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A Systematic Literature Review on Integrating Ethics and Axiology into Organizational Digital Transformation Strategies

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ABSTRACT: Digital transformation is a key organizational strategy, yet data-intensive systems and artificial intelligence amplify ethical dilemmas and contested value choices. Prior reviews cover digital transformation, AI ethics, and corporate digital responsibility, but rarely explain how ethical principles and axiological values are operationalized across the strategic lifecycle. This systematic literature review maps integration mechanisms in strategy formulation and implementation, identifies the ethical orientations that underpin them, and synthesizes recurring barriers and responses. We screened Scopus journal articles in English published from 2019 to 2025 and appraised quality using the Mixed Methods Appraisal Tool; 70 medium or high quality studies were synthesized through narrative synthesis and reflexive thematic analysis. Ethics and axiology are most often embedded through governance arrangements and formal policies, supported by stakeholder engagement and transparency and accountability practices. Explicit references to classical normative theories are less frequent than applied framings grounded in stakeholder orientation, responsibility, and responsible AI. Common barriers include governance gaps, cultural resistance, cybersecurity risks, and privacy concerns, and responses emphasize strengthened governance, capability building, and auditable oversight. The review's novelty is a lifecycle-oriented synthesis that links normative foundations to concrete, auditable strategic mechanisms. It translates fragmented debates into a transferable, mechanism-based map that can guide governance design and future empirical testing. Based on these patterns, we propose an axiological lens as a practical strategic compass for making value commitments explicit, actionable, and continuously evaluated.

Keywords: Digital Transformation, Strategic Management, Ethics, Axiology, Digital Governance.

INTRODUCTION

Digital transformation has become a cross-sector strategic agenda because digital technologies no longer merely support operational efficiency; they reshape how organizations define value, configure processes, and relate to stakeholders. Contemporary scholarship emphasizes that digital transformation is a sociotechnical change that affects strategy, structures, capabilities, and business models, rather than a straightforward adoption of new technologies (Vial, 2019). At the same time, data-intensive practices, automation, and artificial intelligence increase organizations' exposure to

normative risks, including privacy intrusions, algorithmic bias, unequal access, and erosion of public trust (Acquisti et al., 2015). Some strategy accounts prioritize efficiency and market performance and treat ethical considerations as constraints to be managed. However, digital transformation increasingly operates in regulatory and social environments where legitimacy, trust, and fairness shape the durability of strategic outcomes. In this context, ethics and axiology provide analytical foundations for evaluating not only whether strategies are effective, but also whether they are morally defensible and socially valuable.

Despite rapid growth of research on digital strategy, AI ethics, and corporate digital responsibility, existing knowledge remains fragmented across disciplinary silos. Digital transformation reviews largely focus on drivers, capabilities, and performance outcomes, whereas digital ethics and AI ethics concentrate on principles, guidelines, and the translation of high-level values into governance tools. Corporate digital responsibility highlights responsible conduct in the digital sphere but does not always connect responsibility explicitly to the strategic lifecycle of transformation, including formulation choices and implementation dynamics. Fragmentation therefore manifests as inconsistent terminology for values and responsibilities, limited mapping of institutional mechanisms that embed ethics into strategic decision making, and weak integration between philosophical value theory and actionable governance arrangements. These gaps make it difficult to explain how organizations can move from general principles to concrete, auditable integration within transformation strategies.

To address this gap, this study conducts a systematic literature review focused on integrating ethics and axiology into organizational digital transformation strategies. The review operationalizes embeddedness as the ways in which ethical principles and axiological values are translated into strategic and institutional mechanisms across two stages, namely strategy formulation and strategy implementation. The review is guided by three research questions. The first asks how ethical principles and axiological values are integrated into the formulation and implementation of organizational digital transformation strategies. The second examines which ethical frameworks and philosophical approaches are most frequently used, explicitly or implicitly, in this literature. The third investigates which barriers are most frequently reported in integrating ethics and axiology into digital transformation strategies and which strategic mechanisms organizations use to address them. By structuring the inquiry in this way, the review contributes a lifecycle-oriented synthesis of integration mechanisms, clarifies the normative orientations that underpin strategic choices, and consolidates recurring barriers and responses into a coherent map of the field.

Conceptually, ethics offers normative resources for assessing actions, policies, and strategic decisions, while axiology clarifies the value commitments that ground organizational purposes and success criteria. Classical traditions remain instructive because digital transformation routinely involves value tradeoffs, for example between personalization and privacy, efficiency and fairness, or speed of innovation and accountability (Aristotle, 2000; Kant, 2011; Mill, 2014). In value theory and meta ethics, Moore's critique of reductive accounts of the good underscores why moral evaluation cannot be reduced to purely naturalistic or narrowly instrumental terms (Stratton-Lake, 2005). At the same time, contemporary digital ethics debates show that principled consensus does not automatically translate into responsible practice. Cross guideline syntheses report convergence

around transparency, fairness, responsibility, nonmaleficence, and privacy, yet scholars caution that principles alone cannot guarantee ethical outcomes and may obscure persistent moral disagreement. Tools and governance processes are therefore needed to translate principles into auditable practices (Morley et al., 2020), and this translation problem is strategically salient because digital transformation relocates moral questions from discrete technical artifacts to organizational systems, decision rights, and accountability structures. The automation and augmentation paradox further illustrates how organizations must continually renegotiate what to delegate to machines and what to keep under human judgment, which makes ethical oversight a moving target rather than a one-time design choice (Raisch & Krakowski, 2021).

At the organizational level, corporate digital responsibility can be understood as an orientation and set of practices for responsible conduct in data practices, algorithmic systems, and stakeholder impacts. Recent work also calls for clearer activity domains and mechanisms so that responsibility becomes actionable rather than symbolic (Carl & Hinz, 2024). Related research emphasizes that trust and legitimacy are not automatic byproducts of digitalization and that digital channels do not guarantee meaningful accountability or stakeholder dialogue, which makes deliberate governance design essential (Illia et al., 2017; Levine, 2019). These strands reinforce the need for a strategic synthesis that explains how organizations institutionalize ethical and axiological commitments within transformation strategies.

Methodologically, the review follows established expectations for transparency, reproducibility, and traceability in systematic review reporting. The PRISMA 2020 statement provides a robust reporting framework for communicating identification, screening, and inclusion decisions (Page et al., 2021). In addition, methodological guidance in management and organizational scholarship underscores the importance of explicit review decisions, inclusion and exclusion criteria, and appropriate synthesis strategies to reduce bias and maintain interpretive consistency (Prasetia, 2025; Sauer & Seuring, 2023). For a cross disciplinary topic where ethical and value related concepts appear under diverse terminologies, systematic review guidance also helps balance breadth and depth while avoiding procedural redundancy between Methods and Results. Taken together, these foundations position the present review to synthesize a rapidly expanding and conceptually dispersed body of scholarship into a systematic account of strategic integration, ethical orientations, and implementation challenges. The novelty of this review is that it connects philosophical ethics and axiology with the strategic lifecycle of digital transformation by mapping how value commitments are operationalized through institutional mechanisms in both formulation and implementation. In doing so, it extends prior reviews by offering a coherent, mechanism-based framework that can guide organizational governance design and future empirical research.

METHOD

This section outlines the review design and procedures in a concise yet traceable manner to support transparency and replicability. The methodological reporting follows PRISMA 2020 and aligns with well established guidance for rigorous review research in management and organizational studies (Xiao & Watson, 2019). Consistent with best practice in high quality review articles, the

Method section concentrates on how evidence was identified, selected, appraised, extracted, and synthesized, while substantive findings are reported in the Results section.

Research Type

This study is a systematic literature review with a theory mapping and framework generating orientation. The review aims to map how ethical principles and axiological values are operationalized through strategic and institutional mechanisms across the digital transformation lifecycle, with specific attention to strategy formulation and strategy implementation. In addition, the review develops an integrative conceptual framework that connects ethical and philosophical orientations, integration mechanisms, and reported barriers and strategic responses. The review does not seek to estimate comparable causal effects because the included literature is heterogeneous and includes both conceptual and empirical contributions. Instead, it provides a structured synthesis that consolidates dispersed arguments and findings into a coherent map that can guide subsequent empirical testing and framework refinement. The review is cross disciplinary in scope, connecting philosophical ethics and axiology with strategic management and information systems research. Procedural decisions are documented in the Method section, while substantive patterns and interpretive implications are reported in the Results and Discussion (Simsek et al., 2025; Snyder, 2019).

Population and Sample/Informants

The population comprises peer-reviewed journal articles written in English and indexed in Scopus that discuss ethical principles, axiological values, and strategic aspects of organizational digital transformation. The unit of analysis is the individual article. The sampling logic followed a transparent selection pipeline that included identification, screening, eligibility assessment, and final inclusion, which is summarized through a PRISMA flow diagram. The PRISMA diagram reports the number of records at each stage, whereas this section documents the decision rules and procedures that guided the selection process.

Research Location

The review is positioned within a global organizational context. Scopus was used as the primary database because it provides broad multidisciplinary coverage and supports transparent and replicable bibliographic export for systematic review workflows. The search was executed on 5 November 2025 using the Scopus Advanced Search interface with the TITLE-ABS-KEY field. The publication window was set to 2019 to 2025 to reflect contemporary debates on organizational digital transformation, including the increased prominence of data-intensive organizing and AI-enabled systems alongside emerging ethical and axiological concerns.

Reliance on a single database is methodologically defensible for transparency and traceability, yet it can introduce coverage bias. Relevant studies may appear in outlets not indexed by Scopus, in books, or in conference proceedings, and Scopus coverage can vary by discipline and region. In addition, the review applied an open access constraint to ensure consistent full text availability for eligibility assessment and auditability, while acknowledging that this may exclude some relevant paywalled contributions. To mitigate these risks, we used a broad cross disciplinary search string with multiple synonyms and organizational terms, and we conducted full text screening to ensure alignment with the strategic focus of the research questions. Database, language, and access constraints are therefore treated as methodological limitations and are revisited in the Discussion.

Instrumentation or Tools

The principal search instrument was the Scopus Advanced Search query applied to TITLE-ABS-KEY. The search strategy operationalized the topic through four conceptual clusters, namely ethics, axiology or value orientation, digital transformation, and strategy or strategic management. In addition to field restriction, records were filtered to ensure comparability and relevance. Only journal articles in English, in final publication stage, and available as open access were retained, and bibliographic metadata were exported in CSV format to support screening documentation and subsequent synthesis.

Given that the corpus was expected to include conceptual and empirical studies with heterogeneous designs, methodological quality was appraised using the Mixed Methods Appraisal Tool (MMAT), which is explicitly developed to accommodate qualitative, quantitative, and mixed methods evidence within a unified appraisal framework (Hong et al., 2018, 2019). MMAT was selected to maintain coherence in quality assessment across methodological diversity without forcing all studies into a single design specific checklist.

To enhance terminological sensitivity and reduce the risk of missing relevant constructs across fields, an auxiliary calibration reading was conducted using authoritative review and conceptual sources on corporate digital responsibility and digital ethics discourse (Fülöp et al., 2025). In addition, selected domestic publications were consulted to support interpretive sensitivity to organizational and managerial terminology in local scholarly traditions. These calibration sources were used for two limited purposes. First, they informed refinement of synonym sets and screening decision rules. Second, they supported the development and clarification of coding definitions for ethics, axiology, and strategic mechanisms. Calibration sources were not included in the evidence base used for study counts, tables, or thematic reporting, unless a publication independently satisfied all Scopus based inclusion criteria. Accordingly, all quantitative counts and thematic patterns reported in the Results derive exclusively from the final included Scopus corpus.

Data Collection Procedures

The review was guided by three research questions addressing integration practices of ethics and axiology in digital transformation strategy, the ethical and philosophical frameworks most frequently referenced, and the barriers and strategic mechanisms reported for overcoming them. Search terms were derived from these research questions, then expanded with synonyms and closely related constructs to reflect how scholars may label similar ideas across disciplines. The Scopus query used was: TITLE-ABS-KEY((ethic* OR axiolog* OR "ethical principles" OR "ethical values" OR "normative ethics" OR "business ethics" OR "digital ethics" OR "technology ethics" OR "moral values" OR "moral principles") AND ("digital transformation" OR "digital strategy" OR "digital innovation" OR "IT transformation" OR "information technology transformation" OR "digital transformation strategy") AND (strateg* OR "strategic management" OR "strategic planning" OR governance OR implementation OR "change management" OR "strategic decision making") AND (organization* OR organisation* OR firm* OR enterprise* OR company*)).

After retrieval, screening proceeded in two stages. First, title and abstract screening applied predefined inclusion and exclusion criteria to remove off topic records, purely technical studies without ethical or axiological engagement, and papers without an organizational strategic orientation. Second, full text screening assessed conceptual alignment with the research questions and ensured sufficient substantive discussion of ethics and or value orientation in relation to digital transformation strategy. All screening decisions were recorded with explicit reasons to maintain an auditable trail consistent with transparent review reporting.

Data Analysis

Data analysis followed three linked layers, namely quality appraisal, structured extraction, and synthesis. Methodological quality appraisal used MMAT criteria at the design appropriate level, and appraisal decisions were reported transparently rather than treated as a definitive measurement of scientific value. Studies rated Low were excluded from synthesis. For the remaining Medium and High quality studies, we applied a quality informed interpretation approach. All retained studies were coded to identify integration mechanisms, ethical orientations, and barriers and responses. However, interpretive emphasis in narrative synthesis prioritized evidence from High quality studies, particularly when articulating stronger claims about strategic mechanisms or recurring barriers. Themes supported by multiple High quality studies and by diverse methodological designs were treated as more robust, while themes supported primarily by Medium quality studies were reported with more cautious language and were used mainly to broaden contextual coverage. This approach allows quality appraisal to inform interpretive confidence without imposing a formal statistical weighting that would be inappropriate for a heterogeneous corpus.

Structured data extraction captured bibliographic information, research design or method, sample characteristics where applicable, core arguments and findings, stated limitations, and explicit links

to each research question. Extraction fields also included the ethical or philosophical approach invoked, the value orientation or axiological commitments articulated, the strategic mechanisms proposed or observed, and the barriers and enabling conditions discussed. This structure ensured that synthesis remained tightly aligned with the review questions while still allowing inductive capture of emergent concepts.

Synthesis was conducted through narrative synthesis complemented by reflexive thematic analysis to identify patterns of meaning across heterogeneous studies while preserving conceptual nuance (Braun & Clarke, 2019). The thematic development process emphasized transparency through an audit trail, iterative refinement, and careful attention to trustworthiness criteria in qualitative synthesis (Nowell et al., 2017). In addition, descriptive analyses of bibliographic metadata were used to profile publication trends and outlets, which supports contextualization without substituting for substantive synthesis.

Ethical Approval

Ethical approval was not required because this study analyzed publicly available secondary literature and did not involve human participants or identifiable personal data. Nevertheless, ethical research conduct was maintained through transparent reporting of search procedures, selection decisions, and quality appraisal logic, consistent with the accountability expectations for systematic reviews.

RESULT AND DISCUSSION

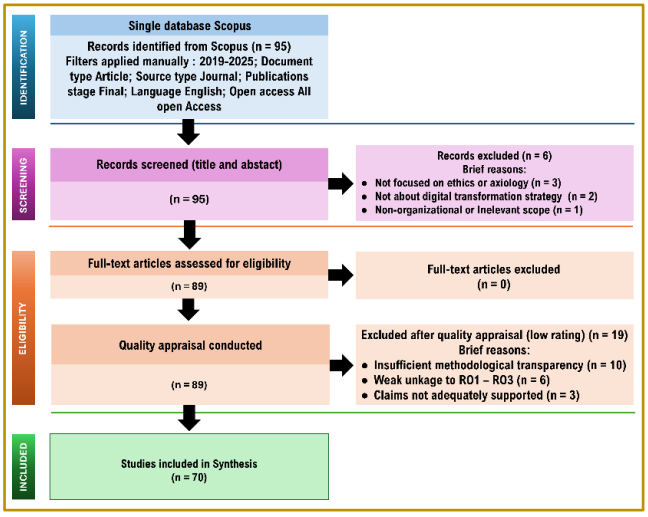
This section reports the key outputs of the systematic literature review, including the traceable study selection pathway, the descriptive profile of the synthesized corpus, the quality appraisal summary, and the thematic patterns that address the three research questions. In line with systematic review reporting, the Results section presents descriptive outputs and immediate analytic observations that directly address the research questions, while broader theoretical interpretation and normative implications are elaborated in the Discussion.

Study Selection and Corpus Traceability

Figure 1 presents the PRISMA flow diagram documenting how the final corpus was constructed from initial identification to inclusion in the synthesis. Beyond reporting counts, the diagram functions as an audit trail that makes the selection logic visible and verifiable. It shows that corpus refinement was driven primarily by relevance screening and quality appraisal, which strengthens confidence that the synthesized evidence reflects both topical fit and methodological credibility rather than convenience selection. The diagram also implies that the open access constraint supported smooth eligibility checking, since full text access barriers did not become a dominant

source of attrition. Ultimately, the synthesis draws on 70 studies that met relevance and quality thresholds.

Figure 1. PRISMA Flow Diagram (Single Database: Scopus)



Publication Trends in the Synthesized Corpus

The included studies are strongly concentrated in the most recent years, suggesting that scholarly attention to ethics and axiology within organizational digital transformation strategy is intensifying as digital infrastructures, data- intensive decision making, and AI-enabled systems become more pervasive. Table 1 summarizes the publication year distribution.

Table 1. Publication Year Distribution of Included Studies (n = 70)

No.	Year	n	%
1.	2019	1	1.4
2.	2020	2	2.9
3.	2021	2	2.9
4.	2022	2	2.9
5.	2023	8	11.4
6.	2024	18	25.7
7.	2025	37	52.9

Table 1 indicates that the corpus is predominantly recent, with the largest share published in 2024 and 2025. This temporal pattern is meaningful for a topic where ethical and axiological issues often emerge alongside technological shifts and evolving governance demands. Descriptive profiling of this kind is commonly used in systematic reviews to contextualize the evidence base before presenting substantive synthesis (Donthu et al., 2021).

Methodological Breadth as a Basis for Synthesis

The synthesized corpus spans diverse study designs, including qualitative, quantitative, mixed methods, case studies, and conceptual or framework-based contributions. This heterogeneity supports the use of narrative synthesis complemented by thematic analysis, because findings and constructs are not reducible to a single comparable effect size across studies (Muchamad et al., 2025; Pransiska et al., 2024). Table 2 reports the distribution of research methods within the included studies.

Table 2. Research Methods of Included Studies (n = 70)

No.	Research Method	n	%
1.	Qualitative	19	27.1
2.	Quantitative	16	22.9
3.	Conceptual or framework paper	10	14.3
4.	Case study	8	11.4
5.	Mixed methods	8	11.4
6.	Bibliometric analysis	4	5.7
7.	Systematic literature review	3	4.3
8.	Literature review	2	2.9

Table 2 shows that no single design dominates the corpus. This reinforces the rationale for a synthesis approach that integrates conceptual arguments with empirical insights while preserving methodological nuance, consistent with guidance on systematic reviews in management and organizational research.

Quality Appraisal Profile

Quality appraisal was conducted for all studies reaching the appraisal stage, with the aim of safeguarding the credibility of the final synthesis. Table 3 summarizes the distribution of quality categories.

Table 3. Quality Appraisal Summary (n = 89)

No.	Quality Category	n	%
1.	High	24	27.0
2.	Medium	46	51.7
3.	Low	19	21.3

Table 3 indicates that most appraised studies were rated Medium or High, while a smaller proportion was rated Low and excluded from synthesis. This pattern underscores the value of quality appraisal in reviews that span heterogeneous designs, where reporting completeness and methodological transparency can vary substantially.

Strategic Pathways for Embedding Ethics and Axiology in Digital Transformation

In relation to RQ1, the thematic synthesis suggests that ethics and axiological values are most often operationalized through strategic and institutional mechanisms that can be enacted and audited. The dominant pathways include governance mechanisms, formal policies and guidelines, stakeholder engagement, and transparency practices. Table 4 summarizes the mechanisms reported across the included studies.

Table 4. Reported Mechanisms for Integrating Ethics and Axiology (n = 70)

No.	Reported Integration Mechanism	n	%
1.	Governance mechanisms	28	40.0
2.	Policies and guidelines	28	40.0
3.	Stakeholder engagement	22	31.4
4.	Transparency and reporting	20	28.6
5.	Training and capability building	11	15.7
6.	Accountability and audit	8	11.4
7.	Ethics by design approaches	5	7.1

Note: A single study may report more than one mechanism.

Table 4 shows that governance mechanisms and formal policies and guidelines constitute the most consistently reported integration routes. This pattern indicates that the reviewed literature most often treats ethical and axiological integration as a problem of institutional design, because governance structures and policies allocate decision rights, define responsibilities, and establish procedural checkpoints that can be reviewed. Stakeholder engagement and transparency and reporting practices are also frequently reported, which suggests that integration is not framed solely as an internal managerial task, but also as a legitimacy oriented process that involves communication and responsiveness to affected parties. Training and capability building, accountability and audit, and ethics by design approaches appear less frequently, which may reflect that these practices are discussed in narrower contexts or require more mature implementation infrastructures. The frequency distribution should be interpreted as an aggregate map of dominant mechanisms across the corpus, because studies differ in sector, regulatory exposure, organizational size, and digital maturity, and these contextual factors can shape which mechanisms are feasible and salient.

Ethical and Philosophical Orientations Referenced in Digital Strategy

In relation to RQ2, the corpus more frequently anchors ethical reasoning in applied, governance oriented approaches than in explicit references to classical normative ethical theories. A substantial share of studies does not name a specific ethical framework, even when normative concepts such as accountability, fairness, responsibility, or transparency are present. Table 5 summarizes the ethical and philosophical orientations identified in the included studies.

Table 5. Referenced Ethical Frameworks or Philosophical Approaches (n = 70)

No.	Ethical Framework or Philosophical Approach	n	%
1.	Not explicitly stated	31	44.3
2.	Stakeholder theory or stakeholder orientation	18	25.7
3.	Transparency and accountability principles	12	17.1
4.	Responsible AI or ethical AI	7	10.0
5.	Corporate social responsibility	4	5.7
6.	ESG	3	4.3
7.	Ethical leadership	3	4.3
8.	Corporate digital responsibility	2	2.9
9.	Dynamic capabilities	2	2.9
10.	Indigenous data sovereignty	1	1.4

Note: Studies may reference multiple approaches. "Not explicitly stated" denotes studies that did not explicitly name a formal ethical theory or a specific ethical framework, even though they may still use normative priorities and vocabulary such as fairness, accountability, responsibility, transparency, privacy, or trust.

Table 5 highlights a pragmatic ethical vocabulary in the strategy oriented corpus, where stakeholder orientation and accountability-related principles frequently serve as normative anchors. The presence of responsible AI or ethical AI indicates that ethical reasoning becomes more explicitly framed when digital transformation intersects with algorithmic systems, automation, and data governance. At the same time, the high proportion of "not explicitly stated" does not indicate an absence of ethics, but rather the absence of explicitly named ethical theories or formal frameworks. In many of these studies, ethical reasoning appears through governance, compliance, and risk language, which required interpretive coding to identify the implied normative anchors.

This pattern can be read in several non-exclusive ways. First, it may reflect implicit ethics, where normative commitments are expressed through operational priorities such as accountability, transparency, and responsibility rather than through formal ethical labels. Second, it may reflect strategic pragmatism, where authors prefer applied principles and governance constructs that can be translated into organizational mechanisms. Third, it may indicate conceptual avoidance, where authors hesitate to commit to contested normative theories while still acknowledging ethical stakes. These observations provide an important baseline for the Discussion, where implications for theory development and strategic clarity are examined more explicitly.

Reported Barriers and Recurring Strategic Responses

In relation to RQ3, the most frequently reported barriers are institutional and sociotechnical in nature, particularly governance and regulatory gaps, cultural resistance to change, cybersecurity concerns, and privacy and data protection issues. Reported responses most often involve structural

strengthening through governance and policy mechanisms. Table 6 maps major barriers and the most frequently co-reported response mechanisms.

Table 6. Reported Barriers and Most Frequently Co-Reported Response Mechanisms (n = 70)

No.	Reported Barrier	n	%	Most Frequently Co Reported Response Mechanisms (Top Three)
1.	Lack of governance or regulation	15	21.4	Governance (n = 9); Policies and guidelines (n = 8); Transparency and reporting (n = 6)
2.	Resistance to change or culture	13	18.6	Governance (n = 7); Stakeholder engagement (n = 5); Policies and guidelines (n = 5)
3.	Cybersecurity and information security risks	10	14.3	Policies and guidelines (n = 6); Governance (n = 4); Stakeholder engagement (n = 3)
4.	Privacy and data protection	9	12.9	Governance (n = 5); Policies and guidelines (n = 5); Stakeholder engagement (n = 3)
5.	Accountability gaps	6	8.6	Accountability and audit (n = 6); Governance (n = 5); Transparency and reporting (n = 4)
6.	Digital divide and inequality	5	7.1	Governance (n = 3); Policies and guidelines (n = 3); Stakeholder engagement (n = 2)
7.	Bias and discrimination	4	5.7	Governance (n = 2); Policies and guidelines (n = 2); Transparency and reporting (n = 2)
8.	Surveillance and control concerns	3	4.3	Policies and guidelines (n = 3); Stakeholder engagement (n = 2); Ethics by design (n = 1)

Note: Co-occurrence reflects associations reported within the same studies and does not imply causality.

Table 6 shows that the dominant response pattern is structural and procedural, particularly strengthening governance and formal policy instruments. This result aligns with Table 4 in indicating that the literature often approaches ethical and axiological integration through institutionalization. The co-occurrence mapping also supports more specific comparative insights. When the barrier concerns accountability gaps, accountability and audit appears as the primary response, which suggests that traceability and enforceability are treated as central remedies. When the barrier concerns resistance to change or culture, stakeholder engagement appears more frequently among the dominant responses, which indicates that legitimacy, participation, and change management are treated as necessary complements to formal rules. For privacy and data protection, governance and policies and guidelines are jointly prominent, which reflects a recurring emphasis on responsibility allocation and codified standards for data related conduct. These patterns should be interpreted as aggregate associations reported within the same studies, because barrier salience and response feasibility can vary across sectors, regulatory environments, and organizational maturity levels.

Integrative Summary of Findings

Across the synthesized corpus, ethics and axiology are most frequently integrated into organizational digital transformation strategy through institutional mechanisms that can be enacted and reviewed, particularly governance arrangements, formal policies, transparency practices, and accountability routines. However, the prominence of particular mechanisms varies across contexts, and several studies emphasize that capability building and cultural change can be necessary complements to formal structures, especially where organizational readiness is uneven. Ethical orientation is commonly expressed through stakeholder-centered reasoning, applied principles of transparency and accountability, and responsible AI discourse, while explicit labeling of classical normative theories remains limited in many studies. Reported barriers are primarily institutional and sociotechnical, including governance gaps, cybersecurity and privacy risks, and cultural resistance, and proposed responses typically combine governance and policy strengthening with engagement and capability building. These aggregate results provide the empirical and conceptual baseline for the subsequent Discussion, where explanatory interpretation and evaluative implications are developed.

This discussion interprets the synthesized evidence to clarify the theoretical meaning and strategic implications of integrating ethics and axiology into organizational digital transformation. Rather than restating descriptive results, it traces how the empirical patterns reported in Tables 4 to 6 inform theoretical interpretation, while recognizing that the reviewed studies span different sectors, regulatory contexts, and organizational maturity levels.

To strengthen analytical clarity, the term robust integration is used in an evaluative and operational sense. In this review, robust integration refers to arrangements that (1) support legitimacy through stakeholder aligned justification and social trust, (2) sustain durability across projects and leadership cycles, and (3) enable accountability through auditable decision rights, documentation, and oversight. These criteria are used as interpretive lenses for connecting results to implications, not as universal prescriptions for all organizational contexts.

Interpretation of Key Findings

A first implication is that digital transformation is widely conceptualized as strategic renewal rather than as a discrete technology adoption project. Contemporary research frames digital transformation as a reconfiguration of value creation, organizational capabilities, governance arrangements, and business models (Matt et al., 2015; Warner & Wäger, 2019). The Results section reinforces this process view because the most frequently reported integration mechanisms are governance structures and formal policies (Table 4), and the most frequently reported barriers and responses are also institutional and ongoing in nature (Table 6). From this vantage point, ethics and axiology are not peripheral concerns. They shape the strategic "why" and "for whom" of transformation, because decisions about digital priorities, system design, data sourcing, and AI deployment inevitably encode judgments about what counts as value and which values deserve precedence.

A second implication concerns axiology as a value compass that expands the meaning of strategic value beyond efficiency and growth. In the synthesized corpus, values and normative concerns are most frequently articulated through stakeholder orientation, transparency, accountability, and responsible AI language (Table 5), and they are operationalized through mechanisms such as stakeholder engagement and transparency practices (Table 4). This pattern suggests that, even when classical ethical theories are not explicitly named, value commitments such as responsibility, privacy, fairness, and trust function as practical criteria for evaluating digital strategies. This aligns with the broader argument that digitalization can transform the logic of strategy and value creation, including how value is defined, justified, and accounted for (Gouveia et al., 2024). Accordingly, axiological clarity can be interpreted as a strategic prerequisite for legitimacy, because it helps organizations articulate what they will optimize and what they will treat as non-negotiable constraints when performance metrics and technological possibilities expand faster than moral consensus.

A third implication is that ethical and axiological integration is typically operationalized through institutionalization. Table 4 shows that governance mechanisms and formal policies are the most consistently reported integration routes, followed by stakeholder engagement and transparency and reporting practices. Table 6 further indicates that recurring barriers, such as governance gaps, cultural resistance, privacy concerns, and cybersecurity risks, are most frequently addressed through strengthened governance, policies and guidelines, and transparency mechanisms. This institutional pattern resonates with corporate digital responsibility, which conceptualizes responsibility in the digital domain as norms and organizational practices that guide digital operations and data related conduct. It also aligns with the call to specify concrete activity domains for corporate digital responsibility so that ethical commitments become actionable rather than symbolic. Under the robustness criteria outlined above, these patterns can be interpreted as a pragmatic attempt to secure durability and accountability by embedding value commitments in decision rights, procedural standards, documentation, and auditable oversight, rather than leaving them as aspirational statements.

A fourth implication is the recurring gap between principles and practice. The broader ethics of technology literature shows a convergence of high-level principles across AI ethics guidelines (Jobin et al., 2019), while also warning that principles alone cannot guarantee ethical outcomes (Mittelstadt, 2019). Bridging this gap requires tools and methods that translate principles into operational practices, such as assessments, audits, documentation regimes, and governance processes that can be tested and improved. This challenge also connects to the idea of soft ethics, where governance capacity, organizational competence, and regulatory alignment become central to making ethical commitments effective in fast moving digital contexts (Floridi, 2018). The Results provide a complementary signal, because Table 4 reports lower frequencies for accountability and audit mechanisms and ethics by design approaches compared with governance and policy instruments, which suggests that translation into verifiable practice remains unevenly specified across the literature. Read through this lens, the integration patterns identified by the review can be interpreted as attempts to build translation infrastructures, namely institutional pathways that convert normative intent into repeatable action.

A fifth implication concerns the philosophical depth of the ethical reasoning that underpins digital strategy. Table 5 indicates that many studies do not explicitly state a classical normative theory or a specific ethical framework, even when they use normative terms such as accountability, transparency, fairness, or responsibility. The AI4People framework illustrates why this matters: it offers a structured articulation of ethical principles for a good AI society and highlights how principles require practical governance to manage risk and opportunity. For organizational strategy, the practical risk is that ethics becomes primarily compliance oriented or reactive if it is not connected back to explicit value justification. Therefore, an axiological lens can help make underlying value commitments visible, contestable, and strategically deliberated, particularly when trade-offs become unavoidable.

Despite the convergence around governance oriented integration, the synthesis also reveals unresolved tensions. First, the dominance of governance and policy language can obscure the normative rationale for why particular values take priority, especially given that many studies do not explicitly state an ethical framework (Table 5). Second, institutionalization offers a pathway toward auditability and durability, but it does not automatically resolve trade-offs that are structurally embedded in digital transformation, such as personalization versus privacy or efficiency versus fairness. Third, the relatively limited reporting of ethics by design and accountability and audit practices (Table 4) suggests that some contributions emphasize aspirational principles more than enforceable mechanisms, which echoes critiques that principles can mask disagreement and remain weakly operationalized. These tensions indicate that ethics and axiology remain a contested and evolving domain within digital transformation strategy, rather than a settled template.

A sixth implication addresses why barriers recur. Governance gaps, cultural resistance, privacy concerns, and cybersecurity risks can be read as sociotechnical consequences of digital transformation. Learning algorithms and data-driven systems reshape coordination, control, and accountability, and they can introduce hidden politics by relocating judgment from humans to systems and by changing what becomes legible and measurable in organizations (Faraj et al., 2018). At the same time, AI introduces the automation augmentation paradox, where organizations oscillate between delegating work to machines and strengthening human capabilities, which complicates responsibility allocation and ethical oversight. These dynamics help explain why barriers persist even when high-level principles are widely endorsed.

A final implication is that ethical integration depends on human capability and organizational culture, not only on formal governance. Evidence from the banking sector suggests that ethical climate, digital competence, and person-organization fit can shape ethical decision making intentions in digital transformation contexts, with digital competence functioning partly as an ethical capacity rather than a purely technical skill (Bian et al., 2025). Relatedly, work on interventions for digital transformation and organizational health highlights the role of leadership and organizational readiness in sustaining change (Imaniyati et al., 2024). Knowledge management and knowledge sharing can also support the diffusion of ethical standards and shared understanding across organizational units, which strengthens the likelihood that value commitments are enacted consistently. Taken together, these strands suggest a coherent cycle: organizations articulate values, translate values into principles and rules, institutionalize them via

governance and accountability, reinforce them through capability building and ethical culture, and continuously monitor and learn as digital systems evolve.

Positioning Within Prior Literature and Contribution

Relative to mainstream digital transformation reviews that prioritize drivers, capabilities, and research agendas (Verhoef et al., 2021; Vial, 2019), this review reframes digital transformation strategy as not only a capability and performance problem but also a value justification problem. It does so by making axiology explicit as an analytical lens for examining what organizations treat as valuable, for whom value is defined, and how value trade-offs are governed when data-driven and AI-enabled systems reshape organizational decision making.

Relative to corporate digital responsibility research that conceptualizes responsibilities and potential activity domains (Lobschat et al., 2021), the contribution of this review is to map how responsibility related commitments are embedded across the strategic lifecycle of digital transformation, from strategy formulation to implementation and governance. Concretely, the review adds (1) a synthesis of the institutional mechanisms most frequently reported for integration (Table 4), (2) a clarification that ethical reasoning is often implicit rather than explicitly theorized (Table 5), and (3) a mapping of recurring barriers and commonly co-reported responses (Table 6) that helps explain where integration tends to break down. By connecting these descriptive patterns to evaluative criteria of legitimacy, durability, and accountability, the review offers a more sharply specified conceptual basis for future empirical testing and for comparative analysis across organizational contexts.

Limitations and Cautions

These interpretations should be read with caution because the underlying evidence base remains heterogeneous in sectoral focus, analytical level, and depth of explicit normative theorization. Some studies privilege conceptual argumentation, while others report sector specific empirical insights, and the transferability of conclusions can vary across regulatory environments and organizational maturity levels. At the review level, constraints related to database coverage, language, and time window can also narrow the visible landscape of ethical and axiological discourse, particularly where local or non English traditions play a substantive role. Accordingly, the most defensible contribution of this review is a structured conceptual synthesis that identifies dominant patterns and research gaps, rather than a universal prescription for all organizational contexts.

Recommendations for Future Research

Future research should prioritize three sequenced directions. First, conceptual work should specify normative foundations more explicitly so that ethics and axiology are not reduced to generic principles. This includes clarifying how ethical theories and value frameworks can guide strategic

choices under real trade-offs, such as privacy versus personalization or efficiency versus inclusion (Floridi et al., 2018). Second, empirical research should operationalize integration mechanisms and develop valid measures for auditability, accountability routines, and digital ethical capability, and it should test how these mechanisms relate to outcomes such as trust, legitimacy, and sustained strategic value creation. Third, longitudinal and cross industry studies are needed to examine how responsible practices evolve under performance pressure, technological volatility, and automation and augmentation dynamics, and how organizations sustain ethical commitments over time through governance, capability building, and cultural reinforcement. Across these directions, scholars can further examine the role of knowledge sharing and organizational learning in stabilizing ethical practice across units and strategic initiatives (Sobandi et al., 2021).

CONCLUSION

This systematic literature review synthesizes evidence on integrating ethics and axiology into organizational digital transformation strategy. The Results indicate that integration is most commonly enacted through institutional mechanisms, with governance mechanisms and formal policies and guidelines appearing as the most frequently reported routes, followed by stakeholder engagement and transparency and reporting practices (Table 4). Ethical orientation is often expressed through stakeholder-centered reasoning and accountability-related principles, while a substantial share of studies does not explicitly name a formal ethical framework, which suggests that normative commitments are frequently conveyed through applied governance and risk vocabularies (Table 5). Reported barriers are primarily institutional and sociotechnical, including governance or regulatory gaps, cultural resistance, cybersecurity risks, and privacy and data protection concerns, and responses most often emphasize governance strengthening and policy codification, with more selective attention to audits and capability building (Table 6). These recurring patterns indicate that ethical and axiological integration is commonly treated as an institutionalization challenge rather than as a purely technical design choice.

Based on these patterns, the review distills a transferable framework for embedding ethics and axiology across the strategic lifecycle of digital transformation. First, organizations require axiological articulation during strategy formulation to clarify value priorities and non-negotiable constraints, particularly where digital opportunities create pressure for rapid scaling. Second, these commitments should be translated into decision rights and codified standards, including policies, guidelines, and governance roles that allocate accountability. Third, implementation should include stakeholder engagement and transparency practices that support legitimacy and reduce the risk that value commitments remain symbolic. Fourth, organizations require assurance and learning mechanisms, including documentation, monitoring, accountability routines, and capability building, so that ethical intent becomes reviewable and adaptable as technologies and contexts evolve. This framework is intended as a conceptual basis for future empirical testing and context sensitive refinement, rather than a universal template for all sectors.

The implications are differentiated across stakeholders. For organizational leaders, the synthesis indicates that robust integration depends on making value commitments explicit in strategy

formulation and then institutionalizing them through governance, policies, transparency, and accountable oversight. For policymakers and regulators, the prominence of governance gaps as a recurring barrier highlights the importance of clear expectations for transparency, accountability, data protection, and auditability, alongside feasible compliance pathways that enable implementation across different levels of organizational maturity. For researchers, the findings suggest the need to move beyond principle catalogues toward testable models that specify mechanisms, contextual conditions, and measurable outcomes, including legitimacy, durability, and accountability.

Future research can build on this map by prioritizing three directions. First, conceptual and measurement work should operationalize ethics and axiology integration mechanisms and develop valid indicators for auditable governance and digital ethical capability. Second, comparative and longitudinal studies should examine how integration mechanisms perform under different regulatory regimes, sectors, and levels of digital maturity, including how governance and culture jointly shape implementation. Third, research should examine how organizations navigate persistent value trade-offs, including personalization and privacy or efficiency and fairness, and how these trade-offs are justified and governed over time. In sum, the review suggests that sustainable digital transformation is most plausible when organizations combine technological innovation with explicit value commitments and institutional mechanisms that make those commitments actionable, reviewable, and open to continuous learning.

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