

# Business Ethics: A Helpful Hybrid in Search of Integrity

Edmund F. Byrne

**ABSTRACT.** What sort of connection is there between business ethics and philosophy? The answer given here: a weak one, but it may be getting stronger. Comparatively few business ethics articles are structurally dependent on mainstream academic philosophy or on such sub-specialities thereof as normative ethics, moral theory, and social and political philosophy. Examining articles recently published in the *Journal of Business Ethics* that declare some dependence, the author finds that such declarations often constitute only a pro forma gesture which could be omitted without detriment to the paper's content and conclusions. He also finds, however, that some authors do draw on solid philosophical work in ways that are establishing ever more meaningful interconnections between business ethics and academic philosophy. These cross-disciplinary studies, he concludes, are ground-breaking and invite creative imitation.

**KEY WORDS:** cross-disciplinary research, *Journal of Business Ethics*, philosophy, business ethics, social responsibility, stakeholder theory

The field of business ethics has of course expanded greatly in recent decades, as witness the emergence of this journal among others. Its practitioners, and the institutions that employ them, have clearly decided that business needs business ethics. After all, it does address a wide range of normative issues about good business behavior, and in so doing has undoubtedly had a positive

influence on the business world. But does business ethics need philosophy?

The answer is neither obvious nor simple. What is obvious, though not simple, is that business to be ethical needs to experience social pressure, whether it is expressed in consumer responses, in political and legal determinations, in shareholder propositions and/or withdrawal, or on placards and banners outside a corporate headquarters or field of operations. Such pressure is in turn greatly enhanced if made the subject of widespread public sentiment about right and wrong business behavior, especially if this receives concerted media attention. So on some level the process of determining what constitutes good business practice should take public sentiment into account. And public sentiment solidified is culture, local expectations – all the complexities that social scientists explore. But isn't this a recipe for relativism?

Perhaps. But rather than acquiesce in relativism, one should at least admit that analyzing cultures and behavior is no substitute for systematic theorizing about and articulating ethical norms, principles, and standards. Whence the prima facie appeal of philosophical approaches to ethics to which many business ethicists routinely pay homage. Upon careful consideration, though, this homage rarely indicates much structural or even methodological dependency. Should it? Yes it should, if business ethics is ever to achieve maturity as a discipline comparable, say, to biomedical ethics. I think this is a worthy objective, so believe we need to see where we are at and reflect on where we might be going.<sup>1</sup> To this end, I have examined how philosophy has been used in recent publications in the *Journal of Business Ethics*. Before reporting my findings,

---

Edmund Byrne, Professor of Philosophy (Emeritus), Indiana University, serves as Section Editor: Work for the *Journal of Business Ethics*. He has published business-related articles in this journal and elsewhere, and is the author of several books including *Work, Inc.: A Philosophical Inquiry* (1990).

though, let me indicate how I propose to classify philosophical theories that I will refer to.

Whether talked about in textbooks (especially those aimed at either philosophical or business ethics courses) or in trade books, philosophical theories of and about ethics can be divided into three chronological groups on the basis of when they emerged within academic philosophy. First, there are *mainstream theories*: teleological (utilitarian or consequentialist) and deontological (or Kantian). These date from the learning explosion in the early modern era and continue to be included in almost every exposition of philosophical ethics. Then there are a number of *supplementary theories* which do not replace those in the mainstream but seek to add a neglected dimension: meta-ethics (an attempt dating from the late 19th century to rescue ethics from relativism and skepticism); contractarianism (which originated in the 16th century, fell into desuetude, and was then rejuvenated in the 1970s by John Rawls and others); virtue theory (which Aristotle inaugurated, Thomas Aquinas enhanced, the mainstream theories killed off, and Alasdair MacIntyre among others revived in the 1970s); ethics of care (a 20th century validation of relationships to ameliorate impersonal rationalism); environmental ethics (a 20th century embrace of non-humans' interests, now well developed, rarely applied to business ethics); and feminist ethics (a 20th century recognition of gender differences, also well developed, also seldom applied to business ethics). A third group of ethical theories abandon the mainstream agenda in favor of more contextual, diversified, and inherently controversial explorations, e.g., those attentive to colonial and postcolonial biases: these may be called as a group *postmodern or pluralist*. In addition to philosophical theories, there are also a number of empirical theories, e.g., cognitive theory, and religion-based theories, e.g., Catholic social doctrine. Such theories will be considered here only in passing.

## 1. The heterogeneity of business ethics and philosophy

Visiting nine bookstores in Melbourne, Australia, Stuart Dawson (2001) found evidence of the heterogeneity of business ethics and philosophy. In his own words (p. 402),

I asked where I would find books on business ethics. I was in all cases referred to the business books section. I then asked whether I should also look in the philosophy section. The answer was in all cases negative; no books on business ethics were shelved under "philosophy" by any new book retailer. A consequence of this stocking pattern is that business book purchasers are not encountering books on business ethics within a context of philosophical reading generally or of moral philosophy in particular. (So) . . . business ethics is not popularly conceived of as being a part of a broad and distinctive field of moral philosophy.

Anecdotal, to be sure, but my survey of articles in the *Journal of Business Ethics* (Volumes 16–31) also yielded evidence of heterogeneity – and of some encouraging correctives. First, then, the corroborating evidence from the *Journal of Business Ethics*.

Many articles, of course, especially those reporting results of empirical research, make no mention of philosophical ethics. One might count these as evidence for the heterogeneity thesis, but their silence on this subject can just as well be attributed to the authors' clarity of purpose and/or of a division of labor among disciplines. In either case, they will not be considered here.<sup>2</sup> Seemingly inappropriate silence does bear mentioning, however. Take, for example, a philosopher who writes about sexual harassment without any reference to ethics, philosophical or otherwise (Irvine, 2000). Or, inversely, an article on corporate social responsibility in which a philosopher praises the abstract concept of autonomy and denigrates paternalism but fails to explain what this has to do with the announced topic (Crossley, 1999). Or a really excellent analysis of philosophical work precisely on corporate responsibility whose author notes that "there has been no attempt to support these theoretical views with empirical findings"

(Moore, 1999, p. 340). Or an article on workplace privacy (Miller and Weckert, 2000) in which the authors offer no philosophical guidance after saying, "Provision of an adequate philosophical account of the notion of privacy is a necessary precursor to setting the proper limits of intrusion by the various new technologies" (p. 256).

These and other such indications of heterogeneity are due in part to authors' inability to state all their presuppositions within the confines of a short article. This explanation is not determinative of the matter, though, because it disregards the background debate about whether business practices are or should be subject to ethical norms that apply in other contexts.

In this debate the affirmative position is that business practices are not subject to ethical standards applicable in other contexts, the negative position is that they are. Defenders of the affirmative say mainstream ethics has commendable characteristics that justify applying it to business practices. They might elaborate these characteristics in terms of what philosophers call a foundationalist view of mainstream ethics, meaning that it is capable of achieving definitive truth at least eventually if pursued with sufficient rigor. This stance leaves its proponents open to skepticism, though, as to the truth-potential of a field like business ethics with its manifold and variegated subject matter (e.g., Michalos, 2001; see also Gopalkrishnan, 2001, p. 9). The severity of such a conclusion is avoidable, of course, if one expects no definitive results when applying ethics to business practices (Hodgson, 2001; see also Chan and Armstrong, 1999, pp. 4, 5). Pearson and Parker (2001), for example, will settle for business ethics being able to consider ends as well as means (see also Rowan, 2000, p. 360).

Defenders of the negative, namely, that mainstream ethics does not and/or should not apply to business, offer various arguments. The most radical of these amounts to a denial that management can transcend self-interest (Kaler, 2000b); the best known involves analogizing business to a game. A philosopher recently analyzed the logic of this negative position and concluded that it requires a proponent to view business ethics as either "insular" (in my terms,

heterogeneous) or derivative, that is, no more and no less subject to moral rules that apply in other aspects of life (Spurgin, 2000). This fine critique misses its target, though, because the asserted alternatives are not mutually exclusive. Also on offer are (a) various "non-foundationalist" positions that view the moral enterprise as an ongoing and open-ended discourse (see, e.g., de Graaf, 2001) and (b) a quasi-foundationalist position that equates the ethical in business with what is legal. Leaving non-foundationalist positions to Section 3, I will cite examples of the quasi-foundationalist stance here, because it is at bottom a response to if not an endorsement of heterogeneity.

Legal theorists have long debated whether law and morality are connected; a recent article goes farther to say that positive law is an ethic in U.S. business settings (Fisher, 2000). Most philosophers, though, would challenge a claim that reliance on law for moral norms (what they call legalism) is a legitimate philosophical theory, because a theory by definition is built on reasoning and not on coercion. In any event, the typical appeal to a law or a code as a norm for business ethics provides only a description of what that law or code requires rather than a defense of its status as a moral arbiter. In this vein is an article that presents the Americans with Disability Act of 1989 as a basis for corporate policy (Mello, 1999). Two others discuss the U.S. Federal Sentencing Guidelines of 1991, one to explain the reduced-penalty benefits of corporate compliance (Ferrell et al., 1998), and one to suggest its value as a basis for discussing "the traditional issues concerning the relationship between legality and morality" (Palmer and Zakhem, 2001). Another article locates the obligatory nature of promise-keeping in legal theories (Oakley and Lynch, 2000). Codes of business behavior, however arrived at, function in much the same way, that is, without up-front rational justification. These codes may be company-specific (Snell et al., 1999; Wood, 2000; Fassin, 2000); industry-specific (e.g., Cowton and Thompson, 2000); profession-specific (Tucker et al., 1999), e.g., for software engineers (Gotterbarn, 1999), for accountants (Reynolds, 2000), or for tax advisers (Cruz et al.,

2000); or nation-specific (Fernández-Fernández, 1999; Geo-JaJa and Mangum, 2000; Kaikati et al., 2000; Lozano, 2000; Sison, 2000). Wesley Cragg (2000) argues quite persuasively, however, that in this age of global economy and neo-conservative government policies, codes need to take human rights and other fundamental human concerns seriously. Thus the importance of developing international codes of behavior (Payne et al., 1997; Smeltzer and Jennings, 1998; Rallapalli, 1999; Behrman, 2001). But none of these, as noted, can stand on its own without benefit of justifying arguments, and these are what philosophical ethicists attempt to provide. It is especially this argument analysis aspect of philosophical ethics that should attract the attention of business ethicists; and in spite of the heterogeneity problem, it sometimes does.

## 2. Connections to mainstream philosophical ethics

Some writers on business ethics do look to mainstream theories to give meaning and depth to their analysis and/or research. Used for this purpose are, of course, either a deontological or a consequentialist theory or some combination or modification of one or both of these. One philosopher draws directly on Kant to define meaningful work (Bowie, 1998). Another philosopher seeking a moral basis of stakeholder theory relies heavily on Kant's deontological theory "to describe the nature and extent of duties to those affected by the firm" (Gibson, 2000, p. 255). Similarly, two Finnish business ethicists base their analysis of lying in business on Kant (Takala and Urpilainen, 1999), and a British scholar looks to Kant's formulation of autonomy to analyze corporate moral responsibility (Wilmot, 2001). The Hunt and Vitell model of ethical decision-making, much used in empirical studies reported in this journal and elsewhere, works on the assumption that to reach a decision in a given context an individual draws on both deontological and teleological considerations (see Rallapalli et al., 2000, p. 66; Cole et al., 2000, p. 259; Schminke, 2001, pp. 377-378; Eastman et al., 2001, pp. 212-213).

The foregoing studies in which mainstream theory is used in a serious way to do business ethics are exceptions to the rule. For the rule, alas, is that writers on business ethics who associate their work with mainstream (or even supplemental) philosophical theories rarely add extra gravity to their work by so doing. Christensen and Grinder (2001), for example, claiming that shareholders pay too little of the social costs of doing business, buttress this with economic analysis to which some incidental observations about social justice add only ornament (pp. 105-112); and Hopkins and Hopkins's (1999) passing reference to Kant (p. 146) adds nothing to their insightful analysis of downsizing. Nor does philosopher Kenneth Ferguson (2001) enhance his informative article about caller ID by mentioning several philosophers who have addressed privacy rights. Nor is philosopher Philip Brey's (1999) discussion of workplace computer privacy advanced by his unsupported claim that "philosophically, job autonomy is important because autonomy in general is a desirable goal for individuals" (p. 16). These contributions, in short, stand on their merits quite independently of allusions to philosophy.

## 3. Connections to supplemental theories

Some authors seem aware of the heterogeneity of business ethics and mainstream philosophical theories but leave this unstated (e.g., Adams et al., 2001; Lim and Chan, 2001); others, though, deal with it explicitly, give reasons for it, and introduce one or more supplemental philosophical approach(es), often to great advantage. I will organize these revisionist approaches into groups according to which sort of philosophical theory they incorporate.

After noting and endorsing heterogeneity (what he calls "the separation thesis"), Surendra Arjoon (2000) goes on to argue the advantages of applying an enhanced version of *virtue theory* to business ethic. Others agree, and some of them attribute the theory they endorse to Aristotle (Mackenzie, 1998; Spiller, 2000, pp. 152-153; Cameron, 2000). Virtue ethics is indeed traceable to Aristotle; its currency today, though,

dates back only decades to a reaction against mainstream approaches, initiated by Elizabeth Anscombe and propagated by onetime Marxist Alasdair MacIntyre. Besides the foregoing, other writers on business ethics use this approach, e.g., to analyze cross-cultural marketing behavior (Murphy, 1999), to encourage treating fellow workers with respect (Chismar, 2001), to analyze The Body Shop's marketing strategies (Hartman and Beck-Dudley, 1999), or, what is perhaps a sign of the approach's maturity, to question virtue theory's applicability to business (Sundman, 2000). Others do so without appealing to virtue theory by name (Koehn, 1998; Petrick and Quinn, 2000; Kaptein and Van Dalen, 2000; Pruzan, 2001). Nachoem Wijnberg (2000) is explicit, though, in his thesis that Aristotle's linkage between ethics and political philosophy is a good foundation for stakeholder theory.

*American Pragmatism*, understood as a particular philosophical movement, has also been mined for ideas. Buchholz and Rosenthal (2001) contend that the absolutism built into mainstream ethical theories makes them mutually exclusive and as such useless in practice. So they recommend as an alternative that business ethics be modeled after John Dewey's philosophical pragmatism, which stresses applying the experimental method developmentally to social problem-solving. Gael McDonald (1999), also favors pragmatism but apparently does not associate it with academic philosophy. She identifies "four dominant streams" in business ethics literature (normative, meta-ethical, descriptive, and prescriptive), credits philosophers with contributing to the first, and "academics" to the second and third, and says the fourth, which involves "pragmatic" materials such as codes of ethics is what businesses need most (pp. 143–144).

Interest in *social and political philosophy* seems to be growing among business ethicists. Best known in this area of study are stakeholder theory and Integrative Social Contracts Theory (ISCT). ISCT draws on Rawls's contractarian theory as a basis for empirical studies of international business (Donaldson and Dunfee, 1994 and 1999). It is addressed in a number of articles (e.g., Van Buren, 2000; Douglas, 2000); however, one critical assessment finds it tends to deem

local norms consensual on inadequate evidence, so might erroneously endorse an undesirable status quo (Husted, 1999). Some work with stakeholder theory descriptively; others, normatively. As introduced by Freeman (1984), it focuses on corporate social responsibility and accountability. Among the many significant articles that espouse this approach is one which Donaldson co-authored (Donaldson and Preston, 1995), another that offers a well-reasoned defense of the theory (Shankman, 1999), and most of those in Hummels and Zadek (1998). Other contributions to social and political philosophy have also been considered, e.g., another type of social contract theory (Sacconi, 1999), Nozick's libertarianism (Hailwood, 2000), and classical economics (Kaler, 2000a; DeMarco, 2001).

Several business ethicists have explored *twentieth century European philosophy* in their work, some more effectively than others. In one article, for example, the authors seek guidance in the work of postmodernist political theorist Zygmunt Baumann (Yuthas and Dillard, 1999); in another, the authors find postmodernists Rorty, Foucault, Lyotard too perplexed about intentions, hence not helpful in their discussion of corporate social responsibility (Husted and Allen, 2000, pp. 22–23). Collier and Esteban (1999) build into their analysis of participatory governance in the workplace the theories of MacIntyre, critical theorist Jürgen Habermas, and (a first?) phenomenologist Emmanuel Levinas (pp. 182–183). A Japanese writer bases a domestic corporate case study on the work of Western phenomenologists, e.g., Edmund Husserl, and Habermas (Chikudate, 2000). Discourse theory (sometimes called an ethic) as developed by Habermas and his fellow German sociologist Niklas Luhmann has been applied reflectively to managers' decision making (Schnebel, 2000; de Graaf, 2001) and empirically, with mixed results, to investigate cultural preferences for an ethics of care or of justice (French and Weis, 2000) and to identify factors favorable to discursive ethical decision making (French and Allbright, 1998). Two experts in information systems avoid the Habermasian ideal speech model while drawing on other aspects of European philosophy, including critical theory, to build contextual and

constituency constraints into their framework for health care privacy (Introna and Pouloudi, 1999). This attention to context and constituencies is also preeminent in Ruth Burnice McKay's (2000) call for a participatory democracy model to correct the inadequacies of waste-disposal decision making based on top-down utilitarianism.

A number of articles incorporate some reference to *ethics of care* and its call for attention to emotion and sensitivity (e.g., Patterson, 2001; Lampe, 2001). One writer discusses this orientation in connection with a debate over the best normative basis for stakeholder theory (Cludts, 1999, pp. 164–165). It is more likely to be introduced, though, in connection with *cognitive psychology* as developed by Kohlberg and others (e.g., Robertson and Fadil, 1999; Izzo, 2000; Bigel, 2000; Latif, 2001; Tsui and Windsor, 2001). An article about dismissals in Finland is especially interesting in that its authors carefully delineate mainstream theories, give reasons for preferring the deontological approach, then draw on modified cognitive theory to argue for the importance of empathy in applying Kant's maxim on a person-to-person basis (Lämsä and Takala, 2000).

With the exception of a fleshed out treatment of "responsibility ethics" that draws on Reinhold Niebuhr and Jürgen Habermas (Dillard and Yuthas, 2001), I found only passing references to *communitarianism*. It is taken seriously, though, in several examinations of African business practices (Prinsloo, 2000; Limbs and Fort, 2000); and another article adds Confucian dynamism to Hofstede's typology (Lu et al., 1999, pp. 93–96; see also Koehn, 1999).

A few authors say *feminist theory* has influenced their thinking; but the serious literature of this important new specialization in philosophy has not attracted business ethicists (see, however, Oakley, 2000). One exception here is eco-feminism, which one article expounds carefully to critique capitalism (Crittenden, 2000) and another applies empirically but with minimal explanation (Wehrmeyer and McNeil, 2000). Another exception, arguably, is Pincus and Shaw's (1998) application of argument analysis to the issue of comparable worth.

Some business ethicists, finally, prefer to have a mix of ethical theories in their repertoire. For example, to create a "meta-ethical framework for practical ethics," Dutch ethicists van Es and Meijlink (2000) identify three "fields" of ethics – personal, professional, and public – and look to John Rawls's method of reflective equilibrium to bring disparate considerations to an optimum decision (pp. 72–75). Another writer thinks that in addressing local concerns a global corporation should apply "critical thinking on ethics," under which he lists utilitarianism, contractarianism, and pluralism (Morrison, 2001, esp. pp. 65–67). And M. S. Singer (2000) organizes her "normative-empirical dialogue concerning ethical behaviour at work" around five normative rules (utility, rights, justice, principlism, and care) that she draws out of mainstream, supplementary, and postmodern theories. Another article identifies "five ethics bases to define what is right," these being eternal law, utilitarianism, universalism, distributive justice, and personal liberty (Kok et al., 2001, p. 286). Not to be outdone, Rodgers and Gago (2001) recommend working with "six prominent philosophies of ethics," namely, psychological egoism, deontology, relativist [sic], utilitarianism, virtue ethics, and ethics of care.

Some writers look for *ethical guidance outside academic philosophy*. Some propose a list of ways to generate norms for business ethics, only some of which philosophers would recognize as ethical theories (e.g., Brady, 1999; Barnett and Vaicys, 2000). Others offer just one non-philosophical approach, usually based on a religious tradition. Sources proposed for this purpose include religious ethics in general (Calkins, 2000); the historical Puritan ethics (Frey, 1998); Jewish teachings (Pava, 1998; Van Buren, 1999); Christian moral theology (Melé, 1999); multi-denominational constraints on usury (Lewison, 1999); St. Vincent de Paul (Bowes, 1998); Islamic ethics (Rice, 1999; Naughton and Naughton, 2000); New Age theology (Collins, 2000); the Ten Commandments (Ali et al., 2000); and Catholic social teaching (Burdenski and Dunson, 1999; Barrera, 2000; Abela, 2001).

What these diverse searches for ethical norms suggest, if nothing else, is that most writers on

business ethics assume that they should base their work in this field of study on some source of ethical norms or standards but (exceptions aside) need not be concerned with justifying those they select for this purpose. This finding in itself supports but hardly endorses the heterogeneity of business ethics and philosophy.

#### 4. Future possibilities

Underlying my (for the most part) descriptive assessment of business ethics as a discipline is a normative claim that business ethics should move beyond its hybrid stage to become a mature discipline which, like biomedical ethics, encompasses a multitude of interrelated concerns that require discourse and debate about principles and practices, theories and case studies, and their mutual interconnections. There is no shortage of exploratory efforts in this direction. What is lacking, I believe, is any widespread concern about the heterogeneity of philosophy and business ethics. This I attribute in part to the ad hoc, damage-control considerations that brought business ethics into being, at least in the United States. As a philosopher, I would like to see the development of a few broad-based theories which, taken together, would encompass the totality of issues addressed in business ethics, and thereby leave heterogeneity to historians. My expertise, however, does not include either panacea or prophecy; so I can only offer a partial diagnosis with no accompanying prognosis.

First, a statement of the obvious: philosophical ethics in particular and philosophy in general have become so diversified that a ceremonial reference to one or more strands of ethics serves as little more than a caricature. From within the discipline of philosophy, by contrast, there is now so much creative exuberance that professional philosophers themselves, including those who specialize in ethics, can barely achieve mastery over even a sub-specialty. This state of affairs, true of other disciplines as well, complicates but does not preclude construction of knowledgeable medium-range accounts of philosophical material, as witness entries in some excellent encyclopedias which the non-specialist can

consult.<sup>3</sup> If business ethicists did this more often, their work would, I predict, reach new levels of profundity. That this prediction is quite within reach can be discerned from an article already in print that applies knowledgeably and effectively to an issue in business ethics the views of philosophers as remote from one another as the ancient Greeks, modern political theorists, and postmodern critical theorists. This article (Hackley and Kitchen, 1999) examines the ethical implications of co-author Kitchen's earlier treatment of the advertising industry as a "communications Leviathan" (Kitchen, 1994). Read it, if you have not done so. And note when you do the authors' concluding observation that "the effects of the totality of marketing communications in relation to society as a whole is an issue the ethical dimensions of which seem to go beyond social psychology, and indeed beyond moral philosophy" (1999, p. 24). This amounts to a clarion call for more cross-disciplinary work whereby philosophers and others can bring their specialized expertise to bear on issues in business ethics that ultimately require omniscience. To some extent, this is already happening.

Skills long associated with professional philosophy are being put to good use in cross-disciplinary work that advances not only business ethics as such but also its history and even its meta-ethics. Philosophers have done some of this work but not all. One philosopher rereads Adam Smith and Herbert Spencer to justify revising our assumptions about democratic free enterprise (Werhane, 2000). Two philosophers apply argument analysis to a claim that some insider trading is ethical (Snoeyenbos and Smith, 2000). Another rethinks Peter Drucker's views about business ethics in light of Plato's Republic (Klein, 2000). A curator of a history of business collection tells us about a fascinating treatise on business ethics that a German Catholic theologian wrote in the fifteenth century (Wren, 2000). The cutting edge in cross-disciplinary ingenuity is, however, the work of three marketing researchers who look to meta-ethics to improve their methodology (Pelton et al., 1999).

In line with the last example, M. S. Singer (2000) concludes her research report (discussed above) with the observation that "a normative-

empirical dialogue is sorely needed for moral philosophers and psychologists to derive benefits from each other's endeavours, and unless the two scholarly paradigms are reconnected, there is scant hope for the field of ethical enquiry to advance as a whole" (p. 206). Such a connection with philosophy would also benefit other empirical disciplines. However, comparatively few business ethicists who use empirical methods feel any great need for philosophical guidance. Inversely, comparatively few philosophical ethicists are comfortable with empirical approaches. This mutual indifference, if not distrust, partially explains the results LaRue Tone Hosmer (1999) obtained from the questionnaire he sent out to B-school faculty who teach business ethics.

Hosmer found that, like himself, other B-school business ethicists do not believe their teaching this subject, widely thought of as "soft" compared to quantitative work, wins them much respect from either administration or fellow faculty. Had he sent out a reformulated questionnaire to ethicists and other faculty in the departments of philosophy at the targeted institutions, he probably would not have found any greater respect for business ethics – for, ironically, somewhat comparable reasons. For, within professional philosophy at least in the United States, theoretical and, preferably, analytical work enjoys much higher status than does work referred to as applied philosophy. This expression, which for some is an oxymoron, is only slightly more respectable than applied ethics, under which business ethics is usually placed (see Lozano and Sauquet, 1999, pp. 204–205). Only slightly higher on the totem pole of prestige is social philosophy, whose practitioners often address problems people face in the real world.

From this perspective, then, Hosmer's (2000) hope for "an overall philosophy . . . of management" (p. 103), though envisioned as an enhancement, would to many professional philosophers seem but a quaint exercise in the ephemeral. Fleshed out, however, in such a way as to encompass the full range of perspectives identified in this paper, a truly social (and political) philosophy of management would constitute an objective worth pursuing.<sup>4</sup> For, philosophical work today that has a bearing on good business

practice is far broader in scope than what mainstream and supplementary ethical theories encompass. As such it could help introduce "greater diversity and imagination" into research methodologies and thereby contribute to the development of what some call "multiple paradigm research" that might achieve "both qualitative depth and quantitative breadth *simultaneously*" (Crane, 1999, p. 245). As proponents of a normative stakeholder theory remind us, however, this will not happen if the role of business ethicists is identified too narrowly with goals to which management is already committed.

Not everyone engaged in business ethics can or should take on the broad social, political, and economic issues which stakeholder theory addresses. All can, however, fine-tune their sensitivity to the reasons why they subscribe to the ethical norms they choose to research. Towards this end, it would be helpful if business ethics and philosophy were connected in a more overarching way as here suggested. This will not be easily accomplished, though, at least not in the United States, where few business ethicists have had professional training in normative philosophy, and few philosophers specialize in business ethics. But since everyone engaged in business ethics must live in the world whose imperfections stakeholder theory addresses, all have reason to be more analytic, reflective, and critical about ethical norms and standards they apply (or assume) in their research. What remains to be found, then, are incentives within and beyond academe to transform this helpful hybrid called business ethics into a participatory quest for constructive social assessment. Would only an idealist mention social justice at this juncture?

## Notes

<sup>1</sup> For a brief history of the recent emergence of business ethics in the United States see Calkins, M., S.J., 'Recovering Religion's Voice for Business Ethics', *Journal of Business Ethics* 23, 339–342.

<sup>2</sup> Regarding recent empirical studies, see Lee, T. W., Ferrell, L. and Mansfield, P.: 2000, 'A Review of Empirical Studies Assessing Ethical Decision Making in Business', *Journal of Business Ethics* 25, 185–204.



<sup>3</sup> Especially commendable for this purpose is the *Encyclopedia of Applied Ethics*, 4 vols., editor-in-chief, R. Chadwick, Academic Press, San Diego et al., 1998. For more theoretical articles one can consult the excellent *Concise Routledge Encyclopedia of Philosophy*, ed. E. Craig, Routledge, London and New York, 1999. And for in-depth theoretical material an invaluable source is *The Encyclopedia of Philosophy*, 8 vols., editor-in-chief, P. Edwards, Macmillan and Free Press, New York; Collier Macmillan, London, 1967. This now classic work has been updated with an additional volume: *The Encyclopedia of Philosophy (Supplement)*, ed. D. M. Borcherdt, Macmillan Library, New York, 1996. The field of business ethics is also well served by *The Blackwell Encyclopedic Dictionary of Business Ethics*, ed. P. Werhane and R. E. Freeman, Blackwell, Malden, Mass., 1998.

<sup>4</sup> Useful steps in this direction have, of course, already been taken. These include various philosophical approaches to work, which are considered in Byrne, 1990, and especially work on integrative social theory and stakeholder theory (see, e.g., references to Freeman, Donaldson, and Donaldson with co-authors and a co-editor in the bibliography). A valuable introduction to the latter is the special issue of the *Journal of Business Ethics* 17, guest editors Hummels and Zadek.

## References

- Abela, A. V.: 2001, 'Profit and More: Catholic Social Teaching and the Purpose of the Firm', *Journal of Business Ethics* 31(2), 107–116.
- Adams, J. S., A. Taschian and T. H. Shore: 2001, 'Codes of Ethics as Signals for Ethical Behavior', *Journal of Business Ethics* 29(3), 199–211.
- Ali, A. J., R. C. Camp and M. Gibbs: 2000, 'The Ten Commandments Perspective on Power and Authority in Organizations', *Journal of Business Ethics* 26(4), 351–361.
- Arjoon, S.: 2000, 'Virtue Theory as a Dynamic Theory of Business', *Journal of Business Ethics* 28(2), 159–178.
- Barnett, T. and C. Vaicys: 2000, 'The Moderating Effect of Individuals' Perceptions of Ethical Work Climate on Ethical Judgments and Behavioral Intentions', *Journal of Business Ethics* 27(4), 351–362.
- Barrera, A.: 2000, 'Social Principles As a Framework for Ethical Analysis (With an Application to the Tobin Tax)', *Journal of Business Ethics* 23(4), 377–388.
- Behrman, J. N.: 2001, 'Adequacy of International Codes of Behavior', *Journal of Business Ethics* 31(1), 51–64.
- Bigel, K. S.: 2000, 'The Ethical Orientation of Financial Planners Who Are Engaged in Investment Activities: A Comparison of United States Practitioners Based on Professionalization and Compensation Sources', *Journal of Business Ethics* 28(4), 323–337.
- Bowes, J. C.: 1998, 'St. Vincent de Paul and Business Ethics', *Journal of Business Ethics* 15(17), 1663–1667.
- Bowie, N. E.: 1998, 'A Kantian Theory of Meaningful Work', *Journal of Business Ethics* 17(9–10), 1083–1092.
- Brady, F. N.: 1999, 'A Systematic Approach to Teaching Ethics in Business', *Journal of Business Ethics* 19(3), 309–318.
- Brey, P.: 1999, 'Worker Autonomy and the Drama of Digital Networks in Organizations', *Journal of Business Ethics* 22(1), 15–25.
- Buchholz, R. A. and S. B. Rosenthal: 2001, 'A Philosophical Framework for Case Studies', *Journal of Business Ethics* 29(1–2), 25–31.
- Burdenski, H. M. and D. H. Dunson: 1999, 'Acquiring Economic Justice for All: An Ongoing Struggle', *Journal of Business Ethics* 20(2), 93–99.
- Byrne, E.: 1990, *Work, Inc.: A Philosophical Inquiry* (Temple University Press, Philadelphia).
- Calkins, M., S.J.: 2000, 'Recovering Religion's Prophetic Voice for Business Ethics', *Journal of Business Ethics* 23(4), 339–352.
- Cameron, G. D., III: 2000, 'Ethics and Equity: Enforcing Ethical Standards in Commercial Relationships', *Journal of Business Ethics* 23(2), 161–172.
- Chan, T. S. and R. W. Armstrong: 1999, 'Comparative Ethical Report Card: A Study of Australian and Canadian Manager's Perceptions of International Marketing Ethics Problems', *Journal of Business Ethics* 18(1), 3–15.
- Chikudate, N.: 2000, 'A Phenomenological Approach to Inquiring into an Ethically Bankrupted Organization: A Case Study of a Japanese Company', *Journal of Business Ethics* 28(1), 59–72.
- Chismar, D.: 2001, 'Vice and Virtue in Everyday (Business) Life', *Journal of Business Ethics* 29(1–2), 169–176.
- Christensen, S. L. and B. Grinder: 2001, 'Justice and Financial Market Allocation of the Social Costs of Business', *Journal of Business Ethics* 29(1–2), 105–112.
- Cludts, S.: 1999, 'Organisation Theory and the Ethics of Participation', *Journal of Business Ethics* 21(2–3), 157–171.

- Cole, D., M. J. Sirgy and M. M. Bird: 2000, 'How Do Managers Make Teleological Evaluations in Ethical Dilemmas? Testing Part of and Extending the Hunt-Vitell Model', *Journal of Business Ethics* 26(3), 259-269.
- Collier, J. and R. Esteban: 1999, 'Governance in the Participative Organisation: Freedom, Creativity and Ethics', *Journal of Business Ethics* 21(2-3), 173-188.
- Collins, D.: 2000, 'Virtuous Individuals, Organizations and Political Economy: A New Age Theological Alternative to Capitalism', *Journal of Business Ethics* 26(4), 319-340.
- Cowton, C. J. and P. Thompson: 2000, 'Do Codes Make a Difference? The Case of Bank Lending and the Environment', *Journal of Business Ethics* 24(2), 165-178.
- Cragg, W.: 2000, 'Human Rights and Business Ethics: Fashioning a New Social Contract', *Journal of Business Ethics* 27(1-2), 205-214.
- Crane, A.: 1999, 'Are You Ethical? Please Tick Yes  or No : On Researching Ethics in Business Organizations', *Journal of Business Ethics* 20(3), 237-248.
- Crittenden, C.: 2000, 'Ecofeminism Meets Business: A Comparison of Ecofeminist, Corporate, and Free Market Ideologies', *Journal of Business Ethics* 24(1), 51-63.
- Crossley, D.: 1999, 'Paternalism and Corporate Responsibility', *Journal of Business Ethics* 21(4), 291-302.
- Cruz, C. A., W. E. Shafer and J. R. Strawser: 2000, 'A Multidimensional Analysis of Tax Practitioners' Ethical Judgments', *Journal of Business Ethics* 24(3), 223-244.
- Dawson, S. E.: 2001, 'Business Ethics Books: A Bookshop Survey', *Journal of Business Ethics* 30(4), 401-404.
- de Graaf, G.: 2001, 'Discourse Theory and Business Ethics. The Case of Bankers' Conceptualization of Customers', *Journal of Business Ethics* 31(4), 299-319.
- DeMarco, C. W.: 2001, 'Knee Deep in Technique: The Ethics of Monopoly Capital', *Journal of Business Ethics* 31(2), 151-164.
- Dillard, J. F. and K. Yuthas: 2001, 'A Responsibility Ethic for Audit Expert Systems', *Journal of Business Ethics* 30(4), 337-359.
- Donaldson, T.: 1982, *Corporations and Morality* (Prentice-Hall, Englewood Cliffs, NJ).
- Donaldson, T. and T. W. Dunfee: 1999, *Ties That Bind: A Social Contracts Approach to Business Ethics* (Harvard Business School Press, Boston).
- Donaldson, T. and T. W. Dunfee: 1994, 'Toward a Unified Conception of Business Ethics: Integrative Social Contracts Theory', *Academy of Management Review* 19(2), 252-284.
- Donaldson, T. and L. Preston: 1995, 'A Stakeholder Theory of the Corporation: Concepts, Evidence, and Implications', *Academy of Management Review* 20(1).
- Donaldson, T. and P. Werhane, eds.: 1999, *Ethical Issues in Business Ethics: A Philosophical Approach*, 6th ed. (Prentice-Hall, Upper Saddle River, N.J.).
- Douglas, M.: 2000, 'Integrative Social Contracts Theory: Hype over Hypernorms', *Journal of Business Ethics* 26(2), 101-110.
- Eastman, J. K., K. L. Eastman and M. A. Tolson: 2001, 'The Relationship Between Ethical Ideology and Ethical Behavior Intentions: An Exploratory Look at Physicians' Responses to Managed Care Dilemmas', *Journal of Business Ethics* 31(3), 209-224.
- Fassin, Y.: 2000, 'Innovation and Ethics: Ethical Considerations in the Innovation Business', *Journal of Business Ethics* 27(1-2), 193-203.
- Ferguson, K. G.: 2001, 'Caller ID - Whose Privacy Is It, Anyway?' *Journal of Business Ethics* 29(3), 227-237.
- Fernández-Fernández, J.-L.: 1999, 'Ethics and the Board of Directors in Spain: The Olivencia Code of Good Governance', *Journal of Business Ethics* 22(3), 233-247.
- Ferrell, O. C., D. T. LeClair and L. Ferrell: 1998, 'The Federal Sentencing Guidelines for Organizations: A Framework for Ethical Compliance', *Journal of Business Ethics* 17(4), 353-363.
- Fisher, B. D.: 2000, 'Positive Law as an Ethic: Illustrations of the Ascent of Positive Law to Ethical Status in the Commercial Sector', *Journal of Business Ethics* 25(2), 115-127.
- Freeman, R. E.: 1984, *Strategic Management: A Stakeholder Approach* (Pitman, Boston).
- French, W. and D. Allbright: 1998, 'Resolving a Moral Conflict Through Discourse', *Journal of Business Ethics* 17(2), 177-194.
- French, W. and A. Weis: 2000, 'An Ethics of Care or an Ethics of Justice', *Journal of Business Ethics* 27(1-2), 125-136.
- Frey, D. E.: 1998, 'Individualist Economic Values and Self-Interest: The Problem in the Puritan Ethic', *Journal of Business Ethics* 17(14), 1573-1580.
- Geo-Jaja, M. A. and G. L. Mangum: 2000, 'The Foreign Corrupt Practices Act's Consequences for U.S. Trade: The Nigerian Example', *Journal of Business Ethics* 24(3), 245-255.

- Gibson, K.: 2000, 'The Moral Basis of Stakeholder Theory', *Journal of Business Ethics* **26**(3), 245–257.
- Gopalkrishnan, R. I.: 2001, 'International Exchanges as the Basis for Conceptualizing Ethics in International Business', *Journal of Business Ethics* **31**(1), 3–24.
- Gotterbarn, D.: 1999, 'Not all Codes are Created Equal: The Software Engineering Code of Ethics, a Success Story', *Journal of Business Ethics* **22**(1), 81–89.
- Hackley, C. E. and P. J. Kitchen: 1999, 'Ethical Perspectives on the Postmodern Communications Leviathan', *Journal of Business Ethics* **20**(1), 15–26.
- Hailwood, S. A.: 2000, 'Why "Business's Nastier Friends" Should Not Be Libertarians', *Journal of Business Ethics* **24**(1), 77–86.
- Hartman, C. L. and C. L. Beck-Dudley: 1999, 'Marketing Strategies and the Search for Virtue: A Case Analysis of The Body Shop, International', *Journal of Business Ethics* **20**(3), 249–263.
- Hodgson, B. J.: 2001, 'Michalos and the Theory of Ethical Theory', *Journal of Business Ethics* **29**(1–2), 19–23.
- Hopkins, W. E. and S. A. Hopkins: 1999, 'The Ethics of Downsizing: Perceptions of Rights and Responsibilities', *Journal of Business Ethics* **18**(2), 145–156.
- Hosmer, L. T.: 1999, 'Somebody Out There Doesn't Like Us: A Study of the Position and Respect of Business Ethics at Schools of Business Administration', *Journal of Business Ethics* **22**(2), 91–106.
- Hummels, H. and S. Zadeck, guest eds., 'Social and Ethical Accounting, Auditing and Reporting', *Journal of Business Ethics* **17**(13).
- Husted, B. W.: 1999, 'A Critique of the Empirical Methods of Integrative Social Contracts Theory', *Journal of Business Ethics* **20**(3), 227–235.
- Husted, B. W. and D. B. Allen: 2000, 'Is It Ethical to Use Ethics as a Strategy?' *Journal of Business Ethics* **27**(1–2), 21–31.
- Introna, L. D. and A. Pouloudi: 1999, 'Privacy in the Information Age: Stakeholders, Interests and Values', *Journal of Business Ethics* **22**(1), 27–38.
- Irvine, W. B.: 2000, 'Beyond Sexual Harassment', *Journal of Business Ethics* **28**(4), 353–360.
- Izzo, G.: 2000, 'Compulsory Ethics Education and the Cognitive Moral Development of Salespeople: A Quasi-Experimental Assessment', *Journal of Business Ethics* **28**(3), 223–241.
- Kaikati, J. G., G. M. Sullivan, J. M. Virgo, T. R. Carr and K. S. Virgo: 2000, 'The Price of International Business Morality: Twenty Years Under the Foreign Corrupt Practices Act', *Journal of Business Ethics* **26**(3), 213–222.
- Kaler, J.: 2000a, 'Positioning Business Ethics in Relation to Management and Political Philosophy', *Journal of Business Ethics* **24**(3), 257–272.
- Kaler, J.: 2000b, 'Reasons to Be Ethical: Self-Interest and Ethical Business', *Journal of Business Ethics* **27**(1–2), 161–173.
- Kaptein, M. and J. Van Dalen: 2000, 'The Empirical Assessment of Corporate Ethics: A Case Study', *Journal of Business Ethics* **24**(2), 95–114.
- Kitchen, P. J.: 1994, 'The Marketing Communications Revolution – A Leviathan Unveiled?' *Marketing Intelligence and Planning* **12**(2), 19–25.
- Klein, S.: 2000, 'Drucker as Business Moralist', *Journal of Business Ethics* **28**(2), 121–128.
- Koehn, D.: 1999, 'What Can Eastern Philosophy Teach Us About Business Ethics?' *Journal of Business Ethics* **19**(1), 71–79.
- Koehn, D.: 1998, 'Can and Should Businesses Be Friends with One Another and with Their Stakeholders', *Journal of Business Ethics* **17**(15), 1755–1763.
- Kok, P., T. van der Wiele, R. McKenna and A. Brown: 2001, 'A Corporate Social Responsibility Audit within a Quality Management Framework', *Journal of Business Ethics* **31**(4), 285–297.
- Lampe, M.: 2001, 'Mediation as an Ethical Adjunct of Stakeholder Theory', *Journal of Business Ethics* **31**(2), 165–173.
- Lämsä, A.-M. and T. Takala: 2000, 'Downsizing and Ethics of Personnel Dismissals – The Case of Finnish Managers', *Journal of Business Ethics* **23**(4), 389–399.
- Latif, D. A.: 2001, 'The Relationship Between Pharmacists' Tenure in the Community Setting and Moral Reasoning', *Journal of Business Ethics* **31**(2), 131–141.
- Lewis, M.: 1999, 'Conflicts of Interest? The Ethics of Usury', *Journal of Business Ethics* **22**(4), 327–339.
- Lim, G.-S. and C. Chan: 2001, 'Ethical Values of Executive Search Consultants', *Journal of Business Ethics* **29**(3), 213–226.
- Limbs, E. C. and T. L. Fort: 2000, 'Nigerian Business Practices and Their Interface with Virtue Ethics', *Journal of Business Ethics* **26**(2), 169–179.
- Lozano, J. F.: 2000, 'The Spanish Code for Good Corporate Governance (Olivencia Report): An Ethical Analysis', *Journal of Business Ethics* **27**(1–2), 175–180.
- Lozano, J. M. and A. Sauquet: 1999, 'Integrating Business and Ethical Values Through Practitioner Dialogue', *Journal of Business Ethics* **22**(3), 203–217.
- Lu, L.-C., G. M. Rose and J. G. Blodgett: 1999, 'The

- Effects of Cultural Dimensions on Ethical Decision Making in Marketing: An Exploratory Study', *Journal of Business Ethics* 18(1), 91-105.
- Mackenzie, C.: 1998, 'Ethical Auditing and Ethical Knowledge', *Journal of Business Ethics* 17(13), 1395-1402.
- McDonald, G.: 1999, 'Business Ethics: Practical Proposals for Organisations', *Journal of Business Ethics* 19(2), 143-158; also 25(2), 169-184 (2000).
- McKay, R. M.: 2000, 'Consequential Utilitarianism: Addressing Ethical Deficiencies in the Municipal Landfill Siting Process', *Journal of Business Ethics* 26(4), 289-306.
- Melé, D.: 1999, 'Early Business Ethics in Spain: The Salamanca School (1526-1614)', *Journal of Business Ethics* 22(3), 175-189.
- Mello, J. A.: 1999, 'Ethics in Employment Law: The Americans with Disabilities Act and the Employee with HIV', *Journal of Business Ethics* 20(1), 67-83.
- Michalos, A.: 2001, 'Ethics Counselors as a New Priesthood', *Journal of Business Ethics* 29(1-2), 3-17.
- Miller, S. and J. Weckert: 2000, 'Privacy, the Workplace and the Internet', *Journal of Business Ethics* 28(3), 255-265.
- Moore, G.: 1999, 'Corporate Moral Agency: Review and Implications', *Journal of Business Ethics* 21(4), 329-343.
- Morrison, A.: 2001, 'Integrity and Global Leadership', *Journal of Business Ethics* 31(1), 65-76.
- Murphy, P. E.: 1999, 'Character and Virtue Ethics in International Marketing: An Agenda for Managers, Researchers and Educators', *Journal of Business Ethics* 18(1), 107-124.
- Naughton, S. and T. Naughton: 2000, 'Religion, Ethics and Stock Trading: The Case of an Islamic Equities Market', *Journal of Business Ethics* 23(2), 145-159.
- Oakley, J. D.: 2000, 'Gender-based Barriers to Senior Management Positions: Understanding the Scarcity of Female CEOs', *Journal of Business Ethics* 27(4), 321-334.
- Oakley, E. F., III and P. Lynch: 2000, 'Promise-Keeping: A Low Priority in a Hierarchy of Workplace Values', *Journal of Business Ethics* 27(4), 377-392.
- Palmer, D. E. and A. Zakhem: 2001, 'Bridging the Gap Between Theory and Practice: Using the 1991 Federal Sentencing Guidelines as a Paradigm for Ethics Training', *Journal of Business Ethics* 29(1-2), 77-84.
- Patterson, D. M.: 2001, 'Causal Effects of Regulatory, Organizational and Personal Factors on Ethical Sensitivity', *Journal of Business Ethics* 30(2), 123-159.
- Pava, M. L.: 1998, 'The Substance of Jewish Business Ethics', *Journal of Business Ethics* 17(6), 603-617.
- Payne, D., C. Raiborn and J. Askvik: 1997, 'A Global Code of Business Ethics', *Journal of Business Ethics* 16(16), 1727-1735.
- Pearson, G. and M. Parker: 2001, 'The Relevance of Ancient Greeks to Modern Business? A Dialogue on Business and Ethics', *Journal of Business Ethics* 31(4), 341-353.
- Pelton, L. E., J. Chowdhury and S. J. Vitell, Jr.: 1999, 'A Framework for the Examination of Relational Ethics: An Interactionist Perspective', *Journal of Business Ethics* 19(3), 241-253.
- Petrick, J. A. and J. F. Quinn: 2000, 'The Integrity Capacity Construct and Moral Progress in Business', *Journal of Business Ethics* 23(1), 3-18.
- Pincus, L. and B. Shaw: 1998, 'Comparable Worth: An Economic and Ethical Analysis', *Journal of Business Ethics* 17(5), 455-470.
- Prinsloo, E. D.: 2000, 'The African View of Participatory Business Management', *Journal of Business Ethics* 25(4), 275-286.
- Pruzan, P.: 2001, 'The Question of Organizational Consciousness: Can Organizations Have Values, Virtues and Visions?' *Journal of Business Ethics* 29(3), 271-284.
- Pruzan, P.: 1998, 'From Control to Values-Based Management and Accountability', *Journal of Business Ethics* 17(13), 1379-1394.
- Rallapalli, K. C.: 1999, 'A Paradigm for Development and Promulgation of a Global Code of Marketing Ethics', *Journal of Business Ethics* 18(1), 125-137.
- Rallapalli, K. C., S. J. Vitell, Jr. and S. Szeinbach: 2000, 'Marketers' Norms and Personal Values: An Empirical Study of Marketing Professionals', *Journal of Business Ethics* 24(1), 65-75.
- Reynolds, M. A.: 2000, 'Professionalism, Ethical Codes and the Internal Auditor: A Moral Argument', *Journal of Business Ethics* 24(2), 115-124.
- Rice, G.: 1999, 'Islamic Ethics and the Implications for Business', *Journal of Business Ethics* 18(4), 345-358.
- Robertson, C. and P. A. Fadil: 1999, 'Ethical Decision Making in Multinational Organizations: A Culture-Based Model', *Journal of Business Ethics* 19(4), 385-392.
- Rodgers, W. and S. Gago: 2001, 'Cultural and Ethical Effects on Managerial Decisions: Examined in a Throughput Model', *Journal of Business Ethics* 31(4), 355-367.

- Rowan, J. R.: 2000, 'The Moral Foundation of Employee Rights', *Journal of Business Ethics* 24(4), 355–361.
- Sacconi, L.: 1999, 'Codes of Ethics as Contractarian Constraints on the Abuse of Authority Within Hierarchies: A Perspective from the Theory of the Firm', *Journal of Business Ethics* 21(2–3), 189–202.
- Schminke, M.: 2001, 'Considering the Business in Business Ethics: An Exploratory Study of the Influence of Organizational Size and Structure on Individual Ethical Predispositions', *Journal of Business Ethics* 30(4), 375–390.
- Schnebel, E.: 2000, 'Values in Decision-Making Processes: Systematic Structures of J. Habermas and N. Luhmann for the Appreciation of Responsibility in Leadership', *Journal of Business Ethics* 27(1–2), 79–88.
- Shankman, N. A.: 1999, 'Reframing the Debate Between Agency and Stakeholder Theories of the Firm', *Journal of Business Ethics* 19(4), 319–334.
- Singer, M. S.: 2000, 'Ethical and Fair Work Behaviour: A Normative–Empirical Dialogue Concerning Ethics and Justice', *Journal of Business Ethics* 28(3), 187–209.
- Sison, A. J. G.: 2000, 'The Cultural Dimension of Codes of Corporate Governance: A Focus on the Olivencia Report', *Journal of Business Ethics* 27(1–2), 181–192.
- Smeltzer, L. R. and M. M. Jennings: 1998, 'Why An International Code of Business Ethics Would Be Good for Business', *Journal of Business Ethics* 17(1), 57–66.
- Snell, R. S., A. M.–K. Chak and J. W.–H. Chu: 1999, 'Codes of Ethics in Hong Kong: Their Adoption and Impact in the Run up to the 1997 Transition of Sovereignty to China', *Journal of Business Ethics* 22(4), 281–309.
- Snoeyenbos, M. and K. Smith: 2000, 'Ma and Sun on Insider Trading Ethics', *Journal of Business Ethics* 28(4), 361–363.
- Spiller, R.: 2000, 'Ethical Business and Investment', *Journal of Business Ethics* 27(1–2), 149–160.
- Spurigin, E. W.: 2000, 'What's So Special About a Special Ethics for Business?', *Journal of Business Ethics* 24(4), 273–281.
- Sundman, P.: 2000, 'The Good Manager – A Moral Manager?', *Journal of Business Ethics* 27(3), 247–254.
- Takala, T. and J. Urpilainen: 1999, 'Managerial Work and Lying: A Conceptual Framework and an Explorative Case Study', *Journal of Business Ethics* 20(3), 181–195.
- Tsui, J. and C. Windsor: 2001, 'Some Cross-Cultural Evidence on Ethical Reasoning', *Journal of Business Ethics* 31(2), 143–150.
- Tucker, L. R., V. Stathakopolous and C. H. Patti: 1999, 'A Multidimensional Assessment of Ethical Codes: The Professional Business Association Perspective', *Journal of Business Ethics* 19(3), 287–300.
- Van Buren, H. J., III: 2000, 'The Bindingness of Social and Psychological Contracts: Toward a Theory of Social Responsibility in Downsizing', *Journal of Business Ethics* 25(3), 205–219.
- Van Buren, H., III: 1999, 'Acting More Generously than the Law Requires: The Issue of Employee Layoffs in *halakhah*', *Journal of Business Ethics* 19(4), 335–343.
- Van Es, R. and T. L. Meijlink: 2000, 'The Dialogical Turn of Public Relation Ethics', *Journal of Business Ethics* 27(1–2), 69–77.
- Wehrmeyer, W. and M. McNeil: 2000, 'Activists, Pragmatists, Technophiles and Tree-huggers? Gender Differences in Employees' Environmental Attitudes', *Journal of Business Ethics* 28(3), 211–222.
- Werhane, P. H.: 2000, 'Business Ethics and the Origins of Contemporary Capitalism: Economics and Ethics in the Work of Adam Smith and Herbert Spencer', *Journal of Business Ethics* 24(3), 185–198.
- Wijnberg, N. M.: 2000, 'Normative Stakeholder Theory and Aristotle: The Link Between Ethics and Politics', *Journal of Business Ethics* 25(4), 329–342.
- Wilmot, S.: 2001, 'Corporate Moral Responsibility: What Can We Infer from Our Understanding of Organisations?', *Journal of Business Ethics* 30(2), 161–169.
- Wood, G.: 2000, 'A Cross Cultural Comparison of the Contents of Codes of Ethics: U.S.A., Canada and Australia', *Journal of Business Ethics* 25(4), 287–298.
- Wren, D. A.: 2000, 'Medieval or Modern? A Scholastic's View of Business Ethics, circa 1430', *Journal of Business Ethics* 28(2), 109–119.
- Yuthas, K. and J. F. Dillard: 1999, 'Ethical Development of Advanced Technology: A Postmodern Stakeholder Perspective', *Journal of Business Ethics* 19(1), 35–49.

5 Riverpointe Road,  
Hastings-on-Hudson,  
NY 10706, U.S.A.  
E-mail: ebyrne@iupui.edu