The Ethical Balance of Using Smart Information Systems for Promoting the United Nations’ Sustainable Development Goals

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Abstract: The Sustainable Development Goals (SDGs) are internationally agreed goals that allow us to determine what humanity, as represented by 193 member states, finds acceptable and desirable. The paper explores how technology can be used to address the SDGs and in particular Smart Information Systems (SIS). SIS, the technologies that build on big data analytics, typically facilitated by AI techniques such as machine learning, are expected to grow in importance and impact. Some of these impacts are likely to be beneficial, notably the growth in efficiency and profits, which will contribute to societal wellbeing. At the same time, there are significant ethical concerns about the consequences of algorithmic biases, job loss, power asymmetries and surveillance, as a result of SIS use. SIS have the potential to exacerbate inequality and further entrench the market dominance of big tech companies, if left uncontrolled. Measuring the impact of SIS on SDGs thus provides a way of assessing whether an SIS or an application of such a technology is acceptable in terms of balancing foreseeable benefits and harms. One possible approach is to use the SDGs as guidelines to determine the ethical nature of SIS implementation. While the idea of using SDGs as a yardstick to measure the acceptability of emerging technologies is conceptually strong, there should be empirical evidence to support such approaches. The paper describes the findings of a set of 6 case studies of SIS across a broad range of application areas, such as smart cities, agriculture, finance, insurance and logistics, explicitly focusing on ethical issues that SIS commonly raise and empirical insights from organisations using these technologies.

Keywords: Smart Information Systems (SIS); Sustainable Development Goals (SDGs); ethics; case studies; impact

1. Introduction

Smart information systems (SIS), those technologies that build on big data analytics, typically facilitated by artificial intelligence techniques such as machine learning implemented through deep neural networks [1], are expected to grow in importance and impact. Some of these impacts are likely to be beneficial, notably the growth in efficiency and profits, which will contribute to societal wellbeing [2,3]. Beyond purely economic benefits, SIS can also be used to address global challenges, such as those outlined in the United Nations’ 17 Sustainable Development Goals (SDGs). The SDGs...
are internationally agreed goals that allow us to determine what people, as represented by 193 UN member states, find acceptable and desirable and represent a plan to “build a better world” by 2030. For instance, regarding the attainment of the SDGs, SIS hold great potential to increase crop yields, expose discrimination, reduce pollution and improve infrastructure, amenities and livability of cities. These are all aims of the SDGs. Regardless of their benefits, if SIS are not used responsibly, they may harm the progress being made towards achieving the SDGs. SIS can raise significant worries and ethical concerns, such as algorithmic bias, job loss, power asymmetries, privacy infringements and unchecked surveillance. SIS also has the potential to exacerbate inequality and further entrench the market dominance of big tech companies.

The question that we explore in this paper is how the societal and global benefits of using SIS to meet the SDGs relate to potential difficulties, downsides and concerns in their implementation. For this purpose, we use an interpretive case study approach [4], where we take six empirical cases that focus on the implementation of SIS across a range of sectors to explore how they impact the SDGs.

To get a better understanding of the broader picture of the impact of SIS, we undertake an ethical analysis of six the social domains and corresponding case studies that explicitly relate to six out of the seventeen SDGs (SDGs 2, 3, 7, 8, 11 and 12). The cross-case ethical analysis demonstrates that, despite the potentially beneficial impact on achieving SDGs, SIS raises significant ethical concerns [5]. The assumption that meeting the SDGs can simply be promoted using SIS without the need to explore the issues more carefully is likely to be ethically problematic.

The paper makes several important contributions to literature. It is one of the first pieces of research to conduct an empirical cross-case analysis of the ethical consequences of SIS use. It contributes to a better understanding of these technologies, which is crucial in a range of fields and disciplines, including Information Systems and Sustainability Studies. Understanding potential dilemmas is also of crucial importance to organisations that aim to develop or employ SIS, particularly if such employment has the intention of addressing global challenges as represented in the SDGs. The paper deepens the understanding of the role that responsible development of technologies has with regards to organisational, social and environmental sustainability [6–8].

The contribution of the paper is thus twofold. On the one hand, the theoretical contribution is towards a critical reflection and evaluation of the use of ethical issues as a measure to understand the role of SIS towards achieving the SDGs. On the other hand, the paper provides a contribution to organisational working towards the SDGs by highlighting current practice and initiating a framework for implementing practical ethics in AI and Big Data use.

The paper begins by outlining its theoretical position, covering the rationale for examining the use of SIS to meet the SDGs. This is followed by a description of the multiple case study approach used in the empirical research component of this paper. Section 5, which follows, introduces the individual case studies. Section 6 describes the impact of the cases on a number of the SDGs, and an analysis of the ethical issues they raise is presented. In Section 7, the paper explores how it may be possible to understand or even reconcile the somewhat contradictory results, characterised by the idea that the cases show how SIS can have a positive impact on SDGs, while simultaneously raising significant ethical concerns. Finally, the paper concludes by making suggestions based on lessons learnt from the findings, both theoretically and practically, and proposes next steps that should be taken.

2. Theoretical Background and Rationale

The section defines the concepts used in the paper and outlines the theoretical approach taken. It begins by defining the concept of Smart Information Systems (SIS) and then explains why it is more suitable than the widely used terminologies of Artificial intelligence (AI) and Big Data. Finally, it provides a brief overview of ethical questions related to these technologies.

2.1. What Are Smart Information Systems?

A significant problem with the current discussion (in academia, media and policy) concerning AI and Big Data is that the terms are frequently ill-defined. A recent study indicates that there is very
little overlap in the understanding of AI across different aspects of this discussion [9]. The concept of AI goes back at least to the 1950s, and, despite this long history of the term, there still is limited agreement on its exact definition and limitations. A typical definition of AI is “systems that display intelligent behaviour by analyzing their environment and taking actions—with some degree of autonomy—to achieve specific goals” [10] (p.2). The problem with such a definition is that it does not clarify the exact extent to which a thing counts as AI (see Figure 1). This is problematic because it neglects important distinctions such as those between narrow AI and general or broad AI [11].

![Figure 1. SIS, AI and Big Data.](image)

Narrow AI refers to technologies that are capable of undertaking specific and delineated activities, whereas broad AI is a replication of general cognitive functions similar to those of humans. AI has benefited greatly from the creation, influx and capitalisation of large datasets, commonly referred to as Big Data [12,13], another concept that is often ill-defined or unclear. Big Data is often defined with the help of some of its attributes, most notably volume, velocity and variety [14]. More recently, it has been supplemented by the attributes of veracity, variability, visualisation and value [15]. One problem with this definition is that it offers a moving target. For example, what counts as a large volume or high velocity of data changes along with technical capabilities and experiences. What was an unmanageable volume of data in the 1990s is no longer considered to be problematic in terms of storage or processing capacities.

Our decision to use the term SIS is motivated by the desire to sidestep some of these definitional problems. We use the term to denote socio-technical systems that make use of one particular type of AI technique, machine learning, usually based on artificial neural networks, to draw inferences from large amounts of typically unstructured data. By focusing on machine learning applications, we sidestep many of the ethical issues that are associated with general AI, such as the possibility of autonomous moral agents [16], the emergence of superintelligence [17], the singularity [18] or transhumanism [19].

A second advantage of using the term SIS is that it links to the field and discourse of information systems (IS). There are long-standing discussions within IS about what exactly lies at its core [20–23]. Nonetheless, the field has developed a strong history of methodological and philosophical principles that are useful for understanding and dealing with IS and by extension SIS.

2.2. Promises and Concerns of SIS

One open question in the SIS discourse refers to the criteria that could be used to determine whether innovation and its consequences can be seen as acceptable, desirable or sustainable. At its core, this is a question of universal values, on which all those affected by an innovation could agree. The agreed principles expressing these shared values are human rights, as notably expressed in the
UN’s Universal Declaration of Human Rights [24]. Human rights tend to be abstract and theoretical and need to be translated into practical measures and actions. This is what the SDGs intend to achieve. The SDGs constitute a set of internationally agreed aims that the United Nations has agreed to pursue [25]. The SDGs are based on clearly recognised human needs, such as the ending of hunger, poverty or exclusion. The SDGs are presented in terms of broad and abstract aims, but these are broken down into more manageable and implementable goals. They are supported by specific and measurable targets and indicators, existing collaborations and networks and a growing literature.

Recent guidance from the European Commission’s High Level Expert Group on AI suggests that benefits of AI can be expected to be conducive to the achievement of the SDGs. The group suggests that “AI is not an end in itself, but rather a promising means to increase human flourishing, thereby enhancing individual and societal well-being and the common good, as well as bringing progress and innovation. In particular, AI systems can help to facilitate the achievement of the UN’s Sustainable Development Goals, such as promoting gender balance and tackling climate change, rationalizing our use of natural resources, enhancing our health, mobility and production processes, and supporting how we monitor progress against sustainability and social cohesion indicators” [26].

The moral benefits of SIS should be seen in the context of possible downsides and problems [27,28]. We are particularly interested in those social impacts that are seen as generally undesirable and which are often discussed under the heading of “ethical issues”. The reference to ethics here does not refer to a particular position in moral philosophy but to the public perception of something as bad or undesirable. There is a significant and rapidly growing literature covering these ethical issues in both AI [29] and Big Data [30–32]. The general ethical concerns can be broken down into particular issues and concerns including algorithmic bias [33,34], impact on employment [35], etc. These ethical concerns are not just an academic research topic, but are taken up by the media and have been translated into a number of policy interventions [36–38].

For the purposes of this paper, we consider the implementation of SIS in order to achieve SDGs and how this implementation process may be hindered by the lack of consideration of important relevant ethical issues (see Figure 2).

![Figure 2. Overview of SIS influences.](image-url)
with a focus on the ethical aspects embedded in each. The following sections provide an overview of the methodology of this research and then outline our findings.

3. Multi-Case Study Approach

The section outlines the multi-case study approach and discusses why this provides a suitable approach through which to understand ethical issues related to SIS. While there is a large body of literature on social and ethical impacts of AI and Big Data, much of it is written from a philosophical perspective, focusing on conceptual aspects. There are some convincing and high-profile book-length accounts [39,40], but there is very little rigorous academic research that looks at more than one specific subject area, such as autonomous vehicles or financial services. We, therefore, undertook a study that would allow us to understand better the impact of SIS across a number of relevant subject areas.

To gain a detailed understanding of the use of the technologies in their social environment, we opted for a case study approach [41,42]. The multi-case study approach allowed for the exploration of the practical use of SIS in several domains and to understand the relationships that exist across the cases, particularly concerning the ethical implications of SIS use. As part of the contribution of this paper is towards theory, the approach was instrumental in understanding the use of SIS in practice which is essential in the generation of theory. More specifically, we were interested in the lived experience of those involved in the research and development of SIS-related activities and therefore pursued an interpretive case study approach [4]. The structure of the case study approach was defined in a case study protocol that allowed all researchers to ensure consistency and conformity in data collection and analysis [43,44]. Focusing on the research question, i.e. how the societal and global benefits of using SIS to meet the SDGs relate to potential difficulties, downsides and concerns in their implementation, the case study protocol outlines the methodology that allows the research team to gain evidence from each of the case studies to demonstrate the empirical plausibility of the research question. Specifically, the evidence should address the discrepancy between how companies deal with ethical considerations related to the SIS they employ:

- some companies will search for the ethical considerations and deal with them well;
- some will search for them and deal with them poorly; and
- others will search for them and not find any.

Research Design

Based on areas of specialisation, expertise, associations involved and potential contacts with suitable case study organisations, the study focused on six key social domains, as listed in Table 1.

<table>
<thead>
<tr>
<th>Case Study Domain</th>
<th>Interviewee(s) Role</th>
<th>Organisation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Government [46]</td>
<td>Project Owner</td>
<td>Large Municipality</td>
</tr>
</tbody>
</table>
The six case studies described are a sample of a larger set of case studies that were developed in the context of a collaborative European research project. This project covered additional case studies and other methods (scenario development, online survey, focus groups, Delphi Study and technical investigation). The case studies presented here were selected because of their clear links to SDGs. The paper henceforth uses the term case study to mean case study domain, which refers to the collection of organisations that relate to the same SDG.

For each case study domain as listed in Table 1, we undertook a literature review of ethical issues and undertook a number of interviews (see Table 1). An interview protocol (consisting of 15 pages) was developed and agreed among all the people involved in conducting the case interviews and for the subsequent analysis. All interviews were held in English and transcribed. Most cases involved 1–3 members from a single organisation, except Sustainable Development, where we interviewed members from four different organisations. The interviews took place during June–December 2018 and lasted 30–90 min each. Across all six cases, 13 interviews were carried out from nine different organisations.

4. Data Analysis

The data analysis was supported using NVivo 10, Server edition. Starting from a set of top-level nodes that were agreed by the team (as derived from the literature), researchers were free to develop further new nodes, which emerged from the cases during analysis (see Figure 3; note that the + before a node indicates that there are further sub-nodes, but for clarity and space these are not shown here).

<table>
<thead>
<tr>
<th>Node</th>
<th>Description of SIS</th>
<th>Accuracy of Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Informed consent</td>
<td>+ Application of SIS</td>
<td>+ Interviewees</td>
</tr>
<tr>
<td>Integrity</td>
<td>Description of the technology</td>
<td></td>
</tr>
<tr>
<td>Justice</td>
<td>Effectiveness during the use of SIS</td>
<td></td>
</tr>
<tr>
<td>Ownership of Data</td>
<td>Future Projections and Developments of SIS</td>
<td></td>
</tr>
<tr>
<td>Potential for military, criminal, malicious use</td>
<td>+ Limitations, expected or real</td>
<td></td>
</tr>
<tr>
<td>Power asymmetries</td>
<td>+ Maturity of the SIS</td>
<td></td>
</tr>
<tr>
<td>Privacy</td>
<td>Responsibility</td>
<td></td>
</tr>
<tr>
<td>Security</td>
<td>+ Motivation for use</td>
<td></td>
</tr>
<tr>
<td>Sustainability</td>
<td>+ Type of data used</td>
<td></td>
</tr>
<tr>
<td>Transparency</td>
<td>Ethical implications</td>
<td></td>
</tr>
<tr>
<td>Trust</td>
<td>Access to SIS</td>
<td></td>
</tr>
<tr>
<td>Use of personal data</td>
<td>Accuracy of Data</td>
<td></td>
</tr>
<tr>
<td>+ Interviewers</td>
<td>Algorithmic biases</td>
<td></td>
</tr>
<tr>
<td>Mechanisms to address ethical issues</td>
<td>+ Discrimination</td>
<td></td>
</tr>
<tr>
<td>Advisory boards</td>
<td>Economic</td>
<td></td>
</tr>
<tr>
<td>+ Ethics review</td>
<td>Employment</td>
<td>+ Legislation</td>
</tr>
<tr>
<td>+ Legislation</td>
<td>Environmental impact</td>
<td></td>
</tr>
<tr>
<td>None</td>
<td>Fairness</td>
<td></td>
</tr>
<tr>
<td>Organisational policies</td>
<td>Freedom</td>
<td></td>
</tr>
<tr>
<td>Regulator</td>
<td>Human Contact</td>
<td></td>
</tr>
<tr>
<td>+ Technology functionality</td>
<td>Human rights</td>
<td></td>
</tr>
<tr>
<td>+ Training</td>
<td>Inequality</td>
<td></td>
</tr>
<tr>
<td>Stakeholders</td>
<td>Inequality</td>
<td></td>
</tr>
</tbody>
</table>

Figure 3. NVivo nodes.

Data analysis was undertaken by the researchers who were responsible for individual case studies. Weekly meetings among all members of the study team ensured agreement on nodes and the process. All case studies were published individually [51].

The work undertaken for this paper was a cross-case analysis of how some of the SDGs can be met using SIS. This is demonstrated across the social domains of the cases and the ethical issues that
arise from using SIS as a result. Based on the full versions of the case studies, and going back to the original data, evidence of links to SDGs was sought. In addition, ethical issues that arose across different application areas and that seemed to have broader relevance were explored.

5. Individual Cases Summary

This section introduces the individual case studies, as listed in Table 1, in order to provide the contextual setting for the findings from the cross-case analysis presented in the following section. In addition, the ethical issues identified for each case study at an individual level are listed, demonstrating the variety of ethical issues that SIS technologies must consider, whether these appear in multiple or a few social domains and types of organisations.

The Human Resources Management case study focused on a company which works in the business-to-business sector, designing and developing IoT technology that can monitor and track employee activity. They sell this as either a product or service, providing businesses with valuable data to improve their activities. They aim to provide businesses with better monitoring capacities to reduce the need for human administration of those tasks and help businesses reduce fraud and improve efficiency. Ethical issues highlighted include: access to technology, discrimination, inequality, need for informed consent, potential for malicious use, power asymmetries, privacy, responsibility, security, transparency, trust and use of personal data.

The Government case study concentrated on the Chief Technology Office (CTO) in a European municipality. The CTO is responsible for many SIS in the city, such as project X. This project uses data science to detect, anticipate and prevent over-crowdedness in the city. The aim is to deal with over-crowdedness to ensure a good quality of life for citizens, more efficient city departments and provide an attractive destination for tourists. Ethical issues highlighted include access to technology, accuracy of data, economic issues, justice, ownership of data, power asymmetries, privacy, security, trust and use of personal data.

The Agriculture case study examined a multinational agricultural company who are providing agricultural SIS products to their customers. Their aim is to make the farmer’s life easier, reduce costs and create innovative farm management techniques. They view data analytics as the next logical step in an industry that will face huge pressure to feed the world’s growing population. Ethical issues highlighted include: access to technology, accuracy of data, accuracy of recommendations, economic issues, employment issues, fairness, inequality, need for informed consent, justice, ownership of data, privacy, responsibility, sustainability, transparency, trust and use of personal data.

The Sustainable Development case study involved four organisations. The first organisation uses SIS to respond to citizens’ neighbourhood complaints. The second organisation provided a data exchange platform between the city and an ICT company involved in their project. The third organisation is a national telecommunications provider involved in smart city projects. The fourth organisation is a municipality that promotes tech start-ups, research and service improvements in their city, such as their SIS chat-bots to aid municipality staff to allocate parking permits. Ethical issues highlighted include accuracy of data, accuracy of recommendations, economic issues, employment issues, fairness, inequality, justice, ownership of data, potential for malicious use, power asymmetries, privacy, responsibility, security, sustainability and trust.

The Science case study involves a 10-year research project consisting of over 100 universities from 20 countries. It aims to advance neuroscience, medicine and neuro-computational modelling through novel computational architectures grounded on neuroscientific research, which will overcome many limitations within AI research. It develops novel ways to examine and detect brain disease and degeneration through the use of SIS. Ethical issues highlighted include algorithmic bias, discrimination, fairness, human rights considerations, integrity, power asymmetries, privacy, security, transparency and use of personal data.

The Energy and Utilities case study focused on a Distribution System Operator (DSO), managing electricity and gas networks. They aim to have 80% of their customers using smart meters by 2020 to improve the electricity supply system. The data retrieved from smart meters are hoped to predict potential hazards, errors and failures; monitor power quality; network capacity planning; and
evaluate the quality of the network. Ethical issues highlighted include: access to technology, freedom, need for informed consent, power asymmetries, privacy, transparency and trust.

6. Cross-Case Findings

The results of the cross-case analysis provide empirical insights into how SIS are being used across a wide range of the different social domains, how they are being advocated to promote and drive some of the SDGs and how they impact society and create their own ethical issues. This section outlines how SIS are being used in different social domains to explicitly promote six of the 17 SDGs (SDGs 2, 3, 7, 8, 11 and 12) (see Figure 4). These SDGs were selected as being the most prominent goals identified in the multi-case study analysis in the use of SIS in these areas.

![Figure 4. Mapping the case study domains to the SDGs.](image)

The section demonstrates the usefulness and effectiveness of implementing SIS to meet the SDGs and the most pressing ethical issues evaluated in the case studies. In addition, we indicate that, while SIS offer great potential to meet societal challenges and global concerns, they also pose threats to the wellbeing of individuals and society which need to be addressed. We discuss the benefits and potential ethical issues of using SIS, relating them to each of the six SDGs that are the focus of this paper.

6.1. SDG 2—Zero Hunger

Currently, there are 815 million undernourished people in the world, a number which is expected to increase to 2 billion by 2050, if adequate measures are not put in place [52]. It is estimated that we need to increase our food production levels by up to 70% by 2050 to meet global demands [53,54]. However, increasing agricultural production may also increase waste and environmental damage, in an industry, which already has a high ecological impact. “The food sector accounts for
around 30% of the world’s total energy consumption and accounts for around 22% of total Greenhouse Gas emissions” [52]. Ultimately, the agricultural sector is faced with producing more food to feed a growing global population, in line with the aim of SDG 2—to ensure zero hunger in the world—while also reducing our ecological impact.

The aim of SDG 2 (Zero Hunger) is to dramatically reduce undernourishment, starvation and nutritional defects in the world through increased agricultural produce, food security and improvements in farming in the developing world. The UN has created a number of targets to decrease the levels of global hunger, such as doubling the “agricultural productivity and incomes of small-scale food producers” (target 2.3) and ensuring sustainable food production systems (targets 2.4) [52]. These targets can be reached by increasing investment into technological development (target 2.4), such as SIS.

The use of SIS is being heralded as an innovative way to adapt to the challenges in a sustainable way [55–58]. It is hoped that agricultural SIS can provide data-driven answers and more efficient ways to plant, harvest, grow and detect plant disease within the industry. Agricultural SIS has the potential to “improve water and air quality, improved soil health, food quality and security, protection of biodiversity, improvements to the quality of life, increased output, cost reductions, crop forecasting, and improved decision-making and efficiency” (Agriculture case study).

While agricultural SIS offer great potential to help achieve SDG 2, there is the possibility that they may create additional ethical issues in their implementation, as demonstrated in our case study “Agriculture”. For example, when agricultural SIS are used to provide farmers with assistance, incorrect, limited or misleading data may lead to inaccurate recommendations and advice [59] (p. 13). Interviewee 3, from “Agriculture”, stated that inaccurate and limited data were the main causes for poor or ineffective recommendations, rather than flaws with their algorithms. Issues relating to flawed data are also exacerbated by farmers with poor record-keeping, an inability to use SIS or failing to implement recommendations (Agriculture case study). Inaccurate recommendations, resulting from SIS, may cause poor harvests, harm to crops and livestock and damage to the farmer’s business.

A challenge for effective agricultural SIS use is that most farming is done on small farms or in LMICs (low-to-middle-income countries) with low technological capacities, whereas current agricultural SIS use focuses on large monoculture farms [60,61]. To meet SDG 2, agricultural SIS should be affordable, usable and accessible to LMIC farmers in an economically sustainable way [62–64]. The interviewees from “Agriculture” reiterated this sentiment, stating that, if SIS are not economically affordable and beneficial to the farmer, they will not be adopted.

6.2. SDG 3—Good Health and Well-being

While SDG 2 aims to promote a healthy population by preventing malnourishment and ensuring there are adequate food supplies, SDG 3 (Good Health and Well-being) aims to improve global health through areas such as maternal mortality, communicable diseases, mental health and healthcare workforce [65]. SDG 3 aims to “ensure healthy lives and promote well-being for all at all ages” [66]. Better health and well-being is not only viewed as a single goal for sustainable development but is regarded as being essential for achieving all three pillars of sustainable development [67]. Health, well-being and sustainable development are considered to be intrinsically connected, with health regarded as a precondition indicator, as well as an outcome of successful sustainable development.

By combining the complex elements of human biology with the computational power of SIS, it is in theory possible to pave a path to good health and well-being. Merging biology and SIS can offer insights into the delivery of precise and speedy diagnostics and treatments by eliminating uncertainty through analysing trillions of data points per tissue sample in a matter of days, something impossible for humans [68]. SIS supports the comparison of massive amounts of data, including from health data of individual patients to those of the greater population, which is crucial for determining what treatments work best for each patient. Using SIS also offers the potential to reduce development costs and bring new treatments to patients in a time-efficient manner [69].
The “Science” case study was used to understand some of the ethical concerns that arise from the use of SIS in health, specifically health-related issues that affect the brain and how they could be treated. The organisations interviewed used SIS to build a research infrastructure aimed at the advancement of neuroscience, medicine and computing. Results from the case study indicate that the main ethical concerns are privacy and confidentiality. There is a risk of identifying patients because hackers could access patient data. The data could be re-identified, violating privacy and potentially being used to harm the individual concerned [70].

Security at the software-level is an issue when using health SIS. With the use of the Internet, the systems are opening ports into hospitals which means that there should be safeguards for specific parts of a specific server [71]. There was also a concern in the “Science” case study about discrimination and bias resulting from the use of health SIS and the issue of transparency of the processes that are involved in research used to understand diseases and treatments (Science case study). The use of SIS in promoting health also has implications associated with the availability of resources, which could result in a digital divide between those who have the resources to use most of the SIS platforms and those who have not, an issue that was also addressed in case study “Energy” (see below).

6.3. SDG 7—Affordable and Clean Energy

The aim of SDG 7 (Affordable and Clean Energy) also places an emphasis on cost-efficiency and the global health of the population. SDG 7 aims to ensure affordable, reliable and modern energy for all [52], emphasising the need to strengthen policy in order to meet specific energy targets. In fact, between 2000 and 2016, access to electricity around the world increased from 78% to 87%. However, the demand for electricity is increasing as the world population increases. Upgrading technology, such as through the use of SIS, can significantly reduce energy consumption [72]. By 2030, the UN aims to ensure that there is “universal access to affordable, reliable and modern energy services” while doubling “the global rate of improvement in energy efficiency” [52].

The expected demands on the energy sector over the coming years will be immense as a result of these changes. It has been proposed that technologies, such as SIS, used in the energy sector can help solve the Energy Trilemma: how to secure (energy security) affordable energy for all (energy equity) in a sustainable manner (environmental sustainability) (Energy and Utilities case study). The use of SIS in smart grid systems allows for renewable energy integration, delivery of significant environmental benefits and can provide an efficient solution for energy security [73].

The use of SIS systems in energy distribution holds the promise that countries will be able to ensure affordable and sustainable energy for the ever-increasing energy demands of smart living [36]. It also presents a number of ethical challenges, which were identified in our case study “Energy and Utilities”. This case study explored ethical issues that occur in the use of SIS in the energy sector. According to the interviewees, the current barrage of GDPR articles in the media has raised the public’s privacy concerns and suspicion towards the company and the use of SIS in the energy industry. The company in “Energy and Utilities” was vocal about addressing issues of social acceptability of smart meters and privacy concerns that the end-user may have. For example, it has coordinated the development of a code of conduct to address public concerns and sought to have it approved by the national Personal Data Authority to ensure that the company remains within the law and attracts public trust (Energy and Utilities case study).

Another major concern identified in “Energy” related to issues around cybersecurity. As a result of the complexity of the decentralised architecture and the digitisation of multiple points in the grid, there is a concern that these can be attacked to trigger a cascading response, leading to energy disruptions or a failure of the infrastructure (e.g., blowing the fuses of energy exchanges). As it will be impossible to safeguard the infrastructure entirely, the emphasis is shifting towards containing possible contagion and its cascading effects. Specific cyber threats and implications for cybersecurity are difficult to predict in order to make provisions into the system design and the institutional environment (Energy and Utilities case study). A concerted effort to put together a pan-European
Cybersecurity Act, which includes an EU Cybersecurity that will affect the management of critical infrastructures and related equipment as well as consumer products is currently underway [74].

6.4. SDG 8—Decent Work and Economic Growth

SDG 8 (Decent Work and Economic Growth) promotes the need to ensure economic growth while acknowledging the need to resolve tensions between available jobs and the growing labor force. These tensions are exacerbated by the increasing need for technological skills in jobs, for both new and existing work positions [75]. New skill requirements, in addition to an expanding labor force, are predicted to affect unemployment negatively in the coming years, according to the UN Development Programme [76]. SDG 8 also explores the idea of “decent” work, such that employment allows individuals to rise out of poverty currently affecting approximately 700 million workers [77].

SDG 8 aims to increase economic productivity “through diversification, technological upgrading and innovation”, and it aims to ensure “full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value” [52]. The UN also wants to protect labor rights for all, particularly the most disadvantaged within society. The use and development of SIS may help the workforce by reducing demanding work, assisting the processing of complex tasks and increasing productivity in the workplace. There is the opportunity for SIS to help doctors and surgeons perform operations, provide employers with important business analytics and even to identify and prevent slavery [78].

In many businesses, SIS are being used as a means to deliver enhanced customer service and improved business management procedures. By using SIS to monitor business operations, through tracking-capable software, businesses are, for instance, able to track products but also to monitor employees. Case study “Human Resources Management” focused on an international company that develops IoT-based software and tracking equipment, for the purpose of deducing how assets are used in order to either bill according to their usage or identify usage fraud. The case study examined IoT-based SIS that make use of data collection and manipulation to support monitoring and tracking in businesses.

The most prominent ethical issues that arose in “Human Resources Management” were the possibility for malicious use, privacy infringements and the responsibility, transparency and trust required by the organisation using these technologies (Human Resources Management case study). A measure to safeguard many of these issues from occurring was ensuring accurate informed consent was granted. Providing the opportunity to stakeholders to consent to the collection, manipulation, or deletion of data is very significant to ensuring data protection. Nevertheless, even though the technology provides for features that can encourage ethical use of the system, the possibility for system abuse cannot be totally excluded.

One of the overriding concerns identified in the case study focused on how to design ethical employee monitoring software for other companies to use with their own assets and resources (Human Resources Management case study). Design with respect to access controls is therefore important as well as the issue of consent. It was not unusual that several of the identified ethical issues interconnected for a particular SIS, and going forward it is important to be cautious with the handling of data across the hierarchy of system users. This strongly correlates with SDG 8, namely to promote good working environments for people around the world.

6.5. SDG 11—Sustainable Cities and Communities

SIS can be used in industry and infrastructure for personalising services [79], streamline processes, predictive maintenance of machinery [80] and even to automatically register and respond to potholes [81]. SIS can also help to successfully analyse past crises in an attempt to predict likely future problems, such as threats to infrastructure and food security in the event of severe unrest, and to ensure the protection of economic growth in developing countries [82]. Such predictions can enable businesses and aid agencies to plan effectively for the future, account for changes in costs and identify ways to promote economic growth measures, particularly in the rapidly growing urban population in the developing world [83].
By 2050, over 70% of the global population is expected to live in cities [84]. This is set to place a great strain on resources and healthcare, create overcrowding and have serious environmental impacts. SDG 11 (Sustainable Cities and Communities) attempts to achieve sustainable, resilient, safe and inclusive cities. One way to do this is by creating innovative approaches such as the adoption of SIS to “reduce ecological harm, pollution, and injustice on the one hand; while increasing safe and affordable housing, improving infrastructure, and providing safe cities for people to live in” (Sustainable Development case study). SIS are being proposed as a way to help achieve SDG 11 by improving mobility, reducing ecological impact and improving air quality, disaster response and economic growth [85–88]. SIS are being used in cities to make them “smarter” through economic development, developing skills for the public, mobility, governance, environment and improved living standards [89,90].

SIS offers great benefit to the public sector to ensure sustainable cities and communities, but may also create their own ethical concerns as a result, which were identified in case studies “Government” and “Sustainable Development”. Municipalities benefitting from the development and use of SIS need to ensure that they work effectively. One way to ensure this is through the provision of sufficient, dynamic and rich data. In the case studies, interviewees emphasised the importance of retrieving and using accurate datasets for successfully running their SIS. If the algorithms do not have sufficient training data, then the recommendations provided may be misleading or inaccurate.

If there are issues with the accuracy of data, these may misrepresent the city and its inhabitants [91]. There is a threat that SIS may compartmentalise cities, reducing their complexity and richness, which may lead to harmful or biased recommendations and policy [92]. With the increased integration of SIS in cities, there is also a threat of a digital divide at different levels. There is the possibility that rural areas will be left behind as a result of increased technological development within cities. Some areas and citizens within cities may benefit from SIS, while others are disadvantaged; certain cities (such as capitals) may receive far greater SIS investment and development that other cities; and there may also be a greater digital divide and resulting inequalities between developing and developed nations who can or cannot afford to implement these technologies (Government case study).

Another concern about the increased digitalisation of the city infrastructure is the increased vulnerability to malicious hacking, stolen data, disruption of systems within the city, or privacy infringements [93,94]. Privacy was an issue raised in all five organisations in these two case studies. Interviewee 1, from “Sustainable Development”, stated that, whenever data are collected about citizens, their privacy should be protected (Sustainable Development case study). Whenever cities have access to citizens’ data, there is a threat that these data will be used for unauthorised or unchecked surveillance purposes. In addition, with the increased integration of private organisations in SIS public projects, there is a threat that they will use these data for morally illegitimate purposes.

There is a further concern that private organisations will prioritise their interests in public–private SIS projects and push a technologising approach, which may not be in the best interests of the city or its citizens [95]. For example, in our Sustainable Development case study, one of the interviewees stated that: “Corporations are providing advice, guidance and implementing technologies within cities, and this may not be done impartially or in the best interests of the city” (Sustainable Development case study). Cities may become dependent on private SIS companies, which may lead to “technological lock-in”, thus jeopardising a municipality’s self-governance. The interviewee from “Government” stated that obtaining data from third-party organisations often incurred substantial costs, but that their data often far surpassed publicly-available data, thus necessitating these partnerships. However, there is a concern that “if corporations are heavily involved with any SIS government project, the city may become overly dependent on those corporations, putting public decision-making and governance in jeopardy” (Government case study).

Most of the public servants working on SIS projects indicated that they were aware of this threat and many expressed that they tried to initiate a data sovereignty approach, if possible, and were cautious to avoid technological lock-in with private companies. Some were concerned about the high costs required for investing in SIS projects. While technologically-savvy cities may encourage
national and foreign investment, there are no guarantees that a city will see a return on their SIS investment. For example, Interviewee 3 from “Sustainable Development” stated that their SIS project was loss-making and would have been terminated earlier if it were run by a private company (Sustainable Development case study).

6.6. SDG 12—Responsible Consumption and Production

SIS technologies provide us with the opportunity to make cities more sustainable and resilient, but cities also need to incorporate responsible consumption and production of water, energy and food, for our growing population, as advocated in SDG 12 (Responsible Consumption and Production). SIS can also play a significant role by providing an improved understanding of consumption patterns that support devising effective environmental measures targeting specific groups, such as consumers and policymakers [96]. Despite challenges posed by the use of SIS in industry, there are opportunities such as efficient and sustainable use of resources including finance, raw materials and labor that can be realised through SIS [97]. Many of the ethical issues that were identified in the use of SIS to ensure SDG 12 strongly correlated with those of SDG 2.

There is a possibility, for example, that agricultural SIS will exacerbate inequalities, rather than prevent them, which is in contrast to target 12.C—reducing harm to poor and disadvantaged communities [98]. The retrieval of farm data may cause privacy infringements, particularly in LMICs where there is little data regulation and protection [99]. There is also the possibility that farmers may lose control of their farm because companies, such as John Deere, are preventing farmers from tampering with machinery which contains SIS, on the grounds of protecting intellectual property [100,101]. Farmers are also concerned that their data may be leaked or given to third-parties, making them skeptical about adopting SIS [102]. Their data may be used against them by commodity traders, governmental bodies or competitors, so they need to be confident that their data will be protected “from misuse, hacking, and the misappropriation for economic or marketing purposes” (Agricultural case study).

Agricultural SIS may also provide recommendations that do not take into account effects on land external to the farm being analysed, which could lead to harmful runoff, habitat damage and pollution [103]. Countries have varying sustainability standards, so it is difficult for SIS to accurately take these into account: “Different algorithms are required because of the varying climatic conditions, crop types, and needs of farmers worldwide” (Agricultural case study). In addition to sustainability metrics, SIS may “upset, injure or even kill livestock and/or local wildlife. Robots, sensors and unmanned aerial vehicles (UAVs) also have the potential to emit toxic material, fumes and waste into their surrounding environment” (Agricultural case study), causing harm to the health of animals, humans and communities in the surrounding areas.

6.7. Cross-Case Observations

The organisations have varying levels of maturity of SIS, types of SIS used and aims for their use. There is overlap between the organisations, with some placing a greater importance on Big Data, some concentrating on data analytics and others focused on AI. One of the organisations did not explicitly use SIS, despite it being widely discussed in the domain’s literature (energy and utilities). Organisations that concentrate on Big Data also vary immensely, focusing on its retrieval (human resources management), its analysis (government) or its transactional value (sustainable development). One of the reasons for such distinctions is because some domains have adopted SIS far sooner and more emphatically than others. In addition, the size, investment and type of organisation may have an effect on their levels of innovation.

The level of SIS development is also determined by how the technology is integrated within an organisation, as well as by its level of importance within that organisation. For instance, in organisations where SIS are fundamental to their business (e.g., human resources management), their level of development was quite high, whereas, in other domains (e.g., energy and utilities), where there is less of a reliance on SIS for their success, the concern around SIS was lessened. In some organisations, even when SIS was not central to the company’s business, their level of SIS
development was still advanced because of their economic investment abilities (e.g., agriculture). Many of the public organisations did not have the same level of investment, but cultivated in-house departments to develop their SIS.

The most common ethical issues identified in interviews for all case studies were privacy, security, transparency and the use of personal data. The analysis shows that privacy was mentioned 84 times, whereas security was mentioned 76 times. The issue mentioned less was freedom, which was only mentioned once across all interviews. There was a wide variation among the case studies with respect to how many ethical issues arose in each. For example, in the Sustainable Development case study, 19 ethical issues were identified in total, whereas 18 ethical issues were identified in the Agriculture case study. In contrast, the Energy and Utilities case study recorded the fewest ethical issues, only seven. The types of people interviewed also contributed to the identification of ethical issues. For example, the Energy and Utilities case study did not have anybody working on SIS, only individuals working in the area of policy, while, in the the Human Resources Management case study, only technical specialists and nobody with specific policy expertise was spoken to. Across all case studies, a total of 25 ethical issues were identified.

7. Discussion

This paper shows that SIS holds the potential to contribute to achieving desirable social goals, such as the SDGs, while at the same time creating a range of ethical concerns. These unintended side-effects are a key motivating factor in a range of approaches that reflect on the role of technology in society, such as technology ethics [104], science and technology studies [105] and technology assessment [106]. An interesting component of this is the so-called “Collingridge Dilemma”, which holds that interventions into the trajectory of technology are easy at an early stage, when it is difficult to predict the consequences. When the consequences are predictable, it is often difficult or too late to change the trajectory or impact [107].

The paper attempts to address this problem. The analysis of SDGs and ethical implications shows that these are not simple and linear, nor are they entirely unpredictable. SIS are at their core complex statistical tools that allow for better categorisation of data and thereby facilitate drawing conclusions and making predictions that are statistically sound. This is the reason they can be used for crop optimisation, scientific health analysis, in smart city projects and a wide variety of other applications. Altogether, the case studies have demonstrated that the range of applications, and the potential benefits accrued by society from using SIS, are far-reaching.

While at least some of the benefits are thus predictable, the same can be said for related ethical issues. The expanding academic literature and policy discussions of SIS show that there is an awareness of some problematic aspects in these technologies. The case studies have shown that these issues are not just theoretical but are also perceived as relevant by actors who employ these technologies. The case studies have furthermore demonstrated that there is a degree of overlap between ethical issues identified in the literature and those perceived on the ground. This implies that researchers, funders or policymakers who aim to use SIS to address social issues and SDGs can draw on a rich source of information to predict the possible side-effects of their actions. This study has shown that such prediction is possible and even has plausible outcomes that can be integrated into current decision-making processes.

If the aim is, for example, to eliminate hunger (SDG 2), which is a noble goal against which very few people would argue, then the quality of this goal clearly warrants the mobilisation of significant resources on a local, regional and global level. SIS can and most likely will play an important role in increasing the efficiency of food production and reduction of waste. What our analysis has shown, however, is that such applications may lead to a number of ethical issues concerning land and data ownership, which may benefit large corporations while disadvantaged small companies or farmers. To use SIS ethically to address global hunger, issues such as this will have to be taken into account. This may take place through open access and freely available data pools; publicly owned agencies that help producers lacking the resources to benefit from SIS; or cooperative movements, which can assist in ensuring the ethical use of SIS.
Similarly, meeting SDG 3 can involve SIS in ensuring that the good health and well-being of the global population is met through disease prediction and prevention as well as innovative ways to develop medicines and cures. However, the analysis identified privacy concerns and re-identification issues when using SIS in healthcare. There is a range of procedures that can be put in place to reduce privacy and confidentiality concerns. For example, decision-makers can ensure that organisations developing and using SIS in health research follow protocols and measures to ensure that data acquisition, storage and usage are protected. Developers of health SIS may also ensure that their technologies are not designed to retrieve personal information and there are ways to effectively anonymise users.

Furthermore, adequate cybersecurity procedures can be set in place to ameliorate concerns. These include penetration testing, vulnerability testing, adversarial training, gradient masking, differential privacy and improved anomaly detection methods. These cybersecurity issues were also a prevalent issue in the “Energy” case study, which looked at the use of SIS to meet SDG 7 [50]. There was a concern that energy providers’ systems would be hacked as a result of using SIS, which could lead to energy failures and disruptions in energy infrastructures. As the results of this could have devastating effects, national and international bodies need to ensure that energy providers are abiding by cybersecurity policies and standards [74]. Energy providers should also use ethical guidelines to proactively respond to potential cybersecurity threats, rather than being forced to by legislation.

When the aim of SIS is to ensure fair and sustainable work (as advocated in SDG 8), employees need to be protected against the harmful use of SIS in the workplace, as outlined in the “Human Resources Management” case study, such as infringements on their privacy and that they consent to these activities. Decision-makers should implement policy to ensure that employee monitoring SIS is in accordance with strict informed consent procedures, which are clear and understandable; employees are not coerced or feel pressured to conform to them; they have the opportunity to “opt out” throughout the process; and there are procedures in place to delete data collected about them. Employee monitoring designers need to ensure, to the best of their ability, that SIS do not have the possibility to be used to harm, disenfranchise or manipulate people in the workplace. Increased security policies need to be implemented by companies to ensure that data retrieved about employees is not used for external malicious, illegal or nefarious purposes.

SIS also offers public servants the opportunity to dramatically improve their cities in accordance with the aims of SDG 11—the promotion of sustainable and livable cities. However, as a result of trying to encourage development and efficiency in their cities, the public sector may become technologically locked-in to relationships with private SIS companies, enabling those companies to surveil, harm, or manipulate citizens. There is a need to strike a balance between successfully using and exploiting SIS, while also ensuring public self-governance. There need to be careful procedures set in place for when issues arise, steps in place to ensure governance is not handed over to private companies and ways to avoid over-dependence on SIS companies. The public sector should encourage internal development of SIS departments under their control, but if this is not possible, agreements should be created for a mutually-beneficial partnership with private companies.

SIS can offer solutions to the aims of SDG 12, such as providing insights into planting, seeding and harvesting in a responsible manner. The use of SIS may also come with certain ethical concerns, such as inequalities resulting from limited access to farm SIS; privacy issues; and harm to externalities, such as livestock, wildlife and the natural environment. However, steps can be put in place to avoid or minimise these threats. For example, farm SIS can be made more accessible and easier to use and provided free-of-charge (or at a low cost), as exemplified in the Agriculture case study. Farm data are often seen as less problematic than medical, financial and insurance data, but they still come with the potential to infringe upon farmers’ privacy. There needs to be a stronger policy on the protection of farm data and the need for companies retrieving those data to ensure they abide by existing policy. Physical and ecological threats resulting from agricultural SIS should also be recognised, along with steps developed to counter and halt these impacts from causing harm.
This discussion of the balance of promotion of SIS to meet the SDGs versus the creation of ethical issues demonstrates that there are a number of recurring issues that cut across many domains. The most obvious of these is that of data protection and privacy. This is an issue that arises by necessity when personal data is targeted, such as in human resource applications. What our analysis has shown is that it is also relevant in other domains where it might be less obvious, such as agriculture, where technical data may still have personal components, for example by allowing one to pinpoint the exact location of a farmer at any moment.

Some of the broader issues that the analysis has shown are located not so much in the particular technology or the data used, but in the socio-economic environment in which the technologies are developed and used. A key concern is that of ownership of data, algorithms and the resulting allocation of benefits and costs. SIS across various SDGs require large amounts of data to be useful and create the efficiency savings they are credited with. That means that the owner of the data is likely to be able to benefit. Ownership of a sufficient amount of good data requires significant resources, which means that large organisations such as the big technology firms stand to benefit to the potential detriment of smaller organisations or individuals. This is an economic issue, but it is directly linked to questions of power and control. While there is nothing fundamentally stopping a distributed ownership of SIS and democratic governance, at present, the socio-economic environment seems more likely to favour monopolies, oligopolies and concentration of economic and political power. At the very least, these technologies open the possibility of misuse for the benefits of powerful actors, as the Cambridge Analytica scandal has demonstrated.

8. Conclusions

The importance of SIS in society will continue to grow in the future. It is clear from the multiple case study analysis that SIS are playing a significant role in efforts towards meeting the SDGs. When SIS are used to meet the SDGs, there is the possibility that they may not make progress to achieve them; stagnate other efforts trying to achieve them; exacerbate problems the SDGs are actually trying to reduce; or create new allied problems. The first step towards the effective use of SIS to meet the SDGs is to acknowledge potential issues and identify ways to ensure that society benefits, while reducing harms from their use. These issues were outlined in this paper through the use of an interpretivist multi-case study analysis. Mapping the case studies against the SDGs (see Figure 2) allowed the paper to focus on six specific SDGs that could be facilitated or enabled by SIS in that context. Through analysis of the case studies, the the main benefits and drawbacks of using SIS for those six SDGs were identified in detail and and proposed steps that can be implemented to ensure their ethical use are discussed below (see Section 9). It is also important to note that several contextual factors affect how well the SIS can be used to address the SDGs, ranging from the size and type of investment to the maturity of the technology use.

9. Limitations and Further Research

While acknowledging that a great deal more work should be carried out on the remaining 11 SDGs, this was not within the scope of this paper. The aim was to provide a snapshot of some of the SDGs, how SIS can be used to promote them and ethical tensions that may arise as a result of their use while providing insights into how these issues can be addressed in practice.

While the paper carefully examined ethical concerns in the literature regarding the use of SIS in these applications, the empirical analysis was typically confined to 1–4 organisations per case, with a similarly low range of interviewees per organisation. They were all European organisations, which limited the paper from having a more culturally nuanced view of these issues. Therefore, incorporating a greater diversity of organisations, particularly those from the Global South, would benefit further analysis of SIS used to promote the SDGs.
10. Recommendations

There is a wide array of stakeholders and organisations involved in the development and use of SIS to directly, or indirectly, promote the SDGs. This paper highlights six distinct cases where public organisations (SDG 11), private companies (SDG 2, 7, 8 and 12) and research projects (SDG 3) used SIS. Further, it highlights the need for stakeholders to ensure the ethical use of SIS by following cybersecurity protocols, implementing informed consent procedures and establishing fair public-private partnerships in SIS projects.

Private companies should be aware of the ethical issues SIS may cause and abide by policies and implement frameworks to address them; identify how their SIS will impact society (e.g., the Agriculture case); and develop procedures to receive input, feedback and consent from the end-user (e.g., the Human Resources Management case). Public organisations should ensure that they do not become locked-in to relationships with SIS companies, which may cause adverse impacts on their citizens, through legal obligations to ensure their sovereignty; and ways to address accountability if things go wrong in public-private SIS partnerships.

These recommendations for organisations have direct implications for managers and technical specialists working for them. Many companies are currently trying to find ways to make use of AI and big data to further their business goals. Many organisations that take seriously their social responsibilities and accept that they have a role to play in contributing to the overall state of the world and use the SDGs as measures to assess their progress \[108,109\]. A manager involved in such work, in light of these findings, cannot assume that the ends of promoting the SDGs imply that the work is unproblematic and ethically sound. Even with the best intention of doing the right thing, AI and big data raise ethical issues that need to be taken into account and form part of the technology development and deployment strategy. Our work also shows that the actual nature of the ethical issue is rather predictable. While the eventual use of technology is never fully predictable and it is thus impossible to know in advance which ethical issues will arise, the work on ethics in AI and big data has identified a number of ethical issues that can reasonably be expected. Our work has shown that many of these arise in projects and that it is therefore reasonable to expect managers to respond to them proactively.

However, of course, not all responsibilities rest on companies and their managers and employees. The broader socio-economic and political environment also needs to be active. Nation states and international bodies such as the UN need to initiate guidelines, frameworks and policy for both public and private organisations to follow in the successful and ethical management of SIS in practice. While the UN’s SDGs work as an effective template to follow, there needs to be further extrapolation on how to get there. As SIS will be one of the effective tools to meet these goals, there needs to be careful analysis and recommendations drafted by the UN on how to do so in a responsible manner. There is yet to be a cohesive ethical framework on how organisations should pursue the SDGs, through SIS use, but the concerns in this paper have highlighted why there is a need for such guidance.

11. Contribution

This paper provides a diverse range of cases on the ethical consequences of using SIS in practice, while trying to achieve the SDGs. In order for SIS to help promote the SDGs, while reducing harmful impacts, it is vital that the consequent challenges are understood and faced as they happen. However, there is very little empirical research in this area. This paper provides a valuable contribution to those working in the development sector, academics writing in the fields such as sustainability studies, information systems and computer science, as well as developers and users of SIS. It also highlights the ability of case studies to identify ethical issues not covered (or covered to an inadequate degree) in academic literature, but which practitioners face in different sectors. The contribution of the paper is thus twofold. On the one hand, the paper contributes to organisational working towards the SDGs by highlighting current practice, and, on the other hand, it highlights a theoretical contribution focusing on critical reflection and evaluation of the use of ethical issues to understand the role of SIS towards achieving the SDGs.

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