

MOLLIE PAINTER-MORLAND

Goals of this chapter

After studying this chapter you will be able to:

- understand the most prominent rationalist approaches to moral reasoning typically employed in business ethics;
- understand the theories of moral development and its limitations;
- develop insight into rational choice theory and its limitations;
- understand the criticisms of and alternatives to rationalist approaches to decision-making;
- understand Derrida's notion of undecidability;
- identify some *aporias* in everyday business life.

Introduction

Those in business have many reasons to be concerned about the way moral decisions are made. The success of business organizations depends on their ability to generate fair profit from their goods or services. For this to happen, employees must show up for work and labour diligently in the firm's interest, suppliers must keep contracts, customers must continue to believe in the value of the goods or services they receive from the corporation and pay for them on time, and shareholders must continue to trust in the corporation to invest their money in its pursuits. If in any one of these respects individuals or groups stop making decisions that are fair, honest, and trustworthy, the whole enterprise will fail. In what we have argued thus far, we have employed a form of reasoning that is probably the most influential in business ethics, namely consequentialist reasoning. Consequentialists argue that it makes sense to do the right thing because good consequences result from such decisions and behaviours. A very important presupposition that underpins consequentialist thinking is that people will always choose those decisions and actions that will best serve their interests. This way of thinking about human beings is called 'rational choice theory', and is used by practitioners in economics, management, philosophy,

and psychology. Rational choice theory argues that given a choice, decision-makers will select optimal options in the pursuit of happiness, i.e. decisions are made based on *utility*.

Introducing popular approaches to moral decision-making in business ethics

Consequentialism: utilitarianism

The main type of consequentialist thinking that we encounter in moral theory and that is employed in business ethics is called utilitarianism. One can see from the name of this approach that its adherents believe the right course of action is to be determined by whatever maximizes utility, i.e. useful consequences. The philosopher who is most closely associated with this approach and did much to develop and refine it is John Stuart Mill (1806–73). Mill refined the utilitarian theories of his teacher, Jeremy Bentham (1748–1832), who developed what was called the ‘hedonistic calculus’. Bentham basically argued that making moral decisions amounts to a cost–benefit calculation that aims at maximizing the pleasure of the decision-maker. He had a special interest in finding a clear, rational process for making good decisions. In the eighteenth century, religious values caused a lot of conflict, and Bentham wanted to establish clear objective grounds for resolving these disputes. In his mind, a utilitarian approach to moral reasoning would settle disputes by means of a set of clear-cut, rational procedures. One can, however, imagine the objections against this theory from a moral point of view (especially among puritans) – surely one cannot condone an approach that says that whatever is pleasurable is right?

This is where Mill stepped up to clarify what is meant by the utilitarian approach.¹ In the first place, he explained that utilitarian decisions are not just about individualistic, hedonistic pleasure, but rather about maximizing pleasurable outcomes for the greatest number of people in society. His definition of the basic principle of utilitarianism, called the ‘greatest happiness principle’, made it clear that utilitarians consider the good of others, too, and that there are specific standards for thinking about what is considered pleasurable, and hence good. Mill writes:

According to the ‘greatest happiness principle’ . . . the ultimate, with reference to and for the sake of which all other things are desirable, whether we are considering our own good or that of other people, is an existence exempt as far as possible from pain, and as rich as possible in endowments, both in point of quantity and quality: the test of quality, and the rule for measuring it against quantity, being the preference felt by those who in their opportunities of experience, to which must be added their habits of self-consciousness and self-observation, are best furnished with the means of comparison.

We see that Mill distinguishes between quantity pleasures and quality pleasures, and in his writings he makes it clear that he considers certain pleasures to be higher pleasures, and others lower pleasures. Mill argues that, while animals might be happy with the fulfilment of only their immediate needs, human beings are not satisfied with food, drink, and sex; they require the satisfaction of higher pleasures, such as education and culture. How one comes up with a list of higher and lower pleasures can clearly be a great cause of dispute, and this is why Mill argues that the determinations should be made by certain ‘competent judges’, i.e. those whose experience and habits of self-reflection have best equipped them to make these determinations. Mill, however, can’t get himself completely out of trouble here. Do we have to accept that the standard for what should be worthwhile pleasures to pursue should be left in the hands of a few? What will happen if these few happen to be opera lovers who despise any other kind of music, or if they insist on everyone wearing suits all year round for all occasions, and argue that only those with advanced degrees in mathematics should be considered ‘educated’? Would we feel comfortable with this determination of ‘pleasure’?

Overall, the cost–benefit analysis that utilitarians employ in making decisions has led to serious debate. Not only is the value of what is pleasurable to be disputed, but, in doing a cost–benefit analysis, we have to assume that all pains and pleasures are measurable on a single scale. Here enters the problem of the incommensurability of goods. Can we really argue that it is an acceptable practice to employ children in sweatshop conditions, because, overall, it makes money for the firm and its stakeholders, gives the children some livelihood, and produces cheap products for the customers? Is it right to consider this an acceptable balance of pleasures over pains? We have to keep in mind that utilitarians do not believe that absolutely everyone should be made happy immediately, and this is why utilitarianism can so easily be utilized as a legitimization of certain capitalist practices, such as sweatshops, retrenchments, and other tough decisions that certainly sacrifice some for the benefit of others. Imagine yourself in a situation where you have to make a decision in the interest of the survival of your own small business, which inevitably will entail negative consequences for others. Say for instance, you own a small beauty salon, which because of a financial downturn experiences very serious financial difficulties. You employ five employees, all of whom are friends or family members. In order to help your small business survive and guarantee your own livelihood and that of three of the employees, you have to fire at least two employees. In this case, a utilitarian analysis may suggest that the desired balance of pleasures over pain would dictate that you have to let two employees go. Unfortunately, things aren’t so simple in all cases. Would you for instance, compromise people’s lives or safety to keep your business afloat? Take for instance the decision made by some businesses to cut their costs by outsourcing their production to sweatshops or suppliers with environmentally unfriendly production methods.

However, most utilitarians would argue that the way some business people use utilitarianism in their decision-making does not adequately reflect the intricacy of the moral reasoning process prescribed by utilitarianism's prime proponents, such as Mill. Often, business managers who employ a cost–benefit analysis do not take into account the happiness of *all* stakeholders, nor do they consider long-term consequences. Furthermore, a real utilitarian would consider the pleasure of protecting lives, and especially the quality of the lives of all involved, much more important than the quantity of money one could make.

Non-consequentialism: deontology

It is important to consider an alternative approach to moral reasoning and it is easy to guess what the main alternative to consequentialism might be – it is what is referred to as non-consequentialism. The most important non-consequentialist approach is called deontology, from the Greek word *deontos*, or duty or law. This approach is radically opposed to judging moral issues based on consequences, precisely because this form of instrumental reasoning sacrifices important duties, rights, or moral principles. The main proponent of deontology is Immanuel Kant (1724–1804), who argued that what makes human beings unique is their capacity for giving themselves rational, moral commands completely autonomously.² Rationality and autonomy are both extremely important to Kant. But, of course, he realized that autonomous moral decision-making should not amount to subjectivism, i.e. everyone just doing what he or she likes. Hence there must be certain standards for what will count as a moral law. In the formulation of his basic moral principle, called the 'categorical imperative', Kant makes clear what these standards might be. The first formulation of the categorical imperative states that human beings should never be subjected to any form of instrumental thinking. Kant argued that one should never treat anyone as a means to an end, but always as ends in themselves. The second formulation of the categorical imperative gives us guidelines on how to go about formulating moral laws for ourselves. He argued that we should only act on those maxims that could be made a universal law for all people at all times. Why this guideline? Well, Kant believes that for something to count as a moral law, it must be categorical, i.e. it must hold for all people at all times, and hence it must pass the 'universalization test'. This is a kind of logical test for the rationality of whatever one is thinking of making a moral law. Kant believed that if one were to universalize something immoral, it would simply fail to make logical sense. Say for instance, if one is considering breaking a promise to a friend, one should employ the universalization test by asking: can a broken promise be universalized? Clearly, it will be rationally impossible to will this as a moral law. If all promises are broken, the notion of a promise will cease to exist. The idea that 'all promises must be broken' is logically inconsistent and therefore it cannot be made a moral law.

But proponents of deontology run into a problem here: what should one do when one is confronted with two equally rational moral duties – say, for instance, the duty to protect life and the duty to always keep a promise? Imagine for instance, a very close friend, Joe, wants to share something with you that is troubling him a lot. He asks you to promise that you will keep whatever he tells you a secret, and you swear that you will tell no-one. He then goes on to share with you the fact that he has just heard that he is HIV positive and does not want to tell his girlfriend, Sandy, about this because he fears that he will lose her if he does so. Sandy is also a close friend of yours and often shares her dreams and thoughts about the future with you. You also know that the two of them are not practising safe sex and that, in fact, Sandy is eager to get married and start a family. As it happens, you and Sandy went for an HIV test together just last week and were relieved to receive the news that you are both negative. The dilemma now is, should you break your promise to Joe and tell Sandy to start practising safe sex with Joe since he is HIV positive?

What we confront here is the case of competing duties, and we can see that here Kant is not of much help. He would not allow you to universalize broken promises, nor can one universalize compromising a friend's health, and hence both actions would be considered immoral. Many have criticized Kant for his unwavering universalistic approach. However, Kant would acknowledge that there are situations where morality simply cannot apply at all, because they are not situations of freedom. Kant believed that freedom and autonomy are essential for moral decision-making. One also has to understand that this is Kant's attempt to remain true to the ideals of rationality, which he realized are never completely within our reach, yet must be pursued relentlessly. Business ethicists tend to focus on Kant's *Groundwork for the Metaphysics of Morals*, but his three critiques attest to an awareness of the difficulties of moral thinking. In these works, we encounter a much less self-assured Kant, who is fascinated by the moral law within us and acknowledges its puzzling characteristics.

Moral development theories and its critics

Lawrence Kohlberg

One cannot deny, however, that Kant's deontological approach has been extremely influential in modern moral theory, and that it has led to a belief that the rational capacity to identify universal principles is the epitome of moral thinking. This belief is clearly displayed in the most influential theories of cognitive moral development. Lawrence Kohlberg drew on Jean Piaget's distinction between two basic types of morality, i.e. a morality of constraint and a morality of cooperation. Kohlberg expanded Piaget's two basic moral orientations, and postulated a six-stage linear path towards moral maturity. On the first level, named the preconventional level, individuals respond to the fear of punishment (stage 1), or to the expectation of reward or the need for

satisfaction (stage 2). Over time, however, individuals come to recognize that there are certain expectations regarding their societal role and that good behaviour pleases others; hence, in stage 3, individuals seek to please others to earn their trust. In stage 4, individuals come to accept the standards of law and order in society and conform to its codes and procedures. The third level of moral development is reached when individuals can define moral values and principles without it being dictated by society, and hence in stage 5, individuals can negotiate social contracts and seek what they consider best for themselves. In stage 6, individuals develop the capacity for universal reasoning, much like the identification of moral laws that Kant thought all rational people should be able to identify. It is, therefore, clear that for Kohlberg the epitome of moral reasoning is the ability to engage in impartial, rational decision-making and the capacity to abstract in order to identify universal principles.³

Critics of development towards rational moral decision-making

Carol Gilligan suggested that there is a gender bias inherent in Kohlberg's theories. She argued that because most of the subjects who participated in Kohlberg's experiments were male, his theories are skewed to consider what is characteristic of certain male stereotypes as normal and ideal. Gilligan believed that women tend to privilege enduring personal relationships in their moral decision-making, which would mean that in terms of Kohlberg's model, they have not yet reached moral maturity. In fact, women may never reach 'moral maturity' in Kohlberg's terms, because they value emotional connections and their personal responsibilities towards others. For instance, the role that women occupy as mothers and the love and care that characterize their relationship with their children may influence how they view their moral responsibilities.

This skepticism towards the influence of emotion has long characterized many approaches to moral decision-making. Emotion was cast as the opposite of rationality, and hence it was argued that decision-making that takes emotions into consideration is irrational. For instance, Kant did not trust the influence of emotion on moral decision-making. In Kant's opinion, emotions undermine the individual's capacity for autonomous reasoning and for universalization. Many philosophers have since argued that this is not at all the case. For instance, Martha Nussbaum indicated that emotions are reliable indicators of what we value, and, hence, are extremely important in making rational decisions. Her analysis of the role of emotion in decision-making allows us to revisit one of the most important debates in Western philosophy, i.e. that between the two Ancient Greeks, Plato and Aristotle. According to Nussbaum, Aristotle wanted to restore emotions to the central place in morality from which Plato had banished them. In Aristotle's conception, emotions function as modes of vision and forms of recognition. He believed that a person's emotional response, rather than detached thinking, guides appropriate decisions and behaviour.⁴ Nussbaum argues that emotions have a rich cognitive structure and reflect particular

beliefs.⁵ As agents, we ascribe value to things that we do not necessarily control. Consequently, we desire things and experience strong emotions as we seek and pursue the things we value. Our interactions with other people shape our sensibilities. They provide us with a strong sense of what is socially appropriate and appreciated in our behaviour. In this way, socialization continually conditions us to respond in an emotionally appropriate way. If we ignore the role that emotion plays, it will become impossible for us to understand our own motivations, decisions, and actions.⁶ To explore this idea in more depth, we now turn to Aristotle's perspectives on moral reasoning.

Alternative approaches to moral decision-making

Virtue-based ethics

It is very important to understand that virtue-based ethics has its roots in Ancient Greek society and that, as such, it operates within a unique worldview that reflects some ontological and epistemological assumptions vastly different from our own. This simply means that the Ancient Greeks had another perspective on how things are (ontology), and on how we come to know them (epistemology). For Aristotle (BC384–322), whose *Nicomachean Ethics* is central to understanding virtue-ethics, knowing one's position and role in society is very important in developing a sense of what the right thing to do would be.⁷ The Aristotelian city-state (*polis*) was an extremely hierarchical society, and it was virtually impossible to change your social and professional position. The best thing to do, according to Aristotle, is to contribute to the happiness (*eudaimonia*) of your society by fulfilling your specific purpose. In order to do so, you had to cultivate those virtues that are essential in fulfilling your particular role in society. Just like the oak tree grows from the acorn seed, each individual has an inherent purpose (*telos*) that must be realized. Since all of us have different roles in society, we all require different virtues. If you were a soldier, you needed to be brave. If you were a worker, it was important to be diligent. If we practise the virtues that are required to fulfil our purpose consistently, doing the right thing will become a habit and feel like second nature. This can be compared to the best of golf-swings. Lots of time and effort goes into practising it, but when it is perfectly executed, one is not thinking about it. By practising virtues, we accomplish the cultivation of certain habits, or predispositions, which allow us to reach our purpose. This is why Aristotle's ethics are described as *teleological*, i.e. they allow you to reach your purpose (*telos*) and contribute to the happiness of your society.

Another important notion in Aristotle's ethics is that of *ethos*, the Greek word for dwelling place. One may describe the virtuous character that we come to inhabit as a certain *ethos*, which is essential to living a good life. In developing these habits, Aristotle argues that it is extremely important to steer clear of extremes, i.e. of any excess, or deficiency. He therefore suggests that we respond

to what could be extreme emotions by seeking the ‘golden mean’. Moral virtues are cultivated in and through participation in practices. For instance, the virtue of bravery can be described as finding the mean between foolhardiness and fear, while generosity is the mean between stinginess and wastefulness in very practical circumstances. In addition to the moral virtues, we need to develop intellectual virtues, the most important of which is *phronesis*. This refers to a kind of practical wisdom that helps us to know what the right thing to do is.

In all of this, Aristotle acknowledged the importance of not denying or excluding one’s emotions, but instead cultivating the appropriate way to live with them. He believes that theatre, poetry, and physical exercise are all conducive to having a fully embodied sense of agency, which he thinks is essential to developing a strong character, especially when it comes to moral and intellectual virtue. We see that Aristotle did not subscribe to Plato’s rational universe of forms and ideals, and argued instead for developing a sense of what is right and wrong in and through everyday practices. Aristotle did not believe we could reach a universal notion of right and wrong conduct, especially since we encounter certain ‘blockages’ or ‘puzzles’ that make it difficult to identify the exact mean between the extremes that confront us. We shall discuss these difficulties in more detail when we explore Derrida’s discussion of *aporias*. An *aporia* is a dilemma that seems impassable – something that seems irresolvable via our typical strategies of reasonability. Though Aristotle already had a sense of the difficulties that we face when confronted with such impasses, his theories are often applied in simplistic ways, as if finding the ‘golden mean’ is just seeking a comfortable middle ground or finding an amenable compromise.

This is one of the reasons why some business ethicists who have drawn on Aristotle’s work have been criticized. They often underestimate the difficulties that are always part and parcel of practical wisdom. One of the business ethicists who has been credited for doing much to acknowledge the value that both Aristotle’s emphasis on practical wisdom and his appreciation of the emotions have for business ethics, is Robert Solomon.⁸ He argues for viewing business organizations as similar to Aristotelian communities, and that the development of certain virtues is central to business excellence. Solomon deals with the issue of ‘moral mazes’ by positing the solution of developing the virtue of moral courage. Solomon’s Aristotelian approach to business ethics has been criticized by some authors in critical management studies because it draws overly simplistic parallels between corporations and Aristotle’s city-state. Corporations can hardly be described as communities in the strict sense of the word.⁹ It soon becomes clear that it is by no means easy to describe the process of moral decision-making in simple terms.

Bounded rationality

There are a number of other approaches to ethics that display attempts to develop more nuanced alternatives to ‘rational choice theory’ and to explore

the limits of ‘rationality’ as such. For instance, Herbert A. Simon, who won the Nobel prize for Economic Science in 1978, developed the theory of bounded rationality. He believed that most decision-makers are only partly rational, and otherwise irrational. The reason for this is the fact that decision-makers may have limited resources at their disposal. Proponents of neoclassical economic theory make certain flawed assumptions, namely that individuals have precise information, that they are fully aware of all possible alternatives, with their costs and potential benefits, and that there is enough time for decision-makers to weigh these options.¹⁰ So we see that there are both cognitive constraints, as well as time limitations, that have an impact on the ‘rationality’ of decisions. Some scholars even argue for something like ‘rational ignorance’, which occurs when the opportunity cost of weighing all the options is perceived to be higher than the possible benefits of careful consideration.¹¹ One also has to take into account that human perception is limited because it is typically subjective and selective. For all these reasons, people do not always make the most ‘rational’ decisions. We just try to make satisfactory decisions under the constraints that we operate within, and hence we can be described as what Simon calls *satisficers*. So, if I am playing chess and have to decide which move I am going to make, I generally stop looking for better alternatives if the move I have found pleases me and is *satisficing*. Simon argues that we do have intuition, which functions as a kind of coping mechanism to deal with situations of bounded rationality. It is characterized by pattern recognition, which, because it is synchronous, comes to us all of a sudden, in a moment, and does not require time for rational deliberation. For example, in the movie *Backdraft*, we see something of the capacity that a fireman has for sensing danger, even though there are not always rational reasons for making certain decisions.

Moral imagination

Developing a more deliberately imaginative approach to moral decision-making is something that business ethicists have grappled with for some time now. Patricia Werhane’s theory of ‘moral imagination’ is the most prominent contribution in this regard. Drawing on the work of Adam Smith, Immanuel Kant, and Mark Johnson, she has developed an account of how imagination may be employed in making sense of moral dilemmas. It involves three consecutive phases:

- (1) [b]ecoming aware of social, economic, organizational, and personal factors that affect perception of a business problem and understanding how these might conflict; (2) [r]eframing the problem from various perspectives to understand the potential impact of different solutions; and (3) [d]eveloping alternatives to solve the problem that can be morally justified by others outside the firm.¹²

The deliberate unpacking of all relevant considerations and the conscious envisioning of alternatives that Werhane associates with the employment

of imagination in moral decision-making shows some correspondence with Michael Polanyi's observations.¹³ In a sense, both describe the employment of imagination as a process that involves a direct, intentional effort to draw on the tacit knowledge resources that are available to the individual. However, there is also a significant difference in how they see this process unfolding. For Polanyi, imagination and intuition are codependent. Intuition, as he sees it, is a process of understanding that is spontaneously initiated as the individual engages with the concrete contingencies of a problem. As such, it is not something that can deliberately be operated from a position of disengagement. It is on this point that he and Werhane differ. Werhane acknowledges that 'conceptual schemes' influence the way individuals think about moral dilemmas. She also recognizes the role that social dynamics and metaphoric language plays in the way that individuals conceptualize moral dilemmas. Despite this, Werhane insists that: 'moral imagination entails the ability to disengage'.¹⁴ In this way, Werhane's theory is still committed to the rational process of thinking through a problem step-by-step and identifying imaginative solutions. We see that this step-by-step approach is popular in business ethics, and various scholars have tried to incorporate a variety of philosophical approaches into a single model that they believe can help us resolve moral dilemmas.

Process-driven decision-making: a combination of approaches

Figuring out how decision-making works, and developing step-by-step guidance on the process, has been the focus of many business ethics scholars and consultants. Multiple decision-making toolkits and decision-trees advise decision-makers on the required steps of the process and the 'right' (i.e. normative) questions to ask at each step. A quick look at how these decision-trees function reveals their assumptions (see examples at the end of this chapter). In the first place, decision-makers are instructed to gather the 'facts' of the case, to describe the dilemma that confronts them, to come up with a set of options for consideration, to weigh these options with the help of certain normative guidelines, and finally to defend their position by referring to the ethical reasons for subscribing to this specific course of action. Kenneth Goodpaster's case analysis template scan (CAT scan) identifies 'describe', 'discern', 'display', 'decide', and 'defend' as distinct steps that have to be followed in making moral decisions.¹⁵ In each of the steps, normative tests are employed to determine how the case is described, how dilemmas are discerned, and finally which options are decided upon and how they are defended. Goodpaster's model includes justice-based reasoning, duty-based reasoning, outcomes-based reasoning, and virtue-based reasoning. Since this decision-making model seems to combine many normative perspectives in an easy-to-understand methodology, many corporate audiences find it very helpful.

Many corporate decision-trees work in a very similar way. At most of the decision-points, decision-makers are instructed to answer simple 'yes' or 'no'

questions: ‘Is this legal? Yes or no?’, or ‘Is this employee under 14 years of age? Yes or no?’. ‘If yes, proceed to step 2’. Sometimes there is the option of choosing ‘Don’t know’, to which the decision-tree’s advice is ‘Try to find out’. The assumptions here are those of rational choice theory, i.e. decision-trees assume that decision-makers can gather the necessary information, are capable of weighing options, and have the time to do so. But even the proponents of bounded rationality, or those arguing for the importance of emotions in the decision-making process, still assume that options can be defined in opposition to one another, and that a proper process and a set of rules by which ethical decisions are made will yield an ethical result.

The problem with these assumptions is that it makes ethics a mere device that is ‘instrumental’ in management decision-making. It seeks to make ethics an easy set of rules, instead of confronting the decision-maker with some real ethical problems. Furthermore, it pretends that the right recipe will always lead to the perfect result. Continental philosophers would raise serious objections to this blind faith in the process and in the instrumental use of moral reasoning, to which we now turn.

Continental responses

The way that business ethics approaches moral decision-making can be challenged on various fronts. The idea with this challenge is not to argue that moral decision-making should not take place, or that thinking about how it takes place is unimportant, but rather that one should understand the limits of such approaches. These limits often have everything to do with the assumptions that these approaches are based on. Some of the main challenges to what is available in business ethics concerning decision-making can be described as: (1) the abdication of individual responsibility that often characterizes rule-driven approaches to ethics; (2) the loss of specificity that enters by means of universal formulations and overgeneralizations; and (3) a risk that is inherent in both (1) and (2), instrumental reasoning makes ethics ‘handy’ in business while refusing to ask real ethical questions.

The problems of rule-driven moral decision-making

Within organizational theory and critical management studies, the instrumental use of philosophy to help firms devise clear-cut decision-making structures has met with some serious criticism.¹⁶ In most cases, these critics draw on continental philosophers in formulating their objections. The most prominent figures they draw on are Emmanuel Levinas (1906–95) and Jacques Derrida (1930–2004), as well as the sociologist Zygmunt Bauman (1925–), who does much to draw out the ethical implications of Levinas’s and Derrida’s work.

Zygmunt Bauman's resistance to moral rules and codes lies in the fact that he believes that these instruments of moral guidance undermine and even efface the possibility of moral responsibility. For Bauman, rules are dangerous because they undermine the moral impulse. When one sees a child in danger, one would immediately sense the obligation to help, without deliberation entering into the equation. He draws on Levinas to argue that the problem with codes and rules lies in their appeal to universality, which undermines the possibility of a singular response. Levinas made it clear that ethical responsibility is not something that someone else can do for you. It is a matter of responding to the person in front of you, or, as Levinas would put it, to the face of the 'Other', in a uniquely singular way. Bauman places the blame for irresponsible actions on the depersonalization that takes place when we dissolve the unique individual response into the 'all-embracing we'.¹⁷ He argues that the 'we' can never simply be the plural form of 'I' when it comes to ethical responsibility. This is why some scholars have been notoriously critical of drawing on Levinas to describe corporate responsibility – it threatens to make the same mistake of talking about collective responsibility in the same terms as a uniquely individual ethical response.¹⁸ Why is this a problem? In the first place, the 'we' glosses over the specific relationship between 'me' and the 'other' individual whose face confronts me with the need for a very specific response. The second and related problem is that others are lumped together as 'them', or described in terms of categories, such as 'migrant labourers' or 'child labourers', which makes it impossible to recognize and respond to the specific needs of individuals within these groups.

Scholars in critical management studies point out further dangers of approaching ethics by means of routinized rules. The first charge that these authors make is that the decision-making process that business ethicists often employ allows people to hide behind the rules in their consideration of moral issues, and hence never to take responsibility for the outcomes. As Clegg *et al.* indicate, the infamous defence of Adolf Eichmann, the very efficient Nazi administrator responsible for dispatching Jews from the city centres to the gas chambers, is a case in point. Eichmann's defence was commented on at length by Hannah Arendt in her book *Eichmann in Jerusalem: the Banality of Evil*. Arendt argued that Eichmann confronts us with the very real question of how it was possible that someone that seemed so ordinary, so hard-working, so much like us, was responsible for the death of thousands of Jews. In his defence during the trials in Jerusalem, Eichmann argued that he was just following orders, and actually being quite diligent and precise in the process. The fact that he played a role in killing real human beings simply never occurred to him. These considerations weren't included in the list of things he had to do as part of his job. Now, we can argue that this is not what decision-trees do – of course they require us to ask some ethical questions as part of our work in organizations. But what continental philosophers would help us understand is that the way that these questions, as well as the information guiding their answers, are set up may be part of the problem.

Derrida's thinking about moral decisions

Undecidability

The philosopher Jacques Derrida made us aware of the fact that for a decision to exist in the first place, it cannot be something that is fully determined by the rules or procedures by which it is reached. If this were to be true, it would cease to be a decision.¹⁹ If decisions were in fact foregone conclusions that could be identified via a set of steps or rules, we could programme computers to make those decisions for us.²⁰ In fact, they would not be decisions any longer – just formulas that contain within themselves predetermined answers. For Derrida, the idea of a decision relies on the possibility of undecidability, i.e. on the existence of a real choice that cannot be calculated in advance. It is important not to confuse undecidability with indecision or an unwillingness to make decisions. John Caputo explains that undecidability is not the opposite of decision, but the condition of its possibility that underscores how difficult the decision is.

A further problem lies in the fact that decisions are guided by options, which are phrased either as oppositional alternatives, or at least as mutually exclusive sets of alternatives. Undecidability not only causes us to waver between the two 'either-or' options, but it also makes us realize there is no clear break (*de-cidere*) between them. Caputo points out that life is a messy affair and that binary terms are often 'contaminated by each other, each inwardly disturbed' by the other.²¹ And, in fact, the oppositions and alternatives that confront us often presuppose each other.

Aporias

Business ethicists tend to talk about the choice between two equally important duties as a moral dilemma. It is in the nature of a moral dilemma that you are stuck between a rock and a hard place, or as some say, you are damned if you do and damned if you don't. No matter what you choose, there may be someone who may raise a moral objection against what you decided. This would be close to, yet not completely synonymous with, what Derrida describes as an *aporia*. We may describe moral dilemmas as *aporias* that have forgotten their own *aporetic* character, and are now defined in terms of a certain oppositional logic uncritical of the co-contamination of those very oppositions. As such, it is a kind of metaphysical blind-spot.²² This would explain why many business ethicists seem to prefer dealing with moral dilemmas rather than *aporias* – they want to offer decision-making tools to help us out of the discomfort of a dilemma, or at least offer us some immutable set of reasons for choosing one option over the other. Derrida wants to maintain the discomfort.²³ When Derrida writes about a moral decision, he describes it in terms of a struggle or an 'ordeal'. In fact, Derrida describes the instant of decision as madness. He talks

about how any decision is haunted by the ghost of undecidability. This ‘ghost’ resides in our decision, and unsettles any kind of self-assurance that we may have regarding the fairness, honesty, or beneficence of that decision.²⁴ If that were to disappear, the decision would cease to be a decision and the ‘fairness’ or ‘honesty’ that we may have striven for in making the decision would be lost as well. This is the conundrum – that something like justice always eludes our grasp, and if it would cease to do so, it would no longer be justice.²⁵

It is not that business ethics has taken no account of the fact that resolving a moral dilemma has its costs. Business ethicists would argue that this is just the necessary price of the decision, and whether you are a utilitarian or a deontologist, you can make good arguments for why you chose (a) over (b). What business ethicists can’t fully account for, however, is that the ‘ghost’ that haunts the decision is not just the external ramifications of the decision, i.e. who gets hurt, how much it costs in terms of both money and reputation, etc., but rather that what is haunting lies *in* the option that was decided upon itself.

One of the ways in which Derrida tries to explain the functioning of *aporias* is to talk about specific concepts like ‘the gift’, ‘forgiveness’, or ‘hospitality’. For example, Derrida points out the difficulties in giving a real ‘gift’. He goes so far as to suggest that ‘the gift’ is ultimately impossible.²⁶ For something to be a gift in the real sense of the word, it must be given without the expectation of any form of reciprocity. If one gives a gift and receives something in return, the gift ceases to be a gift and instead becomes one element of a transaction. Even a simple ‘Thank-you’ note can serve to build in a kind of reciprocity that would destroy the ‘pure’ notion of the gift. Still, gifts stubbornly remain part of our everyday interactions.²⁷

Is it possible for us to acknowledge the cold economic rationality inherent in all of our social interactions? This may seem like a radical position, but there are many that doubt the possibility that human beings are capable of selfless behaviour. In fact, adherents of the theory of psychological egoism argue that all decisions are self-interested, and that even the most self-sacrificing individuals or philanthropists do what they do for their own sake. They would argue that even Mother Teresa lived the way she did because of the rewards that she expected to receive in the afterlife, or for the satisfaction of being seen as a good person. Even those philanthropists who never disclose their good deeds derive internal pleasure from them.

If one thinks of the types of objections against corporate social responsibility, it becomes possible to understand the problem. The problem with corporate social responsibility donations or gifts is that they operate within a calculative framework of what the corporation stands to gain in return; hence, they are not gifts at all. Anonymity and no benefit would make them true gifts, but what corporation would give gifts if those were the terms? Also, the rationale for an ethics programme that maintains that the corporation has financial benefits through reputational value, undermines the possibility of ethics. If we want to leave a place for ethics, gift-giving, forgiveness, and hospitality, we must

acknowledge that these notions in and of themselves contain impossibilities. Yet the impossibilities should not prevent us from pursuing these things. They only come into being in the messy realities of life, and hence they are never the full embodiment of 'ethics', 'forgiveness', or 'giving' – they never render these notions completely present.

Why does Derrida want to maintain the discomfort of the decision? Why remind us of that which haunts our decisions? Remember, he does not want us to avoid making the decision; he just wants to make us less comfortable with it. Now this may seem like a pretty bad deal he is making us here. So what could the benefit be? Derrida's thought may make us more skeptical about the way we construct various options to choose between, as well as of the 'rational reasons' we offer in defence of our decisions. What happens in the construction of alternatives? As was pointed out earlier, decision-trees assume that individuals using them have the capacity for rationality and access to all the information and time required to make the decision. What they do not take account of is that these individuals receive information regarding the relevant facts of the case, as well as the options that they have to choose among or between, from sources with specific power interests.

Instrumentality as preoccupation with goals or purposes

What we see here is that pursuing ethics as something that has mere instrumental value will undermine ethics as an immediate moral response. Instrumental reasoning is directed at some kind of purpose, or end (*telos*), and hence is calculative and deliberate. Yet a teleological structure underpins so much of our society, and especially of our business lives, that it is very difficult to think about anything in other terms. This happens as part of the simplest business decisions and the most complicated moral dilemmas. There is always a process by which options are identified, weighed, and chosen, even if that happens intuitively, as some philosophers contend. If undecidability is circumvented through rules and procedures, we are not forced to confront the hidden *telos*, or goal, that has already slipped into our thoughts, affects, or intuitions.²⁸ No framing of a dilemma, or gathering of the 'facts', is ever value-neutral, nor is any construction of the alternatives that we choose between. In each case, it would be possible to identify a certain *end* that is always already present in each aspect of our decision-making. In his essay, 'The ends of man', Derrida plays with the double meaning of the word *end*, namely end as goal, and end as final termination, which in the case of human beings is death.²⁹ Our relation to our own death or limits informs the values and power interests inherent in facts, acts, and decisions. He wants to make us aware that all of our theories speak of certain goals, which by their very nature tend to function as unquestioned and unquestionable truths, i.e. they operate in a metaphysical way. In organizations, the options in decision-making and the way facts are gathered and weighed always already speak of very specific power interests

and purposes, and if they cannot be identified and questioned, they bear a metaphysical character as well.

Now you may ask: why is this goal-directedness a problem? Surely all of us have goals that we are pursuing as individuals or groups – especially since we are all rushing towards our own death and have only so much time to do all the things we want to do? Without goals, surely society would come to a standstill? These are all valid objections. However, the point here is not so much to get rid of the teleological structures, but to understand how they function and to guard against falling into certain patterns of instrumentality without giving it a second thought. These teleological structures could take the shape of a powerful corporate mantra, a suffocating organizational culture, or a decision-making model that gets ‘agents’ to the foregone conclusion that serves the purposes of the corporation. (Recall here the discussion of corporate and individual agency in Chapter 1.) The problem is that if we are unaware of these teleological structures and the way that they may impact our own values, thoughts, and motivations, we can never challenge or revise them. Furthermore, we tend to view our positions, which are always already informed by the teleological structures that we favour, as natural, and hence desirable for everyone all over the world. This is where cultural imperialism starts. It is also where ethical responsiveness/responsibility ends.

Intentionality

This relates to another important implication of Derrida’s thoughts on undecidability, i.e. its ability to confront us with the issue of intentionality. As such, it offers some insights into the limits of rationality and subjectivity that we confronted earlier on in the chapter. This is an issue that he explores in both his early and later work.³⁰ In Derrida’s earlier work, he reflects on the ability of speakers to communicate what they intend. In order for communication to succeed, signs (i.e. words, marks, sounds, gestures) have to be able to be repeated, and with each repetition, what is being communicated is different. This is what Derrida refers to as the iterability of any sign, or word. Things only make sense in relation to other things, and hence any conceptual description of things can only function as such if it is repeated. Though each repetition of the same concept draws on the similarities across various iterations, each iteration is also different. Repetitions are never ‘pure’; they always lead to alterations.³¹ Derrida never argued that an individual who speaks, writes, or makes decisions has no intentions, but he did warn us against thinking about intentionality in simple terms. Derrida’s work helps us understand that the ‘intentions’ of an author, speaker, or decision-maker have to be understood as open to many contextual influences, and also to many possible interpretations. This also has implications for how our subjectivity operates, or who we are as agents.

In terms of the concepts that we employ in business ethics, it is important to take account of this iterability as well. If someone says, ‘Do not bribe!’, they

are drawing on some notion of ‘bribery’ that is operative in any such statement, but the ethical intent – which is never fully present in that statement in any self-identical way – can never be said. Hence, one can intend to say something about bribery, but can never be sure that the injunction against bribery is understood in exactly the same way as it was intended. We should note that Derrida is not saying that there is ‘pure’ intent, and misinterpretation of that intent, but rather that *all* language defies the possibility of the existence of such clear-cut content. In his concept of *différance*, Derrida points out that the meaning of any concept is always deferred (postponed), and always different.³²

What are the implications of this for moral decision-makers, i.e. the subjects, or agents, who believe that they consider certain options and make a conscious choice? Though not denying the existence and role of consciousness, Derrida points out that the consciousness of the speaker or agent does not fully determine meaning; instead, it is how the act of speaking, deciding, or acting is performed that determines meaning in ways that we can hardly fathom. In fact, the way that we perform a certain speech act, like ‘Do not bribe!’, may in itself contain, or be haunted by, exactly that which that specific imperative opposes.

Implications for decision-making in business ethics

At this point, it may be helpful to consider a few practical business examples, which may allow us to think through the various implications of what Derrida argues. Let us return, for instance, to the issue of child labour, which has been an important topic for business ethics scholars and civil society activists alike. Many theoretical criticisms of child labour employ both consequentialist and non-consequentialist reasoning to describe child labour as an immoral practice. Yet, in reaching this conclusion too quickly, these well-meaning scholars and activists bracket certain important moral questions in order to place the equally important moral question of avoiding harm to children at the forefront. It is clear that from both deontological and utilitarian perspectives, children should not be harmed. What studies into child labour indicate, however, is that, in trying to avoid harm to children, other bad consequences arise and other principles are sacrificed.

For instance, in a study of how child labour was eradicated in the production of soccer balls in Sialkot, Pakistan, the complex nature of giving a moral response to a moral dilemma became clear.³³ In a bid to eradicate child labour, all home-based soccer ball manufacturing operations were closed down, and all workers had to work in closely monitored factories. This had all kinds of pernicious effects. For instance, many women lost their livelihood. Women could not afford to be away from home all day, nor did they want to work in a factory environment that has a social stigma and perpetrated unfriendly, discriminatory working conditions. The researchers also found that all the focus

on ‘the protection of children’ allowed the manufacturers to hide the fact that they were not paying other workers a living wage. Add to this the fact that children, when asked, indicated that abolishing all child labour did them no favours, and one sees how difficult the dilemmas we confront are. What has to be taken into account is that in developing countries, children who lose their jobs do not go back to a childhood of school, sport, and slumber parties – they often have no option but to turn to prostitution, crime, or begging. Another case of this problem is AIDS-ridden communities in sub-Saharan Africa, where children as young as 13 are often the head of households after the death of their parents. What we see in the case of child labour is that the differences in the meanings of concepts such as the ‘good life’ or ‘childhood’, in different contexts and at different times, are not at all acknowledged. Also, by focusing on one injustice, such as child labour, the injustice of unfair wages and gender discrimination is hidden from view. What seems to happen is that the ever-troubling nature of a moral *aporia* and the difficulty of finding an appropriate moral response are avoided. These are actually made impossible to recognize by the self-congratulatory claim that a moral good, i.e. the elimination of child labour in Pakistan’s soccer ball manufacturing industry, has been procured. Real individuals, i.e. the women and children that require a response from us, are often effaced, i.e. they have no voice or real presence in our deliberations because of our simplistic commitment to principled rules.

Another issue, which presents an interesting perspective on the implications of Derrida’s theories, is that of corporate gift-giving. The specific type of gift-giving we will focus on here is the ever-pressing challenge that corporate managers have in explaining to their employees the difference between a gift and a bribe. We saw above that Derrida considers the gift as one example of an *aporia*, i.e. it is the very impossibility of the gift that makes gift-giving possible.³⁴ This may sound paradoxical, but it allows us to take a critical look at some of the rules that corporations suggest their employees follow in accepting gifts. In the first place, it should bring us to consider whether any corporate gift can in fact be a gift in the real sense of the word. Even when the gift is a ‘Thank-you’ for something the corporation received from another stakeholder, or something it offers to build good relationships with stakeholders, it would be an act that attests to reciprocity and hence undermines the concept of the gift itself. But the fact that most of the gifts we give or receive fail to pass the test of non-reciprocity does not mean that we should stop giving or receiving them. What it does suggest is that we can become more aware of the teleological structures that underpin the way we think about an everyday practice like gift-giving. Gifts are given for a purpose that may make an ethical statement long before we start employing normative tests to determine whether it is appropriate or not. There is clearly instrumentality at work here, and, though we may not be able to avoid it, we should at least seek to see it for what it is and not let certain practices become so routine that they take on a life of their own. Furthermore, it challenges us to ask a number of other questions

Box 5.1**BP's self-approval test for the acceptance or giving of corporate gifts**

In addition to applying the principles above, ask the following questions to determine whether a gift or entertainment is appropriate.

- (1) Intent – is the intent only to build a business relationship or offer normal courtesy, or is it to influence the recipient's objectivity in making a business decision?
- (2) Materiality and frequency – is the gift or entertainment modest and infrequent or could it place you (or the other party) under an obligation?
- (3) Legality – are you sure that the gift or entertainment is legal both in your country and in the country of the third party?
- (4) Compliance with the other person's rules – is the receipt of the gift or entertainment allowed by the recipient's organization? Special care must be taken when dealing with government officials, since many countries do not allow officials to accept gifts or entertainment.
- (5) Transparency – would you be embarrassed if your manager, colleagues or anyone outside BP became aware of the situation? If so, there is probably something wrong.
- (6) Hypocrisy – are you adopting double standards? We should only offer what we would be comfortable accepting (and vice versa).

regarding the typical ways that corporations suggest we think about normative tests.

When one looks at corporate guidelines on gift-giving, it becomes clear that corporations seek to guide employees' discretion in moral decision-making by suggesting a certain number of normative tests, which includes (1) intention, (2) materiality, (3) legality, (4) compliance with rules, (5) transparency, and (6) hypocrisy. (See BP's guidelines on gifts in Box 5.1.) Now, already at (1) we see that we will have much to consider from Derrida's point of view. How does one determine the intent of the person or company offering the gift? If it is true that the actual act of giving (the performance of the act) itself is important in establishing the meaning of the giver employing a certain sign, and that there is no 'intent' that can be made fully present, how can we follow the corporation's rule here? If a corporate gift arrives with a note saying 'With compliments from M R Corporation', how is the giver's intent to be established? It is already extremely difficult, if not impossible, to do this in the case of an individual. In the case of the corporation, the problem is exacerbated by the distance between the giver and the receiver, which marks the impersonality of much of corporate gift-giving (like computer-printed cards with electronic signatures).

The second problem with the first corporate guideline is that it states that if the intention of the person offering the gift was to influence a business decision, it would be an unacceptable intent, but if it were merely for relationship-building,

that would be acceptable. In creating these two options, one would assume that they create an 'either/or' question with clear answers. The way in which BP's alternatives are framed makes it very clear what the problem is. How can one be sure that the establishment of a business relationship does not also imply that objectivity will be lost? Building a relationship can surely be as much of an 'investment', i.e. something done with the expectation of yielding some benefit in future, as a bribe? In fact, do all relationships not endanger the 'objectivity' of decision-making in business?

Moving on to the second corporate guideline, i.e. that of materiality, we are confronted with the tricky problem of the meaning of terms like 'modest' which, like all language, is iterable and value-laden. The self-test asks us to consider whether this is a modest gift, given infrequently. If so, it will be acceptable to receive it. But the question is how a term like 'modest' is to be defined in any clear sense. If we take the idea of *différance* into consideration, a modest gift may be perceived and received differently. The one factor is time, the other the difference that creeps in at every repetition of a sign. The meaning of 'modest' is postponed, and can be quite different in different cases. One can never capture it completely. If a sales representative is having a very bad day, a simple bunch of flowers from a supplier may still be modest, but modest here has a very different meaning on the next day, when she barely notices the flower delivery while happily working on an exciting project. As Derrida would explain, the given object and the act of giving both alter the meaning of the act every time it occurs.³⁵

Legality seems to be one of the most clear-cut guidelines that a corporation can impose. If something is illegal, one would tend to accept that it is clearly wrong. However, this discounts not only the fact that some laws can be immoral, but also makes it less likely that the individual will be morally responsible beyond what is required by the law. If you were working in Apartheid South Africa and you knew that your company's big donation to fund the Apartheid government's latest township project close to mines was completely legal, would it then become unimportant to ask moral questions about supporting segregation in this way?³⁶

The fourth step of the self-test requires of us to be responsive to the context within which we are operating when thinking about gifts. The way BP phrases this is 'in compliance with the other person's rules'. Is it an acceptable practice in that specific country, or the specific company? Again, the problem is the way in which the existence of a rule blunts the individual's own moral responsiveness to the problem. In this specific case, there is also the danger that 'when in Rome, you do as the Romans do', i.e. conforming to another person's sense of what is appropriate rather than asking difficult questions about whether it is in fact the right thing to do in the specific circumstance. Routine conformance to rules is a danger that we have come across many times in this chapter. It creates patterns of behaviour that influence 'intention' in ways that are often hard to identify, yet cannot be denied.

The test of transparency is often employed to guide corporate employees' decision-making. It is also referred to as the 'sunshine test' – if something cannot be brought to light without shame, it should not be done. The obvious objection to this test is that it assumes a certain cultural homogeneity in terms of agreement on what is considered shameful. What is also important to consider, however, is whether the word 'transparency' itself does not have certain *aporetic* implications. The opposition that seems to be assumed is that between making known and keeping hidden; but again, the two alternatives codetermine and contaminate each other.³⁷ Transparency sheds a certain light on a specific issue, but can only do so by glossing over something else. For example, in a holding structure, the mother company may want to render the economic and social performance of the daughter company transparent by focusing on numbers. Lots of facts and figures are generated in the pursuit of this 'transparency'. But this transparency hides as much as it discloses. The inefficiency of social audits is a case in point here. Sweatshop conditions often persist regardless of all the data generated and the expensive audits done.

The last guideline that we encounter in BP's gift-giving policies is the requirement that one should not be a hypocrite, i.e. offer something that your company would not have allowed you to receive, nor take something that you know your company would never have offered. The standard here is one of consistency, which is highly prized in many decision-making models. The question here is whether the test of consistency always allows for individual moral responsiveness. Consistency can very easily function as yet another routinized standard or rule that nobody thinks twice about. For instance, just because my company routinely takes customers out to very expensive sporting events, am I allowed to take the same gratuity from a supplier? For a small company supplier, it may be a huge investment, and with it comes great expectations, which will not even occur to me if I am just comparing what seem to be apples with apples.

We therefore see that in these guidelines, the same concerns keep cropping up. The loss of individual responsiveness, specificity in decision-making, and glossing over the implications of seemingly mutually exclusive options, all undermine ethics as such. In business ethics, we should always guard against rules or guidelines that make ethics seem easy, because, by definition, it is not.

So what may be the alternative? Well, if we were to come up with a new set of tests, procedures, or normative questions, we would be stepping in exactly the same trap as many business ethicists have done before us. The best we can do is to suggest, with Clegg *et al.*, that organizations seek to create more opportunity for undecidability to be an acceptable aspect of any decision. This is not to say that decisions should not be made. Of course not! A case could, however, be made for organizations creating more room for dissent and discussion of how options are phrased and what they imply. What is important here is the acceptance that the decision is never completed, or done with, when a certain course of action has been chosen. A decision is always something that has to be pondered over time. It challenges us to an ongoing process of questioning,

wondering whether we could not have done better. Also, every decision is haunted by what it excluded and hence it is always in a sense incomplete. It also becomes part of our history and our future. We are made who we are as a result of our decisions – developing the capacity for moral responsiveness demands an ongoing process of consideration and reconsideration. Organizations should not allow individuals to hide behind the rules. In fact, challenging the rules should be encouraged, because it may get people to think about why the rules are there in the first place.

Conclusion

In this chapter, we have explored the most prominent philosophical approaches to moral decision-making in business ethics. Both utilitarianism and deontology rely on the existence of rational moral decision-makers, but we soon discovered that ‘rationality’ might not exist in the way that many philosophers, economists, and other scientists assumed. We explored alternatives that include the roles that emotion, intuition, and a variety of other influences play in decision-making, and studied the process-driven approaches to moral decision-making that seek to help us through the decision step by step.

The problem with all these models, however, soon became clear. Standardized decision-making models have become ‘tools’ to make decision-making easier, and may have undermined ethics as such. Zygmunt Bauman’s rejection of rule-driven ethics was helpful in understanding that individual moral responsibility and ethical obligation is lost if one relies on rules to make decisions. Jacques Derrida’s made us aware of the fact that for something to be a decision in the first place, it cannot be made through clear-cut procedures and calculations. If that were possible, it would no longer be a decision. Derrida’s description of *aporias* also casts doubt on the clear-cut way in which alternatives are framed as a choice between two or more alternatives that exist in opposition to one another. Derrida’s objections to the positioning of alternatives in binaries or even trinarities could bring us towards an awareness of what we are in fact doing when we develop certain ‘options’. Undecidability is not hesitation in the face of opposing options, but it is an unsettling of the oppositions themselves.

The way in which critical management scholars like Hugh Willmott, Stewart Clegg, Martin Kornberger, Carl Rhodes, and Campbell Jones reflect on the implications of Derrida’s thought for organizations makes us aware of three possible dangers, i.e. the loss of specificity that comes about as part of generalizing universals, the abdication of individual responsibility in rule-following, and the instrumentalization of ethics in order to attain particular goals.

In the last part of the chapter, we explored what the implications may be of Derrida’s positions for the employment of corporate guidelines on gift-giving. We also explored the kind of practices and predispositions that could offer

alternatives to the way in which many corporations approach decision-making. It is, however, important not to reinscribe the same old problem in our new suggestions, hence we must allow ourselves to remain aware of the ends, the all too human purposes, inherent in even our most caring proposals.

NOTES

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- 4 M. Nussbaum, *Love's Knowledge, Essays of Philosophy and Literature*. Oxford: Oxford University Press (1990), 79.
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- 7 Aristotle, *The Nicomachean Ethics of Aristotle*. D. P. Chase (trans.). New York: E. P. Dutton (1911).
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- 11 Opportunity cost is defined as what you must give up to get what you want.
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- 14 *Ibid.*, 104.
- 15 K. Goodpaster, 'Teaching and learning ethics by the case method', in N. E. Bowie (ed.), *The Blackwell Guide to Business Ethics*. Malden, MA: Blackwell (2002), 117–41; see also K. Goodpaster, *Conscience and Corporate Culture*. Malden, MA: Blackwell (2007), 227.
- 16 C. Jones, 'As if business ethics were possible, "within such limits"', *Organization* 10 (2) (2003), 223–48 and 'Theory after the postmodern condition', *Organization* 10 (3) (2003), 503–25; S. Clegg, M. Kornberger, and C. Rhodes, 'Organizational ethics, decision making, undecidability', *Sociological Review*, 55 (2) (2007), 393–409; R. ten Bos, 'Essai: business ethics and Bauman ethics', *Organization Studies* 18 (6) (1997), 997–1,014; H. Willmott, 'Towards a new ethics? The contributions of poststructuralism and posthumanism', in M. Parker (ed.), *Ethics and Organizations*. London: Sage (1998).
- 17 Z. Bauman, *Postmodern Ethics*. London: Blackwell (1993), 47.
- 18 See in this regard the special edition on 'Levinas and business ethics', *Business Ethics: a European Review* 16 (3) (2007).
- 19 J. Derrida, *The Gift of Death*. Chicago, IL: University of Chicago Press (1996), 24.
- 20 J. Derrida, *Limited Inc. Afterword*. Chicago, IL: Northwestern University Press (1990), 116.

- 21 J. Caputo, *Against Ethics. Contributions to a Poetics of Obligation with Constant Reference to Deconstruction*. Bloomington, IN: Indiana University Press (1993), 63.
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- 24 *Ibid.*, 24.
- 25 J. Derrida, *Specters of Marx*. New York: Routledge (1994), 30.
- 26 J. Derrida, *Given Time: I. Counterfeit Money*. Chicago, IL: University of Chicago Press (1992), 29.
- 27 *Ibid.*, 42.
- 28 *Telos* is the Greek word for goal, and hence teleological means that which is directed to certain goals.
- 29 J. Derrida, 'The ends of man', *Philosophy and Phenomenological Research* 30 (1) (1969), 31–57.
- 30 Initially, in works like *On Grammatology* (1974); *Margins of Philosophy* (1982), and *Limited Inc.* (1988), Derrida explores the nature of language and subjectivity, and later on, in texts like *Specters of Marx* (1994), *The Gift of Death* (1995), *On Forgiveness*, and the *Politics of Friendship* (1997), he draws out the ethico-political implications of his theory more clearly.
- 31 J. Derrida, *Limited Inc. Afterword*, 145.
- 32 J. Derrida, 'Difference', in *Margins of Philosophy*. Chicago, IL: University of Chicago Press (1982), 3–27.
- 33 F. R. Khan, Kamal A. Munir, and H. Willmott, 'A dark side of institutional entrepreneurship: soccer balls, child labour and postcolonial impoverishment', *Organization Studies* 28 (2007), 1,055–77.
- 34 Derrida, *Given Time*, 37.
- 35 *Ibid.*, 49.
- 36 Derrida actually has much more to say about the relationship between law and justice, and we may get back to this in another chapter.
- 37 One could also bring in Derrida's discussion of the relationship between responsibility and secrecy. Responsibility involves the kind of resistance and dissidence that keeps itself apart from what is publicly declared. See Derrida, *Gift of Death*, 26.