

Knowledge and Integrity in the Context of Sustainable Development

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Abstract: The main ideas and guidelines of The Concept of Sustainable Development are considered in the study, according to the Brundtland Report of the World Commission on Environment and Development (WCED), as well as the goals for its practical implementation, established in contemporary strategies and policies locally and globally. These issues are related to the notion of a "knowledge economy", where the focus is on human capital, and knowledge and innovation are seen as key factors for development and growth. Corporate social responsibility (CSR) and the principles of good governance have been studied as a basis for sustainable development in the private and public sectors of the economy. In this regard, the scope of CSR is clarified, as well as the key areas of good governance. The role of knowledge and integrity in The Paradigm of Sustainable Development is clarified. Based on the practice in highly ranked universities in Europe and the United States, the relationship between the operation of ethical norms and standards, on the one hand, and the achievement of quality education and science, on the other, has been studied. Education, scientific achievements and innovations, in close unity with ethics, have been studied in relation to environmental protection and the achievement of welfare and prosperity. Special attention is paid to the current role of educational institutions in promoting The Concept of Sustainable Development through education. Emphasis is placed on the possibilities of higher education institutions to serve as a model for the actual application of this concept, and their graduates to be bearers of change and good practices in society.

Keywords: Sustainable Development, Knowledge Economy, Corporate Social Responsibility (CSR), Principles of Good Governance, Education and Science, Innovation, Ethical Standards, Integrity

1. Introduction

The Concept of Sustainable Development is closely linked to education and science in two aspects: the acquisition of knowledge and the application of knowledge to solve complex problems – environmental, social and economic – in order to achieve secure and stable growth. Today, knowledge is recognized as a key resource for economic development that affects the prosperity and well-being of a nation. The views on the "knowledge economy" are being strengthened and attention is being focused on the development of human capital. In this context, issues related to the acquisition of knowledge and skills throughout life, the development of science, technology and innovation come to the fore. Ways and means are being sought to expand access to education, as well as to increase its quality. The goals of sustainable development are aimed at achieving results in both the private

sector and the public sector. Therefore, in recent decades, The Concept of Corporate Social Responsibility (CSR), aimed at forming a sustainable business, has become widely popular. The principles of good governance have been adopted in public sector institutions and organizations. In connection with them, models for quality management of the provided services are applied. The analysis of the views for sustainable development provides an opportunity to realize the importance of integrity for the practical implementation of this concept. Knowledge and ethics put into action become the basis for achieving the goals of sustainable development in a knowledge-based economy.

In connection with this issue, the aim of the study is to clarify the role of education and science, as well as ethics in The Paradigm of Sustainable Development. In view of this, the following tasks are set: (1) to investigate The Concept of Sustainable Development as a basis for the transformation

processes that led to the idea of a knowledge economy, (2) to investigate corporate social responsibility and the principles of good governance as a basis for sustainable development in the private and public sectors of the economy, (3) to investigate the ethical norms and standards, as a precondition for quality education and scientific activity, in connection with sustainable development.

The main thesis of the research is that for the protection of the environment and the achievement of safe and stable socio-economic development quality knowledge and integrity are needed, as a precondition for improving thinking, behavior and activity in individual and social aspects.

2. The Concept of Sustainable Development (Ideas and Implementation)

In 1987 The Independent World Commission on Environment and Development drafted the report "Our Common Future", which was presented to the United Nations General Assembly. This report became popular as the Brundtland Report, and it alerted the world community to the problems that lay ahead as a result of the deepening disharmony between human activity and the state of the environment. The Commission has drawn important conclusions about the state of the planet based on information from all regions of the world, stating that attention must be paid to the tangible problem, that many trends in contemporary development make large numbers of people poor and at the same time worsens the state of the nature. In this context, the report presents the understanding that a new path of human development is needed that can ensure human progress not only in some regions for several years, but also globally for future generations. This leitmotif of the report becomes a goal not only for developing but also for industrialized countries [1].

The Commission's report introduce The Concept of Sustainable Development, justify the need for stable and secure development in the world, emphasizing the interdependence between economic development, environmental protection, poverty and inequality. It calls for increased attention and responsibility for the sustainable development of all members of society – citizens, charities, businesses, public institutions and governments around the world, as well as for international cooperation.

The World Commission on Environment and Development raises major issues around the world and seeks effective measures for stable and secure development: "Humanity has the ability to make development sustainable to ensure that it meets the needs of the present without compromising the ability of future generations to meet their own needs." [2]. The Commission points out that sustainable development is not a permanent situation, but rather a process of change in which the use of limited resources, the direction of investment, innovation and institutional change are repeatedly adapted to address the emerging issues.

The Committee on the Environment and Development calls for multilateral cooperation between citizens and public institutions, as well as governments and private companies. A special appeal is made to the younger generation, stating that teachers will play an important role in introducing young people to the report. The Committee on the Environment and Development appeals to non-governmental organizations, educational institutions and the scientific community, urging them to be active in guiding society towards sustainable development [3].

The Brundland report states that the issues raised in it are crucial to the quality of life, also the survival and well-being of humanity depends on an awareness of sustainable development as a global ethic [4]. It is stated that the diversity of species is necessary for the normal functioning of the ecological system, but there are also moral, ethical and scientific reasons for the protection of the nature. He emphasizes that the development of human resources is the basis for building technical knowledge and capabilities, as well as for creating new values to help people and nations to meet environmental, social and economic challenges. It is noted that the global exchange of knowledge will ensure better cooperation and interaction [5]. It is stated that, in general, the strategy for sustainable development aims to promote harmony in human relations and between humanity and nature, and achieving sustainable development requires: (1) a political system that enables citizens to participate in the decision-making process, (2) an economic system that ensures sustainable growth, (3) a social system that provides justice and the reduction of inequality, (4) a production system, which seeks to protect the environment, (5) an innovation-oriented technology system, (6) an international system that promotes sustainable trade and finance, (7) an administrative system that is transparent and open to change. It is clarified that these requirements must be at the heart of national and international programs and policies and that the sincerity with which the objectives are pursued, as well as the effectiveness in correcting deviations are important [6].

Therefore, it can be concluded that the implementation of The Concept of Sustainable Development requires – cooperation and systematic approach to solving problems in various fields, at national and international level, as well as integrity for actual, and not only nominal implementation of the set goals.

In September 2015, at the UN General Assembly in New York, a number of countries around the world signed the Sustainable Development Agenda 2030 with 17 Sustainable Development Goals (SDGs) related to poverty reduction, protection of the planet and ensuring peace and prosperity [7].

Figure 1 presents the goals set for sustainable development in The 2030 Agenda: (1) No Poverty, (2) Zero Hunger, (3) Good Health and Well-being, (4) Quality Education, (5) Gender Equality, (6) Clean Water and Sanitation, (7) Affordable and Clean Energy, (8) Decent Work and Economic Growth, (9) Industry, Innovation and Infrastructure, (10) Reducing Inequality, (11) Sustainable Cities and Communities, (12) Responsible Consumption and Production, (13) Climate

Action, (14) Life Below Water, (15) Life On Land, (16) Peace, Justice, and Strong Institutions, (17) Partnerships for the Goals [47].



Figure 1. Sustainable development goals Source: United Nations.

The European Commission points out that the SDGs offer the necessary long-term perspective that goes beyond election periods and short-term considerations to achieve rapid results. They help maintain a stable democratic society, build a modern and adaptive economy, contribute to raising living standards and reducing inequality; also, to provide care for disadvantaged people and to protect nature so that it can be preserved for future generations [7].

The Concept of Sustainable Development and its practical implementation are aimed to achieving results in three main aspects – environmental, social and economic. Jennifer A. Elliott points out that sustainable development requires the integration of thinking and action across traditional disciplinary boundaries and established policy-making departments, as well as systematic thinking in achieving the objectives in these three interrelated areas. She states that The Concept of Sustainable Development requires the environmental, social and economic spheres to be considered together and equally, holistically. The author notes that sustainable development can be seen as a moral concept aimed at defining "fair and just" development [8].

Jennifer A. Elliott makes a historical analysis of views on sustainable development in the period from the postwar reconstruction of Europe with financial assistance provided by the US administration through the Marshall Plan to the beginning of the XXI century. She points out that the origin of

contemporary era of international development as a planned activity and development research can be linked to a speech made by President Truman of the US in 1949, when he used the term "underdeveloped areas" and identifies poverty as a threat for prosperity and peace both in these areas and to the world at large. She also points out that forty-four countries, largely from the industrialized world, met at a conference in Bretton Woods in 1944 to form the World Bank, the International Monetary Fund and the General Agreement on Tariffs and Trade. The purpose of these new international organizations is to prevent the economic crisis and conflicts that characterized previous periods and to ensure future economic stability, prosperity and a more peaceful world. As a result of this historical review, she concluded that the views on development and environmental protection are not new, but has a significant history. At the end of the XX century, these two directions converged, as they had interrelated goals and programs. During this period, the problems of sustainable development are recognized as a global challenge: the state of the environment and the development of a place or a group of people are somehow related to what is happening elsewhere, for other people [8].

In a study on the globalization of the economy and the new paradigm of development, Zoya Mladenova points out that The Concept of Sustainable Development has evolved over time in the direction of expansion. Early, environmental

problems are foreground. Later, the social dimension was added to them. This leads to the modern widespread understanding that "sustainable" is a development that is based on three pillars: economic, social and environmental. Thus, "sustainable" is a development that achieves the unity of the three goals: (1) economic – welfare growth, (2) social – reduction of social differentiation and (3) environmental – ecological balance and nature conservation. She clarifies how The Concept of Sustainable Development differs from other notions and ideas for a better future [9]:

First of all, even if only because of its environmental component, The Concept of Sustainable Development has no alternative. It is imperative. Sustainable development is not just an open opportunity that we may or may not realize. It is not a matter of choice, but of survival.

Secondly, steps for its practical implementation are being taken. The Concept of Sustainable Development is not only a concept on paper set out in various documents and international agreements or a topic of scientific discussion. Serious efforts are being made for its realization in practice, for changing the model of human development, for the transition to a truly "new paradigm" of development.

Therefore, it can be concluded that The Concept of Sustainable Development was initially perceived with limitation and distrust: (1) the views have been only on development issues (mainly in developing countries) or only environmental issues, (2) the discussions on these issues have been seen as something that is fashionable to talk about and write about, or have been expressed opinions that this is the new utopia, similar to communism and socialism [10].

At the end of the XX century, integration of views on development and the environment, awareness and recognition of their global significance was achieved, and the Brundtland Report played an important role in this. As a result, at the beginning of the XXI century, there was already a purposeful behavior of the leaders of the leading countries in accordance with the principles of sustainable development. For example, the European Union (EU) aims to become a leader in achieving the SDGs by 2025, in connection with these relevant strategies and policies have been developed at European Commission and Member States [7].

Before formulating specific strategies and policies, The Concept of Sustainable Development has gone through an evolutionary process, as its implementation requires a change in values, cultural level and worldview: not only at the individual and local level, but also at the public and global level. Such a transformation is a complex and long process, but in the first decades of the XXI century a consensus has already been reached between the leaders of the leading countries to take comprehensive action in the short and long term, according to The Paradigm of Sustainable Development. However, in many cases The Concept of Sustainable Development is implemented only formally, mainly to declare intentions, to develop and announce strategies and policies, but to a much lesser extent to their actual implementation. Thus, at this stage, the realization of sustainable development in its full scope – integrally and globally, remains at the level

of desires and expectations, rather than to achieve tangible results.

The effective implementation of The Concept requires the SDGs to be achieved at three levels – local, national and global. This presupposes the formation of a common value system and culture, oriented towards rational behavior with care both for the current well-being of humanity and for the opportunities of future generations to meet their needs. It is concluded that: (1) sustainable development implies the formation of ethical awareness and the achievement of honest behavior by members of society, (2) The Concept of Sustainable Development requires the application of an integrated approach for solving not only local but also global problems, as well as for finding not only single but also complex solutions, in addition, it requires adequate behavior not only from particular social groups and individuals, and from society as a whole. This requires knowledge and skills, responsibility, consistency and an attitude of cooperation in solving problems related to sustainable development.

In connection with the practical implementation of sustainable development, the complex analysis and assessment of the state of the systems is important [10]. In this context, the Sustainability Matrix is used to seek solutions to specific problems in four aspects: (1) Environmental – Water, Fisheries, Forests, Land, Agriculture and rural development, Deserts and droughts, Subsoil assets, Sinks, Toxics, Greenhouse gases, Stratospheric ozone, Life support, Oceans and coastal zones, Human health impact, Water quality and access, Air quality, Other; (2) Social – Demographics, Health, Education, Human settlements, Housing, Infrastructure; (3) Economical – Poverty, Financial resources, Transfer of technology, Productivity; (4) Institutional [11].

Joseph Stiglitz points out that growth does not automatically generate benefits for everyone in society and links stable and fair growth to public investments. According to him, public investments in infrastructure, education and technology are a stimulator of growth. These investments can lead to economic expansion and boost private investments. He notes that innovations encourages growth and depends on basic researches. However, he acknowledges that all economic activity, including innovation can be distorted when there is a mismatch between utility for society and private interests. To achieve sustainable and equitable growth, he proposes redirecting the investments and innovations so that jobs can be saved and the environment preserved. In this regard, Joseph Stiglitz points out that growth, in which the situation of the main part of society deteriorates, where the environment is destroyed and people are subjected to stress and isolation is not favorable [12].

The author emphasizes the problem of discrimination in the field of education and points out that encouraging actions and programs to overcome this problem are most important in the field of education, as it is the key to opportunities. He points out that education shapes beliefs and perceptions, expressing the view that this probably applies most to economics graduates. The author notes that if a social group has limited access to education or to government positions and the media,

then it will not participate equally in the environment in which ideas and views are created. This leads to the conclusion that some ideas will not appear at all, and others will be deliberately suppressed. Joseph Stiglitz points out that access to education and the quality of public education need to be improved. He pays attention to the importance of teachers' salaries, as a prerequisite for their attraction and retention in this sector. According to him, public funds should be used to expand support for public universities and to provide scholarships so that the poor have access to schools. He points out that the provisions of quality education together with the development of technologies that protects the environment are high-return investments. He justifies the need for more investments in education, technology and infrastructure in order to create greater security in society, which will lead to a more efficient economy [12].

Based on Stiglitz's views, it can be concluded that discrimination and the quality of education are two significant problems on which depend the opportunities for acquiring appropriate knowledge and skills for successful realization in society. That is why reliable measures are needed to protect against discrimination, especially in education and science. However, combating discrimination can be a serious challenge: the complexity of discrimination is that it is not a clear and separate problem, but often is veiled and accompanied by other serious abuses. Thus, where there are conditions for discrimination, it is quite likely that other harmful practices also exist, such as conflict of interests, corruption and repressions. It is currently up to date to talk about discrimination and to include these issues in strategies and policies, but this is not enough to solving the problems – real actions and results are needed too.

According to Pencho Penchev and Rositsa Pencheva, one of the prerequisites for achieving triple sustainability – economic, environmental and social, are innovations. They point out that their use must be radically changed, because if they are unilaterally directed, they lead to contradictory results. For example, innovations focused only in the economic sphere lead to an increase in the degree of automation, saving living labor, helping to increase labor productivity, but at the same time can lead to job cuts [10].

Based on the above, it is concluded that the three areas of sustainable development are related to knowledge and scientific achievements. Solving the specific problems related to sustainable development requires both the acquisition of knowledge and the application of knowledge (innovation, know-how). Knowledge is needed to identify problems and solve them. This poses a need for the development of education and science – quality and modern training, oriented to the needs of economic and administrative practice, basic research and innovations.

3. Knowledge Economy (Engine of Sustainable Development)

The Concept of Sustainable Development refers to the three

main forms of capital that generate wealth – human capital (skills, knowledge and technology), physical capital (housing, roads, machinery, etc.) and natural capital (reserves of natural resources such as oil and minerals, biodiversity, atmospheric and hydrological cycles and the like). In contemporary conditions it is realized that the improvement of human capital can compensate the limitations in natural capital and is a precondition for the development of physical capital. Thus, issues related to knowledge and scientific achievements come to the fore as a precondition for sustainable development.

Countries are unevenly supplied with natural resources. For example, some countries benefit from fertile agricultural soils, while others have to work hard to artificially improve the soil. Some countries have discovered rich oil and gas fields in their territories, while others have to import fuels. In the past, the lack or richness of natural resources has determined a great difference in the development of countries. But today the wealth of natural resources is not the most important determining factor for the success of economic development. Highly developed countries have the opportunity to use their limited natural resources much more efficiently than would be possible in much less developed countries. The productivity with which countries use their resources is an indicator of their level of economic development [13].

Human civilization develops and goes through different stages: in the middle of the XIX century there is a transition from agrarian to industrial society, and at the end of the XX century the economically advanced countries are in conditions of transformation, the transition is from industrial to post-industrial (information) society, which is associated with the so-called "knowledge economy" [14]. According to Matilda Alexandrova, the XXI century is defined by many economists as a century in which knowledge will be the most important resource for economic development, influencing the well-being and living standards of citizens. She points out that Peter Drucker defines the XXI century as the century of the information society, in which – in addition to knowledge being a key resource, the creators of knowledge will be the dominant segment in the workforce [15].

Tatyana Soubotina conducts a study of economic growth in relation to sustainable development. In this regard, she addresses key aspects related to education and human capital. According to her, the importance of the "Human factor" in the contemporary economy is reflected in the distribution of income between people who have physical capital and people who have knowledge and skills. For example, in the United States in 1980, the income derived from knowledge and skills (through wages) far exceeded the income from physical capital (through dividends and retained earnings). This fact gives economists reason to recognize the existence of human capital. Then, in the 1990s, recognition was reached for a new stage in global economic development, namely the "knowledge economy". This is due to the fact countries that invest most actively in research, as well as in education, information and communication technologies usually achieve rapid development and stable growth. In addition, it is now widely believed that even poor countries that do not have

sufficient resources to invest in the creation of new knowledge can significantly accelerate their development if they acquire know-how and adapt it to the needs of emerging economies. A well-educated and adaptive population is seen as the basis for achieving this goal [13].

Soubbotina points out that governments, workers and employers develop human capital by investing money and time in acquiring knowledge and skills. People agree to make these investments if they expect to receive additional income in the future for their higher qualification. Governments spend public money on education because a more educated population can contribute to greater and faster economic growth. Employers pay for the training of their employees because they expect to cover these costs and receive additional benefits from increased staff productivity. People often tend to invest time and money to get a better education, new knowledge and skills, as in most countries this leads to higher incomes. Educated and capable people are usually able to achieve better results, which is why their employers tend to pay them higher wages. However, the economic return on education is not always the same. It may be lower in the following cases: (1) the quality of education is low or the acquired knowledge and skills do not meet the demand for labor, (2) there is insufficient demand for human capital due to slow economic growth, (3) wages of workers with lower and higher education are deliberately equalized to ensure income equality, such as in centrally planned economies. In vocational education, employers often play an important role in providing on-the-job training and in funding vocational training. Governments are trying to encourage employers' participation in funding such training in order to save public money and to link vocational education to labor market needs. Public funding of vocational training is preferred when the training capacity of small and medium-sized employers is weak or in cases of retraining of the unemployed. High quality general education provides an opportunity to acquire new knowledge and skills throughout life and is a reason for employers to invest in individual vocational training. It is considered a valuable skill for employees to be able to communicate clearly in writing and to use mathematical and scientific skills to diagnose and solve problems in the work environment [13].

According to Soubbotina, attending primary school helps children acquire basic literacy and numeracy skills, as well as other fundamental knowledge about their future education. In low-income countries, primary education itself often improves people's well-being, enabling them to become more efficient and skilled workers and reducing the risk of unemployment. Most governments are committed to providing free access to primary school for all children, as economic and social returns are higher in primary education than in other levels of education. But in low-income countries, public funds are often insufficient to meet the educational needs of the entire population. Therefore, there is a risk that limited public funds will be unevenly distributed, often providing better education for children in large cities than for children in small towns, for children from wealthy families compared to children from poor

families, and for boys compared to the girls [13]. Based on these data, it can be concluded that the problems of discrimination in education are much more pronounced in low-income countries than in developed countries.

According to Soubbotina, in most developing countries the number of high school graduates is much lower than that of primary school graduates. Although the situation is improving in this regard, in the last few decades in low- and middle-income countries less than 60% of children have entered secondary school, while secondary education in high-income countries has become common. When analyzing the results in the field of education, it is important to take into account that the number of graduates of a certain educational degree and the amount of public expenditure on education cannot certify the quality of education and therefore give only a general idea of the state of education. For example, the performance of high school students in mathematics does not match the investments in education, so the best international exam results are obtained by the students from the countries with relatively low costs for education, such as Singapore and Republic of Korea, while the students from Denmark and Switzerland, where the most investment is made in education, show relatively modest results. Therefore, increasing the costs of education is not always the best solution – improving the quality of the curriculums and teaching, as well as improving management in education can be more effective [13].

The Internet is considered a transformative innovation [12]. According to Soubbotina, modern information and communication technologies (ICTs) provide great opportunities to improve the quality of education in underdeveloped countries. Computers and Internet can be used as a source of recent information and knowledge, especially in areas with limited access to learning resources. ICT in education could help bridge the knowledge gap between developed and developing countries. Given the limited availability and high cost of computers and internet access in low- and middle-income countries, ICT can be provided first to schools, libraries and community centers [13].

Soubbotina notes that education and training must meet the constantly changing demands of the labor market in order to generate economic returns. Graduates must acquire the knowledge and skills necessary for the relevant stage of economic development of the country. For example, countries transitioning from a planned to a market economy usually need more professionals with economic education in the developing private sector and public administration. Today, the large-scale development of ICT requires more people with computer skills, and globalization is increasing the demand of foreign languages. Flexible workers, who are ready to acquire new knowledge and skills throughout their lives, are needed everywhere. An educational system that fails to develop these qualities in its graduates cannot be considered fully effective. Given the growing pace of technological and economic changes, today's students need to be prepared for several changes during their career. Thus, the ability to learn

throughout life becomes a basic requirement of the contemporary labor market in the knowledge economy. Soubbotina concludes that investing in education is a means of building the human capital in the country and bringing closer to the knowledge economy. This improves the prospects for economic growth and a higher standard of living. In addition, for each individual, education has its special significance, as it leads to self-improvement, helps for a full and healthy life with financial security [13].

Ruslan Stefanov points out that the development of information technologies has led to a revolution in the creation, dissemination, accessibility and use of knowledge [16]. The World Bank is the leading international organization in developing and promoting the concept of the "knowledge economy". This institution has developed a toolkit for assessing the progress of individual countries in this direction, which contains 69 indicators covering four main pillars: (1) favorable economic, institutional environment and governance for entrepreneurship development, (2) well-developed information infrastructure, (3) creative and well-trained human capital, (4) a national innovation system capable of implementing products with high knowledge content.

According to the European Commission, education, science, technology, research and innovation are prerequisites for achieving a sustainable EU economy, in line with the SDGs. In this context, it is stated that awareness-raising, knowledge expansion and skills development must continue in the EU. More needs to be invested in these areas, in line with the SDGs. Education, training and lifelong learning are absolutely necessary to create a culture of sustainable development [7].

Blagoycheva, Andreeva and Yolova point out that in the context of sustainable development, the emphasis is on such inclusive goals as improving the working environment, reducing unemployment, investing in education and skills, combating poverty. In recent years, measures taken by the EU institutions have focused on the problems of social cohesion and sustainable development. It is recognized that in order to achieve the goal of a more prosperous and just society, it is necessary to combine economic growth with social inclusion. The development of humanity must go in the direction of better income distribution, development of green technologies and meeting the basic needs of the people [17].

In a study on the direction of higher education development, Evgeni Stanimirov referred to a study by Dell Technologies and the Institute for the Future (ITF) according to which 85% of the professions in 2030 do not yet exist [19]. He points out that this conclusion is confirmed by Organisation for Economic Co-operation and Development (OECD), according to which technology can eliminate more than 14% of modern professions and significantly change more than 32% of them [18].

In the context of these trends, as set out in the Reflection Paper "Towards a Sustainable Europe by 2030", EU leaders have agreed to work to build a European Education Area by 2025 in order to realize the full potential of education, training and learning and culture as prerequisites for job creation, economic growth and social justice. Education is a valuable

public good, but it is also an important tool for achieving sustainable development. Therefore, one of the main directions should be to improve equal access to quality education at every stage of life. It is explicitly stated that educational institutions should be encouraged to adopt the SDGs as a guide for their activities and to become places where skills for sustainable development are not only taught but also actively practiced [7].

4. Projection of the Views for Sustainable Development (Private Sector and Public Institutions)

4.1. The Corporate social Responsibility – an Ethical Image of Contemporary Business

In the Reflection Paper "Towards a sustainable Europe by 2030", the European Commission stated that business plays an important role in the transition to sustainable development. In recent decades, a growing number of companies have made environmental and social responsibility a major part of their corporate culture. More and more companies see the SDGs as an integral part of their competitiveness and growth strategy [7].

The popularity and wide application of the concept of CSR in the contemporary conditions leads to the existence of many definitions of this concept, which according to Alexander Dahlsrud makes it difficult to understand it unambiguously [41]. The author analyzes 37 definitions of CSR, examining the similarities and differences between them. As a result, he came to the conclusion that from the content point of view the definitions are very similar. Many of them relate to ethical values, ethical behavior, ethics and responsibility. Based on this study, it can be concluded that regardless of the specific context and scope of action, CSR is inextricably linked to ethics and integrity.

N. Craig Smith points out that there have been periods of increased interest in CSR in the past, such as in the late 1960s and early 1970s. At the time, business organizations such as The Conference Board in the United States and the Confederation of British Industry in the United Kingdom were urging businesses to pay more attention to CSR. Today, these appeals are more urgent and large-scale. The call for the urgent development of CSR comes from business associations and government organizations, often making specific recommendations for action, such as CSR audits. Traditional arguments in favor of CSR are related to avoiding or reducing legal sanctions for environmental pollution, as well as benefits for companies from increasing economic efficiency, for example by reducing employee turnover, which leads to lower recruitment costs and staff training [42].

According to N. Craig Smith, the growing attention to CSR in recent decades can be explained by the globalization of business and pressure on it by non-governmental organizations (NGOs) – especially in post-communist countries, where due to the development of democratic processes, attention is focused

on people. Extensive media coverage, along with advances in information technology, allows for the rapid and widespread exposure of alleged corporate abuses even in more remote parts of the world. Thus, reputational risk and maintaining the brand image have become a tangible problem for many companies, exacerbated by the increased vigilance of NGOs on corporate practices. Today, businesses are much more vulnerable, as they can be punished by consumers and other counterparties for actions that are not considered socially responsible [42].

N. Craig Smith cites the example of consumer refusals of Royal Dutch / Shell products in 1995 and Nike in 1997. He points out that criticism and action by environmentalists and human rights activists and related protests contribute to companies actually fulfilling their social and ethical responsibilities. According to him, product markets are not the only source of pressure for the development of CSR – employees have concerns about socially responsible company practices, as well as consumers. In the labor market, employees prefer to work for more socially responsible companies. The author gives the example of the company Edward Jones, which was number one in 2002 in the ranking of Fortune magazine for the best American companies. Its employees emphasized the company's ethics and 97% emphasized the integrity of the management. He summarizes that the popularity of CSR is growing at the beginning of the XXI century under the influence of factors such as: increased public expectations for business, expressed by influential NGOs; globalization; enhanced media coverage, supported by advances in information technology; wider spread of democracy. According to him, peaks in interest in CSR usually coincide with economic prosperity, and attention decreases during a recession [42].

Paul Honen points out that one of the greatest challenges facing humanity today will be to ensure sustainable, equitable and balanced development. The needs of present and future generations can only be met by protecting basic social and environmental values. The role of the business sector is recognized as crucial in achieving this goal: (1) the business has an interest in contributing to solving common problems, as it is part of society; (2) the business can only grow successfully when the communities and ecosystems in which it operates are healthy. This strategic perspective helps explain the growing interest among the businesses around the world in examples and good practices on corporate social responsibility. In this regard, the International Institute for Sustainable Development (IISD) in 2007 developed a guide for companies that do not yet have formal CSR policies or programs. According to IISD, sustainable development and CSR are goals that cannot be achieved entirely through one-off activities and solutions. Businesses and other organizations need to approach CSR as a process of continuous improvement, with constant attention to new problems and considerations [43].

In contemporary conditions, public opinion polls and corporate behavior show awareness of the relationship between socially responsible business and successful business. Also, investors and financial markets are beginning to clearly

realize that the CSR activities implemented in the business strategy are evidence of good governance. Responsible treatment of employees and contractors can increase public confidence, provide a business advantage in attracting good customers and employees and help create value for companies and their shareholders [43].

According to the definition in ISO 26000:2010 of the Working Group on Social Responsibility: "Social responsibility (is) – the responsibility of the organization for the impact of its decisions and activities on society and the environment through transparent and ethical behavior that is consistent with sustainable development and the welfare of society; takes into account the expectations of stakeholders; complies with applicable law and international standards of conduct; it is integrated throughout the organization and is practiced in the relationship" [44]. CSR is an evolving concept that does not currently have a common definition. For example, Paul Honen refers to this definition and points out that CSR means the way in which companies integrate social, environmental and economic issues related to their values, culture, decision-making, strategy and operations, in a transparent and accountable manner in order to establish better practices in the company, create wealth and improve society [43].

According to Paul Honen, CSR typically involves commitments and activities that go beyond regulatory requirements related to: (1) corporate governance and ethics, (2) health and safety, (3) environmental governance, (4) human rights and fundamental labor rights, (5) sustainable development, (6) working conditions, working hours and wages, (7) industrial relations, (8) development and investment, (9) respect for different cultures and the inclusion of disadvantaged people, (10) corporate donations and employee volunteering, (11) fair competition and customer satisfaction, (12) anti-corruption measures, (13) accountability, transparency and performance auditing, (14) supplier relationships. The author points out that when the board of directors, CEO and top management or owners do not have an accurate idea of how far the company has come with CSR implementation, then they are unlikely to be able to make informed decisions about future development. According to the author, the effective implementation of social responsibility requires evaluation. Proper CSR assessment should provide an understanding of: (1) the company's values and ethics, (2) the internal and external incentives for CSR commitments, (3) the key CSR issues that affect or could affect the company, (4) the main stakeholders to be involved and their positions, (5) the current corporate decision-making structure with its strengths and weaknesses, (6) human resources and budgetary constraints, (7) existing CSR initiatives. [43].

According to Miroslava Peycheva, the target areas of corporate social responsibility are: society, environment, human capital and working conditions, knowledge, education and marketing related to the cause [20]. Together with the relevant activities, they are presented in the table below.

Table 1. Areas and activities of Corporate Social Responsibility Source: The author – based on the cited source.

Areas	Activities
Society	1. Improvement of the urban environment
	2. PR activities with social effect
	3. Voluntary work
	4. Support and social integration of orphans, children and the elderly in homes
	5. Protection of the cultural and historical heritage
	6. Quality and safety of the products
	7. Donations and sponsorships
Environment	1. Pollution control
	2. Restoration and protection of the environment
	3. Conservation of natural resources
	4. Recycling
	5. Energy efficiency and reduction of environmental pollution
Human capital and working conditions	1. Development of healthy and safe working conditions
	2. Staff training and development
	3. Supporting career development
	4. Volunteer programs for employees
	5. Objective and fair payment
	6. Employee satisfaction and commitment
Knowledge and education	1. Scholarships for disadvantaged people
	2. Providing tools and materials for practice classes at school
	3. Paid internships
	4. Encouraging young intelligent people
Cause-related marketing	Product donations

The main principles of CSR are: (1) Sustainability, (2) Responsibility and (3) Transparency. The principle of sustainability is based on the understanding that the actions taken today have an impact on future opportunities. The principle of responsibility is related to the conscious understanding of the organization that its actions have an impact on the environment, understood as the unity of the external and internal environment of the organization. This requires the organization to be accountable for its actions to all stakeholders, as well as to report on the impact of its actions on the environment. The principle of transparency requires that external and internal users have the same information about the actions taken by the organization and their impact on all stakeholders [20].

To these principles should be added the 10 principles of the UN Global Compact for sustainable and socially responsible business policies. According to them, companies must adopt, support and apply in their sphere of influence values divided into four main categories:

(1) Human Rights. Respect and support for their protection, a guarantee of non-commitment to actions violating human rights.

(2) Labor. Acceptance of the freedom of association and the right to collective bargaining, elimination of all forms of forced and compulsory labor, elimination of child labor, eradication of discrimination in respect of the right to work and profession.

(3) Environment. Support for preventive approaches in environmental protection, initiatives for greater environmental responsibility, development and dissemination of environmentally friendly technologies.

(4) Anti-Corruption. Support for anti-corruption initiatives and transparency policy [20].

According to Yanitsa Dimitrova, The Concept of Corporate Social Responsibility (CSR) is a holistic approach to the organization, according to which it participates as a full partner in public relations and cares for the welfare of society [21]. She refers to a number of studies [22, 23, 24] and points out that the concept of CSR is closely related to the existing corporate culture in the organization: on the one hand, culture predisposes the implementation of CSR in company policies and practices, and on the other – it must be flexible to change in accordance with the activities carried out in the implementation of CSR. Corporate culture consists of the values and norms shared by the members of the organization, as well as the basic mental assumptions that guide their behavior in the process of adaptation to the environment, relationships within the organization and those with external stakeholders. With the adoption of the principles of CSR, the company changes its business ethics. The changed business ethics corresponds to the change in the corporate culture, which is in harmony with the sustainable development. In accordance with the CSR Concept, the company pays special attention to its employees who are interested in social factors such as: (1) the amount of salaries, (2) compliance with labor laws, (3) optimal working conditions, (4) responsible attitude to social and health insurance, (5) career opportunities and additional specialization.

4.2. The Principles of Good Governance – the Basis for Stable Democracy and Trust in Governance

The Concept of Sustainable Development also has an impact on the public sector through the adoption of the principles of good governance. The application of these principles is the basis of the contemporary state and leads to stable, balanced and fair development, to an increase in the welfare of society [25].

The term "good governance" was first used in the field of sustainable development to denote the understanding that public institutions must make their decisions, manage public resources and guarantee human rights without allowing abuse and corruption, while respecting the rule of law. With this philosophy, international financial institutions, such as the International Monetary Fund and the World Bank, began to link their aid and loans to developing countries with requirements to ensure good governance as early as the 1980s. The main criteria for good governance are set out in a number of documents and acts of the Council of Europe, the European Union, the United Nations and international financial institutions: (1) the rule of law and human rights, (2) transparency and efficiency in the work of the administration at all levels, (3) accountability of the state and municipal bodies [45].

The model of the good governance is established as a concept and policy at the beginning of the XXI century. It contains the positive aspects of previous governance concepts: "Traditional bureaucratic governance" (adheres to the legal regulation, and the activity of the administration is reduced to

strict implementation and observance of the legal norms and rules) and “New Public Management” (using a competitive approach, paying attention to the strategic management, achieving efficiency and customer care), but includes also new elements that are consistent with the principles and values of the democratic society.

The Institute of Public Administration (IPA) of Bulgaria has conducted a comprehensive study of the principles of good governance based on official definitions and opinions of key EU institutions (European Commission, European Ombudsman), international institutions (UN, OECD), global financial institutions (The World Bank, the European Bank for Reconstruction and Development, the European Central Bank, the International Monetary Fund, global non-governmental organizations (World Economic Forum, Transparency International) and other institutions of global importance such as the U.S. Agency for International Development (USAID) and the U.S. Department of Human Rights. Based on this, a set of prevailing global principles of good governance is derived, which have become established in practice and can be considered as traditional [25].

The IPA study found that about two-thirds of organizations associate good governance with two guiding principles: (1) The Rule of Law and (2) Efficiency and Effectiveness. At least half of the organizations also refer to the following traditional principles: (3) Accountability, (4) Sustainability and Long-Term Orientation, (5) Openness and Transparency, (6) Civic Participation, (7) Human Rights, Cultural Diversity and Social Cohesion, (8) Ethical Behavior. In addition, the following newer principles are set out: (9) Sound Financial Management, (10) Competence and Capacity, (11) Responsiveness, (12) Innovation and Openness to Change [25].

The application of the principles of good governance requires ensuring the rule of law and ensuring fairness, impartiality and predictability in the activities of public institutions and the administration. Respect for human rights is important for building a stable democracy and a coherent society – to ensure that all citizens are protected and their human dignity is respected, as well as that none of them is discriminated. The principle of ethical behavior requires: (1) the public good to be placed above personal interests, (2) the introduction of effective measures to prevent and combat all forms of corruption, (3) timely declaration of conflicts of interests. Ethics in the behavior of civil servants has a significant contribution to the quality of democratic governance and sustainable economic development. It contributes by strengthening civic confidence in the governance and state institutions. High ethical standards, transparency and accountability in the public sector are necessary prerequisites for good governance and sustainable development, which not only strengthen public policy and the work of the public sector, but also play an essential role in preventing corruption. Transparency is a necessary condition for integrity and trust in public institutions at local and national level, as well as internationally. Public institutions that apply “transparency” practices work better and are valued

higher by the public. Transparent procedures include open meetings and sessions, a clear process for preparing and spending the budget, free access to public information and an audit [45].

The IPA study also identifies the key areas of good governance as a policy and practice in three directions: public administration, provision of administrative services, open data, official exchange of information, unified electronic environment and e-government.

First, the public administration and the interested parties, and in this direction the following four issues are important:

(1) The status and the work of the employees in the public administration – it concerns the responsibilities, obligations and rights of the employees in public work.

(2) The role of human capital in the public sector – concerns the technical and managerial competence of civil servants, recruitment, current skills, continuing education – the public sector must be a leader in developing competencies and updating the knowledge and skills of employees.

(3) Environmental and social causes, intelligent decisions in the activity of the administrations – the probable significant effects on the environment and reasonable alternatives for the proposed plans and programs are determined; social policies include a wide range of public services in the fields of education, health, employment and social security, social assistance, protection and social justice, as well as the involvement of citizens in social and political life – this contributes to sustainable development and the creation of a coherent society.

(4) Stakeholders participation in the policy-making and decision-making process – the participation of civil society representatives is emphasized in most definitions of “good governance”, especially in the definitions of US institutions.

Second, the administrative services, incl. electronic and complex services: the focus is on facilitating the access of citizens and businesses to administrative services and reducing administrative barriers to business in carrying out business activities. The implementation is aimed at meeting the public attitudes and expectations of citizens and businesses for better, quality and easily accessible administrative services.

Third, open data, official exchange of information, unified electronic environment and e-government. New technologies enable direct democracy to be exercised through referendums and consultations with citizens, teleconferences with a large number of stakeholders, digital cities and thematic discussion groups. The EU has developed an action plan for the introduction of e-government, which aims to support the collaboration and delivery of e-services at local, regional, national and European level. It is believed that the introduction of open data, official exchange of information, a unified e-environment and e-government will significantly improve the application of the principles of good governance in practice.

In an interview on November 20, 2019, the US Ambassador in Bulgaria stated: “Building a strong democracy requires constant work to protect the rule of law and freedom of the

media – only when all voices can be heard and when citizens believe in their government and its institutions, then a country and an economy can reach their full potential” [26]. This opinion is related to the views on the role of the principles of good governance in achieving a stable democratic society and economic development. Democratic governance seeks to improve the quality of life of the people. In this regard, the main task of the public authorities, at central and local level, is to meet the fair expectations of citizens, to respect their rights and the broad public interest. The administration and governance must be constantly modernized and the distance between the authorities and the citizens must be shortened. The administrative service of the persons must be fast, fair and lawful. All this applies even more strongly to local authorities, because they are closest to the specific problems and to the daily life of local communities. In accordance with the principles of good governance, in the contemporary conditions the obligations of the public authority to the citizens exceed the requirements of the specific normative provisions. The authorities should be committed to ensuring respect for fundamental human rights without any discrimination [45].

Based on a survey of managerial opinions and experience, Badaracco and Ellsworth conclude that integrity is at the core of the understanding of leadership. Their research is relevant to the formation of an understanding of the role of integrity for good governance. The authors point out that the word "integrity" suggests wholeness and coherence. It also suggests rightness, a sense of moral soundness. According to them, the consistency of personal beliefs and values, daily working behavior and organizational aims is called integrity, the main elements of which are: (1) personal beliefs and values, (2) organizational aims and (3) individual behavior [27].

First, Personal Values – the following values dominate: (1) strong personal ethics and strict personal ethical standards – mainly honesty and fairness – managers share that these characteristics are the main source of trust and loyalty in an organization, (2) positive belief in the goodwill and latent ability of others – high-caliber people they had attracted to their organizations can be motivated to act for reasons beyond personal and economic self-interests, (3) compelling vision – a strong, compelling vision of how the company should achieve a competitive advantage, the kind of organization the company was to be and how this was to be accomplished. Values combined with a competitive vision provide a powerful compass that allows leaders to keep their companies on the strategic course.

Second, Organizational Aims – the idealistic, visionary description of the goals that managers have for their organizations forms their idea of an "ideal company". The main characteristics of such an ideal company are: (1) meritocracy – recruiting, developing and promoting people with first-rate interpersonal skills and intellectual ability is an precondition for outstanding results; these are the wellsprings of a creativity and ability to innovate, (2) a deeply shared sense of the goals and purpose of the company by employees, (3) open and candid communication, even to the point of

heated, emotional debate – employees were expected to communicate in this way with people in the same position, with their subordinates and with their bosses, (4) creating a work environment in which subordinates have substantial autonomy in order to increase their commitment to the company, as well as to reduce bureaucratic tendencies by minimizing decision-making steps, (5) a desire that high ethical standards pervade the company, especially adhering to the values – honesty, fairness, mutual respect and trust, exercising the power carefully, with a great deal of sensitivity and compassion. These five characteristics of the "ideal company" form an indivisible whole – they complement and support each other to such an extent that the elimination of one of them endangers the others.

Third, Values in Action. The actions of the manager (leader) are the pivotal link between personal beliefs and organizational aims. The organizations that managers build are an expression of their values. Because they identify closely with their organizations and dedicate so much of their lives to them, these companies reflect the beliefs and values that are most important to managers. Organizational goals and personal aspirations are translated into behavior that leads the company to the "ideal organization" in accordance with the values of the leader.

Based on the above, it can be concluded that the principles of good governance are the basis for creating trust between governance and public sector institutions, on the one hand, and citizens, on the other, which is a precondition for building a strong democracy, for achieving efficiency and prosperity of society. The principles of good governance are closely linked to the sustainable development. They facilitate its implementation. Their actual implementation requires not only regulatory and institutional preconditions, but also a set of personal and professional qualities, ethical behavior, knowledge and skills of public sector employees. Thus, the issues of the need for quality education and integrity come to the fore again.

5. Educational Institutions Through the Prism of Ethics and Sustainable Development

Human capital, education and innovation are an essential part of modern strategies and policies at the local and global level, related to ensuring secure and stable development. Attention is focused on quality education and research as a basis for achieving prosperity in a "knowledge economy". In this regard, there is a need to determine the criteria and measures for the quality of education – they can be the subject of separate research. In order to achieve quality education and research, barriers to development must be removed. It is necessary to effectively counteract discrimination, repression and corruption in the field of education and science in order to create conditions for the development of quality teaching and research.

Margarita Bachvarova points out that the European

Convention on Human Rights and Fundamental Freedoms, the European Charter for Researchers and The Code of Conduct for the Recruitment of Researchers are in force in the EU to protect against discrimination in education and science. Anti-discrimination provisions are also contained in the Charter of the United Nations Educational, Scientific and Cultural Organization, UNESCO, which was adopted in 1945, the UN Universal Declaration of Human Rights by 1948, and the UNESCO Convention against Discrimination in Education of 1960. Each EU member state also adopts in its national legislation special regulations and provisions against discrimination [28].

Achieving quality education and research requires results in three aspects: (1) teachers – motivation for work, good initial training, competence development, innovative teaching methods and approaches, modern curricula, (2) students – discipline, desire for learning, creativity and attitude for development, acquisition of knowledge and skills throughout life, (3) management in education and science – ethical behavior, leadership approach, support and stimulation of the academic staff for development and expression of abilities and skills, promotion of good practices and experience.

Regarding the necessary competencies for successful realization in the conditions of technological revolution, Evgeni Stanimirov points out that artificial intelligence is not just a technology, but is based on people's thinking. The development of artificial intelligence without special attention to the development of natural intelligence has no special value. This is because digitalization involves not just using ready-made applications, but people creating (being creative) and having the ability to analyze [18].

Issues related to education and researches, as well as ethics in this area, are increasingly coming to the fore, as they are related to the adoption of ideas for sustainable development and their implementation in specific strategies and policies based on the CSR Concept and the principles of good governance. Quality education and research presuppose the establishment of ethical standards and norms that are actually applied in order to counteract violations and illegal practices in this field.

A study [29] of ethics in the field of higher education, based on the accepted norms of ethical behavior in leading universities in Europe and the United States, confirmed the thesis that between academic integrity, on the one hand, and the quality of teaching and research, on the other hand, there is a direct connection and interdependence, and their level increases with efficiently functioning ethical norms. In the same study an analysis is made of – the legal framework, the modern ethical principles and concepts in the field of higher education, as well as concepts related to human resource management. The role of ethical norms and business ethics in educational institutions is clarified, as a precondition for – achieving the set strategic goals, effective and efficient functioning, ensuring quality of education and research, maintaining satisfaction of employee, academic staff, consumers and society. Based on this, the study draws the following conclusions:

(1) Institutions in the field of higher education are not only a place where professional knowledge and skills are acquired, but also an environment in which the values and worldview of students are built – therefore, issues of ethics in this area are particularly significant, and maintaining integrity in educational institutions is a precondition for achieving high quality in the teaching and research of higher education institutions.

(2) Directly related to the level of integrity in higher education is the counteraction of corrupt practices, conflict of interests, discrimination, harassment in the workplace, plagiarism, exploitation of academic labor, improper use of academic managerial position and use of techniques for put in dependence.

(3) The enhanced academic autonomy and self-government of higher education institutions may predispose to various unethical actions, which is why the normative regulation and observance of ethics in the field of higher education must be approached responsibly.

In view of the above, it is concluded that the financing of education and research without ensuring integrity, as a precondition for overcoming the inherent irregularities and abuses in this area, will be insufficiently productive and will not lead to an increase in their quality.

Highly ranked higher schools in the EU and the USA have good results in the implementation of ethical standards and norms. Some examples are: (1) The London School of Economics and Political Science (LSE), (2) Harvard University and (3) Harvard Business School.

5.1. London School of Economics and Political Science (LSE)

The Code of Ethics is applicable to the entire LSE academic community, which consists of employees, students and managers. The principles adopted in the Code are: Responsibility and Accountability, Integrity, Intellectual Freedom, Equality of Respect and Opportunity, Collegiality, Sustainability [30]. The Code is complemented and supported by the adopted policies and procedures of the LSE, which are described in detail and are available online to all users of information.

(1) Responsibility and Accountability. In this regard, the LSE incorporates the principle of personal responsibility at every level in the management of the school.

(2) Integrity. The LSE introduces requirements for fairness, action in accordance with applicable laws and regulations, adequate management of possible conflicts, transparency and consistency in decision-making, maintaining independence in engaging with outsiders.

(3) Intellectual Freedom. The LSE introduces a requirement to protect freedom of expression while maintaining the freedom of research and the transmission of research results.

(4) Equality of Respect and Opportunity. The LSE requires a dignified and respectful treatment of all people and ensures that no one is treated less favorably because of their role in school, age, disability, gender, race, religion or belief, sexual orientation, marriage and civil partnership, pregnancy and

motherhood, and socio-economic origin.

(5) Collegiality. The LSE builds a work and social environment in the school in which it encourages, supports and treats each member of the academic community appropriately.

(6) Sustainability. The LSE seeks to minimize the negative impact it can have on the environment by managing its resources efficiently.

The LSE perceives sustainability at every level: from the top of the school, where sustainability is a key commitment in the LSE's 2030 Strategy and Ethics Code, to the day-to-day running of the institution. Thus, ethics transcends the boundaries of the educational process and encompasses the UN Sustainable Development Goals [30, 31].

When making decisions at all levels of higher education, the principles set out in the Code of Ethics must be observed. It is recognized however that it is impossible to develop a single set of rules for resolving any ethical case that may arise in LSE academics. The principles in the Code of Ethics are perceived as a basis for making adequate decisions in individual cases, in specific situations. In this context, additional information is provided on how each principle should be applied in practice, as well as the main policies and procedures to be considered when addressing specific issues [30].

5.2. Harvard University

At Harvard University, ethical issues are regulated by specific policies that are thematically differentiated. Many ethical issues are addressed in human resources policies [32]. The following belongs to this policy group:

(1) Affirmative Action and Equal Employment Opportunities Policy that provides support to members of the Harvard University community related to federal, state, and local laws that require gender equality in educational programs.

(2) Discrimination Policy and Review Procedure – discrimination on the grounds of race, color, sex, gender identity, sexual orientation, religion, national origin, age, origin, veteran status, disability, genetic information, military service, pregnancy or another legally protected basis is illegal and intolerant of the university. Any employee who considers himself a victim of discrimination is encouraged to seek help through internal informal problem-solving processes or formal complaints described by the procedure.

(3) Gender Inclusivity in the Workplace – Harvard University is committed to providing staff, faculty, students, and visitors with a safe, including healthy, work and educational environment in which there is no member of the university community who is excluded, favored, or discriminated against in any of the university's programs or activities on the grounds of sex, sexual orientation or gender identity.

(4) Staff Personnel Manual – provides general policy guidelines for employment, benefits, salary management and services available to staff members.

(5) Sexual and Gender Based Harassment Policy – specific policies and procedures on incidents of sexual harassment and

violence, as well as gender-based harassment, sexual stereotypes, orientation and / or gender identity.

(6) This group also includes: Harvard Payroll Policy; Independent Contractor Policy; Drug-Free Workplace; Pregnancy in the Workplace; Wage and Benefits Parity Policy; Whistleblowing Policy; Social Media Guidelines.

Other separate policy groups [33], closely connected with ethics, are the following: (1) Policies for resolving academic issues – appointments of employees and staff at the university, criteria for reviewing new projects and grants, regulation of rights and responsibilities, external activities of the lecturers; (2) Financial policies – employee gift policy and ceremonial events, transparency and fraud reporting policy, travel policy; (3) Conflict of interests policies; (4) Sexual and Gender-Based Harassment [34], incl.:

First, procedures for complaints against university's employees in accordance with the policy for sexual harassment – the University has established complaint procedures designed to provide prompt and fair methods for detecting and resolving cases of sexual and gender-based harassment, to remedy the consequences and prevent their recurrence. Students, academic staff, other university appointees, or third parties who believe they are directly affected by the conduct of a Harvard staff member may request information or advice on whether certain conduct violate relevant policies, seek an informal solution, or lodge a formal complaint.

Second, the university's policy against sexual harassment and gender-based harassment is designed to provide a safe and non-discriminatory educational and work environment that meets legal requirements prohibiting discrimination based on sex in university programs or activities.

(5) Minor Safety and Protection Policy – Harvard University is committed to providing a safe environment on its campuses and in its programs. This includes minors who participate in programs and activities both inside and outside the university. Members of the academic community at Harvard who interact with minors are expected to promote and maintain an appropriate and safe environment for them.

(6) Other policies, incl.: environmental protection and safety; video surveillance, photography and video recording of university buildings and facilities; use of the name of the university; confidential data; digital accessibility and electronic communications; commercial activities [46].

Harvard College has adopted and applies The Honor Code. The college is an academic and residential community dedicated to learning and knowledge creation. Harvard College's academic community, including faculty and students, views integrity as a foundation for intellectual discovery, artistic creation, independent science, and meaningful collaboration. The academic community affirms honesty as a basis for doing work and interacting with teachers, counselors and students. All members of Harvard College need to be responsible for implementation of honest academic work with integrity that adheres to scientific and intellectual standards, to properly identify sources, to properly collect and use data, and to recognize the contribution of others to their ideas,

discoveries, interpretations, and conclusions. Abuse of examinations or appointments, plagiarism or misrepresentation of scientific ideas or words, falsification of data or other cases of academic dishonesty violate the standards of the academic community [36].

5.3. *Harvard Business School (HBS)*

Special attention should be paid to the regulation of ethics and sustainable development in the Harvard Business School, where specific ethical issues are divided into the following three groups under the name "Campus and Culture" [37]:

(1) Residential housing community. The campus environment enriches the educational experience of students, PhD students and faculty, providing many opportunities for interaction between them outside the classroom, for easier access to available activities and resources at the university, for full communication and for building durable relationships. The Campus community is united by adherence to a set of core values including – integrity, honesty, respect, personal responsibility and the pursuit of excellence, which play a key role in teamwork development and sound judgment, which are essential for successful learning and realization of the educational mission.

(2) Campus built on philanthropy. Alumni and friends of Harvard Business School have provided tremendous support to the school and its mission: to educate leaders who make a difference in the world.

(3) Commitment to Sustainability. HBS strives to be a leader in sustainability and has set school specific sustainability goals and practices in HBS Sustainability Framework that meet or exceed the goals and commitments in the Harvard Sustainability Plan, adopted in October 2014. The plan's core topics are: emissions and energy, campus operations, nature and ecosystems, health and wellbeing, culture and learning. HBS engages the entire academic community in making progress, pursuing these goals.

HBS believes that leadership and values are interrelated. The teaching of ethics is apparent and the community's values of mutual respect, honesty, integrity and personal responsibility support the learning environment and underpin the quest: HBS to be a model of the highest standards needed for responsible leadership in today's economy. Community values are a set of guiding principles for all actions and activities undertaken. HBS's mission is to educate leaders who stand out and drive change in the world. Achieving this mission requires an environment of trust and mutual respect, free expression, information and questioning, as well as a commitment to truth and excellence. Students, faculty, staff, and alumni embrace these guiding principles when they join the community. The aim is through education to build creative individuals with an innovative spirit who create real value for society and put the interests of society before personal interests, in various fields – investors, managers, entrepreneurs and active citizens of society [38].

It is believed that the school can and should be a real model of these values. In this regard, community members have a personal responsibility to integrate values into every aspect of

their work. Community values and the policies that underpin them enable HBS's commitment to leadership, honor and integrity, as well as its commitment to truth and excellence, to be realized. The aim is to create an environment of trust, respect, free expression and inquiry in which everyone can reach their full potential. In this regard, special policies have been developed as follows [39]:

(1) Accessibility. HBS creates favorable conditions for students, teachers, staff and visitors with disabilities.

(2) Community values. The values of respect, honesty, integrity and accountability are constantly affirmed and developed.

(3) Digital Millennium Copyright Act. HBS is committed to maintaining the integrity and accessibility of the Harvard Network for educational and research purposes and prohibits its use for offenses.

(4) Disciplinary process. When a student is alleged to have violated established community policies and values, there is a well-developed process for assessing violations and imposing sanctions. The process is in line with the stated goals of the community and is designed to be fair to the parties involved, to comply with the law and to ensure the safety and reputation of the community.

(5) Privacy Notice. HBS follows a policy regarding the collection, use and dissemination of personal information of site visitors.

(6) Title IX and Gender Equality. HBS has formal and informal procedures and resources against sexual harassment. Harvard University policies and procedures guide efforts to prevent and respond to harassment based on gender, sexual orientation, or gender identity. Harvard University's harassment complaint policies and procedures apply to all students, faculty, staff or third parties at the University, including those at HBS. Harvard University does not discriminate against individuals on the basis of gender in any of its programs or activities or in terms of employment and admission. Sexual harassment, including sexual violence, is a form of gender discrimination and is explicitly prohibited by the university. The university is committed to responding quickly and effectively to any form of possible discrimination based on sex [40].

Based on the results of a study of ethics [29] in leading universities in Europe and the United States, it is concluded that in order to maintain high ethical standards and integrity in education and science, it should not be only formally meet the requirements for quality management in educational institutions, by announcing the existence of a Ethics Code and the establishment of a Ethics Committee, and also to look for ways and means for the actual implementation of ethical norms, for their constant development and improvement, and for the maintenance of academic relations based on morality and ethics. In this way, conditions and an academic environment will be formed, which creates value and high quality in the field of education and science. In addition, it will contribute to the development of morality in society as a whole, as education is an important public good and higher school graduates can be ambassadors of knowledge and good practice.

6. Conclusion

Knowledge and integrity is the "cornerstone" in the implementation of The Concept of Sustainable Development. Without quality education and science (knowledge) – for the protection of the environment, for the development of society and the economy, and without a functioning ethics, there is no way to achieve stable and secure development at the local and global level. They are the basis for the realization of the prosperity and well-being of the nation. The development of education, science and innovation, as well as the increase of integrity, both personally and socially, are the result of the implementation of the goals for sustainable development.

Knowledge and integrity are inherent in each of the areas of The Concept of Sustainable Development – environmental protection, social stability and economic development – without their unity there is no way to achieve the goals of sustainable development adopted in specific strategies, policies and programs of international, national and local level. Knowledge and integrity provide an opportunity to overcome barriers to sustainable development, to achieve a new culture and ethics that mediate stable and secure development. That is why quality education and science are becoming a priority in the strategies and policies of countries around the world at the present stage of human development in a knowledge-based economy.

The Concept of Sustainable Development requires: (1) the application of an integrated approach (thinking) – at local, national and international level, today and tomorrow, taking into account past experience in solving complex problems, (2) achieving coherence – consistent action, cooperation and synchronicity, (3) as well a systematic approach to solving the problems related to environmental protection, safe and stable development of society and the economy.

All this shows that The Concept of Sustainable Development presupposes the achievement of a higher level of thinking and ethical behavior both at the individual level and for society as a whole. Therefore, the realization of The Paradigm of Sustainable Development is a long process of transformation and improvement in various aspects. Values and culture change slowly, not abruptly – knowledge serves as a catalyst for this process. World wars, global financial crises, pandemics – all this leads to the realization of our global connectivity in an integrated system, as well as the need to take timely and adequate decisions. Sustainable development on a global level *could be actually accomplished* when the intellectual development of humanity becomes such as to overcome selfish thinking and behavior.

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