

AI Management System ISO 42001 and SDG for Impacts

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Abstract

The purpose of this paper is to explore the steps of applying ISO 42001 AI Management System with design thinking to link up United Nations Sustainable Development Goals (UNSDGs) to help organizations with AI ISO 42001 in place for business and social impacts beyond 2030. Based on in vivo analysis on seven selected AI compliance and ISO 42001 documents with contents based in service industries, Hong Kong, the 3 key factors for Values generated by AI ISO 42001 (974 references) are :1) SDG9 Innovations with Technology (592 references), 2) SDG16 Institutional and Economic Peace (301 references), and 3) SDG17 Partnership with Trust Certification. This is managerial relevant to nurture the service industries, for example, education, finance and logistics to apply ISO 42001 AI compliance for developing a trust with Certification Culture on top of ISO 9001 QMS, ISO 26000 CSR and ISO 53001 SDG guidelines. It is expected to have qualitative interview results, case studies, and surveys to echo the key findings in this paper for Sustainable Development with standardization.

Keywords: SDG/ Design Thinking / Artificial Intelligent (AI).

Introduction

Based on digital policy of Hong Kong (version 1.4) in July, 2024, "Artificial intelligence (AI) and big data analytics technologies present enormous opportunities for digital innovation and creativity to help drive smart city development, but at the same time, such technological advancement will also create various challenges." (https://www.digitalpolicy.gov.hk/en/our_work/data_governance/policies_standards/ethical_ai_framework/), this paper is to explore the use of AI related standard to foster AI governance for trust in service management in relation to UN sustainable development goals for sustainable development and talent development.

AI applications for enhancing AI governance culture in service industry is a new topic which needs to increase the awareness of policy makers, SMEs practitioners, and higher education curriculum designers and teachers so as to bridge the gap of AI innovations and UNSDG implementation actions with responsibility and sustainability. Integrating principles from ISO 42001 (which provides a framework for AI governance), Total Quality Management (TQM) with the concepts of Plan, Do, Check, Act and the five steps of design thinking – empathize, define, ideate, test and validate create a more comprehensive approach to cultivating an AI governance culture in an organization pursuing sustainable, innovative, and aligned with UNSDGs with organizational mission and strategic plan with values.

Existing Research on Talents in SDG x Technology

Critical appraisal of existing studies highlights a lack of comprehensive frameworks on ISO AI standards and sustainable development business model for SDG industry pioneers and higher education curriculum planners to lead, to innovate and to transform. In 2025, Yeung mentioned that "the application of design thinking and enquiry learning mode with halal audit and executive management training contents in a halal framework poses sustainable business opportunities for innovative practices. By emphasizing empathy, questioning, collaboration, and ethical practice, a more innovative training approach provide a good connection of religious related halal training with blockchain technology, fostering a sense of transformation. (<https://ecohumanism.co.uk/joe/ecohumanism/article/view/6705>). This paper is going to linking up AI innovations and UNSDG implementation actions with responsibility and sustainability via the key principles of ISO 42001 (which provides a framework for AI governance), Total Quality

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Management (TQM) with the concepts of Plan, Do, Check, Act and the five steps of design thinking – empathize, define, ideate, test for business transformations.

Riding on Yeung's published paper on "SDG#4, 8 and 9 - Trends of Halal Audit Training with Blockchain Technology for Sustainable Development with Decent Job Creation" to Journal of Ecohumanism, March 2025, the published report "Initial Exploratory Qualitative Study on Halal Supply Chain Awareness in Hong Kong" (Shariffa, Yahya & Yeung, 2016) (<https://qualitative-research-conference.com/index.php/home/past-events/qrc-2016/proceedings>) and "Contextual Experiential Learning in Higher Education - Competency in Forecast Patterns and New Demand Realization - SDG 4.7" (<https://posthumanism.co.uk/jp/article/view/467/195>), this paper is to employ a qualitative approach with n'vivo research methodology to identify the key elements for talent development in AI ISO 42001 for audit and higher education service sector.

ISO 9001 PDCA Concepts and ISO 53002 SDG Guidelines

ISO 9001 emphasizes a PDCA concept (plan, do, check, act –ISO clause 4 and 5) with customer-focused and continual improvement (ISO clause 8) approach, promoting continuous system and process improvement to meeting customer requirements with corrections, corrective and preventive actions (ISO, 2015). For ISO/UNDP PAS 53002:2024 - Guidelines for contributing to the United Nations Sustainable Development Goals (SDGs) which provides guidelines for organizations with a unified approach to systematically manage and generate impacts on sustainable development across various operational aspects, for example, highlighting the effective presentation of products in a retail shop to enhance customer engagement for responsible production and consumption SDG#12 or emphasizing craftsmanship and authenticity with technology SDG#9 innovation. In fact, this is to align with ISO 53002:2004, clause 7.2 and 7.3 as below:

"7.2 Principles for responsible business - Top management should ensure that the organization's activities to optimize contributions to the SDGs are grounded in responsible business principles, including:

a) accountability: being answerable to interested parties and taking full responsibility for its impacts on them, as well as and its alignment with and contribution towards the achievement of the SDGs."

"7.3 Innovation - Top management should support a culture that promotes innovations in business models, products and services, and in organizational structures and processes, to improve sustainable development performance, reduce adverse impacts, and increase beneficial impacts. Innovations can include:

a) new solutions and technologies,

c) partnerships and collaborations: for example, public-private partnerships, cross sector alliances and academia-industry collaborations that can spur innovation and ideas to accelerate progress towards the SDGs;

d) inclusive and participatory approaches..."

Business Ethics and Social Responsibility

Tsai et al. (2006) mentioned that business ethics is attracting increasing attention among management scholars in North America and Europe. However, this topic has not been covered comprehensively in East Asian economies with exception of perhaps Japan in responsible production / consumption and environmental materials in the apparel industry, for example, Wacoal.

In an international conference on business ethics in 2006, Michalos brought up that though Aristotle had not given people a clear concept of business ethics, it is understandable that to serve people in highest good is the ultimate aim of business ethics. According to Michalos, commitment for actions shall be borne with the concept of "right" and the anticipated "consequences". Hence, the initial steps for a socially responsible

organization with SDG implemented actions are to find out its structure, its stakeholders and their needs fulfilled with impacts creation for a better world.

The term “Stakeholder” has been put into today’s management vocabulary. In fact, it provides a full picture for management to map their ‘ought to be’ – “obligations” and as well as their ‘need to be’ – “customers’ requirements”. Having a stakeholder map, it can widen the horizon of marketers in the sense of making them realize the importance of social responsibility; and the need of fulfilling requirements of customers and the society.

When considering ethical issues in relation to stakeholders, management needs to focus on three areas in their quality management system (QMS):

- A well-defined scope and direction,
- Meaningful objectives, and
- Innovative rules for orderly and productive growth.

The strategy for developing ethical and responsible marketers of a social responsible marketing organization is to define a scope of showing “care” to the products / services that they promote to the society. After setting a certain boundary, it is necessary to have a direction for growth with expected competitive advantage and synergy coming from all levels of staff. Leadership is important throughout the strategic service delivery to a variety of stakeholders to bring out desirable results.

Leadership, strategy and synergy should be found in the inter-related systems of general and task environment; and the sub-culture of different individuals with different personalities. Therefore, the most critical consideration of an ethical organization is to educate staff to have a positive mindset of value-for-society to make performance counts.

"Service quality initiatives relate not just to technical issues of measuring and managing the performance of public sector organizations. They also raise fundamental issues about the relationship between citizens and the state.... Service quality initiatives also raise general issues of performance management – how to set targets, implement, report results and ensure performance 'counts'." (Clark & Corbett, 1999)

Applying the concept of business ethics, social responsibility, stakeholders and leadership into marketing and management discipline with SDG implementation via system of ISO standards, marketers need to show concern to their customers, suppliers, key stakeholders, and the community through avoiding 1) deceptive practices; 2) invasion of privacy; and 3) ignoring concern for respondents.

Murphy (1999) identified some of the key steps to evaluate ethics in product / service management. First of all, marketers need to have an intention to identify and judge ethical behavior. Secondly, they need to establish proper channels to implement a particular marketing program with formal ethical analysis of products/ services. Consequences of marketing programs shall be clearly identified, and unethical practices shall be properly managed with staff commitment. Examples of implementing ethical marketing programs can be provision of sufficient product instructions as well as appropriate warning labels for the products that they introduce and maintain in the marketplace. Protecting environment, product safety and hygiene are hot issues in today’s marketplace. Lastly, marketing and management organizations should have ethical standards for developing and introducing new products. Specific ethical policies shall be put in place to shape ethical behavior of staff.

Social Responsible Behavior and the Emergence of ISO Standards/ Guidelines in 2000s

Very often, marketers need to make decisions in their marketing activities when organizational values and personal values are contradictory to each other. Murphy (1999) mentioned that marketing managers should

identify ethical issues in their job, list questions involved with ethical decisions, and predict the consequences that each decision may lead to.

Iidowu and Towler (2004) brought up the importance of “care” of organizations to the people and environment that they operate in. They mentioned that corporate social responsibility (CSR) reports are required in addition to traditional financial reports. They claimed organizations should make positive contribution to the society. This is the way to demonstrate that they do care people and environment in their operating environment. Hence, different kinds of CSR reporting systems emerge under this idea. Examples are ISO 14001 – Environmental Management System, SA 8000 system, and reports showing directors’ contribution to CSR and charities.

Facing the need of ethics in marketing activities, most multi-national corporations (MNCs) have applied the following methods to educate their staff to avoid committing illegal and unethical behavior. These practices are:

a) Code of Ethics

Murphy (1999) mentioned that over 90 percent of Fortune 500 companies have formal code of ethics in place to address the issues of conflicts of interest, treatment of competitors, privacy, gift giving, and political contributions.

“Codes of conduct/ ethics are perceived as an effective way to encourage ethical corporate behavior...”

(Murphy, 1999)

b) Ethics Training

In the past few years, ethical training has been found common in marketing field of work and other functional areas of a firm. This help marketeers and management develop awareness of ethics when using authoritative source of information for promotion and ways of presenting messages in products / services to the public.

“The two major approaches to training are compliance and values/ integrity.”

(Murphy, 1999)

c) Informal Ethical Organizational Culture

In order to develop ethical mindset of staff within a marketing organization, formal and specific guidelines shall be in place for generating informal, on-going and positive ethical organizational culture.

“In addition, steps should be taken to develop an informal culture that enhances ethical decision-making. Specific guidelines for accomplishing these endeavors have been discussed.”

(Murphy, 1999)

According to Murphy (1999) ethical issues in marketing are not easy to understand and control. However, they need to be solved with consideration of: (1) environmental factors in industries and organizations; (2) recognition and identification the consequences of ethical problems; (3) seeking for alternatives solutions; (4) making ethical judgments; (5) formation of intentions with (6) actual behavior.

d) Ethical Audit

Ferrell et. al. (2008) agreed with Murphy (2005) that ethical culture relies on setting ethical standards and guidelines with shared universal values as truthfulness, integrity, fairness, and equality. He further put forward the idea of conducting ethical audit. As we know, ethical values are hard to be verified. However, Ferrell (2008) could provide us with a clear picture of the aspects that need to be audited. They are:

- Secure commitment of top managers and board of directors,
- Establish a committee to oversee the ethics audit,
- Define the scope of the audit process, including subject-matter areas important to the ethics audit,
- Review the organization's mission, policies, goals, and objectives to define its ethical priorities,
- Collect and analyze relevant information in each designed subject-matter area,
- Have the results verified by an independent agent, and
- Report the findings to the audit committee, and if approved, to managers and stakeholders.

Design Thinking x SERVQUAL for Meeting Customer Expectations

Design thinking is a customer-oriented approach, emphasizing empathy, ideation, and iterative testing to create meaningful experiences (Brown, 2009). In the context of service organizations like training and higher education sector, applying the 5 steps of design thinking involves understanding global changes with customer behavioural changes so as to fulfill their needs and requirements. The adoption of ISO 9001 QMS is a good practice, for example, the environmental awareness of materials used in product production may link up to SDG#12 responsible production and consumption.

Moreover, Service Quality (SERVQUAL) also helps to achieve customers' needs via five dimensions: tangibility, reliability, responsiveness, assurance, and empathy (Parasuraman, Zeithaml, & Berry, 1988). For product displays, tangibility relates to the emotional association to customers induced from physical presentation of materials, products and artefacts in an aesthetic way so as to promote wellness SDG#3 via color used for emotional awareness. Ensuring reliability involves consistent service manner of staff with empathy and display of products with image projection. Responsiveness can be reflected in staff readiness and organizational culture to assist customers in a caring and friendly manner. Assurance and empathy relate to adopting a QMS system (e.g. ISO 9001, ISO 53002, ISO 42001) for CSR, ethical standards, continual improvement and sustainable business.

By integrating ISO 9001 QMS and 53002 SDG standards with 5 steps of design thinking and SERVQUAL principles, service organizations, like training and higher educational institutes with innovations may nurture talents with ISO system thinking and SDG mindset in AI application for service improvement.

In order to develop talents with knowledge, skills, attitude and values in AI ISO 42001 implementation in higher education and service industries, here are the feasible solutions for implementation actions. Firstly, understanding the PDCA concepts of ISO 9001 and SDG ISO guidelines from a local context with global mindset for designing curriculum for talents in South East Asian countries for new jobs related to AI ISO 42001. Secondly, the application of PDCA concepts and SDG mindset can facilitate systematic review of

the service organizations which are interested and applied AI elements in service delivery and customer service offered. Lastly, organizational culture of AI ISO 42001 with ISO 9001 QMS requirements, ISO 53002 guidelines and design thinking in SERVQUAL model for designing the key training elements with actionable projects for skills development to meet 2030 agenda.

Based on published paper of Sou et.al. (2025), “Moreover, the healthcare sector is urged to adopt a combined strategy that integrates ESG factors with digital transformation (DT). This approach not only addresses the immediate challenges posed by environmental and social issues but also enhances the resilience and sustainability of healthcare systems. The proposed model emphasizes the importance of mutual implementation strategies that utilize common evaluation tools and methods to assess the effectiveness of ESG and DT initiatives in healthcare (Sepetis et.al, 2024)”, it is realised that adoption of ISO 9000 and 14001 is not suffice for continual improvement. It is time to re-think a user friendly way to improve products and services with awareness of environment, social and governance. Hence, it is proposed to explore integrating ISO 53002 SDG and ISO 42001 AI with design thinking and SERVQUAL for sustainable business.

Application to ESG and SDGs

- **Empathize:** Understanding the challenges faced by training and higher education institutes in developing talents for 2030 and beyond, including AI and inclusion
- **Define:** Clearly define the scope of service, articulating the trend of AI application and SDG implementation into the service flow
- **Ideate:** Brainstorm innovative and transformative solutions that address the challenges mentioned with creating online platforms with web 3.0 and/ or AI governance for trust
- **Prototype:** Develop low-cost with quality outputs for testable options of new services for sustainable business
- **Test:** Gather feedback from stakeholders identified to finetune the services and enhance its values to meet specific needs and expectations outlined in the QMS and SDG framework.

Research Methodology - Content Analysis

Communication is to send textual messages - verbal and non-verbal for co-ordinating, integrating, controlling and persuading purposes. Hence, textual messages are tools for persuading people’s minds to accept ideas. Organizational behavior is to understand, predict and control others’ behavior. Management is to manage resources within an organization for achieving organizational goals. These three principles – business communication, organization behavior and business management bear an inter-related relationship.

Textual messages are data for conducting content analysis during the process of grounded theory which helps us to induce a concept for generalization and future prediction. From the following quotation, we can realize that content analysis is a technique to enable researcher to study human behavior in an indirect way. It is analysis of written contents drawn from a certain kind of communication paper, like textbooks, essays and articles from newspapers. Through analyzing these written work of people, the researcher can:

- understand the behavior of people and organizational patterns
- infer attitudes, values and cultural patterns in different countries or organizations
- gain ideas of how organizations are perceived

- can see the trend of certain practices
- differentiate practices among certain groups of people

“Content analysis as a methodology is often used in conjunction with other methods, in particular historical and ethnographical research. It can be used in any context in which the researcher desires a means of systematizing and quantifying data. It is extremely valuable in analyzing observation and interview data.” (Fraenkel & Wallen, 2003: 482)

Content analysis is a systematic and objective analysis of selected text characteristics. This includes counting the number, frequency of words, finding out the characteristics of themes, characters, building relationship among items, paragraphs, finally establishing meaningful concept. It is not simply a quantitative research method but also a qualitative one as the purpose of the writing is also reflected through the analysis.

In this research, the author counted the frequency of occurrence of words and phrases from literature related to transformation servant leadership and co-branding strategy with interview to identify the key elements for the following research questions:

Research Objectives (RQ)

Identifying the key elements for the key factors leading to values generated by AI ISO 42001 adoption in service industry, for example, training and higher education institutes for talent development.

A research was performed to analyze factors possibly related to “Values generated by AI ISO 42001” Seven documents on AI in audit industry, finance industry, higher education, and logistics published from 2024 to 2025 were selected to conduct qualitative analysis. By thoroughly delving into the published documents, the main relatable factors identified to the “Values generated by AI ISO 42001” (974 references) are :1) SDG9 Innovations with Technology (592 references), 2) SDG16 Institutional and Economic Peace (301 references), 3) SDG17 Partnership with Trust Certification, 4) 8 Decent Job Cration, and SDG12 CSR with Ethics.To further determine their relationship to the topic, by using Nvivo, a text search was performed for the mentioned keywords. The search result showed that the top 3 factors are: 1) SDG9 Innovations with Technology (592 references), 2) SDG16 Institutional and Economic Peace (301 references), 3) SDG17 Partnership with Trust Certification, while the rest was cited less frequently.

(Table 1)

Table 1 – Factors related to Values Generated by AI ISO 42001

Name	Sources	References
'Values Generated by AI ISO 42001	7	974
'SDG 9 Innovations with Technology	7	592
'SDG16 Institutional and Economic Peace	5	301
'SDG 17 Partnership with Trust Certification	6	111
'SDG 8 Decent Job Creation	7	96
'SDG12 CSR with Ethics	6	85

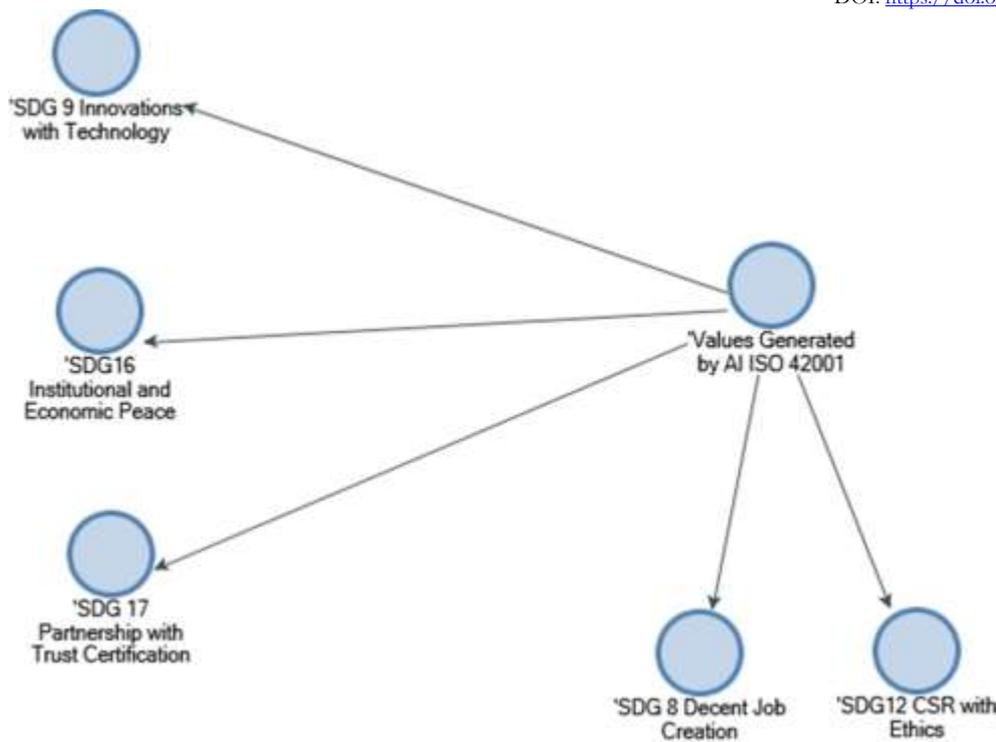


Diagram – Key factors for Adoption of ISO 42001

Recommendation

Based on n’vivo analysis on values generated by application of AI ISO 42001 standards, here are steps recommended to implement in training and/ or higher education institutes for talent development.

Step 1: Design Thinking Step of Empathizing and Defining

The foundational step when applying design thinking with SERVQUAL model to apply AI ISO 42001 into the curriculum is to understand the unique organizational culture and mission, learners’ needs and expected learning outcomes to fulfill the job market needs.

Proposed Actions with PDCA Concepts:

- Identification and Engagement of Stakeholders: Conduct ongoing qualitative focus group interviews and quantitative surveys with findings to be applied into workshops on AI ISO 42001 so as to develop pioneer AI ISO 42001 auditors and implementors with leadership skills and ethical mindset, for example, perception of AI in ethical use, data privacy, and the potential benefits to generate revenue and risks to be managed.

Step 2: Design Thinking Step of Defining, Ideating with Prototypes to Conduct Pilot Training on Applying AI ISO 42001 in a Selected Service Industry

The second phase involves establishing clear AI ISO 42001 principles and policies that guide learners to understand how to apply AI ISO 42001 from an audit perspective to assess organizational performance in AI governance.

Proposed Actions with PDCA Concepts:

- Establish Ethical Guidelines in Training Manual of AI ISO 42001 for Learners, for example, ethical principles for AI applications in a service organization to maintain customer and staff data privacy, fairness, transparency and accountability of AI uses with responsibility.
- Develop AI IS 42001 Governance Framework into Trainer's Training Manual: Create policies for AI lifecycle management for trainers so that trainer has a mindset of PDCA in AI applications, especially in check and act phases to avoid risks and comply organizational procedures. Set With clear principles in place, the next step is to design governance structures, processes, and roles that operationalize AI ethics and quality standards.

Step 3 Design Thinking Steps of Prototype and Test**Proposed Actions with PDCA Concepts:**

- Create AI ISO 42001 Training Workflow and Test Learning Outcomes of Learners via a Cross-Functional AI Governance Teams with background of IT, legal, ethics, audit, TQM and service marketing and management for diversity and risk prevention.
- Develop AI ISO 42001 Pioneer Projects in Controlled environments, for example, AI in campus services with AI governance standards.
- Monitor and Evaluate Feedback of Pioneer Projects via the use of metrics like table 2 of below, trying to identifying the project outcomes with stakeholder satisfaction, error rates, bias detection, and compliance.

Table 2 Integrating ISO 42001 with Design Thinking and SERVQUAL Model

N'vivo Findings	Steps of Design Thinking	SERVQUAL Model
'Values Generated by AI ISO 42001	Empathize	Reliability
'SDG 9 Innovations with Technology	Empathize, Define, Ideate, Prototype and Test	Responsive Tangibility Empathy Assurance with AI ISO 42001
'SDG16 Institutional and Economic Peace	Ideate, Prototype and Test	Tangibility Reliability Assurance with AI ISO 42001

Conclusion and Discussion

With an introduction of the importance of social responsibility and business ethics in marketing and brand management, educators and trainers are expected to integrate AI ISO 42001 with ISO 9001, ISO 26000, design thinking and SERVQUAL model into the training process of brand building. This integrated methodology fosters a sustainable, responsible AI ecosystem that may minimize risks and opens up opportunities for transformative learning journey with AI tools and AI ISO 42001 in place for organizational growth and societal good.

Building an AI ISO 42001 governance culture with auditor training programmes in training and higher education institutes requires an understanding of ISO PDCA framework, context of applying AI ISO 42001, strategic values of organizations and the job markets of AI ISO 42001. It is realized that the human-centered philosophy of design thinking and customer-focused of SERVQUAL model with defining guiding principles are crucial. Co-creating AI ISO 42001 training with pilot projects and prototypes designed are

helpful to make practices possible and make continuous improvement align with organizational cultures and strategies, customers and learner' needs, fulfillment of regulatory requirements, and societal expectations. Though this paper is a qualitative analysis, it is recommended to have analysis on questionnaires in the case of more than 300 to make the findings generalised with a deeper understanding on the importance of AI governance, social responsibility and sustainable development.

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