs are most pertinent within the thematic scope of these papers. The analysis reveals a pronounced alignment of the research with the SDGs, as illustrated in Table 9.

We identified three main SDGs connected to OW. This distribution suggests that most of the publications (14.4%) are closely related to SDG 01, which focuses on how organizational practices impact poverty. SDG 10 holds second place in the list with 50 papers (13%), and SDG 08 accounts for 10% of all papers. However, goals such as SDG 13 (Climate Action) and SDG 03 (Good Health and Well-being) receive less emphasis in the context of OW. The least represented goals include SDG 02 (Zero Hunger), SDG 06 (Clean Water and Sanitation), SDG 07 (Affordable and Clean Energy), and SDG 11 (Sustainable Cities and Communities).

As the next step, we categorized the research into three main pillars: social, economic, and environmental. The triple bottom line framework (Elkington, 1997 and 1998) has been utilized in various studies to delineate the SDGs through sustainability communicators (Alexandrescu et al., 2018; Diaz-Sarachaga et al., 2018), models for formulating sustainable development strategies (Reid et al., 2017) and designing optimal policies to support the adoption of environmental technology to achieve the SDG targets (Heim et al., 2023). Within the framework of the SDGs, the categorization of the research reveals a distinct distribution of scholarly focus among 374 papers. The social pillar, which encompasses SDG 01 (No Poverty), SDG 10 (Reduced Inequality), SDG 03 (Good Health), SDG 04 (Quality Education), SDG 16 (Peace, Justice, and Strong Institutions), SDG 05 (Gender Equality), and SDG 04 (Quality education), commands a substantial portion of the literature with 130 papers. This focus underscores the breadth of academic inquiry into the sociological aspects of the SDGs. The economic pillar, represented by SDG 08 (Decent Work and Economic Growth) and SDG 09 (Industry Innovation and Infrastructure) comprises 70 papers. This pillar explores the nexus between organizational ethics, economic development, and industrial innovation. On the other hand, the environmental pillar, which includes the SDGs 13, 15, 06, 07, and 11, encompasses 24 papers. The relatively smaller number of papers in this category indicates a more nascent but growing interest in the environmental dimensions of organizational conduct.

Social Pillar of the SDGs (#1,2,3,4,5,7,11,16) and OW

The issue of OW and its relationship to the social pillar is a complex and multifaceted one. Regarding SDG 01, research shows that the deregulation and de facto decriminalization of corporate wrongdoing benefits a minority of (primarily) affluent white men, while the criminalization of poverty and the intensified prosecution of welfare fraud disproportionately punishes the underprivileged (Beckett and Western, 2001). Furthermore, Darién (2021) delves into the intersection of trafficking, colonialism, and socio-economic change in Panama, connecting illicit commerce to land cover

changes in the region. Grisaffi et al. (2021) explore the transformation of criminal identities within Bolivia's community-based coca control policy, and considers its applicability to Peru. Biswas (2017) analyzes the efficiency of the middleman in the context of Indian corporate corruption using propensity score estimation. Gonzalez-Duarte (2021) critiques the impact of organized crime on environmental conservation, specifically within the Monarch Butterfly Biosphere Reserve Program amid rural violence. Meanwhile, Johnson (2019) investigates the role of environmental governance in states plagued by insecurity, focusing on the Global South. Vu et al. (2023) delve into the dynamics of formal firms dealing with bribery in a changing business environment. Chowdhury et al. (2019) discuss the relationship between institutions and the quality of entrepreneurship. Hanousek et al. (2019) explore firm efficiency, foreign ownership, and CEO gender in corrupt environments. Chadee et al. (2021) seek to understand the link between corruption, bribery, and innovation in Central and Eastern Europe. Fretschner and Weber (2013) evaluate the effects of entrepreneurial awareness education, and Luu et al. (2024) analyze the impact of recentralization reform on corruption through a quasi-natural experiment. Together, these papers offer insight into the various dimensions of poverty and provide a rich tapestry of research aimed at its eradication.

Luu et al. (2024) discuss the impact of recentralization reforms on corruption, drawing evidence from a quasi-natural experiment. This research aims to investigate the effectiveness of shifting political power structures in curbing corrupt practices. In another study, Dickinson and Masclet (2023) delve into unethical decision-making and its association with sleep restriction, providing experimental evidence that suggests a link between lack of sleep and moral judgment. Cappelli et al. (2024) delve into the topic of digitalization and its role in preventing corruption, particularly within the Italian university system. They present both opportunities and risks associated with technological. advances in this context. In another study, Coen et al. (2022) critically examine corporate climate initiatives. They employ an empirical approach to test the 'talk-walk' hypothesis, aiming to determine the authenticity of corporate commitments to climate efforts. Hughes (2022) discusses regulatory entrepreneurship and fair competition, probing into the adherence to legal frameworks within competitive business landscapes. Chadee et al. (2021) investigate the relationship between corruption, bribery, and innovation in Central and Eastern Europe, seeking to establish connections between these factors and regional economic development. Callais (2021) reflects on the historical impact of French civil law on corruption, institutions, and incomes in Louisiana, offering a longitudinal perspective on the persistence of legal frameworks and their societal implications. Banerjee et al. (2022) raise the question of whether corruption is merely another cost of doing business, or if it carries a stigma that affects corporate conduct and decision-making.

Collectively, these papers provide a nuanced understanding of the multifaceted nature of corruption, delving into its impact in terms of individual decision-making processes to broader economic and legal systems. They analyze how corruption influences business environments, policy frameworks, and various aspects of society, including innovation, competition, and equality.

Economic Pillar of the SDGs (#8,9,10,12) and OW

The most cited papers cover the broad topics of corruption and economic policy. Olken (2007) contributes with a field experiment in Indonesia, shedding light on corruption monitoring practices. Barth et al. (2009) discuss the ramifications of corruption in bank lending, emphasizing the benefits of competition and information sharing. Glaeser et al. (2003) tackle the broad issue of inequality and its inherent injustices. Wilhelm's (2002) work on the international validation of the Corruption Perceptions Index delves into its significance for business ethics and entrepreneurship education. Moreover, Saha et al. (2009) analyze the joint impact of economic freedom and democracy on corruption levels across different nations. Jeong and Weiner (2012) examine the sources of bribery within the context of the UN's Oil-for-Food Programme. Hanousek et al. (2019) investigate how firm efficiency correlates with foreign ownership and CEO gender in corrupt environments. Additionally, Safavian et al. (2001) conducted a study on the challenges faced by microenterprises in Russia due to corruption. Hao et al. (2020) provide insights into the interplay between political connections, corporate philanthropy, and efficiency during China's anti-corruption campaign. Chen et al. (2008) present a cross-country analysis of the factors that influence the incidence of bribery on the part of firms. Appiah and McMahon (2002) discuss the social outcomes of education and its feedback on growth in Africa. Bah and Fang (2015) look into the impact of the business environment on output and productivity in Africa. These papers underscore the complex interplay between corruption, governance, economic development, and social welfare, crucial to understanding and addressing poverty.

Environmental Pillar of the SDGs (#6,13,14,15) and OW

The most cited and recent papers provide a range of insights into environmental sustainability. Zhang (2023) investigates whether or not digital finance can empower stakeholders to reduce ESG hypocrisy and enhance green innovation. Lu and Yamasaki (2023) explore the link between fishery activities and conflict in Indonesia. Zhang et al. (2023) consider the potential of centralizing
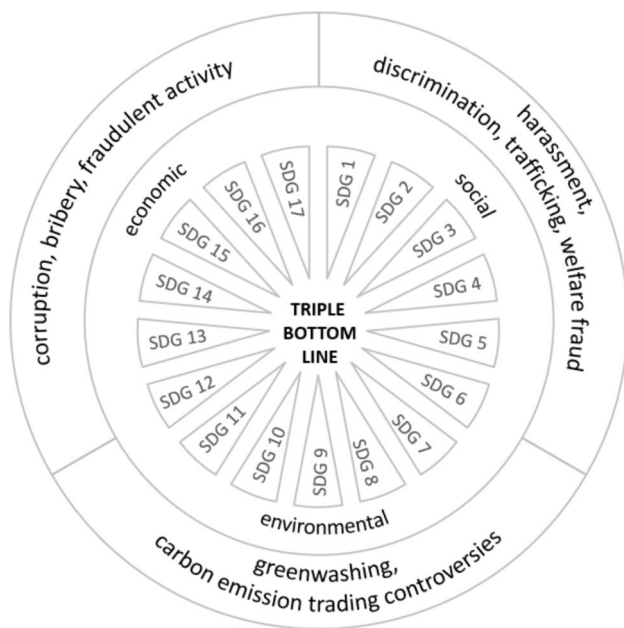
Fig. 4 The wheel of OW within the context of the SDGs. Source: Authors' own elaboration

environmental monitoring as a means of fostering greener practices. Meng et al. (2023) analyze the information spillovers between carbon emission trading prices and the shipping market. Ren et al. (2021) studied the relationship between carbon emissions and corruption in Chinese provinces. Furthermore, Mertzanis et al. (2020) delve into how the integrity of financial information affects firms' energy access in developing nations. Danish and Ulucak (2020) discuss the role of institutional quality in pollution mitigation. Arminen and Menegaki (2019) consider the interplay between corruption, climate change, and energy. Foure et al. (2016) analyze the potential costs of border carbon adjustment and trade retaliation in the case of the European Union. Davis (2004) examines corruption in public service delivery within South Asia's water and sanitation sector.

The research studies mentioned above emphasize the significant impact that corporate practices can have on global efforts to achieve the SDGs. They highlight the necessity for more ethical and sustainable business conduct. We have developed a framework (see Fig. 4) to support our findings regarding OW within the lenses of the SDGs. These examples vividly illustrate the real impact of corporate malpractices on various aspects of sustainable development, aligning with the UN SDGs. By differentiating OW across the pillars of sustainability, we adopt a crucial approach to understanding and addressing the complex issues presented in Fig. 4. This stratified perspective enables a nuanced analysis of wrongdoing within organizations.

Future Research

The examination of the impact of recent shifts in OW practices, which have become increasingly prevalent in the business environment (Olesen, 2024), holds significant importance for future research endeavors. Within the framework of the UN SDGs, it is imperative to understand these transformations to devise more effective strategies for addressing misconduct and promoting ethical behavior. While previous research retains relevance in today's business landscape, greater emphasis should be placed on preventing OW. This is especially crucial in light of the contemporary perspective that businesses should not only contribute to economic prosperity, but also to social and environmental well-being.

Previous scholarly investigations into OW have primarily concentrated on the investigation of whistleblowing. Research shows that whistleblowers play a pivotal role in revealing misconduct, and their actions have significantly influenced contemporary society (Latan et al., 2023). Whistleblowing entails an individual with privileged access to an organization's data or information, disclosing potential wrongdoing either within the organization, or to an external entity with the aim of rectifying OW (Olesen, 2024). However, in today's complex world, relying solely on whistleblowing to prevent OW is not enough. It is important to undertake further research to determine the motivations and the roles of other key players, such as the perpetrator (agent) of OW and the social-control agent.

A pivotal perspective entails approaching OW from the vantage point of the social-control agent. As per the definition of OW proposed in the management discipline (Greve et al., 2010), the significance of social-control agents, who decide when someone's behavior crosses the boundary between what is right and wrong, in delineating and addressing wrongdoing must be highlighted. Despite the importance of social-control agents for organizational wrongdoing, our review found that limited research has been conducted to understand their perspective, as well as that of the wrongdoer (agent). Consequently, future research endeavors should center on the investigation of the OW from the standpoint of the social-control agent. The potential directions for further research may also involve examining wrongdoing from the perspective of the agent. Vesa et al. (2019) argue that it is crucial to explore the initiation stage of OW from the viewpoint of the agent in order to gain a better understanding of how the process of exploring and developing novel ideas can ultimately lead to wrongdoing. They suggest that future studies should investigate the various stages of idea generation, including those that may eventually be perceived as 'wrong'. This line of inquiry could commence with initial phases of idea exploration and progress to an examination of how these innovative ideas are sustained over time. A more comprehensive understanding of how new ideas can emerge

into an ethical product or service at the early stages of their development, rather than correcting instances of wrongdoing, could contribute to faster achieving the UN SDGs.

Literature in OW typically adopts Etzioni's definition of organizations as "units comprised of several individuals who cooperate to achieve certain goals within a more or less hierarchical format" (Etzioni, 1964, p. 3 in Olesen, 2024). This definition encompasses all types of organization, including private firms, state agencies, political parties, and non-government organizations. Nonetheless, the nature of OW in global corporations differs from that in SMEs, public service, or government organizations. In the field of business and management, the focus has predominantly been on large corporations, with SMEs often being neglected. There have been few studies focusing on OW in the SME sector, particularly in developing countries (e.g., Mohamed Adnan et al., 2023). Consequently, future investigations could explore this research area.

Previous research with regard to OW has predominantly focused on the causes of OW, such as the reasons why individuals or organizations choose to take the wrong path. The negative consequences of these behaviors for society have been largely ignored, with most work concentrating solely on the legal and financial repercussions faced by identified wrongdoers. Consequently, the research on OW fails to take into account the various non-financial repercussions that not only identified wrongdoers and their associates but also wider society may face (Palmer et al., 2016). Recently, research has expanded beyond these themes to incorporate issues such as the role of environmental policies and media in reducing greenwashing and, therefore, achieving the SDGs 12, 13 and 17 (Li et al., 2023) or offer a discussion of ethical leadership theory to explore how leaders can create ethical climates through their influence processes and, therefore, achieve the SDGs 8, 12, 16 and 17 (Antunez et al., 2023).

Finally, in the context of the UN SDGs, OW studies may focus on various themes. These include benefiting a few at the expense of the majority, the effects of unethical practices such as tax evasion and bribery on income distribution, and the widening of the poverty gap (SDG1). Additionally, researchers may investigate how price-fixing or market manipulation contributes to increased food prices impacting vulnerable populations, particularly when essential food products become unaffordable (SDG2). Furthermore, unethical behavior in the healthcare sector, such as falsifying medical records, neglecting safety protocols, kickbacks, and fraudulent billing compromising patient safety, and the misuse of profit maximization strategies, results in prices that are perceived as unfair and unsustainable for health systems (SDG3). It is also necessary to investigate when underinvestment in education can lead to poor working practices and affect well-being, gender equality, and

increase poverty (SDG4). The studies may also examine issues such as unequal pay, limited career advancement, and lack of representation for women (SDG5). Furthermore, it would be worth investigating organizations contributing to water pollution and mismanagement such as over-extraction (SDG6), emissions, energy waste, prioritizing investment in fossil fuels, underinvestment by the energy sector into some regions (e.g., rural and developing), and companies prioritizing high-profit margins, misleading impressions about sustainability (SDG7). Additionally, the focus may extend to financial misconduct, labor violations, ignoring safety and health issues, and companies falling short in ensuring fair compensation for their workers (SDG8). International companies ignoring financial, technological and technical support to developing countries they operate in (SDG9) may also be a point of interest. Furthermore, the studies may explore how marginalized people encounter inequalities both within organizations and outside them, as a result of business activities (SDG10). Companies driving up housing costs as a result of prioritizing profits over maintaining safe and habitable conditions (SDG11) and inefficient use of natural resources by companies (SDG12) are also important areas of focus. Moreover, the creation of misleading impressions about an organization as being environmentally friendly, e.g., greenwashing (SDG13), marine pollution as a result of industrial activity, and the production of waste (SDG14), unsustainable use of forests and the degradation of natural habitats (SDG15), abuse, exploitation, and the use of child labor (SDG16), and the lack of cooperation and transparency (SDG17) are all important topics that may be studied in the context of OW. Overall, bridging research on organizational wrongdoing with the UN SDGs' framework could bring new momentum to the field and generate a significant impact.

Conclusion

This paper offers a comprehensive interdisciplinary examination in the economics, business, and management disciplines, contributing to the discourse on sustainable development and business ethics. It particularly scrutinizes the dynamic interaction between the UN SDGs and organizational wrongdoing. The salient contributions of this work can be delineated across three domains: thematic advancements that push the boundaries of understanding within the field, rigorous empirical analysis that unearth novel insights, and methodological innovations that pave the way for future inquiries.

The critical task of mapping research on OW within the context of the SDGs serve to pinpoint pivotal scholarly contributions and identify enduring challenges that may shape the evolution of the field. Such an endeavor is instrumental

in steering policy, academic inquiry, and practice toward pertinent areas, domains, populations, and contexts. It also facilitates the inclusion of comparative studies and policy analysis, essential for a holistic grasp of OW within the spectrum of sustainable development pillars. This research, in turn, creates valuable perspectives for policymakers, corporate leaders, and scholars in fostering ethical practices and encouraging sustainability within organizational frameworks.

Our study employs the SDGs as an analytical lens to examine and understand OW. We recognize OW as a substantial barrier to achieving global objectives. Our research highlights that OW not only undermines an organization's ethical and operational strategies, but also significantly obstructs progress toward the SDGs. Given the universal nature of the SDGs, there is a pressing need for businesses to take decisive action, clarifying their role in advancing these goals. Our research examined 374 papers published over 23 years. Our analysis revealed a heightened scholarly interest in the topic. This trend mirrors a wider interpretation of wrongdoing, facilitated by increased global connectivity that illuminates malpractices across various sectors. Additionally, there is a strengthened emphasis in both society and academia on accountability, ethics, and transparency.

In assessing research contributions by country within the field of OW and the SDGs, a notable disparity in geographical origins emerges between research published in high-ranked journals and a broader range of journals. Our analysis highlights the critical role of journal rank in shaping perceptions, revealing a diverse geographical representation in research related to OW and sustainability. Countries such as India stand out as significant contributors to the study of the relationships between OW and sustainability. Their growing prominence as research hubs is evident, even though their visibility in higher-tier journals remains limited. Addressing the publication of research based on non-US data through constructive initiatives is essential for enhancing the overall quality of scholarly publications. Such efforts will foster a more inclusive and diverse academic landscape.

The categorization of challenges impacting SDG progress highlights corruption and bribery as significant concerns. Additionally, ethics and corporate governance closely follow. The presence of issues related to law, trust, and greenwashing underscores the ethical challenges that hinder SDG advancement. This understanding serves as a crucial guide for shaping future research with regard to greenwashing and environmental goals. Our study unveils that within the social pillar, which includes the SDGs 10 and 01, there exists a distinct scholarly focus. This emphasis underscores the prevalence of corruption and bribery as widespread forms of OW across the globe. The economic pillar, encompassing the SDGs 08 and 09, receives notable attention. This highlights the critical intersection of organizational ethics, economic development, and industrial innovation. Finally, although the environmental pillar is limited in representation, there is a growing interest in this aspect of business conduct.

This review has some limitations, as is typical in any research. For example, our focus on top-ranking journals and highly cited publications may inadvertently exclude recent articles that could become significant in the future and add to our understanding of organizational misconduct. Additionally, we only reviewed articles published in English. Consequently, non-English literature was not included due to language barriers, limiting the global perspective to some extent. Although our review included studies up to the end of 2023, we did not include the most recent studies due to publication delays (i.e., those published in 2024). Some relevant studies might be missed due to search limitations or indexing issues.

In conclusion, this paper bridges the divide between global sustainability efforts and research with regard to corporate ethical conduct. It establishes a foundational framework for future empirical and theoretical work in sustainable development, urging businesses to play a central role in achieving the SDGs while curbing organizational wrongdoings.

Declarations

Conflicts of interest The authors declared that they have no conflicts of interest regarding this work.

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