

ETHICAL DRIVEN: “VIRTUE ETHICS” OF USING DIGITAL FOOTPRINT FOR SMEs

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Abstract: Business ethics play a fundamental role in shaping how SMEs owners conduct their day-to-day business and make decisions. The rapid development of digital technology has provided SMEs with a greater access to consumer's digital footprint that allows business to identify consumers preferences and behavioral patterns. This study using virtue ethics as an approach in terms of ethical decision-making. A qualitative research design was employed, using structured in-depth interviews with SMEs owners who utilize consumer digital footprint technologies. The study explores how SMEs owners address ethical issue related to the use of consumer data, particularly in aspect of confidentiality, responsible utilization, and decision-making. The findings indicate that business ethics are regarded as an essential foundation for sustaining business operations. While the use of consumer digital footprints has become increasingly integrated into contemporary business practices, the findings emphasize that the key concern is ensuring that such data are utilized responsibly and ethically.

Keywords: *Business Ethics, Digital Footprint, Sustainability, SMEs, Ethical Behavior*

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1. Introduction

Ethical concerns and challenges emerging within the business environment have increasingly attached scholarly attention, highlighting the importance of incorporating ethical considerations and moral dilemmas into business practices and decision-making processes (Donaldson, 2003). In this context, contemporary business organizations need to reconsider and reconstruct their approaches to management in ways that create a meaningful space for ethical considerations within business activities (Wicks et al., 1998). Business ethics can be understood as an ongoing process of discussion and negotiation concerning alternative moral choices within an organization (Bauman, 2011). When business owners choose to uphold ethical principles in their business practices, such decisions demonstrate their willingness to make choices under conditions characterized by uncertainty and complexity (Bauman et al., 2001). Nevertheless, the implementation of ethical principles in business has generated diverse perspectives, particularly in the context of small and medium sized enterprises (SMEs). Some perspectives suggest that ethical considerations may receive less attention among SMEs because their primary concerns are often related to business survival, continuity, and the achievement of financial returns. Donaldson et al., (1994) argue that rather than treating ethics

merely as a recommended practice, organizations may benefit from adopting a more structured moral framework that clearly defines the behaviors that organizational members should or should not undertake to be considered ethical. However, such frameworks may also become heavily dependent on established organizational traditions and conventional practices (Feldman, 2002).

Small and medium enterprises (SMEs) have consistently played an important role in strengthening Indonesia's economic development. The sector has experienced considerable expansion in recent years, while the growing influence of technological developments on SMEs operations has also attracted increasing attention. According to Basri (2024), SMEs make a substantial contribution to the national economy through employment generation, poverty reduction, and the promotion of economic growth. As SMEs seek to develop and sustain their businesses, access to reliable data and information has become increasingly important resource for supporting business activities and decision-making.

For SMEs, information generated through consumers online activities can provide valuable insight for understanding consumer preferences and developing more precise market segmentation strategies. Such information forms part of consumers digital footprints, which represent the traces of data they leave behind when engaging in online environments (Ayaz, 2025). The availability of this data can support SMEs development by facilitating a better understanding of their target markets. Nevertheless, the growing reliance on digital footprints also introduces ethical challenges concerning data use and privacy. When businesses collect or utilize such information without appropriate ethical considerations, they may undermine consumer trust, particularly because consumers expect their digital activities and personal information to remain confidential.

The growing engagement of individuals in online activities generates extensive digital footprints that are recorded and stored across electronic databases (Hitt, 2019). For SMEs, the management and utilization of such digital traces involve important considerations, particularly regarding data privacy when personal information is collected, processed, and analyzed (Mai, 2016). These privacy concerns may subsequently give rise to ethical challenges in the use of digital footprints therefore, the flexibility available to SMEs in utilizing digital footprint data should be accompanied by responsible practices that ensure the protection and ethical management of such information. SMEs need to develop an understanding of how individual personal data can be utilized responsibly and ethically, enabling them to derive business value while maintaining respect for individual privacy and data rights (Bowie, 2017).

From the perspective of virtue ethics, moral conduct is understood not as compliance with a universally applicable ethical code or as an assessment based solely on the consequences of a particular action. Instead, this perspective emphasizes the moral character and personal qualities of individuals, which influence how they make appropriate decisions when confronted with ethical dilemmas (Baumane-Vitolina et al., 2015). Accordingly, virtue ethics extends beyond the assessment of whether an action is ethically acceptable by focusing on the development of personal characteristics that are expressed through consistent and virtuous patterns of behavior (Jonsson, 2011). In the contemporary context, virtue ethics provides a useful framework for understanding human behavior, particularly in relation to economic activities, because it considers both the pursuit of desired outcomes and individuals commitment to relevant moral principles (Baumane-Vitolina et al., 2015). When applied to SMEs ethical use of digital footprints, a virtue ethics perspective draws attention to the contextual conditions surrounding behavior as well as the social values that shape such behavior. Therefore, ethical conduct should not be interpreted merely as the fulfillment of a

predetermined responsibility or compliance with a prescribed moral standard; rather, it reflects the underlying characteristics and contextual considerations that influence the motivation to engage in morally appropriate actions (Burton et al., 2005).

Despite the growing importance of digital footprint for SMEs development, significant issues arise regarding how SME owners make ethical decisions concerning the use of consumer data when conflicting interests are involved. Digital footprints create business value by providing insights into consumer preferences and market trends, thereby enabling the development of more targeted strategies. However, the use of consumer data raises ethical concerns regarding privacy and data confidentiality. Research these days highlights the need to balance business value creation with broader social value in the management of digital footprints – achieved through data transparency, protection, privacy, and responsible data transformation (Ayaz et al., 2025). In this context, ethical decision-making presents a distinct challenge, particularly when commercial interests diverge from consumer welfare and the practical considerations of the decision-makers take precedence.

Based on virtue ethics point-of-view, ethical action is not merely as adherence to specific standards nor formal rules, but rather as the embodiment of virtue and practical wisdom in determining the best course of action for a given situation. Consistent with this argument, Sison (2024) explains that digitized work might constitute a virtuous act, only when it involves careful deliberation and places practical judgement at the core of the decision-making process. Based on this understanding, this research focuses on ethical dilemmas faced by SMEs owners when utilizing consumers digital footprints and examines the role of virtue ethics in business decision contexts. Going beyond merely questioning whether SMEs owners act ethically, the study dig deeper by seeking to understand how they balance business interest with responsibilities toward consumers and how values such as honesty and responsibility are taken. Through this lens, virtue ethics positioned as a mechanism for understanding ethical decision-making within SMEs practices.

Previous studies have examined ethical implications regarding SMEs in this context, these scope remains to understand SMEs owners decision-making processes from the perspective of virtue ethics. Existing literature emphasize principles of data confidentiality and protection, however there is lack of attention about how SMEs owner apply character-based judgement when navigating the tension between business opportunities and consumer interests. This study addresses that gap by examining ethical decision-making as a contextual process in which SMEs owners rely on personal and business values to determine the appropriate use of consumers digital footprints in terms of SMEs context. This research contributes to broadening the discourse on the ethical management of digital footprints, shifting from a compliance-oriented perspective to one grounded in virtue ethics. Specifically, the study aims to elucidate the role of virtue ethics in assisting SMEs owners as they navigate ethical dilemmas concerning consumer data, while simultaneously upholding business values and maintaining consumer trust.

2. Literature Review

2.1. Digital Footprint

Digital footprint can be understood as the traces generated by the activities of individuals or institutions within digital environments (Jubory et al., 2026). As digital interaction has expanded, the concept has also acquired a broader scope, including the online activities undertaken by specific organizational actors, such as small and medium-sized enterprises (Anatan & Nur, 2023; Honigsberg et al., 2026). From an individual perspective, Shiells et al.,

(2022) explain that interactions conducted through digital platforms generate records that are stored in electronic databases, thereby creating a form of digital footprint. Similarly, Pozdeeva et al., (2021) conceptualize digital footprints as traces derived from computer-mediated activities that document interactions between individuals and cyberspace.

Digital footprints can generally be categorized into two types: passive and active digital footprints (Jubory et al., 2026). A passive digital footprint is generated through an individual's interaction with digital infrastructure, which may automatically capture information such as location data through mobile communication networks. In contrast, an active digital footprint is intentionally generated by users when they incorporate location-related into digital content, including photographs, messages, and sensory data (Li et al., 2024). These digital traces provide valuable information for SMEs to better understand consumer behavior and preferences. By collection and analyzing user's online activities, SMEs might identify patterns of human behavior and broader community dynamics, enabling them to respond and adapt their strategies to consumers evolving needs and preferences (Scarlat et al., 2021; Gupta & Zhang, 2023; Arroyabe & Arranz, 2026).

2.2. Ethical Use of Digital Footprints in SMEs

The increasing use of digital footprints offers SMEs an opportunity to create greater value for their businesses (Soomro et al., 2024; Fulop & Tupor, 2025). This value caused a better understanding of consumer behavior and preferences. However, managing digital footprints presents ethical challenges (Ayaz et al., 2025), given that consumer data can contain personal and confidential information. Consequently, managing digital footprints requires SMEs to consider not only the utility of the data but also the interests and rights of the individual reflected within.

Recent studies on SMEs highlights the role of digital footprint management as an action took by SMEs to enhance both their business and social values (Arya et al., 2019; Debon & Domenech, 2024; Vukovic et al., 2026). Ayaz et al., (2025) identifies how important and crucial data transparency, data protection, data privacy, and data transformation as dimensions in maintaining ethical digital footprints. In this context, consumer consent, privacy, transparency, and responsible data usage become vital considerations in SMEs decision making. This naturally fosters an approach to digital footprint usage that encompasses aspect broader than mere technical access to data.

The main issue in this discussion is about data usage, especially regarding honesty and transparency to ensure continued respect for consumers. These factors shape an ethical framework requiring SME owners to carefully consider the entire process, starting from data collection up to actual application. Ethical challenges become even more relevant when business interest clash with consumer interests (Di-Cara et al., 2023). While customer information enables SMEs to provide more relevant offers (Varadarajan, 2020; Ghazwani et al., 2024), it can simultaneously raise concerns regarding unwanted communication, excessive data collection, or unauthorized data use. Thus, ethical management of digital footprints entails an ongoing process (Al-Jubory et al., 2026) of balancing the potential business benefits derived from consumer data against the responsibilities owed to the consumers themselves (Ho et al., 2023; Farhad, 2024).

2.3. Virtue Ethics

In this study, virtue ethics serves not as a descriptive narrative but as an analytical lens for understanding how SME owners make decisions in situations characterized by high levels of

ethical ambiguity. Consequently, the primary focus is not on which actions are deemed ethical, but rather on how decision-makers determine the appropriate course of action. Practical wisdom is particularly relevant here, as ethical decisions involving digital footprints often entail weighing competing considerations that cannot always be resolved by a single, universal rule. SME owners must balance the commercial benefits of utilizing consumer data against concerns regarding privacy, consent, transparency, and consumer trust. Thus, virtue ethics allows for a focus on the decision-maker's character and deliberations, as well as the specific context surrounding the decision (Gentry & Fleshman, 2020; Niu & Xiong, 2025).

In the context of business and the digital era, Sison (2024) emphasizes that actions grounded in virtue ethics involve human agency and careful deliberation, rather than simply delegating decision-making to technological systems or data-driven processes. Accordingly, this study conceptualizes virtue ethics through the accumulation of values—such as honesty, responsibility, respect, fairness, integrity, and practical wisdom—as they manifest in SME owners' decisions regarding consumers' digital footprints.

2.4. Research Question

The rise of use of consumers digital footprint provides SMEs with valuable information for understanding consumer preferences and supporting business development. However, the use of digital footprint also raises ethical concerns, especially when it comes to consumer privacy. In this case, SMEs owner may encounter ethical dilemmas in which business interest must be balanced with their responsibilities to consumers. Virtue ethics emphasized individual character, practical wisdom, and contextual moral judgement rather than reliance solely on predetermined rules, it provides a relevant point of views to understanding how SMEs owner make ethical decisions in this kind of situations.

Accordingly, this study seeks to explore the following research questions:

1. How do SMEs owners navigate ethical dilemmas in using consumers digital footprints?
2. How does virtue ethics shape SME owner ethical decision-making in using consumers digital footprints?

2.5. Conceptual Framework

This study conceptualizes the ethical use of consumer digital footprints as a process of active decision-making rather than mere compliance. While consumer digital footprints offer business value to SMEs, their use can also give rise to ethical dilemmas when business interests conflict with consumer interests. In such situations, SME owners can rely on virtue ethics and practical wisdom to determine the appropriate course of action. Consequently, the study's conceptual framework links the use of consumer digital footprints to business value, ethical dilemmas, virtue ethics-based considerations, and ethical decision-making. Virtue ethics reflects the capacity to apply values appropriately in specific situations. The resulting ethical decisions can contribute to maintaining consumer trust and ensuring the sustainability of the SME.

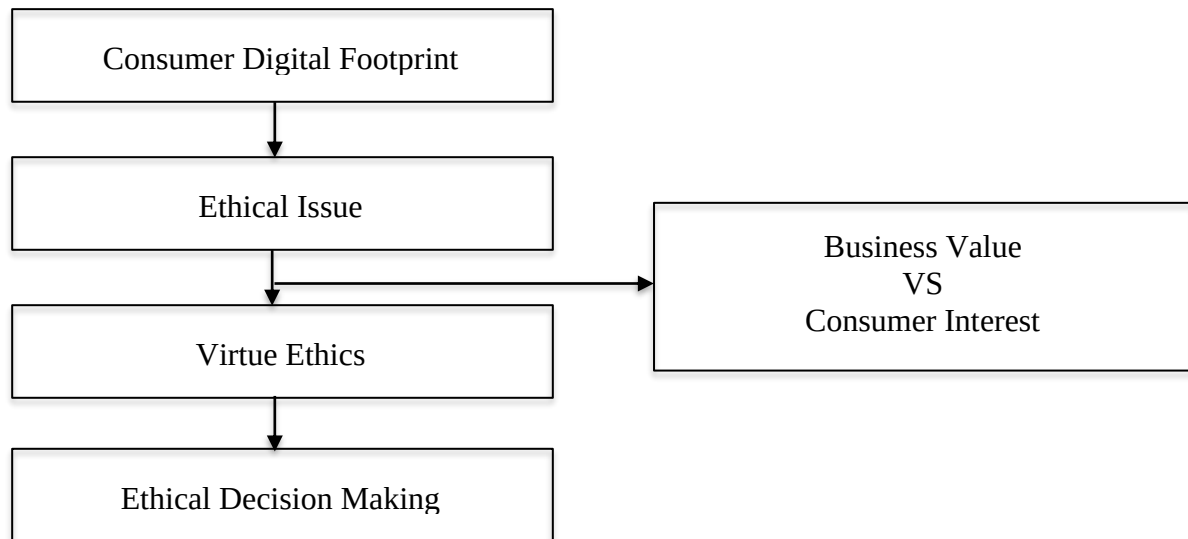


Figure 1. Conceptual Framework

3. Research Method

3.1. Research Design

This study adopts a qualitative exploratory research design in order to understand how SMEs owners interpret and respond to ethical dilemmas associated with the use of consumers digital footprints. Qualitative approach is appropriate because the study seeks to explore the meanings, judgements, and contextual considerations underlying SME owners ethical decisions rather than measure predetermined relationships between variables. For the theoretical lens, this study focuses on virtue ethics point of view while allowing empirical themes to emerge from participants accounts. This approach enables the analysis to remain grounded in the experiences of SME owners while connecting their accounts to the theoretical concepts of virtue, character, and practical wisdom.

3.2. Participants and Sampling

Participants were three SMEs owner operating in Surabaya, Indonesia. Purposive sampling was employed because participants were required to possess direct knowledge of their business operations and actively using technologies that generate or utilize consumer digital footprints. The participants represented both service and non-service businesses and had different sectors of business, allowing the study to explore ethical decision-making across varied SME practices.

The unit of analysis was the SME owner's account of ethical decision-making concerning consumer data and digital footprint use. Participant selection therefore emphasizes experiential relevance rather than statistical representativeness.

3.3. Data Collection

Data were collected through structured open-ended interviews with three SME owners. The interview questions focused on three main areas, which are: (1) how SME owners use consumer digital footprints in their business activities; (2) ethical concerns and dilemmas encountered when collecting, interpreting, or using consumer data; (3) the values and considerations that influence their decisions in ethically sensitive situations.

The participants were selected purposively based on their involvement in managing SMEs businesses and their experience in using digital technologies and consumer-related digital

information in their business activities. This interview encouraged participant to describe concrete experiences rather than provide only general opinions about business ethics. Particular attention also given to situations involving consumer consent and agreement, privacy, data usage, communication, and conflicts between business interest and consumer interest. Interview responses were subsequently organized and analyzed to identify recurring patterns in participants' accounts. Particular attention was given to statements concerning consumer privacy, consent, confidentiality, transparency, responsibility, trust, and situations which business interests were balanced against consumer interests.

3.4. Data Analysis

The interview data analyzed using thematic analysis. The analysis involved an iterative process of familiarization with the interview data, generation of initial codes, grouping of related codes, development of preliminary themes, and review and refinement on emerging themes. This process allows researchers to move from individual data extracts and initial codes towards broader categories and themes that address the research questions (Naeem et al., 2023).

The analysis began with repeated examination of the interview responses to identify statements relevant to the research questions. Meaningful segments of the data were assigned initial codes based on the issues and considerations expressed by the participants. The initial codes were then compared across the three participants to identify similarities, differences, and recurring patterns. This iterative process of coding, grouping, reviewing, and refining was conducted to ensure that the final themes were grounded in the interview data and aligned with the research questions (Saunders et al., 2023; DeJonckheere et al., 2024).

Finally, the identified themes were interpreted in relation to the virtue ethics perspective. The empirical themes were examined to determine how participants' experiences reflected ethical values such as honesty, responsibility, respect, fairness, and integrity, as well as practical wisdom in making context-specific decisions. This process enabled the analysis to connect participants' experiences with the theoretical objective of understanding how virtue ethics shapes SMEs owners' ethical decision making.

Participant Evidence	Initial Code	Category	Final Theme	Virtue Interpretation
Asking permission before using consumer information	Consumer consent	Consumer autonomy	Responsible use of digital footprint	Respect
Protecting consumer information from unauthorized disclosure	Data protection	Data responsibility	Responsible use of digital footprint	Responsibility
Deleting consumer information upon request	Consumer control	Respect for consumer choice	Responsible use of digital footprint	Respect
Providing honest information about source of consumer data and its usage	Honesty in communication	Ethical business practice	Ethical values in business decisions	Honesty
Rejecting commercially beneficial but ethically questionable practices	Rejecting unethical opportunity	Value-based decision	Ethical values in business decisions	Integrity

Considering the situation before deciding how consumer information should be used	Contextual judgement	Ethical deliberation	Practical wisdom in decision-making	Practical wisdom
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4. Results and Discussion

4.1. Results

Digital Footprint as Business Value

Digital footprints provide organizations with information that supports decision-making and value creation (Adikari et al., 2024; Fang et al., 2026), while simultaneously giving rise to ethical challenges regarding the management of consumer and employee data. A contradiction arises when the business value derived from digital footprints creates a context in which ethical dilemmas emerge. When consumer-generated information proves useful for business decisions, business owners must determine how best to collect, interpret, store, and utilize that data—a process just as critical as assessing whether the data and information offer commercial benefits. Thus, the value inherent in digital footprints creates a significant tension between business benefits and ethical responsibilities (Ayaz et al., 2025); Al-Jubory et al., 2026).

Consequently, these findings cannot be interpreted as evidence of virtue ethics. Instead, they reflect the business motivations and contextual conditions that underpin ethical decision-making. In this light, the study examines how SME owners respond to situations where the pursuit of business value through digital footprints conflicts with concerns regarding consumer privacy, consent, transparency, and trust.

Ethical Dilemmas: Balancing Business Value and Consumer Interest

The findings of this study indicate that SME owners view digital footprints as valuable business resources, particularly for understanding preferences, identifying trends, and supporting customer management. However, the value of digital footprints is accompanied by concerns regarding the extent to which such information should be collected and utilized. This creates an ethical tension between the benefits of digital footprints and the responsibility to respect consumers. These findings align with research (Hildebrand et al., 2020) that conceptualizes SME digital footprint management as an effort to balance business value and social value. In this study, this tension serves as the context in which SME owners apply ethical considerations.

Virtues in Practice: From Ethical Values to Business Decision

The study's findings indicate that ethical values do not merely exist as abstract principles but are translated into concrete business decisions. Interview results reveal that honesty, responsibility, respect, and integrity are key values influencing how SME owners interact with consumers when making business decisions. Honesty stands out particularly in the coffee and catering sectors. Coffee shop and catering business owners associate honesty with the business practices carried out in their daily operations. Honesty also emerges as a crucial aspect when discussing the context of digital footprints. These findings demonstrate that honesty serves not only as a moral ideal but also as a practical principle guiding day-to-day business decisions.

Responsibility and respect are clearly evident regarding digital footprints. A batik business owner stated that they seek consumer permission before using information obtained through digital channels, while a catering SME owner explained that customer data is collected with

consent and is deleted if the customer objects to its use. These practices demonstrate that consumer data is not viewed merely as a business asset but as information subject to the interests and expectations of the consumer.

Practical Wisdom as the Mechanism

Beyond individual policies, these findings indicate that ethical decision-making involves practical considerations regarding how specific values should be applied in particular situations. This reflects the role of practical wisdom in virtue ethics. For SMEs owners, the ethical use of digital footprints is not merely about the act of usage itself; it also involves determining when data may be utilized, what information may be stored, and how to accommodate customer preferences without violating consumer expectations. A catering business owner's decision to use customer information for promotional communications—balanced against a willingness to delete consumer data when required—illustrates this type of contextual consideration.

These findings demonstrate that practical wisdom serves as a bridge between ethical values and actual decisions. Respect for the consumer is a primary driver for SME owners to seek consent, as a sense of responsibility compels them to protect consumer information, while practical wisdom guides how these values are applied while maintaining business operations. Thus, virtue ethics helps explain not only what SME owners consider ethical but also how they translate those ethical values into business decisions. This interpretation aligns with arguments—such as those by Musah et al., (2025) & Mamabolo et al., (2025)—positing that actions grounded in virtue ethics within the context of digital transformation require human agency and careful deliberation, rather than allowing technological systems or data-driven processes to automatically dictate business decisions.

Ethical Digital Footprint Management

Overall, these findings suggest that the ethical management of digital footprints among SMEs can be understood as a decision-making process grounded in virtue ethics. The findings indicate that the ethical use of digital footprints involves more than mere compliance with rules and regulations. SME owners rely on virtue ethics values—such as honesty, responsibility, respect, and integrity—when determining how consumer data will be used. Practical wisdom allows these values to be adapted to specific situations and conditions where business objectives and consumer interests may not be fully aligned. Thus, it can be concluded that virtue ethics provides an explanation that complements compliance-oriented approaches to digital footprint management. While rules and regulations impose limits regarding data protection, virtue ethics helps explain how SME owners make decisions in situations where the appropriate course of action depends on context and deliberative judgment.

4.2. Discussion

The findings indicate that SMEs owners perceive consumer digital footprints as valuable resources for understanding consumer preferences, identifying market trends, and supporting business decision-making. However, the findings also reveal that the use of digital footprints is accompanied by an ethical tension between the commercial value of consumer information and the consumer's interest in maintaining control over their information. This finding is consistent with Ayaz et al., (2025) who emphasize the need for SMEs to balance the business value of digital footprints with transparency, data protection, and privacy. The present study extends this perspective by showing that such balance is not only a matter of organizational

data governance but also depends on the ethical judgement of SMEs owners in specific business situations. Thus, the commercial usefulness of digital footprints does not automatically establish the ethical legitimacy of their use.

From virtue ethics perspective, the findings suggest that SMEs owners respond to this tension through virtues such as honesty, responsibility, respect, and integrity. Practices such as obtaining consumer consent, protecting personal information, avoiding unwanted communication, and respecting requests concerning personal data demonstrate that ethical behavior is embedded in the owners' values rather than based solely on formal compliance. This interpretation is consistent with Nguyen and Crossan (2022), who emphasize the role of character in ethical decision-making. Moreover, there findings suggest that virtues must be translated into context-specific actions, particularly when business interest conflict with consumer interests. In this regard, practical wisdom enables SME owners to determine how, when, and for what purpose consumer information should be used. D'souza and Introna (2024) describe practical wisdom as context-sensitive ethical judgement, while Polizzi and Harrison (2022) highlight its importance in navigating opportunities and risks in digital environments.

The theoretical contribution of this study therefore lies in extending ethical digital footprint research from a predominantly compliance-oriented perspective toward a virtue-based perspective. Rather than viewing ethical digital footprint management in terms of privacy, transparency, and data protection, the findings demonstrate that the character and judgement if SMEs owners also shape how consumer information is used. Specifically, virtues provide the moral orientation, while practical wisdom enables SMEs owners to apply those virtues to particular business situations. Accordingly, ethical digital footprint management can be understood as a character-based decision-making process through which SMEs owners reconcile commercial opportunities with their responsibilities toward consumers.

5. Conclusion

This study explores how SME owners navigate ethical challenges arising from the use of consumer digital footprints and examines the role of virtue ethics in shaping their ethical decision-making. The findings indicate that digital footprints are viewed as valuable business resources, enabling SMEs to understand consumer preferences and maintain competitiveness. However, in practice, the use of this information creates ethical tensions regarding privacy, consent, transparency, confidentiality, and trust. The research also reveals that when facing these challenges, SME owners do not focus solely on formal regulations and rules; instead, ethical values—such as honesty, responsibility, respect, fairness, and integrity—are considered and integrated into daily business decisions. These values become particularly crucial when SME owners encounter situations where a commercially advantageous action might conflict with consumer interests or ethical principles.

Further findings suggest that practical wisdom plays a vital role in translating virtue ethics into action. SME owners determine how consumer information is collected, used, communicated, stored, or deleted based on their interpretation of specific situations. Thus, virtue ethics offers a valuable explanation of the human judgment underlying ethical practices regarding digital footprints. The study's primary theoretical contribution is to broaden the discourse on the ethical management of digital footprints within SMEs, moving beyond a focus on formal regulations and compliance to highlight decision-making grounded in virtue ethics. While data privacy and transparency establish important ethical boundaries, virtue ethics helps explain how SME owners exercise judgment when business interests and consumer interests come into conflict.

In practical terms, these findings suggest that SMEs should not view the ethical management of digital footprints merely as a technical or regulatory issue. Cultivating internal ethical values and practical judgment can assist SME owners in utilizing consumer data in ways that generate business value while simultaneously preserving consumer trust and maintaining responsible relationships.

Future Research

Future research could expand upon this study in several directions. First, subsequent studies could examine whether the virtue ethics identified here are applicable across various business sectors and scales of operation. Second, future research could adopt a more contextual approach, specifically focusing on situations where business interests and consumer interests conflict. This would allow for the analysis of negative or contradictory cases, providing deeper insight into when virtue ethics successfully guide decisions and when business interests prevail over them.

Third, future studies could involve a broader range of stakeholders as informants, particularly consumers, who are directly affected. Such studies could compare the perspectives of SMEs and consumers to reveal potential discrepancies between how businesses view ethical data usage and how consumers—as the parties experiencing it—perceive the matter. Fourth, future research could conduct cross-contextual comparative studies to examine whether cultural and regulatory differences influence how SME owners interpret privacy, consent, transparency, and the responsible use of digital footprints.

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