

Metadata of the chapter that will be visualized online

Chapter Title	Discourse and Tractable Morality	
Copyright Year	2012	
Copyright Holder	Springer Science+Business Media B.V.	
Corresponding Author	Family Name	Graaf
	Particle	de
	Given Name	Gjalt
	Suffix	
	Division/Department	Faculty of Social Sciences
	Organization/University	VU University Amsterdam
	Street	De Boelelaan 1081
	Postcode	1081 HV
	City	Amsterdam
	Country	The Netherlands
	Email	g.de.graaf@vu.nl
Abstract	<p>When managerial decisions are examined, somehow the business context must be included in the analysis. In this chapter, causalities that transcend individuals are promoted as unit of analysis in empirical moral research, namely, discourse. Studying managerial decisions in their discursive context is an interesting way to study the moral side of these decisions. After discussing discourse theory, the conclusion is that discourse theory can help business ethics in many different ways. It is shown what a discourse description or analysis within business ethics could look like. Special attention is paid to stories and metaphors, and to the power effects of international anticorruption discourses.</p>	
Keywords (separated by “-”)	Anticorruption discourse - Corruption - Discourse analysis - Discourse ethics - Discourse - Genealogy - Tractable morality	

1 Discourse and Tractable Morality

29

2 Gjalte de Graaf

3 Abstract

4 When managerial decisions are examined, somehow the business context must
5 be included in the analysis. In this chapter, causalities that transcend individ-
6 uals are promoted as unit of analysis in empirical moral research, namely,
7 discourse. Studying managerial decisions in their discursive context is an
8 interesting way to study the moral side of these decisions. After discussing
9 discourse theory, the conclusion is that discourse theory can help business
10 ethics in many different ways. It is shown what a discourse description or
11 analysis within business ethics could look like. Special attention is paid to
12 stories and metaphors, and to the power effects of international anticorruption
13 discourses.

14 Introduction

15 Watson (2003, p. 168) claims that “although increasing academic attention is being
16 paid to business ethics, the ways in which ethical consideration come into activities
17 and decisions of organizational managers have been examined in a very limited
18 way.” This chapter¹ contributes by suggesting an interesting way to study moral
19 managerial decisions is studying these decisions in their discursive context. In the
20 chapter “► Discourse and Normative Ethics,” the focus is on the normative side of
21 ethics, here on descriptive ethics. Here I study why and how discourse analysis can
22 aid descriptive business ethics.

23 In this chapter, first I claim that the internal dynamics within organizations
render methodological individualism in business ethics hard to defend. Therefore,

[Au1]

G. de Graaf
Faculty of Social Sciences, VU University Amsterdam, De Boelelaan 1081, Amsterdam,
The Netherlands
e-mail: g.de.graaf@vu.nl

C. Lütge (ed.), *Handbook of the Philosophical Foundations and Business Ethics*,
DOI 10.1007/978-94-007-1494-6_29, © Springer Science+Business Media B.V. 2012

1

24 describing the moral side of a company by describing the moral part of managerial
25 decision-making lends just a fragment of the whole picture. Somehow, the
26 business *context* wherein managerial decisions are made also contains important
27 moral information. Causalities that transcend individuals are proposed as a unit
28 of analysis in empirical moral research, namely, discourse. I suggest that an
29 interesting method for describing (moral) decisions of managers is looking at
30 the way managers talk about their reality. After describing what is meant by
31 discourse in this chapter, I suggest how discourse analysis could be used in
32 descriptive business ethics and give the example of bankers' decisions. Special
33 attention will be paid to storylines and metaphors and to the power and conse-
34 quences of (business) ethics discourse by giving the example of international
35 anticorruption discourses.

36 **Problems with Applying Classic Moral Theories Within Business** 37 **Ethics**

38 **Business Ethics and Classic Moral Theories**

39 According to Van Luijk and Kimman, well-known business ethicists in the
40 Netherlands, business ethics is an institutionalized discussion about values and
41 norms that should contribute to formulating directions for action [4] or rules [5]
42 for managers [6]. In formulating those directions, classic moral philosophers are
43 often studied. Some scholars within business ethics therefore lean heavily on classic
44 moral theories, such as deontological, utilitarian and virtue "ethical theories."²
45 Peter French: "I am convinced that the primary problem of business ethics is not
46 to identify ways of applying the traditional moral theories and principles in order to
47 evaluate the actions of corporate managers. That, unfortunately, has been the
48 characteristic approach in the field" [7].

49 Solomon [8] is an example of a scholar using virtue ethics. Scholars who use
50 some sort of integrity approach, such as Kaptein and Wempe [9], usually try to find
51 the right mix between the three classic moral theories. Scholars like Ronald Green
52 [10] take a more deontological approach: They define clear moral guidelines and
53 principles to which companies always have to adhere.³ A theorist like Freeman,
54 with a "fair contracts" approach, reflects the assumptions and methodology of the
55 modern liberal Rawlsian theory of justice and property rights [11]. The stakeholder
56 approach, like the one by Donaldson and Preston, has some affinities with utilitarian
57 notions. Like the utilitarian moral theorists, stakeholder theorists struggle with the
58 following problems: Whom to identify as morally relevant? How to accommodate
59 conflicting interests? And what to do with moral claims that are incomparable?
60 Answers should lead to a situation that is best for all. Contract theorists, such as
61 Donaldson and Dunfee [12], do not so much get their inspiration from the classic
62 moral theories, but make use of other classic philosophers like Hobbes, Locke,
63 and Rousseau.

64 **The Human Agent Versus Organizations: The Problem of**
65 **Intentionality**

66 Classic ethical theories happen to have in common the assigning of a key role to the
67 human agent. The focus is on questions how *individuals* should act in certain,
68 morally relevant situations. After all, the well-being of persons is the primary
69 consideration of Western ethics; most philosophical ethics is about how to treat
70 other human beings. Concepts like “responsibility” and “blame” play central roles.

71 Theories like utilitarianism, deontology, and virtue ethics can be, according to
72 Van Willigenburg:

73 . . . viewed as systematisations of the moral insights, intuitions and beliefs of all who share
74 basic moral concerns and who, therefore, participate in a common search for answers to
75 questions about how to treat each other, how to organize society and how to lead our lives.
76 Ethical theories try to construct a coherent and illuminative set of principles and rules . . .
77 But clearly, not one of these theories’ systematisations can provide for the whole truth,
78 though they all start from one or another part of folk morality that we find intuitively
79 plausible and fundamental. Each systematic reconstruction will have its blind spots: areas
80 where its principles do not readily apply or even lead to counterintuitive results. This is
81 certainly the case when different levels of analysis are in play. An ethical theory
82 constructed from the perspective of the individual actor will have difficulty accounting
83 for the corporate context. [13].

84 The moral rules classical ethical theories prescribe can be used to advise
85 individuals when making decisions. But classic moral theories were not designed
86 for the corporate context. As Van Willigenburg notes, in the corporate context,
87 different levels of analysis are in play. An important issue for business
88 ethicists is thus to decide how far they can go in applying philosophical moral
89 theories – meant for individuals – to organizations. In the famous words of
90 Velasquez, “Although we say that organizations ‘exist’ and ‘act’ like individuals,
91 they obviously are not human individuals. Yet our moral categories are designed
92 to deal with individual humans who feel, reason, and deliberate, and who act on
93 the basis of their own feelings, reasoning and deliberations” [14]. According to
94 Velasquez, a corporation cannot be held morally responsible. It does not have
95 autonomy. Velasquez is a so-called *moral* individualist. To him intentionality is
96 essentially tied to consciousness. And the human kind of intentionality is neces-
97 sary for moral responsibility. A related problem is how to punish organizations.
98 Organizations cannot be put in jail and their souls cannot be damned. Many
99 business ethicists who believe that organizations cannot be held responsible in
100 a moral sense spend their energy on individuals within organizations, mostly the
101 decision makers: the managers. Interesting and wide juridical and managerial
102 literature exists on “who is to blame.”

103 Whether or not doing something intentionally is essential to being held respon-
104 sible is an important question. After all, corporations are capable of doing consid-
105 erable undeserved harm. And our organizations are complex: division of labor and
106 expertise renders every action employees undertake a minor part of the overall task.
107 This leads to problems in business ethics because of the intentionality condition.

108 “Sin without sinners, crime without criminals, guilt without culprits! Responsibility
109 for the outcome is, so to speak, floating, nowhere finding its natural haven”[15].
110 There are some arguments that organizations can act intentionally whether or not it
111 is seen as a human form of intentionality. These arguments, however, are not very
112 convincing. There are many cases where the agent (the organization) has caused
113 considerable harm (environmental pollution) that it clearly did not intend – as is
114 required for moral responsibility on the intentionality condition. I am convinced
115 that our ordinary (daily) discourse casts a considerable wider net than those
116 business ethicists who defend moral individualism. *I think that in our daily moral*
117 *discourse, the fact that harm is done is more important than the intentionality*
118 *condition and is therefore more appropriate.*

119 **The Outcome of Moral Choices**

120 I argued that many scholars, who believe strongly in using one of the classic moral
121 theories within business ethics, focus on managers and how they should make
122 individual choices. Those business ethicists focus on advising individuals within
123 companies: managers. Implicitly it is assumed that the conscious decisions of
124 managers determine what actions organizations undertake. Society and human
125 behavior are viewed as the outcomes of conscious (moral) decisions; the function-
126 ing of organizations is seen as the outcome of (conscious) managerial decisions.
127 Thus, if these managers get good moral advice (and abide by it), the organization
128 will behave in a good moral sense. This gives morality a chance to determine
129 behavior. This is why the part of business ethics that leans heavily on classic
130 philosophical ethical theories has clear affinities with choice-based decision
131 theories. Within choice-based theories, the process of weighing alternatives is
132 based on values, i.e., individual preferences over alternative outcomes.⁴

133 In most theoretical ethical discourse, the outcome of moral choices is given.
134 The main problem it tries to address is how to choose between different actions and/
135 or outcomes. But, because of the veer growing complexity of organizations, the
136 distance between actions and outcomes is great in both space and time. Anthony
137 Giddens therefore calls our society a risk culture. What is important here are the
138 consequences these problems have for applying classical moral theories in the field
139 of business ethics. Bauman notes:

140 We can do harm to them (or they may do harm to us) inadvertently, by ignorance rather than
141 design, without anyone in particular wishing ill, acting with malice and be otherwise
142 morally blameworthy ... It also renders impotent the few, but tested and trustworthy
143 ethical rules we have inherited from the past and are taught to obey. After all, they all
144 tell us how to approach people within our sights and reach, and how to decide which actions
145 are good (and thus ought to be taken) and which are bad (and thus ought to be avoided),
146 depending on their visible and predictable effects on such people. Even if we abide by such
147 rules scrupulously, even if everyone around observed them well, we are far from certain
148 that disastrous consequences will be avoided. Our ethical tools—the code of moral behav-
149 ior, the assembly of the rules of thumb we follow—have not been, simply, made to measure
150 to the present powers. [15]

151 **Concerns for “Applied Business Ethics”**

152 The point I am trying to establish is that context in ethics is important, especially in
153 applied ethics. Sorrel: “I suggest there is a whole genre of applied ethics—‘armchair
154 applied ethics’—that extends in an objectionable way the method of arguing *a priori*
155 and by abstract counter-example that is justifiable in most of the rest of philosophy.
156 In applied ethics, there is an obvious value to leg-work—leaving one’s armchair and
157 finding out about the actual practice of business, medicine and law, including the
158 questions that seem natural to practitioners, or urgent to them at different times” [11].

159 Every issue in daily management has its value implications. Managers, however,
160 are often not aware of this – perhaps one of the reasons why applied business ethics
161 as a field is not as evolved as applied legal or medical ethics. Managers in these
162 fields deal daily with issues they *perceive* as morally relevant; naturally they are
163 more prone to turn to philosophical ethics for help [11]. But when a discourse does
164 not perceive an issue as morally relevant, the theoretical moral discourse runs a risk
165 of being misunderstood and giving intractable advice. Even when business people
166 find certain philosophical discussion interesting, they have a hard time relating it to
167 their daily problems. The ethics are too far removed from daily practice. In other
168 words, the discourses are too different. When talking about the same issue, ethicists
169 and business people sometimes use different terms and concepts and talk “past each
170 other.” This point is also important in relation to stakeholder theory. Social
171 constructivists have shown that various actors are likely to hold different percep-
172 tions of what the problem “really” is [16]. Even if all the relevant representatives of
173 all the relevant stakes are around a table, the question is whether they perceive and
174 are willing to talk about the same problems, let alone the same solutions. “This does
175 not mean that facts don’t enter the discussion. Ironically, participants seem exclu-
176 sively preoccupied with getting the facts straight. They accuse each other of
177 misinterpreting or simply ignoring crucial evidence. Many authors contend that
178 these agreements about facts actually mask a conflict underlying ‘belief systems.’
179 These are sets of causal and normative assumptions about reality” [17]. Both
180 discourses have valid arguments within their own rules, but somehow they differ
181 fundamentally.

182 In an interesting article, Hoffmaster [18] presents some difficulties he has with
183 “applied ethics.” By the latter, he does not mean the catchall term used to refer to
184 activities such as ethics rounds and consultations, ethics committees, etc. The target
185 is “applied ethics” in the sense of a philosophically based and motivated theory.
186 While his article is about applied ethics in the field of medical ethics, some of his
187 points are relevant in the field of business ethics. Let me briefly list his criticism
188 here. What Hoffmaster calls “criticism,” I see as “special areas of concern” when
189 applying philosophical theories to applied business ethics.

190 Hoffmaster makes a distinction between two kinds of criticism that can be
191 leveled against “applied” moral philosophy, namely, internal criticism and external
192 criticism. Internal criticism purports to show that moral theory cannot succeed on
193 its own terms. External criticism points out that moral theory cannot account for the
194 phenomena of morality [18].

195 A first internal difficulty of applied ethics is that many principles within applied
196 ethics are too general and vague to apply determinately to concrete situations,
197 leading to intractable advice; always a concern for any sort of applied ethics.
198 Within applied business ethics, philosophical ethics can play a role. But the
199 philosophical discourse within a field of applied ethics should also be close to
200 daily (business) practices or it will suffer from what Sorell [11] calls the alienation
201 problem: a breach between ethicists and practitioners. As Stark claims, based on his
202 study of the business ethics literature, “Far too many business ethicists have
203 occupied a rarefied moral high ground, removed from the real concerns of and
204 real-world problems of the vast majority of managers. They have been too preoc-
205 cupied with absolutist notions of what it means for managers to be ethical, with
206 overly general criticisms . . .” [19].

207 All the major concepts in moral philosophy are heavily under debate. The proper
208 use is never agreed upon.⁵ Which kind of use of a concept is valid in a particular
209 moral dilemma? In the use of the concept “values,” when we study what is meant by
210 “loss of values,” we see that people can mean completely different things. Although
211 an analysis of concepts can clarify confusion around concepts, it can never establish
212 what a concept “really” means, let alone resolve the disputes in which concepts play
213 a role. “In any moral controversy, the question of whether and if so, how, a principle
214 is to be brought to bear upon that dispute is itself contentious . . . Disparity between
215 the abstract semantic formulations of principles and the particular empirical cir-
216 cumstances they supposedly govern is a consequence of the inherently general
217 nature of language” [18].

218 A second internal difficulty with applied ethics is that a multiplicity of principles
219 is taken to be relevant to moral problems in the corporate context but when
220 principles conflict, applied ethics does not offer a good way to resolve the conflict.
221 This problem is often mentioned: for any one moral problem, several principles
222 can be applied. Unfortunately, there is no accepted way of choosing one principle
223 over another.⁶

224 A third internal difficulty of applied ethics is that it is not helpful in addressing
225 some crucial moral issues because these issues challenge assumptions upon which
226 the theoretical edifice of applied ethics is erected. The assumptions of moral
227 theories with long traditions make many managerial ethical issues difficult to
228 address. Addressing them would challenge the assumptions of the existing theo-
229 ries. Noticeable in this regard for business ethics is the debate over who belongs to
230 our moral sphere. What, exactly, is the moral status of a cow? Or, what is the
231 moral status of the environment, when a bank director has to decide upon giving
232 a loan to a potentially dangerous chemical conglomerate? A cow and, certainly,
233 the environment are not autonomous moral agents. Of course, that does not
234 necessarily mean that they are thereby excluded from moral considerations,
235 but the moral status of nonhumans complicates moral discussions to such
236 a degree that the new field of environmental philosophy is as of yet not able to
237 do much more than map the problems this constitutes for our longstanding moral
238 philosophies.

239 Turning to Hoffmaster's external criticism, some theoretical moral theory is, in
240 a number of respects, blind to actual moral phenomena. Therefore, applied ethics
241 runs the danger of not appreciating the dynamic character of morality:

242 Because 'applied ethics' takes morality to be an autonomous theoretical system under
243 which the flotsam of human experience is subsumed, it cannot account for the flux in that
244 experience. It therefore cannot answer three questions that are central to our understanding
245 of morality: why only certain issues come to be recognized as moral problems; how moral
246 problems get categorized or labeled; and how and why moral change occurs. [18]

247 Elaborating on this last issue:

248 What induces and precipitates moral change? The salient moral issues of today are different
249 from those a decade ago, let alone a century ago. 'Applied ethics' nevertheless remains
250 impervious to moral change; it will deal with whatever moral problems are brought before
251 it, assuming that the identification and characterization of moral problems themselves raise
252 no difficulties and that moral problems can be dealt with independently of the contexts in
253 which they arise. Yet, how, when and what issues become 'moral' are vitally important
254 questions. [18]

255 The fact *that* an ethical question arises within a business is as interesting as *what*
256 the question is; that many ethical questions are *not* asked is interesting as well. How
257 animals are treated within Holland's intensive food industry is a good example.
258 The kinds of (moral) arguments used in favor of and against intensive animal
259 husbandry have been around for as long as these practices have existed. Yet, during
260 the crisis of foot and mouth disease, the arguments against intensive animal
261 husbandry gained importance. Why is that? The philosophical moral grounds
262 concerning animals had not changed. Being able to understand why issues are
263 raised about intensive animal husbandry requires more than just studying classical
264 moral theory. To understand these types of questions, the context of moral ques-
265 tions must be examined. There must be an understanding of the *discourse* in which
266 the question appears. The arguments in the Netherlands about intensive animal
267 husbandry can only be understood against the background of the recent outbreaks of
268 bovine diseases like the foot and mouth virus and swine fever.

269 How and why moral questions are asked in certain contexts at certain times is
270 important. "Answering that question requires a broader conception of morality than
271 the identification of morality with philosophical moral theory, a conception that
272 situates morality in social, cultural, and historical milieus" [18]. Discourse theory is
273 well equipped to study precisely that context and show the working of ethics in
274 practice. By making organizational discourse analyses, it pays attention to moral
275 practice; it puts moral problems in context. I will elaborate on this in the next sections.

276 Hoffmaster states, "a theoretically-oriented applied ethics tends to focus on 'big'
277 decisions and portray them in binary terms. By doing so, it ignores pragmatic
278 strategies for responding to moral problems such as abiding time, compromising
279 or cycling through competing values" [18]. When one leans too heavily on
280 theoretical-oriented applied ethics, one's morality runs the risk of being too abstract,
281 of being intractable. On making hard moral decisions, Frohock writes: "Pain and
282 guilt, rather than immorality and irrationality, plague therapy decisions" [20]⁷.

283 Moral decision-making is situational. When studying moral decisions, the context is
284 of extreme importance. Due to the nature of language, abstract formulations derived
285 from philosophical theories can easily lead to disparity with the circumstances in
286 which a person has to make a decision [18].

287 **Language and Meaning**

288 In recent decades, discussions on the nature of truth have profoundly affected social
289 research. Instead of assuming a given world “out there,” waiting to be discovered,
290 attention is being drawn to the language processes through which the world is
291 represented. The access we have to a reality outside language is highly
292 problematic. Language does not simply report facts; it is not a simple medium for
293 the transport of meaning. The meaning and effect of words depend on the context in
294 which they are spoken or written. Du Gay ([21], p. 47): “The meaning that any
295 object has at any given time is a contingent, historical achievement . . . theorists of
296 discourse argue that the meaning of objects is different from their mere existences,
297 and that people never confront objects as mere existences, in a primal manner;
298 rather these objects are always articulated within particular discursive contexts.”
299 Perhaps it is the case, as some philosophers claim, that what exists in the world is
300 a necessity (independent of human beings or language), but things can only be
301 differentiated through language. The world itself does not give meaning to objects;
302 this is done through language. Stated simply, although things might exist outside
303 language, they get their meanings through language.

304 This view of language implies the possibility to describe the business context as
305 a discursive construction. The meaning of anything always exists in particular
306 discursive contexts; meaning is always contextual, contingent, and historical.
307 For business studies, language is not just seen as reflective of what goes on in an
308 organization. Discourses and organizations are one in the same. “That is, organizing
309 becomes communicating through the intersection of discourse and text” [22]. Our
310 so-called organizational actions are embedded in discursive fields and are only
311 recognizable as practices through discourse. Organizational discursive practices
312 exist only in the organizational surroundings and practices they are part of.

313 **Discourse**

314 The concept of discourse plays an important role in most post-positivistic research
315 and has many meanings. Of its many interpretations (see [23]), here I define
316 discourse as “a specific ensemble of ideas, concepts and categorizations that are
317 produced, reproduced and transformed in a particular set of practices and through
318 which meaning is given to physical and social realities” ([16], p. 44). For example,
319 psychiatric discourse brought the idea of an unconscious into existence in the
320 nineteenth century (cf. [24], p. 3, [25]). Discourses contain groups of statements

321 that provide a way of talking and thinking about something, thereby giving meaning
322 to social reality. Discourses are not “out there” between reality and language; they
323 are not just a group of signs. They refer to practices that systematically form the
324 objects we speak of. Discourse is not just a “way of seeing” – a worldview – but is
325 embedded in social practices that reproduce the “way of seeing” as “truth.”
326 Discourses are constitutive of reality [26]. What is and is not true cannot be seen
327 outside discourse; it is internal to it. By looking at what people say and write, we
328 can learn how their world is constructed.

329 The concept of discourse is often used to overcome oppositions like “action and
330 structure” or “individual and structure.” Since discourses, as used here, institution-
331 alize the way of talking about something, they produce knowledge and thereby
332 shape social practices. Social interactions cannot be understood without the
333 discourses that give them meaning. Discourses function as a structure to behavior;
334 they both enable and constrain it. Since discourses in our context institutionalize the
335 way of talking about something, they produce knowledge and thereby shape social
336 practices. Discourses contain the conditions of possibility of what can and cannot
337 be said. The fact that a question arises in any business context is as interesting as the
338 question asked (and the questions not asked). And every question asked gets some
339 form of an answer (including no answer), which has consequences. Discourses help
340 us understand that a certain question is asked, and give us the spectrum of possible
341 solutions to problems arising from it, i.e., what is or is not seen as a viable solution
342 to a specific problem. A problem’s definition inevitably predisposes certain
343 solutions, and vice versa ([17], p. 6; [27–29]). Compare this with the following
344 quote from Schön and Rein ([30], p. 153):

345 When participants . . . name and frame the . . . situation in different ways, it is often difficult
346 to discover what they are fighting about. Someone cannot simply say, for example, ‘Let us
347 compare different perspectives for dealing with poverty,’ because each framing of the issue
348 of poverty is likely to select and name different features of the problematic situation. We
349 are no longer able to say that we are comparing different perspectives on “the same
350 problem,” because the problem itself has changed.

351 Over the last two decades, organization studies have given much attention to
352 language and discourse. Putnam and Fairhurst [31] give a good overview of the
353 developments in the area of discourse theory in organization studies. Alvesson and
354 Karreman [23] discuss the variety of ways in which the concept of discourse is used
355 in organizations studies. For more on discourse analyses, one could mention Dijk
356 [32] and Titscher et al. [33].

357 The field of business ethics, however, does not pay much attention to (some form
358 of) discourse theory. Among the exceptions are Parker [34] and Shapiro [35]. Also,
359 Cheney and Christensen [36] discuss corporate rhetoric (not internal discourses, but
360 communication that is directed to outsiders of the organization) on corporate social
361 responsibility from a discursive perspective. Descriptive ethical research in the
362 tradition of Jackall [37], Bird and Waters [38], and Kunda [39], looks at what and
363 how moral issues are an issue in the daily life of managers. How do managers talk
364 about ethics and what moral issues do they encounter?

365 **Discourse and Values**

366 Like meaning, values are immanent features of discourse. When we give meaning
367 to something, we are also valuing it. Even though a Durkheimian view is clearly not
368 endorsed here (our emphasis is on language, not institutions), there is a parallel.
369 To Durkheim social institutions, collective ways of thinking, feeling, and doing are
370 not empty but full of values (values give meaning to relationships). In similar
371 fashion, discursive practices are not empty; they are filled with values. By giving
372 something a name, we highlight certain aspects. But in that same process, all other
373 possible qualities are placed in the background or even ignored. Values, causal
374 assumptions, and problem perceptions affect each other. In our daily lives, we jump
375 so often between normative and factual statements that we do not realize how much
376 our views of facts determine whether we see problems in the first place. But when
377 we study those discussions more carefully, we can see that “is” and “ought” are
378 intertwined. Seemingly technical positions in discourses conceal normative com-
379 mitments. Discourses make more than claims of reality – they accomplish what
380 Schön and Rein [40] have called the “normative leap,” or the connection between
381 a representation of reality and its consequences for action. Within most versions of
382 discourse theory, the strict dichotomy between facts and values ceases to make
383 sense. Facts and values here are not treated as ontologically different; discourse
384 theory treats them as different sides of the same coin. The “is” and “ought” shape
385 each other in countless ways. Language is thus neither neutral nor static in com-
386 municating meaning. The awareness that language does not neutrally describe the
387 world is important to corruption research. Subtle linguistic forms and associated
388 symbolic actions shape our convictions and presuppositions ([41], p. 79).

389 As discussed, discourses contain the conditions of possibility of what can and
390 cannot be said. The fact *that* a moral question arises in business is as interesting
391 as *what* question is asked; as is the fact that many moral questions are *not*
392 asked. Every question that is asked gets some form of an answer which has
393 consequences. Every (non-) decision of any manager in any company is a social
394 activity and affects people’s lives [42]. In a specific discourse, different moral
395 questions are raised than in others. As soon as managers of soccer clubs start to talk
396 about soccer as a “product” (a relatively new development), a new world opens up
397 around the same old game with new opportunities, managerial problems, and new
398 moral issues [43]. Discourses do not only help us understand that a certain moral
399 question is asked, they also give us the spectrum of possible solutions to moral
400 problems being raised, i.e., what is or is not seen as a viable solution to a specific
401 moral problem. It can be suspected that the framing of moral questions by managers
402 [40] differs from moral questions framed by professional ethicists. Where moral
403 philosophers frame moral questions for managers based on their philosophical
404 discourses, managers (needing a “tractable morality,” see [44]) frame their moral
405 questions on a daily basis.

406 Although Aristotelians and pragmatics like Dewey [45] intensely consider
407 deliberation and conversation, there are clear differences with the discourse theory
408 as described above. Aristotelian ethicists are usually looking for virtues to be

409 named, virtues that are good. Most discourse theorists though, want to stay away
410 from anything associated with essentialism. Instead of looking for virtues for
411 individuals, discourse theorists want to problematize the central role of individuals
412 (at least the central role of individuals in research). Individuals are part of organi-
413 zations; they operate in discursive contexts that determine (at least in great part)
414 their behavior. Discourses thus focus more on context than on individuals and their
415 virtues. The extent to which individuals are influenced by their contexts gives rise
416 to extensive discussions about their autonomy and freedom. These discussions
417 (interesting as they are) are left here aside. What is important is that the behavior
418 of individuals is, at least to a high degree, influenced by the organizational entities
419 in which they work and that affects the morality of managers. Jackall [37]
420 concludes:

421 ... because moral choices are inextricably tied to personal fates, bureaucracy erodes
422 internal and even external standards of morality not only in matters of individual success
423 and failure but in all the issues that managers face in their daily work. Bureaucracy makes
424 its own internal rules and social context the principal moral gauges for action ... Within
425 such crucibles, managers are continually tested as they continually test others. They turn to
426 each other for moral cues for behavior and come to fashion specific situational moralities
427 for specific significant others in their world.”

428 **Discourse Analysis**

429 How can we transition from an ontological and epistemological stance of meaning
430 that is always historically and socially constructed to a theoretical model useful to
431 empirical ethics research? De Graaf [46] has offered an example from postmodern
432 research where empirical corruption research is conducted based on Pierre
433 Bourdieu’s theory of social action [47–50]. By combining macro and micro factors
434 and everything in between, it is an example of how concrete corruption case studies
435 can be conducted. Contextual research in this way can establish dispositions that
436 *can* lead to corruption. Since dispositions do not always manifest, they cannot be
437 called “causes” in the strict sense of the word. What is important in this type of
438 research is the receptiveness of an individual to corruption, and whether the
439 receptiveness is triggered.

440 An interesting additional method to traditional ones of describing moral
441 decisions of managers is looking at the way managers talk about and view reality:
442 describing their discourses. Instead of looking at the moral agents or the organiza-
443 tion as a moral entity, one can study an organization’s internal discourse. In that
444 sense, individuals are neither central to nor the proposed objects of study
445 (methodological individualism); the object of study is discourses. By describing
446 discourses of managers, moral aspects come to the fore.

447 How does research with discourse theory work? A researcher conducts discourse
448 descriptions or analyses, the basis of which are texts (the material manifestations of
449 discourses). All verbal and written language can be considered. A discourse anal-
450 ysis shows which discursive objects and subjects emerge in social practices, and
451 which conceptualizations are used. Consequently, what is left out in social practices
452 also emerges. It is not the purpose of discourse analysis to retrieve what authors

453 meant or felt. Discourse analysis is not a search for meaning in texts, empirical or
454 otherwise. The analysis focuses on the *effects* of the texts on other texts. Hajer ([16],
455 p. 54): “discourse analysis investigates the boundaries between . . . the moral and
456 the efficient, or how a particular framing of the discussion makes certain elements
457 appear fixed or appropriate while other elements appear problematic.”

458 A discourse analysis inquires into forms of problematization and offers
459 a narrative about the production of problems. Why is something considered
460 a problem (or not)? It does not concentrate on answering the problem at hand. In
461 other words, when doing a discourse analysis, one can establish the limits of what
462 can and cannot be said in a particular context, what Foucault [25] called “the
463 conditions of possibility” of a discourse. A discourse analysis can identify the
464 rules and resources that set the boundaries of what can be said, thought and done
465 in a particular (organizational) context or situation. Mauws ([51], p. 235): “Thus, if
466 we are to comprehend how decisions are made . . . it is by examining the conditions
467 of possibility in relation to which these statements are formulated, that is, the often
468 implicit institutionalized speech practices that guide what is and what is not likely
469 to be said (Bourdieu).” By conducting discourse analyses in the field of business
470 ethics, the contextuality of ethics is taken seriously. It gives content to the vague
471 notion of “putting moral problems into context” [18].

472 **An Example: Bankers’ Decisions**

473 In 2001, in Holland the three largest banks dealing with private businesses were
474 ING, ABN-Amro, and Rabobank. Each of the three banks would argue that they
475 differ from each other. Rabobank, for example, is a cooperative company, not listed
476 on any stock exchange. Therefore it does not have to satisfy shareholders and
477 according to Rabobank this means more than just a different legal way of doing
478 business. Rabobank claims that (partly) because they do not have to make a profit to
479 satisfy shareholders, they treat their clients differently. And they claim to care more
480 about the local economy than their competitors do.

481 One of the many ways in which the three banks could differ are the decisions
482 they make toward requests for a loan by starting businesses. The problem with
483 a starting business for banks is that they pose a higher risk. Many new companies go
484 bankrupt in the first year of their existence.

485 By understanding how bankers make their choices with respect to starters,
486 a discourse description can render visible the discursive formation within which
487 bankers speak. It can identify the rules about the limits of what can be said and what
488 cannot within a banker’s discourse. A discourse analysis can first of all try to make
489 clear how the banker sees himself, what his identity is. Then it can try to show how
490 the identity of the banker is matched to a situation in which a loan for a starter is
491 decided. It has good opportunities to find rules that managers apply that are not
492 financial norms, and that the bankers themselves are not consciously aware of.
493 Maybe, the manager sees himself and his business, as something essential to the
494 economic development is his region, which could lead to favorable impressions

495 of starting businesses. Or maybe he is young and trying to make a fast career within
496 his national bank organization, and is very concerned with avoiding big financial
497 risks for his local bank, because the national bank is judging him very heavily on
498 avoiding “mistakes.” This example would lead to very stringent decision rules for
499 starting businesses. A discourse analysis could also compare banks in that way.
500 What are the similarities and what are the differences between the identities of local
501 bank directors. Rabobank claims that it pays much attention to the region a specific
502 bank office is located in. Is that reflected in the way the local bank directors talk
503 about starters and the decision processes whether to give them a loan?

504 A discourse analysis by De Graaf [26], a study on bankers’ conceptualizations
505 of their customers concluded that there are five different discourses about cus-
506 tomers among Dutch bankers (using Q methodology, see also [52, 53]). These
507 discourses contain many aspects about the job of a banker and conceptualizations
508 of their customers. The discourse descriptions give valuable information about the
509 context of managerial decisions. It is shown how bankers in the discourse of
510 a Rabobank make more favorable decisions toward giving loans to starting
511 businesses: They use a discourse where helping to start a business is seen as
512 a moral question; others do not. The latter will ask themselves moral questions
513 about start-up company loans but look primarily at the financial risk, and ask
514 themselves primarily financial questions.

515 As stated before, in discourses factual and valuational statements are
516 intertwined. Different ways of looking at the factual world lead to different valu-
517 ations of it and vice versa. The moral problems managers have are always embed-
518 ded in a context. Morals are always situational. In talking about values, bank
519 managers from a discourse wherein the relationship with the customer is
520 a commercial one, immediately start to talk about fraud and how to prevent it
521 [26]. Moral issues seen by bankers – the treatment of start-ups, environmental
522 issues, using the bank to improve the region, dealing with sponsor money, having
523 a customer in financial difficulty, whether to treat clients differently, when to be
524 completely honest to customers, how to negotiate with customers, etc. – are
525 indissolubly tied to factual images a banker has of his customers. The moral
526 questions and the factual images are part of the same discourse. By giving the
527 best discourse description possible, the differences in moral stances between
528 discourses become apparent by contrasting them.

529 **Storylines and Metaphors**

530 One way to study how discursive practices are shaped is to look at storylines and
531 metaphors. Our own particular worldviews and discourses position us within discus-
532 sions in terms of the concepts, metaphors, and stories of that discourse. For business
533 ethics researchers, it is important that a discourse analysis can show how forces in
534 language influence moral positions by looking at the role metaphors and storylines
535 play within a discourse. Discourse analysis can also gain perspectives into the
536 structure, dynamics, and directions of conflicting discourses, like narrative strategies.

537 Stories play an important role in people's lives; in large part, they give meaning
538 to them [54]. If you want to get to know someone, you ask for a life story. Stories
539 tell about what is important and what is not. Philosophers like Johnson [55] or
540 McIntyre [56] would go so far as to argue that stories are central to creating human
541 understanding: "I can only answer the question 'What am I to do?' If I can answer
542 the prior question, 'Of what story or stories do I find myself a part?'" ([57], p. 304).
543 Fisher ([58], p. xiii) claims that "all forms of human communication need to be seen
544 fundamentally as stories." Many scholars agree that stories are filled with information
545 and are efficient at conveying it ([59], p. 9). Boje ([60], p. 106) argues: "People
546 engage in a dynamic process of incremental refinement of their stories of new
547 events as well as ongoing reinterpretations of culturally sacred story lines"; ([61],
548 p. 1001): "In sum people do not just tell stories, they tell stories to enact an account
549 of themselves and their community." The assumption that meaning is produced in
550 linguistic form fits well with exploring stories, which are simply one type of
551 linguistic form, or elements of a discourse with certain characteristics.

552 Within stories, "is" and "ought" are closely connected. Even if they seem to give
553 simple factual descriptions, an enormous implicit normative power lies within
554 narratives. Hayden White ([62], p. 26): "What else could narrative closure exist
555 of than the passage of one moral order to another? ... Where, in any account of
556 reality, narrativity is present, we can be sure that morality or a moralizing impulse is
557 present too." According to White, the events that are recorded in the narrative
558 appear "real" precisely insofar as they belong to an order of moral existence, just as
559 they derive their meaning from their placement in this order. It is because the events
560 described are or are not conducive to the establishment of social order that they find
561 a place in the narrative attesting to their reality ([63], p. 10). A narrative analysis
562 can therefore shed light on how different moral positions relate to each other.
563 It shows how narrative structures (partly) determine moral positions and identities,
564 and how they thereby influence the actions of individuals and organizations.
565 And they show how internal dynamics of a discourse can influence the moral
566 position taken; this can also be used strategically. An example from a study
567 by Bracking ([64], p. 44): "These attempts by members of the political elite to
568 gain political ground relative to one another by attempting to fix the others'
569 behavior as 'corrupt,' entail 'corruption' acting as a signifier of moral detraction
570 in a political discourse that pretends liberal reform but serves authoritarian power.
571 Narratives like these often involve 'illegal' foreign exchange transactions ...
572 There is also a popular narrative of corruption acting as a moral censure of
573 a rapacious elite."

574 Scholars have pointed to the moral significance of metaphors in business studies
575 and in many empirical organizational discourse analyses, the role of metaphors has
576 been brought to the fore [65–67]. Weick [68], for example, pointed to the opera-
577 tional consequences of metaphor. Just like stories, metaphors are important to
578 business ethicists because of the (often implicit) moral baggage they carry. Describ-
579 ing metaphors in discursive practices can bring clarity to how metaphors, in part,
580 morally shape discursive practices, i.e., how morality is embedded in discursive
581 practices.

582 **The Power and Consequences of (Business) Ethics Discourse – The**
583 **Example of International Anticorruption Discourses**

584 When values are an integral part of any discourse, they are an integral part of the
585 business ethics discourse. The thesis that meaning is constructed by and through
586 discourse has implications for the notion of business ethics itself. It is, as Hackley
587 and Kitchen ([42], p. 38) note, “inseparable from ways of talking about and doing
588 ethics and ethical things.” The descriptive ethics of the researcher comprises
589 a moral component; descriptive ethics contains values itself and does not just mirror
590 reality [cf. [69]]. Business ethicists’ studies play a role in what Foucault called “the
591 regime of truth.”

592 It was often concluded in business studies literature that “independence” and
593 “accountability” of employees were good for a company in a business sense. At the
594 same time, business ethicists concluded they were good in a moral sense. Within
595 companies, it is important who speaks of morals, what their viewpoints are and
596 whose interests are represented. In a nutshell, how is ethics turned into a discourse?
597 How do the forms of problematization of managers fit with forms of problema-
598 tization of business ethics? The Foucauldian question becomes, to what extent is
599 business ethics used as a power tool to discipline workers? This is what Bauman
600 argues too. He accuses organizations (bureaucracies) in our society of “instrumen-
601 talizing” ethics to achieve the goals of the organization rather than ethics being the
602 systematic reflection of the goals of the organization. When opinion within
603 a management discourse is that employees steal too much from the company,
604 they can hire “integrity consultants.” These consultants do not evaluate the goals
605 or the products of the organization, nor do they look at whether employees are
606 treated kindly. Instead, they are used to discipline employees with the use of an
607 ethical discourse.

608 There is considerable power in structured ways of viewing reality. Power in
609 post-positivistic research is defined relationally rather than an institutional or
610 personal feature. So-called genealogical discourse analyses of business cases and
611 controversies analyze how power and knowledge function, how the rules
612 and resources that set the limits of what can be said are working. By using
613 a grammar in its descriptions that replaces the subject with consciousness by
614 a subject as the receiver of social meaning, static concepts are in genealogy made
615 fluid in a historical process. Within genealogy, Foucault (e.g., [25]) looked for the
616 way forms of problematizations are shaped by other practices. Shapiro ([35], p. 29):

617 Genealogy is gray, meticulous, and patiently documentary. Committed to inquiry, it seeks
618 endlessly to dissolve the coherence of systems of intelligibility that give individual and
619 collective identities to persons/peoples and to the orders that house them by recreating the
620 process of descent within which subjectivities and objectivities are produced.

621 Foucault [25, 70] has shown how power works through “subjectification.”
622 A practical example: Bracking ([64], p. 36) argues that “the formal definition of
623 corruption used by international financial institutions . . . acts in practice as
624 a strategic resource and signifier within World Bank political discourse, indicating

625 bad governance, illegitimacy and geopolitical position . . . Rather it is the wider
626 strategic role that the concept plays as a disciplinary governance concept which is
627 critical to donors' attempted management of African politics and societies."

628 Every discourse claims to talk about reality. In doing so, it classifies what is (not)
629 true permitted, desirable, and so on. Truth and power are closely related.
630 As Foucault ([70], p. 74) stated, "Truth is linked in a circular relation with systems
631 of power which induces and which extend it; a 'regime of truth.'" Power is not just
632 repressive; it is always productive. A genealogical discourse analysis within
633 business ethics can reveal some of the ways power functions in discourse and
634 organization, how the rules and resources that delineate the limits of what can be
635 said are working. It can follow back in history the traces of a discourse and reveal
636 the contingencies of a current discourse.

637 As an example of genealogical studies, let's examine the evidence of power
638 influences of international corruption discourses. Building partly on the work of
639 Foucault, some have shown how discourses on corruption with their inherent
640 worldviews give some an advantage over others. For example, Roberts et al. [71]
641 have shown how the discourse on governance in the so-called Pacific Plan
642 resulted in a technocratic direction such that a particularly narrow conceptual-
643 ization of governance dominates. "In a direct reading of the Pacific Plan and the
644 interventions it empowers there is ample evidence that governance (good and
645 bad) is used in a disciplining way" [71]. As a result, most emphasis in the region
646 was laid on institution building (offices of auditing, statisticians, and so on).
647 "The definitions and modes of monitoring governance provide a framework
648 through . . . which Pacific Island elites . . . are able to know and analyze their
649 region As the Pacific comes under the gaze of an expert calculus that frames
650 forms of governing as 'good' or 'bad' the island nations and people are
651 once again defined in terms of lack, with answers proffered by development
652 experts" [71].

653 To reveal the forces or power of a discourse, genealogy has to go back to the
654 moment in which an interpretation or identity became dominant within a discourse,
655 like the Pacific Plan, in which case many alternatives for the dominant governance
656 discourses are available. In fact, in some cases the alternatives effectively challenge
657 the governance interpretations of the Plan. "The continual remake of governance
658 occurs in several ways as social movements act to make strategic use of the term
659 within the context of the Pacific Plan and beyond it" [71].

660 In so-called critical corruption studies, questions are asked about the conse-
661 quences of the international anticorruption measures. Brown and Cloke ([72],
662 p. 281): "Recently, together with several other commentators [73–78] we have
663 been promoting the need for critical academic reflection upon the growing calls for
664 an international 'anticorruption' crusade." Why, then, has there been such an
665 explosion of interest in corruption since the 1990s, and why is there such
666 an apparent political commitment toward tackling the problem [79] when there is
667 no evidence that corrupt behavior has increased? Brown and Cloke [79] argue
668 that an important factor has been shifting geopolitical priorities after the end of
669 the Cold War.

670 The effects of anticorruption measures turn out to be manifold, and toward much
671 more than simply reducing the levels of corruption. “Despite the evolution of structural
672 adjustment into a kindlier, cuddlier poverty reduction version, within the international
673 financial institutions there is no serious commitment to address the issues of regulation
674 and control so vital to any understanding or control of corruption that debilitates
675 countries of the North, East, West, and South” ([80], p. 318). Once again, the
676 importance of context is emphasized. Consequences of anything will always depend
677 on the particular situation, so it is stressed. Brown and Cloke ([72], p. 282/283):

678 This lack of detailed, contextualized analysis of the implementation of supposed anti-
679 corruption initiatives is, we would argue, reflected everywhere, rather than having anything
680 to do with any uniqueness of Nicaraguan circumstances. . . . we have also come across a series
681 of major reservations expressed particularly by those whose evaluation of such activities
682 stems from long-term research experience in the country concerned . . . Taken together, these
683 points reflect our concerns that in too many cases what is referred to as corruption has been
684 taken out of the context within which it occurs both globally (in terms of the interactions
685 between North and South, the transforming influence of globalization etc.) and locally
686 (reflecting a tendency to seek for global explanations for and solutions to a monolithic
687 signifier named corruption, rather than more detailed considerations of the complex dynamics
688 of the nature of multiple, interlinked corruptions within individual societies).

689 Most of the critical corruption studies are not against anticorruption measures per
690 se, but what is labeled “corrupt,” what is not, and the effects thereof are critical.
691 A special concern is what the negative consequences will be for the poor (e.g., [72]).

692 The *intentions* of anticorruption discourses are questioned as well. Some claim,
693 for example, that such discourses reflect a post-Washington consensus seeking to
694 reinvigorate regulatory institutions while maintaining blame for the failure of
695 development in South American governments [81]. Another example: “Policy on
696 corruption is deeply embedded within the wider constructions of global neo-liberal
697 and free market economic governance [79, 82–84], where a clear divide between
698 the political and economic and between the public and private spheres is expected”
699 [64] – remarks similar to Roberts et al. in their study on the Pacific Plan. Kondos
700 focuses on the meaning of favoritism using a set of Nepalese cultural practices,
701 showing that “the favor” and therefore “partiality” as values are in accordance with
702 Hindu cultural values. Yet he also explains how Western intellectuals tend to
703 construct “favoritism” to mean corruption and its motives. As a result an ideolog-
704 ical conflict in the field of political ethics arises from Western pressure to adopt the
705 principle of “impartiality” in government [85]. Gupta [86] focuses on discourses of
706 corruption in contemporary India, specifically, practices within the lower echelons
707 of Indian bureaucracy and representations of the state in the mass media. He
708 stresses vigilance toward the imperialism of the Western conceptual apparatus,
709 questioning the Eurocentric distinction between state and civil society and
710 the conceptualization of the state as a unitary entity. Some also see the use of
711 (insincere) anticorruption discourse as a strategic tool to legitimize the invasion
712 of Iraq ([81, 87]).

713 In some critical corruption studies we find criticism of ideologies, especially
714 neoliberalism. Neoliberalism is not just blamed for promoting the interests of the

715 elite via anticorruption discourses; some even blame it for *causing* corruption.
716 Whyte [87], for example, states: “Neo-liberalism creates a fertile environment for
717 ‘corrupt’ market transactions to flourish, because it seeks the creation of limited
718 space as a means of promoting entrepreneurialism and the pursuit of self-interests,”
719 once again reminding us of Roberts et al. and the Pacific Plan. Paradoxically, the
720 Enron scandal, which involved falsification of balance sheets, manipulation of
721 accounting practices, and the creation of an image of financial health, showed the
722 pervasive nature of corruption within corporate America – a hotbed of neoliberal
723 thought. [88] states, “corruption is more than a simple, isolated crime committed for
724 personal gain. It is a part of corporate and political, culture – more pervasive and
725 acceptable among elites than we realize. In short, it is *becoming institutionalized*.”

726 Others are very critical of almost all anticorruption measures – integrity work-
727 shops, national integrity system analysis, anticorruption commissions – in the sense
728 that they are seen as parts of wider mendacious practices where people are
729 subjected as supernumeraries to human development: “The anticorruption dis-
730 course and donor practice itself can cause perverse effects which aggravate cycles
731 of deteriorating governance (discussed by various authors in Bracking, 2007)”
732 ([64], p. 37). Just as we saw in the Pacific Plan example [71], it is often stated in
733 critical corruption literature that the current dominating anticorruption discourse is
734 too focused on technical solutions and the public-private distinction, resulting in too
735 much attention to the public sector as the major cause of corruption. In short, the
736 “anticorruption crusade needs to be shorn of its antistate bias” ([79], p. 291).

737 Conclusion

738 When managerial decisions are examined, somehow the business context must
739 be included in the analysis. First in this chapter, I discussed problems with
740 choice-based theories on managerial decisions. Also, methodological individualism
741 turned out to be problematic. In this chapter, causalities that transcend
742 individuals were the proposed unit of analysis in empirical moral research,
743 namely, discourse. After discussing discourse theory, the conclusion is that
744 (the different forms of) discourse theory can help studying managerial decisions
745 in many ways. I showed what a discourse analysis within business ethics could
746 look like. Special attention was paid to stories and metaphors. There is consid-
747 erable power in structured ways of viewing reality, with power defined relation-
748 ally rather than an institutional or personal feature. Most of the critical
749 corruption studies are not against anticorruption measures per se, but what is
750 labeled “corrupt,” what is not, and the effects thereof are critical. A special
751 concern is what the negative consequences will be for the poor.

752 Notes

- 753 1. This chapter is largely based on [1–3].
754 2. I do not mean those scholars who defend the amoral model, like Von Hajek or Friedman, who
755 believe doing business has nothing to do with ethics.

- 756 3. One could also consider Badarocco, trying to formulate norms on the basis of defining
757 moments.
- 758 4. Facts and values are often clearly separated. Values come into play after the process of
759 information gathering. Prescriptive ethics traditionally focus on this moment. The prevailing
760 notion is that ethics and the non-ethical language that describes and explains situations and
761 events belong to separate domains.
- 762 5. See Schermer (2001) for a very interesting study on the concept of autonomy in ethical theory
763 and hospital practice.
- 764 6. When managers' decisions depend on the conviction that they should treat a person not solely
765 as a means to an end (deontology), or the notion of promoting the greatest good for the greatest
766 number (utilitarianism), what should they do?
- 767 7. This raises doubts as to the rationality of moral decisions. When we study moral decisions, we
768 can see that they do not conform to some philosophical ethical theory.

769 References

- 770 1. De Graaf G, Hoenderboom M, Wagenaar P (2010) Constructing corruption. In: De Graaf G, Au2
771 von Maravic P, Wagenaar P (eds) *The good cause: theoretical perspectives on corruption*.
772 Budrich Publishing, Opladen, pp 98–114
- 773 2. De Graaf G (2006) Discourse and descriptive business ethics. *Bus Ethics: A Eur Rev*
774 13(3):247–258
- 775 3. De Graaf G (2003) Tractable morality. Customer discourses of bankers, veterinarians and
776 charity workers. ERIM, Rotterdam
- 777 4. Van Luik H (1989) *Bedrijfsethiek: Ter Kennismaking*. In: Brand AF, et al. (ed), pp 12–30 Au3
- 778 5. Kimman E (1991) *Organisatie-ethiek*. Van Gorcum, Assen
- 779 6. Ten Bos R (1998) *Merkwaardige moraal: Goed en Kwaad in Managementtheorie en Praktijk*. Au4
780 Schouten en Nelissen
- 781 7. French P (1984) *Collective and corporate responsibility*. University of Chicago Press, Chicago
- 782 8. Solomon R (1992) *Ethics and excellence: cooperation and integrity in business*. Oxford
783 University Press, New York
- 784 9. Kaptein M, Wempe J (2002) *The balanced company. A theory of corporate integrity*. Oxford
785 University Press, Oxford
- 786 10. Green R (1994) *The ethical manager. A new method for business ethics*. Macmillan,
787 New York
- 788 11. Sorell T (1998) *Beyond the fringe? The strange state of business ethics*. In: Parker M (ed), pp 15–29
- 789 12. Donaldson T, Dunfee T (2000) *Ties that bind: a social contract approach to business ethics*.
790 Harvard Business School Press, Boston
- 791 13. Van Willigenburg T (2003) *Rethinking organisational ethics: a plea for pluralism*.
792 In: *European business ethics network*. Sellwyn College, Cambridge
- 793 14. Velasquez M (1988) *Business ethics. Concepts and cases*. Prentice-Hall, New York
- 794 15. Bauman Z (1993) *Postmodern ethics*. Blackwell, Oxford
- 795 16. Hajer M (1995) *The politics of environmental discourse*. Clarendon, Oxford
- 796 17. Eeten Mv (1998) *Dialogues of the deaf: defining new agendas for environmental deadlocks*.
797 Eburon, Delft
- 798 18. Hoffmaster B (1992) Can ethnography save the life of medical ethics? *Soc Sci Med*
799 35(12):1421–1431
- 800 19. Stark A (1993) What is wrong with business ethics? *Harv Bus Rev* 71(1):38–48
- 801 20. Frohock F (1986) *Special care*. University of Chicago Press, Chicago
- 802 21. Du Gay P (1996) *Consumption and identity at work*. Sage, London
- 803 22. Putnam L (2000) *Work-views and work-views: building theory about discourse and organiza-*
804 *tions*. In: Combes C (ed) *Organizational discourse: word-views, work-views and world-views*.
805 KMPC, London, p 255

- 806 23. Alvesson M, Karreman D (2000) Taking the linguistic turn in organizational research,
807 challenges, responses, consequences. *J Appl Behav Sci* 36(2):136–158
- 808 24. Phillips N, Hardy C (2002) Discourse analysis, investigating processes of social construction.
809 Sage, Thousand Oaks
- 810 25. Foucault M (1977) *Discipline and punish: the birth of the prison*. Vintage, New York
- 811 26. de Graaf G (2001) Business ethics and discourse theory: the case of bankers' conceptualizations
812 of customers. *J Bus Ethics* 31(4):299–319
- 813 27. Wildavsky A (1987) *Speaking truth to power: the art and craft of policy analysis*. Transaction
814 Publishers, New Brunswick
- 815 28. Rochefort DRCE (1994) *The politics of problem definition: shaping the policy agenda*.
816 University Press of Kansas, Lawrence
- 817 29. Kingdon J (1995) *Agendas, alternatives and public policies*. Harper Collins, New York
- 818 30. Schön D, Rein M (1993) Reframing policy discourse. In: Fischer F, Forester J (eds)
819 *The argumentative turn on policy analysis and planning*. Duke University Press, Durham,
820 pp 145–166
- 821 31. Putnam L, Fairhurst G (2001) Discourse analysis in organizations. In: Fredric J, Putnam L
822 (eds) *The new handbook of organizational communication: advances in theory, research and*
823 *methods*. Sage, Thousand Oaks
- 824 32. Dijk Tv (1985) *Handbook of discourse analysis* (4 vols. I. Disciplines of discourse. II.
825 *Dimensions of discourse. III. Discourse and dialogue. IV. Discourse analysis in society*).
826 Academic, London
- 827 33. Titscher S et al (2000) *Methods of text and discourse analysis*. Sage, London
- 828 34. Parker M (1998) *Against ethics*. In: Parker M (ed) *Ethics and organizations*. Sage, London
- 829 35. Shapiro M (1992) *Reading the postmodern polity*. University of Minnesota Press,
830 Minneapolis
- 831 36. Cheney G, Christensen L (2001) Organizational identity. Linkages between internal and
832 external communication. In: Jablin F, Putnam L (eds) *The new handbook of organizational*
833 *communication: advances in theory, research and methods*. Sage, Thousand Oaks
- 834 37. Jackall R (1988) *Moral mazes. The world of corporate managers*. Oxford University Press,
835 New York, p 249
- 836 38. Bird F, Waters J (1989) The moral muteness of managers. *Calif Manage Rev* 32(1):73–88
- 837 39. Kunda G (1992) *Engineering culture*. Temple University Press, Philadelphia
- 838 40. Schön D, Rein M (1994) *Frame reflection: toward the resolution of intractable policy*. MIT
839 Press, Boston
- 840 41. Twist Mv (1994) *Verbale Vernieuwing. Aantekeningen over de Kunst van Bestuurskunde*.
841 Vuga, Den Haag
- 842 42. Hackley C, Kitchen P (1999) Ethical perspectives on the postmodern communications
843 leviathan. *J Bus Ethics* 20(1):15–26
- 844 43. Hawkes T (1998) Scoring an own goal? Ethical issues in the UK professional soccer business.
845 *Bus Ethics: A Eur Rev* 1(1):37–47
- 846 44. de Graaf G (2005) Tractable morality. *J Bus Ethics* 60:1–15
- 847 45. Dewey J (1948) *Reconstruction and philosophy*. Beacon, Boston
- 848 46. de Graaf G (2007) Causes of corruption: towards a contextual theory of corruption. Au5
849 31(1):39–86
- 850 47. Bourdieu P (1977) *Outline of a theory of practice*. Cambridge University Press, Cambridge, p 248
- 851 48. Bourdieu P, Wacquant LJD (1992) *An invitation to reflexive sociology*. The University
852 of Chicago Press, Chicago
- 853 49. Bourdieu P (1990) *The logic of practice*. Polity Press, Cambridge, p 333
- 854 50. Bourdieu P (1998) *Practical reason*. Polity Press, Cambridge, p 153
- 855 51. Mauws M (2000) But is it art? Decision making and discursive recourses in the field of
856 cultural production. *J Appl Behav Sci* 36(2):229–244
- 857 52. de Graaf G (2005) Veterinarians' discourses on animals and clients, *J Agric Environ Ethics*
858 (1.321; 10/38), 18, 6:557–578

- 859 53. Van Exel NJA, de Graaf G, Rietveld P (2005) Getting from A to B: operant approaches to
860 travel decision making inert or reasoned? *Operant Subj* 27(4):194–216
- 861 54. Watson T (1994) *In search of management*. Routledge, Padstow
- 862 55. Johnson M (1993) *The moral imagination*. University Press of Chicago, Chicago
- 863 56. McIntyre A (1991) *After virtue*. University of Notre Dame Press, Notre Dame
- 864 57. O'Connor S (1997) Telling decisions: the role of narrative in organizational decision making.
865 In: Shapira Z (ed) *Organizational decision making*. Cambridge University Press, Cambridge,
866 pp 304–323
- 867 58. Fisher W (1987) *Human communication as narration: toward a philosophy of reason, value
868 and action*. University of South Carolina Press, Columbia
- 869 59. Roe E (1994) *Narrative policy analysis: theory and practice*. Duke University, Durham
- 870 60. Boje D (1991) The storytelling organization: a study of story performance in an office-supply
871 firm. *Adm Sci Q* 36(1):106–126
- 872 61. Boje D (1995) Stories of the storytelling organization: a postmodern analysis of Disney as
873 “Tamara-Land”. *Acad Manage J* 38(4):997–1035
- 874 62. White H (1980) The value of narrativity in the representation of reality. *Critical Inquiry* 7(1):5–28
- 875 63. Ettema J, Glasser T (1988) Narrative form and moral force: the realization of innocence and
876 guilt through investigative journalism. *J Commun* 38(3):8–26
- 877 64. Bracking SL (2009) Political economies of corruption beyond liberalism: an interpretative
878 view of Zimbabwe. *Singap J Trop Geogr* 30:35–51
- 879 65. O'Connor E (2000) Plotting the organization: the embedded narrative as a construct for
880 studying organizational change. *J Appl Behav Sci* 36(2):174–192
- 881 66. O'Connor E (1995) Paradoxes of participation: textual analysis and organizational change.
882 *Organization Stud* 16(5):769–803
- 883 67. O'Connor E (1997) Telling decisions: the role of narrative in organizational decision making.
884 In: Shapira Z (ed) *Organizational decision making*. Cambridge University Press, Cambridge
- 885 68. Weick K (1979) *The social psychology of organizing*. Addison-Wesley, Reading
- 886 69. Willmott H (1998) Towards a new ethics; the contributions of poststructuralism and
887 posthumanism. In: Parker M (ed) *Ethics and organizations*. JAI Press, Greenwich, pp 76–121
- 888 70. Foucault M (1984) *The Foucault reader*. Penguin, London
- 889 71. Roberts SM, Wright S, O'Neill P (2007) Good governance in the Pacific? Ambivalence and
890 Possibility *Geoforum* 38:867–984
- 891 72. Brown E, Cloke J (2006) The critical business of corruption. *Crit Persp Int Bus* 2(4):275–298
- 892 73. Hanlon J (2004) Do donors promote corruption? The case of Mozambique. *Third World Q*
893 25(4):747–763
- 894 74. Harrison E (2003) Unpacking the anti-corruption agenda: dilemmas for anthropologists.
895 In: *Workshop on order and disjuncture: the organisation of aid and development*. SOAS
- 896 75. Polzer T (2001) *Corruption: deconstructing the World Bank discourse*. Working Paper No. 18:
897 London School of Economics and Political Science, London
- 898 76. Szeftel M (1998) Misunderstanding African politics: corruption and the governance agenda.
899 *Rev Afr Political Econ* 76:221–240
- 900 77. Williams J, Beare M (1999) The business of bribery: globalization, economic liberalization
901 and the problem of corruption. *Crime, Law Social Change* 32:115–146
- 902 78. Michael B (2004) Explaining organisational change in international development: the role of
903 complexity in anti-corruption work. *J Int Dev* 16(8):1067–1088
- 904 79. Brown E, Cloke J (2004) Neoliberal reform, governance and corruption in the south: assessing
905 the international anti-corruption crusade. *Antipode* 36(2):272–294
- 906 80. Brown E, Cloke J (2007) Shadow Europe: alternative European financial geographies. *Growth
907 Change* 38(2):304–327
- 908 81. Le Billon P (2005) Corruption, reconstruction and oil governance in Iraq. *Third World Q*
909 26(4–5):685–703
- 910 82. Szeftel M (1998) Misunderstanding African politics: corruption and the governance agenda.
911 *Rev Afr Political Econ* 25(76):221–240

- 912 83. Marquette H (2003) Corruption, politics and development: the origins and development of the
913 third world bank's anti-corruption agenda. Palgrave, Basingstoke
- 914 84. Brown E, Cloke J (2005) Neoliberal reform, governance and corruption in Central America:
915 exploring the Nicaraguan case. *Political Geography* 24:601–630
- 916 85. Kondos A (1987) The question of “corruption” in Nepal. *Mankind* 17(1):15–29
- 917 86. Gupta A (1995) Blurred boundaries: the discourse of corruption, the culture of politics, and the
918 imagined state. *Am Ethnologist* 22(2):375–402
- 919 87. Whyte D (2007) The crimes of neo-liberal rule in occupied Iraq. *Br J Criminol* 47:177–195
- 920 88. MacLennan C (2005) Corruption in corporate America: Enron before and after. In: *Corrup-*
921 *tion: anthropological perspectives*. Pluto, London, pp 156–170

Uncorrected Proof

Author Query Form

Handbook of the Philosophical Foundations and Business Ethics
Chapter No: 29

Query Refs.	Details Required	Author's response
AU1	Watson (2003) and Schermer (2001) are cited in the text but missing in the Reference list. Please provide.	
AU2	Please check the inserted last page for Refs. [1].	
AU3	Please provide book title and publisher details for the refs. [4, 11].	
AU4	Please provide publisher name for Refs. [3].	
AU5	Please provide journal title for Refs. [46].	
AU6	Please provide abbreviated journal title for Ref. [71].	