EDITORIAL ESSAY

Deepening Ethical Analysis in Business Ethics

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The last two years at the *Journal of Business Ethics* have been very exciting. In the first year, we immersed ourselves in the legacy of the previous editors (see Freeman and Greenwood 2016) and experienced just how strongly various scholarly communities felt about the journal. In the second year, we put in place many changes aimed at broadening the intellectual base of the journal and reinvigorating a more distinct focus on ethics (see Greenwood and Freeman 2017). We speak often about the necessity for centrality of ethics to the scholarship published at the journal, but what does this mean? Indeed, the question of what we look for in articles submitted to the Journal of Business Ethics is often asked. As you can imagine, there is no one-size-fits-all answer. However, in partial response to the question, we would say that we look for depth–depth of ethical analysis—that can take many different forms. Here are some of the different ways in which ethical analysis can be brought to life through deep consideration.

Depth Through Epistemic Awareness

As a researcher, having awareness of your situatedness, why you make certain decisions (and not others), what biases you bring, what assumptions you make, and being upfront about these, brings reflexivity and, through this, deeper ethics to your research. Early in the journal's history, Dachler and Enderle (1989) proposed that it was insufficient for us to be concerned with the ethical nature of our research methods and political consequences of our research outcomes. To be ethical, we need also to take responsibility for our conceptual frameworks and their embedded assumptions. Of import are the implicit choices we make when generating our knowledge, as it is "through that process that a particular *reality* is in fact *created*, since implicit assumptions and their corresponding values govern what one expects to see" (Dachler and Enderle 1989, p. 602, their emphasis).

This reflexivity and honesty is well demonstrated in Wilcox's (2012) article, "Human resource management in a compartmentalized world: Whither moral agency?", which reports on her ethnographic study exploring the moral agency of HR managers in a large Australian company. Throughout the paper, the author explains what she did, why she did it, and how she did it in a clear, rich and unassuming voice. From the outset, Wilcox is explicit in an organic manner: She tells us that her focus is on the practice rather than the conceptualization of HRM; that her study is positioned at the intersection of social science and ethics; that she works with critical realist ontology; that she believes researchers develop "shared social positions" within their social locations; that the narratives she presents are necessarily partial; and more. Her methodology section is truly a methodology section as it provides an inquiry into her method. And it does so as a story in which she is clearly located. It is not only the choices that Wilcox has made that makes this paper deeply ethical, it is the way in which she has exposed her choices, and the way in which each choice is part of a coherent and respectful whole.

Epistemic awareness may be vital to ethical sensitivity in individual studies, but it may not be sufficient when considering the field of business ethics writ large. In their article "Epistemic Healing: A Critical Ethical Response to Epistemic Violence in Business Ethics," Khan and Naguib (2017) contend that epistemic violence, which in the context of management and organization studies they take to mean the "silencing, subjugating, diluting, and distorting Global South voices," is pervasive in business ethics. They argue, as example, that Islam in Islamic business ethics (IBE) is almost unrecognizable in the manner in which it has been reduced and shaped to fit Western knowledge formations and business case justifications for ethics. Importantly, they note that "[g]iven that epistemic violence is based on silence,

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epistemic healing perforce must be about voice" and they subsequently outline an epistemic healing process based on invocation of traditional ideas within Islam to address ethical questions.

We would concur that many strands of business ethics research have displayed adverse tendencies to foreclose on what is ethical and rush to finding a solution within a narrow Western cannon. Furthermore, we acknowledge the manner in which institutional arrangements favor knowledge producers and knowledge production within narrow communities of scholars, and the related barriers that exist to outsider or nonconforming voices. Thus we support the call by Khan and Naguib (2017) for epistemic healing in business ethics that "requires identifying and then calling back to the center of discussion in business ethics knowledge traditions of the other that it has excluded and made peripheral."

Depth in Particular Ethical Frameworks and Theoretical Concepts

Many articles in business ethics simply mention ethical vocabularies or refer to the "big three" theories of classical Western analytic ethics. This textbook approach to ethics often results in shallow analyses that furnish the tautological conclusion that "right or wrong" depends on what criteria are used. We want to encourage scholarship in business ethics that goes much further and deeper and produces more useful results. One way of achieving this is to drill deep into particular ethical frameworks or particular conceptual/theoretical areas. In this way, we can apply a number of interconnected concepts from the same thinker or area of research to better understand a phenomenon, and also to extend the explanatory power of the theory. In the best of these papers, business ethics theory is advanced, connected to business practice and linked to clear implications for solutions to problems.

For example, "Peace through Commerce" is a well-known area of work in business ethics, pioneered by Fort (2009) and others. In "Business in War Zones: How Companies Promote Peace in Iraq," Katsos and AlKafaji (2017) analyze the peace through commerce literature and its main contribution to connecting business and ethics. They examine the arguments about how different kinds of businesses and businesspersons can be "peace enhancing." They go on to report the results of a six-month study in Iraq based on qualitative interviews with Iraqi business people. The authors conclude that the literature is incomplete as it stands. In fact, they suggest that there are at least two additional ways that business and peace are explicitly connected—local commitment and capacity-building—that are missing from the literature. They argue that these are not often seen as part of the ethical "peace building" that goes on, and they

are important concepts. Thus, the Peace through Commerce literature in business ethics is strengthened, its connection to the real world of business is enhanced and additional areas are opened for research.

The tax avoidance literature has become more important as questions of fairness and good policy have come to center stage in recent years. In "Multinational Tax Avoidance: Virtue Ethics and the Role of Accountants," West (2017) deepens our understanding of McIntyre's virtue ethics theory by showing how it can be applied to this important policy and ethical issue. He argues that tax avoidance is better understood and is more likely to be resolved using McIntyre's virtue ethics, rather than the more usual utilitarian and deontological ways. He links McIntyre's ethics, and a particular example of the role of the accountant as participating in an ethical "practice", with the accounting theory idea of the "fraud triangle". This notion, from Cressey (1953), is based on the interconnetion of the pressure, opportunity and rationale for fraud. The resulting arguments deepen our understanding of virtue theory, connect important concepts in business ethics to the real world of practice, and offer a novel approach to a real problem.

Depth from Engaging with "Non-Ethical" Theory

The breadth of the field of Business Ethics ensures that theories from many disciplines are brought to the service of ethical analysis. Unfortunately on many occasions, while there might be sophistication in the theoretical framework invoked, there is often a shallowness in manner in which "ethics" are considered. We have seen across diverse topics such as leadership, governance, professional practice a foreclosure on what is ethical. For example, diversity on boards is assumed to be inherently ethical or bribery is inherently unethical. Where theoretical frameworks that do not explicitly focus on ethics are employed, the authors have a tremendous opportunity to not only bring this framework to business ethics scholarship but also to contribute to the theoretical frameworks such that ethics, or certain ethical issues, are considered more centrally.

The concept of identity work, well explored in organizational studies, provides a valuable lens for thinking about the tension experienced by sustainability managers, managers whose personal and professional goals include advancing the environmental and social responsibilities of the firms for which they work. In their article "'Activists in a Suit': Paradoxes and Metaphors in Sustainability Managers' Identity Work," Carollo and Guerci (2017) "investigate what the paradoxical tensions affecting sustainability managers' identity work are, and how these managers cope with them" through a qualitative empirical study analyzing 26

interviews with sustainability managers. The lens of identity work allows for individuals to be seen as having multiple dynamic enactments that are highly contextualised. In addition to sustainability managers negotiating various roles or characters, e.g., green change agent, rational manager and committed activist (Wright et al. 2012), they are engaged in forming, strengthening, or revising the very idea of "the sustainability manager" and even the concept of sustainability itself. Furthermore, conceptualizing individual's experience of organizational paradoxes, such as the apparent contradiction between sustainability ideals and more narrow organizational goals, in terms of their own balancing of multiple tensions through identity work, serves to connect these levels of analysis. This leads to our suggestion for further research around the theorization of identity work in business ethics such as the potential extension of identity work toward a conceptualization of "sustainability work" or even "responsibility work."

Practice theories provide another example of a framework that could be richly mined to problematize current ethical concerns. The consumption of luxury goods has often been assumed to be a moral transgression on the grounds that it is wasteful, lavish and more. In "Understanding Ethical Luxury Consumption Through Practice Theories: A Study of Fine Jewellery Purchases," Moraes et al. (2017) challenge this assumption in their investigation of high-end consumers' practices regarding the consumption of blood-free diamonds and vintage precious jewelry. Rather than employing a more traditional ethical theory, the authors use practice theory to explore the intentionality and routinization of ethical consumer choices, which they explicitly define as "choices that go beyond economic criteria and encompass moral beliefs about animal, people and environmental welfare" (p. 526). A practice lens is particularly appropriate as the authors are concerned with the manner in which "(un)ethical and (non-) ecological forms of consumption are embedded in the prevailing organization of practices and related to what people consider a normal way of life" (p. 531). Their findings illustrate the "complex interconnections between different practices, as well as the interrelatedness among object, doing and representations" (p. 540).

Depth Through Connecting Ethical Theory to Business Practice

A related way to augment ethical analysis is to directly connect ethical analysis to business concepts and theories. Much of management and business theory subscribe to a separation fallacy so that business theory and management thinking seems to be at odds with ethical analysis. Many business frameworks, from sophisticated theory published in top journals to ideas used in consulting and business problem solving, could be improved and deepened by surfacing otherwise implicit ethical analysis.

In "Integrating Care Ethics and Design Thinking," Hamington (2017) takes on the recently popular notion of "design thinking" and shows how it can be enhanced by paying attention to the literature on the ethics of care. Design thinking originated in engineering and architecture but has recently become a fairly standard approach to business problem solving. While both design thinking and care ethics are somewhat difficult to pin down precisely, Hamington locates the similarities in their relational approach to understanding how the world works, and in three core ideas of inquiry, empathy, and cultural change. He establishes a concept of "caring design" that provides a basis for care ethicists to offer positive approaches to ethical challenges and for design thinking practitioners to better understand the human element in design. The analysis requires an in-depth understanding of both the ethics of care literature and the kinds of problems and methods where design thinking is useful, enhancing our understanding of both ideas.

Depth by Problematizing Thinking in Business Ethics

Ethics has a long tradition of asking difficult questions about human institutions and the way that we live together and treat each other. Often ideas that are taken for granted by a particular era or group in society are problematized by a later era or a group that thinks differently. Asking hard questions may well be the most significant impact of ethical thinking on civilization. We can enhance research in business ethics by continuing this tradition. It is often thought to be the case that such problematizing is done through conceptual analysis focusing on theory or deep qualitative methods focused on fine-grained experiences. These are sure methods for asking difficult questions and shining light on that which is taken for granted. However, we can also bring the full force of our thinking with large quantitative empirical methods to this approach and thus add further depth.

In "MBA CEOS, Short Term Management and Performance," Miller and Xu (2017) analyzed a sample of 5004 CEOs and determined that CEOs with MBAs were more likely to manage through short-term tactics such as managing earnings in an upward manner and restricting R&D expenditures, and that these strategies are correlated with increases in MBA CEO compensation. The idea is that essentially misleading performance indicators are thus produced that makes a company appear to be preforming better in the short term than it actually is doing. Ultimately, these tactics hurt market evaluation of these firms, perhaps damaging their reputation in both capital markets and in society. Miller and Xu argue that both of these strategies can be the

source of ethical lapses. They set the stage for more research in this area, and for a careful rethinking of business schools and MBAs.

In "When do Ethical Leaders Become Less Effective? The Moderating Role of Perceived Leader Ethical Conviction on Employee Discretionary Reactions to Ethical Leadership," Babalola, Stouten, Camps and Euwema (2017) argue that the current theories of ethical leadership are inadequate along several dimensions. Leaders' perceived ethical commitment helps to predict both employee organizational citizenship behavior as well as deviance from such behavior. They suggest that adequate theoretical models need to draw on ideas of how group engagement works as well as a more nuanced understanding of moral commitment. They also develop and test their ideas in a unique context of two studies in Nigeria, suggesting that the typical test of ethical leadership theories in both Eastern and Western society has overlooked the subtleties that they find. The first study was a field-based questionnaire while the second study was a scenario-based experiment, both yielding novel insights. They offer the surprising conclusion that "when ethical leaders were perceived as more flexible in their ethical convictions, employees respond positively by engaging in more organizational citizenship behavior and less deviance" and that a more rigid ethics led to the opposite behavior. So, employees' perceptions of a leaders' ethics turn out to be an important piece of the ethical leadership puzzle.

Conclusion

As our community of scholars continues to examine the central ethical role of business in our societies all over the world, there are many ways to make this work deeper and more meaningful. We have outlined five ways that such work can proceed, but we are certain there are many more. Our focus has been on (1) epistemic awareness, being aware of our own lens and subject position, and not assuming its singularity; (2) working deeply with one theory or set of ideas rather than moving textbook style through a range of established positions; (3) engaging with theoretical frameworks from other fields in a way that builds capacity for those frameworks to analyze ethical issues; (4) using ethical analysis to connect business theories and practice; and (5) problematizing ethics by not taking anything for granted and being prepared to ask difficult questions. Our editorial team will be working with our community to find ways to make our research deeper and more relevant. We want to ensure that the *Journal of Business Ethics* has an important place in the conversations that need to be had about how to remake our institutions in order to enable more people to live better.

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