

# 2025 Sharing Information on Progress (SIP) Report

Kingston Business School

September 2025

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## About the Principles for Responsible Management Education (PRME)

The Principles for Responsible Management Education (PRME) is a United Nations-supported initiative founded in 2007 that aims to raise the profile of sustainability in their classrooms through Seven Principles focused on serving society and safeguarding our planet.

PRME engages business and management schools to ensure they provide future leaders with the skills needed to balance economic and sustainability goals, while drawing attention to the Sustainable Development Goals (SDGs) and aligning academic institutions with the work of the UN Global Compact. Driven by its mission to transform management education, PRME equips today's business students with the understanding and ability to deliver change tomorrow. As a voluntary initiative with over 800 signatories worldwide, PRME has become the largest organized relationship between the United Nations and management-related higher education institutions.



“*The PRME initiative was launched to nurture responsible leaders of the future. Never has this task been more important. Bold leadership and innovative thinking are needed to achieve the Sustainable Development Goals (SDGs).*”

**Antonio Guterres**

Secretary-General (2017 - Present)

United Nations

”

## Principles of PRME



### **Purpose**

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.



### **Values**

We place organizational responsibility and accountability to society and the planet at the core of what we do.



### **Teach**

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.



### **Research**

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.



### **Partner**

We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.



### **Practice**

We adopt responsible and accountable management principles in our own governance and operations.



### **Share**

We share our successes and failures with each other to enable our collective learning and best live our common values and purpose.

## The Sustainable Development Goals (SDGs)

In September 2015, all 193 Member States of the United Nations adopted a plan for achieving a better future for all – laying out a path over the next 15 years to end extreme poverty, fight inequality and injustice, and protect our planet. At the heart of Agenda 2030 are 17 Sustainable Development Goals (SDGs) and 169 related targets that address the most important economic, social, environmental and governance challenges of our time. The SDGs clearly define the world we want – applying to all nations and leaving no one behind. Successful implementation of the SDGs will require all players to champion this agenda; the role of higher education is critical to this.





# Getting Started

This section provides foundational information about your organization, including key details and basic institutional data. These elements serve as a starting point for your SIP report, can be copied annually, and typically require minimal updates from year to year.

## 1. Graduates

1907

## 2. Degrees Offered

- Bachelor of Science (B.Sc. or B.S.)
- Bachelor of Business Administration (B.B.A.)
- Master of Science (M.Sc. or M.S.)
- Master of Arts (M.A.)
- Master of Business Administration (M.B.A.)
- Doctor of Philosophy (Ph.D.)

## 3. Faculty & Staff at the University

1852

## 4. Faculty & Staff at the Institution

102

## 5. Student Enrollment at the University

20873

## 6. Total Student Enrollment at the Institution

2371

## 7. Undergraduate Student Enrollment at the Institution

1783

## 8. Graduate Student Enrollment at the Institution

545

## **9. Doctoral Student Enrollment at the Institution**

43

## **10. Certificate, Professional Development, Continuing Education Student Enrollment at the Institution**

79





# Purpose

We advance responsible management education to foster inclusive prosperity in a world of thriving ecosystems.

## 11. Define Purpose

We are committed to enhancing students' life chances, supporting staff ambitions, and strengthening Kingston University's impact on industry, policy and the professions. Through innovative, entrepreneurial, and research-informed education, we aim to be globally recognised for our student experiences, responsible management practices, accreditations (TEF Gold), REF, and impact.

## 12. Institutional Engagement

51% - 75%



# Values

We place organizational responsibility and accountability to society and the planet at the core of what we do.

## 13. RME Lead

- Centralized sustainability office
- Individual leader
- Interdisciplinary efforts across business school
- Research or issue group, society, or club leading sustainability efforts

## 14. Define Values

Kingston University's Town House Strategy is built on four core values: Ambitious, Inclusive, Innovative, and Enterprising. These values shape excellence in education, research, and community engagement, embedding future skills, partnerships, sustainability, and enterprise to create a diverse, forward-thinking environment that empowers students, staff, and wider society to thrive.

## 15. Student Awareness

51% - 75%

## 16. Student Engagement

51% - 75%



# Teach

We transform our learning environments by integrating responsible management concepts and practices into our curriculum and pedagogy.



## 17. Define Teach

At Kingston Business School, we are committed to embedding the Principles for Responsible Management Education (PRME) across all aspects of our teaching, student experience and research. Our pedagogical approach emphasises experiential learning, critical reflection, and values-driven decision making. Faculty members play a central role in advancing responsible management education.

## 18. Educator Recognition

- Annual teaching excellence awards
- Course evaluation scores
- Faculty promotion and tenure consideration
- Institutional recognition events
- Performance-based teaching fellowships
- Professional development opportunities
- Publication or research support
- Student-nominated teaching awards

## 19. Barriers to Innovative Curriculum

- Accreditation constraints
- Budgetary limitations
- Change fatigue
- Compliance and legal concerns
- Curriculum inertia
- Faculty expertise gaps
- Industry misalignment
- Learning curve for faculty
- Limited interdisciplinary collaboration
- Measurement and benchmarking issues
- Overloaded faculty
- Resistance from students
- Resource allocation challenges
- Scalability issues
- Standardized testing expectations
- Time constraints
- Traditional employer expectations
- Uncertain return on investment

## 20. Barriers to Innovative Pedagogy

- Accreditation limitations
- Budget constraints
- Change resistance
- Collaboration barriers
- Compliance concerns
- Faculty confidence gaps
- Faculty resistance
- Learning curve for faculty
- Limited interdisciplinary teaching approaches
- Measurement difficulties
- Overloaded faculty
- Resource constraints
- Resistance from students
- Risk aversion
- Scalability issues
- Standardized testing pressures
- Student engagement concerns
- Technology gaps
- Time constraints

## 21. Fostering Innovation

To a great extent

## 22. Experiential Learning

To a great extent

## 23. Learning Mindset

To a great extent

## 24. Method of Teaching and Learning

In person



# Research

We study people, organizations, institutions, and the state of the world to inspire responsible management and education practice.



## 25. Define Research

Kingston Business School conducts interdisciplinary, impact-driven research on global challenges, including digital ethics, sustainability, the Future of work, Marketing and Finance. Published internationally and informing policy, our research enriches teaching at all levels. Integrated into curricula, consultancy, and industry projects, it ensures students apply evidence-based insights, advancing PRME's vision.

## 26. 2024 Publications

81

## 27. Research Barriers

- Administrative barriers
- Collaboration challenges
- Data access and management
- Ethical concerns
- Funding challenges
- Institutional policies and bureaucracy
- Methodological limitations

## 28. 2024 Publications on Sustainable Development and/or RME

30

## 29. Research Funding

- Institution Specific
- International
- National
- Local
- Regional

## 30. Socializing Research

- Community organizations

- Government and policy makers
- Industry and business networks
- International media
- Local media
- National media

## 31. Research Projects

### 31.1 6G Vertical Trials for Sustainability (6G-VERSUS)

#### Who is involved in the project

- PhD students
- Faculty

#### Department

- Computer Information Systems

#### This research project covers:



#### Period covering

January, 2025 - December, 2027

#### Describe the research project

6G-VERSUS is a funded HE funded research project (HORIZON-JU-SNS-2024-STREAM-D-01-01). The project will explore the frontiers of 6G technology through a series of trials and 6 pilots across Europe, each meticulously designed to address and efficiently assess the pressing challenges of the next-generation sustainable and environmentally conscious vertical industries. 6G-VERSUS will introduce a novel methodology, transforming existing use cases into 6G applications, comprising Vertical App (V-App), Network App (N-App), and AI-assisted App

(AI-App). With the support of six 6G platforms spanning across Europe. 6G-VERSUS aims to demonstrate the profound sustainable, economic and societal impact of 6G technology, propelling towards a more sustainable and prosperous society.

[Additional materials](#)

## 31.2 The Silence of The Lambs: A Feminist's Story of Pay Inequity

### Who is involved in the project

- PhD students

### Department

- Management
- Human Resource Management

### This research project covers:



### Period covering

September, 2020 - February, 2025

### Describe the research project

PhD Thesis Abstract:

Women have consistently provided substantial contributions (both paid and unpaid) that have resulted in an exponential economic growth, and ultimately the success of nations (IMF, 2018; Holland and Ell, 2023), yet they continue to experience pay inequity within the workforce despite laws attempting to remove such discrimination such as the sex disqualification act in 1919, and the Equal Pay act in 1970. As well as an infringement on women's basic human rights, we are now awakening to the horrifying consequences of capitalist and patriarchal dominance on the planet and its people, and to the important role that women's equality and economic empowerment must play in securing the future prosperity and survival (Guterres, 2023). This study explores the narratives of 12 women's experience of pay inequity so that we might gain access deep inside the workings of this phenomenon and uncover the mechanisms that allow for its continued existence in contemporary workplaces. These stories have been shared by women from diverse industry sectors, at varying career-levels, providing us with new and unique perspectives on how inequity reveals itself within today's gendered workplaces, and what happens when women expose the sexism that lies beneath. Both thematic and narrative analysis techniques have been embedded into a social constructionist epistemology provide

the cornerstone of this research approach. Thematic analysis techniques support the presentation of the rich descriptions that capture women's experiences of pay inequity, before the author provides visual aides to the networking and clustering of the themes and sub-themes into those which speak to the organisation, and those that focus on the individual experience. The author has found depth and clarity from across all 12 women's stories that, when combined, can be presented as narratives that entwine our lived experiences together; and thus the living story paradigm has been used to place women at the centre of their own experiences, as we trace 3 K0539163 their sense-making and emotional responses from their initial discovery, to beyond their court hearings (Rosile et, al., 2013). Finally, the author returns to her own experiences of pay inequity, providing a reflexive auto-narrative that draws on the stories of other women to highlight the emotional responses and psychological affects that continue to shape her life and career. This thesis intends to provide a voice to the women's stories that have been denied and silenced by the organisation for decades, and in doing so this research exposes how sexism is practiced every day, providing stories that describe the ways in which organisations fail to listen women's stories of pay inequity, and how their voices are routinely silenced and ignored. This research therefore contributes to the expanding field of feminist research within organisational management theory and provides a unique insight into the ways that organisational practices are harming women, highlighting the traumatic psychological affects that pay inequity experiences can have, in the hope that we can focus future research on interventions that will protect future generations from the trauma it causes. Keywords: Writing Differently, Gender Pay Inequity, Sexism, Gender Washing, Emotional Affects of Injustice, Gendered Practice, Post Feminism, Social Constructionist, Feminism, Story Telling, Lived Experiences

## 32. Research Presentations

### 32.1 Be Fair: A qualitative Investigation of Pay Inequity Experiences

#### This is a

- Peer-reviewed article

[DOI](#)

#### Authors

- Dr Rebecca Burke, Kingston University
- Dr Qi Wei, Kingston University
- Dr Hans Joachim Wolfram, Kingston University

#### Date of publication

August, 2025

**What conference was this presented at?**

- National or international discipline-specific conference

**Abstract or Summary of Publication**

This study explores the topic of pay inequity, with a particular focus on how it impacts on women working in the UK today. Theoretical and methodological gaps exist across the literature, which to date have focussed on quantitative approaches to hypothesis connected to (i) equity theory (Adams, 1965; Homans, 1958), (ii) the gender pay gap (Olson, 2013; Metcalf, 2009; Rubery, 2015) and (iii) equal pay law (The Equal Pay Act, 1970). This study seeks to address these gaps by taking a feminist and qualitative approach to the collection of narratives that describe the lived experience of female pay inequity victims. Semi-structured interviews are used to collect the rich narratives and unique perceptions of women who have experienced this phenomenon for themselves, and provides us with deep insights into the events, behaviours and perceptions that surround their experiences (Blaikie, 2007; Oakley, 1981). This paper provides justification for the methodological approach, and how it has been used to address the gaps in our knowledge that are preventing the theoretical advancement of the topic. As this study is currently in the data collection and analysis phase for a PhD project, no findings are presented in this paper.

**This research covers (Department):**

- Management

**This research covers (SDGs):**



**Is this available through open access?**

- No

[Publication link](#)

## **32.2 Towards a Sustainable Solution: The Barriers and Enablers in Adopting Circular Economy Principles for Medicines Waste Management in UK and Kuwaiti Hospitals**

**This is a**

- Peer-reviewed article

## [DOI](#)

### Authors

- Dr Abdullah Alshemari, School of Management, Faculty of Business and Management, Arab Open University, AlArdiya, Kuwait
- Prof Liz Breen, School of Pharmacy and Medical Sciences, University of Bradford, Bradford BD7 1DP, UK
- Dr Gemma Quinn, School of Pharmacy and Medical Sciences, University of Bradford, Bradford BD7 1DP, UK
- Prof Uthayasankar Sivarajah, Kingston Business School, Kingston University London, KT2 7JBUK Kingston upon Thames, UK

### Date of publication

August, 2025

### Abstract or Summary of Publication

The significance of medicines lies not only in their medicinal value but also in their cost, emphasizing the importance of proper utilisation to reduce waste and optimise resource allocation. The transition to a circular economy, which entails shifting from the current 'take-use-dispose' model to a closed-loop system, emerges as a pragmatic approach to curbing waste generation. This study therefore aims to identify the enablers and barriers associated with adopting circular economy practices in the management of medicines waste within hospital pharmacies, examining practices in both the United Kingdom and Kuwait. Employing a mixed-methods approach, this research is validated using empirical data gathered through qualitative interviews (Phase one, n=29) and quantitative questionnaires (Phase two, n=86). Key themes were identified in the qualitative data and supported by quantitative results, these were: Barriers and Enablers (Cognitive, Structural and Cultural) and CE Practices (Circulation of products and Eliminating waste and pollution). 89% of the total sample confirmed that legislation was a key barrier to CE adoption. Sustainable design of products and packaging was considered a priority by a large proportion of the respondent sample (89%), but technology was seen to be unsupportive in advancing CE agendas (90% confirmation across both samples). The sharing of medication with other hospital pharmacies was deemed a sensible approach with 75% of the Kuwait sample favouring this. Sharing stock within UK NHS Trusts was practiced but not between Trusts. To maximise the use of products in circulation nearly half of UK participants said they repackaged medications to reduce wastage. Embracing circular economy principles in hospitals' management of medicines waste presents a promising strategy that can not only enhance national eco-friendly supply chain management practices but also mitigate medicines waste, bolster sustainability efforts, and alleviate disposal costs. Frameworks are proposed to overcome barriers to CE and support pharmacy operational activity promoting higher levels of circular practice.

**This research covers (Department):**

- Management

**This research covers (SDGs):**



**Is this available through open access?**

- Yes

[Publication link](#)

## 32.3 Pay Inequity: Past, Present and Future

**This is a**

- Peer-reviewed article

[DOI](#)

**Authors**

- Dr Rebecca Burke, Kingston University
- Dr Qi Wei, Kingston University
- Dr Hans Joachim Wolfram, Kingston University

**Date of publication**

August, 2025

**What conference was this presented at?**

- National or international discipline-specific conference

**Abstract or Summary of Publication**

As we pass our National Pay Equity Day on 14th March 2023 here in the UK, we reflect on the two and a half months extra work that the average working woman will deliver to gain parity with her male colleagues and wonder what is missing from our knowledge and practice that will close this gap for good. We have seen significant progress since the introduction of the Equal Pay Act in 1970 (The Equal Pay Act, 1970) which resulted in a 15% increase in the relative pay of women (Zabalza and Tzannatos, 1985), but scholars and practitioners agree that we are still centuries away from eradicating the problem (Acker, 1991, 1994). This paper uses both GRID and bibliometrics analysis techniques to identify the theoretical and perspective gaps that could be contributing to our inability to prevent gender pay inequity and move both our theory

and practice forwards. The practical implications of these gaps, with recommendations for how we might fill them, are presented alongside the author's views on the opportunities for future research that could lead to theoretical progression and eventually to real world impacts.

**This research covers (Department):**

- Management

**This research covers (SDGs):**



**Is this available through open access?**

- No

[Publication link](#)

## 33. Share Publications

### 33.1 Disclosure Dynamism: TCFD Aligned Climate Claims of UK Corporates

**This is a**

- Peer-reviewed article

[DOI](#)

**Authors**

- Dr Daniel González Cortés, Neoma Business School, Mont-Saint-Aignan Cedex, France
- Dr Suman Lodh, Kingston Business School, Kingston University London, UK
- Prof Saeed Akbar, School of Management, University of Bradford, Bradford, West Yorkshire, UK
- Prof Monomita Nandy, Brunel Business School, Brunel University of London, Kingston Lane, Uxbridge-Middlesex, UK

**Date of publication**

August, 2025

**Abstract or Summary of Publication**



This research examines how climate claims by companies from the United Kingdom have changed over the years, especially when they became certain about the mandate of the Taskforce on Climate-related Financial Disclosure (TCFD). We use text data from FTSE 100 companies for eight consecutive years, starting from 2016, and apply the robust ClimateBERT algorithm to analyse company statements related to climate claims, where they claim how they take care of climate in their business operations. Our findings show that the total number of corporate climate claims made has substantially increased since 2016, resulting in an overall improvement in corporate environmental claims till 2023. This coincides with the official announcement of the TCFD mandate. Our analyses also indicate that the proportion of claims in each report has increased over the years despite economic uncertainties.

**What would be the ideal impact of this research in the field and/or in society?**

The research shows how UK large corporates are reporting their actions to mitigate climate change. It reveals the historical information (2016-2023), but it also will motivate other corporates to follow the same actions through "industry pressure". Ultimately, companies will for responsible business.

**This research covers (Department):**

- Finance
- Management

**This research covers (SDGs):**



**Is this available through open access?**

- Yes

[Publication link](#)

## 33.2 Exploring Global Environmental Engagement: The Role of Willingness and Membership in Environmental Action

**This is a**

- Peer-reviewed article

[DOI](#)

## Authors

- Dr Post Raj Pokharel, Otago Business School, University of Otago, Dunedin 9016, New Zealand
- Dr Munirah Sarhan Alqahtani, College of Business, Imam Mohammad Ibn Saud Islamic University (IMSIU), Riyadh 11564, Saudi Arabia
- Prof Monomita Nandy, Brunel Business School, Brunel University of London, Kingston Lane, Uxbridge, Middlesex UB8 3PH, UK
- Dr Suman Lodh, Kingston Business School, Kingston University London, Kingston upon Thames KT2 7LB, UK

## Date of publication

August, 2025

## Abstract or Summary of Publication

This study explores the role of willingness and membership in global environmental engagement, focusing on how these factors influence environmental action across diverse global populations. Using a combination of latent class analysis and logistic regression models, we examine the impact of the willingness to contribute financially, environmental membership, and trust in people, alongside demographic variables such as gender, age, and education level. Our findings highlight the significant role of environmental membership and the willingness to act in shaping behaviours, with gender and trust further influencing engagement patterns. This promotes the UN's sustainable goals, primarily Climate Action. These insights contribute to understanding the drivers of environmental activism globally.

## What would be the ideal impact of this research in the field and/or in society?

This research contributes to the growing body of literature by highlighting the combined influence of individual factors, such as environmental membership, willingness to contribute financially, and demographic characteristics, on global environmental engagement. By focusing on these drivers, this study provides a more nuanced understanding of the complexities behind pro-environmental behaviour, offering practical implications for policymakers, environmental organisations, and activists. The findings emphasise the importance of fostering membership in environmental organisations and increasing awareness around financial contributions to sustain long-term global environmental efforts.

By focusing on active and inactive memberships, financial willingness, and value orientations, our findings provide nuanced insights into the dynamics of environmental engagement. This study's novelty lies in its global perspective, bridging the existing gaps and offering actionable insights for policymakers and environmental organisations to foster higher participation in sustainability initiatives.

**This research covers (Department):**

- Finance
- Management

**This research covers (SDGs):**



**Is this available through open access?**

- Yes

[Publication link](#)

### 33.3 The Use of Mindfulness in the Metaverse: A Scoping Review

**This is a**

- Peer-reviewed article

[DOI](#)

**Authors**

- Louise Seymour, Institute of Psychology, Business, and Human Sciences, University of Chichester, Chichester, UK
- Stewart Seymour, Institute of Psychology, Business, and Human Sciences, University of Chichester, Chichester, UK
- Dr Benjamin T. Sharpe, Institute of Psychology, Business, and Human Sciences, University of Chichester, Chichester, UK
- Prof Monomita Nandy, Brunel Business School, Brunel University, London, UK
- Dr Suman Lodh, Kingston Business School, Kingston University, London, UK
- Dr Moitree Banerjee, Institute of Psychology, Business, and Human Sciences, University of Chichester, Chichester, UK

**Date of publication**

August, 2025

**Abstract or Summary of Publication**

This scoping review aimed to address a significant research limitation concerning mindfulness practices within the metaverse. The primary aim was to examine whether metaverse-based mindfulness training programs incorporate fundamental elements of traditional mindfulness-based interventions (MBIs) and adhere to core mindfulness principles. The review followed the

five-step framework for scoping reviews, with a comprehensive search strategy employed across six databases, covering scholarly articles published between January 2015 and August 2023. The review identified 23 studies combining mindfulness practices with virtual reality (VR) technology. Key findings include the following: (1) research in this field is in its infancy, with a lack of consistency in defining and measuring mindfulness; (2) a wide variety of study designs and implementations were observed, presenting challenges for drawing meaningful conclusions; (3) high levels of engagement were reported, but may be influenced by the novelty effect of VR; (4) mixed results were found across studies regarding the effectiveness of VR-based mindfulness interventions; and (5) there was limited ethnic diversity in study populations. While VR-based mindfulness interventions show promise, there is a critical need for more rigorous, high-quality studies that adhere to standardized definitions of mindfulness, employ validated measurement tools, and explore long-term effects. Future research should focus on developing a core set of outcome measures, investigating the sustainability of engagement, and expanding studies to include more diverse populations.

**What would be the ideal impact of this research in the field and/or in society?**

This study evaluates the mental well being and interventions through mindfulness.

**This research covers (Department):**

- Human Resource Management

**This research covers (SDGs):**



**Is this available through open access?**

- No

[Publication link](#)

### **33.4 A Crime by Any Other Name: Gender Differences in Moral Reasoning When Judging the Tax Evasion of Cryptocurrency Traders**

**This is a**

- Peer-reviewed article

[DOI](#)

## Authors

- Jori Grym, Department of Marketing, Hanken School of Economics, 00100 Helsinki, Finland
- Jaakko Aspara, Department of Business and Management, LUISS Guido Carli, 00197 Roma, Italy
- Prof Monomita Nandy, College of Business, Arts and Social Sciences, Brunel University London, Middlesex UB8 3PH, UK
- Dr Suman Lodh, Kingston Business School, Kingston University, Kingston Upon Thames, UK

## Date of publication

August, 2025

## Abstract or Summary of Publication

Tax evasion is a major issue for authorities worldwide. Understanding the factors that influence individuals' intrinsic motivation to pay taxes, known as their tax morale, is important for improving tax compliance. This study investigated gender differences in judging tax evasion in the context of cryptocurrency trading. Specifically, a survey study explored whether different moral foundations, financial literacies, and political orientations among females vs. males might explain potential gender differences in judging tax evasion. In an online survey, 243 U.S. adults read a vignette about a friend evading taxes in a cryptocurrency trading context. In a correlational analysis, we found that females judged tax evasion harsher, as being more morally wrong than males. Of the psychographic factors, only individualizing moral foundation values (i.e., fairness and harm avoidance) explained the harsher moral judgment by females. That is, individualizing moral foundation values were at a higher level among females, which further predicted females' harsher judgment of tax evasion. While females also had, on average, lower financial literacy and knowledge of cryptocurrencies than males, these did not predict their harsher judgment of tax evasion. The findings contribute to research on gender differences in moral judgments and highlight that a given transgression, or a specific crime, may violate different moral values in men and women. The results demonstrate to policy makers that it is important to take into account gender differences, in campaigns promoting tax morale and compliance

## What would be the ideal impact of this research in the field and/or in society?

The present research contributes to several areas of research. First, in terms of research on gender differences in tax morale, we extend recent research . that has speculated that females and males may employ distinct moral values when judging tax issues. Confirming this conjecture, the present research shows that females tend to exhibit a higher degree of "individualizing" moral foundation values especially, and that these values further predict females' more negative moral judgment of tax evasion. As another contribution to the research on the gender differences in tax morale, the present study is, to our knowledge, the first one to

focus on tax morale related to the new income opportunities brought about by contemporary technology-led digital assets (such as cryptocurrency), instead of only addressing general tax morale.

Second, our results contribute to general behavioral research on moral foundations. Our results are consistent with the observations of previous research in finding that females generally draw more on individualising moral foundations than males. However, our new finding is that females' higher individualizing moral foundation values in general also further predict their moral judgments in a particular domain of the economy and financial behavior: tax morale.

Third, the present research contributes to the growing body of behavioral research on cryptocurrency investing. Regarding this literature, the present study is, to our knowledge, the first to examine individuals' moral judgments vis à vis cryptocurrencies, rather than basic cognitive variables (e.g., familiarity with cryptocurrencies) and behavioral outcomes (e.g., participation in cryptocurrency markets).

Fourth, to explain the gender differences in tax morale, we extend all the aforementioned streams of research by testing three alternative psychographic variables in one model. Fifth, and finally, the findings of this study draw guidelines for regulators developing governance mechanisms that are applicable in the context of digital assets, like cryptocurrency.

**This research covers (Department):**

- Finance
- Human Resource Management
- International Business

**This research covers (SDGs):**



**Is this available through open access?**

- Yes

[Publication link](#)



# Partner

We engage people from business, government, civil society, and academia to advance responsible and accountable management education and practice.

## **34. Partners, Accreditation Bodies, Associations, etc.**

- International Network of Universities - Somewhat
- AACSB (Association to Advance Collegiate Schools of Business)
- AMBA (Association of MBAs)
- Aim2Flourish
- EFMD (European Foundation for Management Development)
- Local institutions and associations
- Responsible Research in Business & Management (RRBM)
- Ministries of Education, Higher Education, or similar national bodies

## **35. Define Partner**

Kingston Business School builds partnerships with businesses, government, society, and academia to advance responsible management education and practices. Through collaborative research, industry partnerships, professional accreditations, and community engagements, we foster knowledge exchange and innovation that address societal challenges while preparing students to lead responsibly in a global context.

## **36. Student Partners**

- Sikh Students Association
- Muslim Student Association





# Practice

We adopt responsible and accountable management principles in our own governance and operations.

## 37. Define Practice

At Kingston Business School, we adopt responsible and accountable management principles within our governance and operations, ensuring transparency, integrity, and sustainability in decision-making. By aligning our practices with ethical standards and stakeholder expectations, we model the values we teach, reinforcing our commitment to responsible management education and institutional accountability.

## 38. RME Practices

- Accreditation body recommendation documents
- Buildings/real estate
- Campus operations guides
- Carbon reduction or offset commitments
- Climate action plan
- Curriculum guidelines
- Employee equity, diversity, inclusion
- Faculty hiring, tenure, and promotion guidelines
- Greenhouse gas emissions
- Local staff/student/faculty transportation
- Professional training opportunities
- Responsible procurement policies
- Student equity, diversity, inclusion
- Sustainability strategy or strategic plan (school or university level)
- Travel guides
- Water
- Zero-waste guides
- Ethical leadership or good governance policies
- Open-access guides



# Share

We share our successes and failures with each other to enable our collective learning and best live our common values and purpose.



## 39. Define Share

At Kingston Business School, we embrace the PRME principle of Share by continuously communicating our successes and failures, thereby practising collective learning. Through reflection, collaboration, and dialogue, we ensure that experiences are shared across our stakeholders, enabling us to practice our values, strengthen our purpose, and advance responsible management.

## 40. Transparent Engagement

- Boards and advisory committees
- Annual reports
- Community events and consultation forums
- Feedback mechanisms (e.g., surveys, suggestion boxes)
- Open faculty and student meetings and town halls
- Partnerships with local organizations
- Public events and panel discussions
- Student and staff volunteer programs
- Sustainability-focused research and collaboration Opportunities

## 41. Transparency Barriers

- Engagement gaps
- Data privacy regulations
- Accessibility issues
- Audience reach
- Transparency hesitation

## 42. Audiences

- Accreditation bodies
- Alumni and donors
- Boards and advisory committees
- Business and industry partners
- Chamber of commerce and local communities
- Faculty and staff
- Government and policy makers
- Media and public relations channels
- Non-governmental organizations (NGOs)

- Prospective and current students
- Research and academic networks



SIGNATORY

# Kingston Business School

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## Address

Kingston Hill, Kingston upon Thames, , KT2 7LB

United Kingdom



## Website

<http://business.kingston.ac.uk/>