GLOBAL SURVEY OF BUSINESS ETHICS

In Training, Teaching and Research

Editors   **Deon Rossouw / Christoph Stückelberger**

Globethics.net

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PREFACE

"50+20" is a project for a paradigm shift in business school education. It was launched at Rio+20, the United Nations Conference on Sustainable Development, in June 2012. An ambitious and challenging project of the World Business School Council for Sustainable Business (WBSCSB), the Globally Responsible Leadership Initiative (GRLI), and Principles for Responsible Management Education (PRME), it recognises that profound changes in business and leadership need to take place. What is the place of business ethics in business education? How can it become mainstream and not remain a "nice to have" appendix? And how can global values be maintained while regional diversity is protected and promoted?

To find answers to such future-oriented questions, to find new visions and strategies for "what should be", the careful analysis of "what is" is first needed. The global survey of business ethics in teaching, training and research presented in this volume is based on previous smaller surveys, as described in the Introduction; but it is the first truly global survey of its kind. It gives a broad picture of the diversity of business ethics discourses, teaching models, training facilities and research capacities (or lack of them) on all continents but also shows trends and upcoming topics. It is a rich puzzle and a global mapping for orientation.

The survey is the fruit of the initiative of Deon Rossouw. When he proposed this survey during a sabbatical with Globethics.net in Geneva

in 2008-2009, I was immediately convinced. Not only because he brought excellent qualities to the task as the then president of the International Society of Business Economics and Ethics (ISBEE), not to mention his outstanding academic reputation, but also because of the need for the survey in a globalised world. Globethics.net puts a strong emphasis on business ethics on a global level.

This book is the only publication to compile all the full-text regional reports of the survey. Shorter versions are published in the *Journal of Business Ethics* (JBE) by Springer, and African regional and national research results are published by the *African Journal of Business Ethics* (AJOBE); we are grateful to both journals for their collaboration in making the survey more widely known. In addition, the Directory of Business Ethics Experts of Globethics.net lists almost 500 hand-picked business ethics experts who participated in the survey. It can be consulted on our website at *www.globethics.net/web/ge/network/search-the-directories/directory-of-business-ethics* and is fully searchable.

Many people contributed to this survey and volume. We should mention in the first place Deon Rossouw, the "father" of the survey, together with the team of nine regional coordinators who are the main authors in this volume. Over seventy national coordinators from all continents also contributed; internal and external staff analysed the raw data. Under my leadership, the Globethics.net team provided online workgroups, funding, workshops, coordination, editing, the experts' directory, and maintenance on the website. A truly global research project! May it contribute to educating and training more people to become value-oriented, credible and trusted leaders in business and all sectors of society.

Geneva, 21 June 2012
Christoph Stückelberger
Executive Director and Founder, Globethics.net

INTRODUCTION

GJ (Deon) Rossouw

In 2009 a global survey of business ethics as a field of training, teaching and research was commissioned by Globethics.net in Geneva. For the purpose of the survey the world was divided in nine regions: (1) Latin America, (2) North America, (3) sub-Saharan Africa, (4) Europe, (5) Middle East and North Africa, (6) Central Asia, (7) South and South East Asia, (8) East Asia, and (9) Oceania. The aim was to determine how business ethics as a field of training, teaching and research had developed since 1995.

Why 1995? A first attempt to survey the development of business and economic ethics on a worldwide scale was conducted in 1995, presented at the First ISBEE World Congress in 1996 in Tokyo, and finally published as a special issue of the *Journal of Business Ethics* in 1997 (cf. Enderle, 1997). The present global survey can thus be seen as a follow-up on the previous survey.

Before that worldwide survey a number of studies were published that also surveyed specified aspects of the field of business ethics, but none of them was worldwide or global in scope.

De George (1987), Van Luijk (1990), and Enderle (1996) published articles that analysed the development of the field of business ethics in North America and Europe. Cowton and Dunfee (1995) did a survey that also included Asia, but their survey was merely focused on "interna-

tionalising the business ethics curriculum", and their survey sample was restricted to interviews with 40 people from business schools in the US, the UK and Asia.

Since Enderle's (1997) worldwide survey of business ethics, entries on business ethics in selected countries were published in *The Blackwell Encyclopedic Dictionary of Business Ethics* (1997) and in the volume on business ethics (vol. 2) in *The Blackwell Encyclopedia of Management* (2005). Recently Chan *et al.* (2010) published a study titled "Business Ethics Research: A Global Perspective". Their study, however, did not intend to be a global survey of research in the field of business ethics. Instead they opted for analysing the publication data of ten leading journals in the field of business ethics in order to identify global patterns in research as well as the leading researchers and research institutions in the field of business ethics.

The Global Survey of Business Ethics thus represents the first attempt to carry out a truly global survey of business ethics that include all countries of the world within its survey scope. The findings of the survey in eight of the nine world regions will be reported.[1] In this introduction, we explain the research process and methods that were used.

Research Process

The objective of the survey was to determine how business ethics as a field of teaching, training and research has developed across the world since 1995 with regard to:

- the terminology used to refer to business and economic ethics
- the prevalence of business and economic ethics
- the themes covered in training programmes on business and economic ethics

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[1] The Middle East and North Africa region has so far been unable to produce a regional report.

- the themes covered in formal academic teaching on business and economic ethics
- the themes covered in business and economic ethics research, and
- the major business ethical issues that are foreseen over the next five years

For the purpose of this study a broad definition of business ethics as a field of training, teaching and research was agreed upon, which included economic ethics and sustainability (macro level), corporate responsibility and corporate citizenship (meso level) and intra-organisational ethics (micro level). This definition of the field coincides broadly with the definition used for the 1995 worldwide survey, which understood business ethics "in a comprehensive sense that includes issues at the individual, organisational, and systemic levels of decision-making in business and economic life" (Enderle 1997, 1476).

To conduct the survey a research team was assembled, consisting of nine regional coordinators. The regional coordinators had the liberty to compile their own regional research teams. Some opted for appointing country representatives for each country in their region, while others compiled subregional research teams to cover their region.

The research process was divided into four stages, outlined below:

Stage 1: Identifying expertise in business ethics

The first task was to identify individuals and institutions with expertise in business and economic ethics in each of the nine world regions. For the purpose of the survey individual expertise was defined as: people in the academic environment who spend a substantial amount (25% or more) of their time on business and economic ethics training or teaching or who have already published research in business and economic ethics. Institutional expertise in business ethics was defined as: academic, professional and non-profit (but not commercial) associations or institutions with an explicit focus on teaching, training or research in business and economic ethics.

Stage 2: Data collection

Once individuals and institutions with expertise in business and economic ethics had been identified they were requested to provide information on their expertise with regard to business and economic ethics as a field of training, teaching and research. For this purpose separate survey questionnaires for individuals and institutions were developed.

In addition to the survey questionnaires the following methods were used to collect data on individual and institutional expertise in the field of business ethics in the respective regions:

- literature reviews
- personal interviews
- desktop searches, and
- database analyses

Brief descriptions of the above research methods will follow below, after the description of the remaining stages of the research process.

Stage 3: Data collation and processing

Once sufficient data had been collected via the survey questionnaires and the other methods mentioned above, data analysis commenced. Categories were identified with regard to:

- the terminology used to refer to business and economic ethics
- the prevalence and distribution of business and economic ethics
- the themes covered in training programmes on business and economic ethics
- the themes covered in formal academic courses on business and economic ethics
- the themes covered in business and economic ethics research, and
- the major economic and business ethical issues that are foreseen over the next five years

Stage 4: Regional reporting

The research process culminated in the production of regional reports for each of the world regions. The regional coordinators were responsible for integrating country or subregional reports into a comprehensive regional report for their specific region. The broad structure that was followed in each of these regional reports was:

- existing literature on business ethics as a field of training, teaching and research in the region
- region-specific methodological considerations, and
- findings regarding the themes of the survey as listed above

Methodology

To collect the required information about the field of business and economic ethics a number of research methods were used.

These include survey questionnaires, literature reviews, personal interviews, desktop searches, and database analyses. Each of these methods is briefly described below:

Survey questionnaires

Survey questionnaires were designed for both individuals and institutions with expertise in business and economic ethics. After individuals and institutions had been identified who qualified in terms of the respective definitions for individual and institutional expertise in business and economic ethics (see definitions in stage 1 above), they were invited to complete the survey questionnaires.

Besides questions dealing with personal or institutional information, the questionnaires consisted of the following questions:

1. What is your native language(s)?

1.1.   What terms (concepts/expressions) do you use to refer to *business and economic ethics* in your native language(s)? Please provide a literal English translation in the case of non-English terms.

2. Please indicate which of the following activities with regard to *business and economic ethics* you are involved in by ticking the appropriate box(es):

    - Training programmes (practical and vocational training – not for degree purposes)
    - Undergraduate teaching
    - Postgraduate teaching in business school or MBA programme
    - Postgraduate teaching, but not in business school or MBA programme
    - Research
    - Supervision of master's studies
    - Supervision of doctoral studies
    - Consulting / advisory services for organisations
    - Advocacy / campaigning / activism
    - Policymaking
    - Any other activity not listed above. Please specify below

3. Please indicate the topics (themes or issues) related to *business and economic ethics* that you address in:

3.1.   Non-degree-earning training programmes

3.2.   Undergraduate curricular modules/courses in degree earning programmes.
Please indicate an elective module/course with an [E] and a compulsory module/course with a [C].

3.3.   Postgraduate curricular modules/courses in degree earning programmes.
Please indicate an elective module/course with an [E] and a compulsory module/course with a [C].

4. Please list below (or attach as a separate document) all publications on *business and economic ethics* that you have produced (as author, co-author or editor). In the case of a non-English publication, please provide an English translation of the title of the article, book, or chapter in square brackets.

5. What do you regard as the major ethical issues in the field of *business and economic ethics* over the next 5 years?

Respondents had the option of completing the questionnaire in one of the following formats:

- online at: *www.globethics.net/web/guest/research*
- as a Word document (sent as an email attachment), or
- in hard copy

All the data were collected in a central database and were made available on a regular basis to the regional coordinators.

As it became clear fairly early in the research process that the response rate to the questionnaires is likely to be low, greater emphasis was placed on the other research methods, and particularly on personal contacts and interviews (face-to-face, telephonically and electronically) with experts in the field of business ethics.

Method 2: Literature review

A literature review was done to determine whether any previous studies had been done on business ethics as a field of either training or teaching or research in the regions, subregions or specific countries in each of the regions. The purpose of these literature reviews was to identify previous attempts to reflect on a meta-level on how training, teaching or research on business and economic ethics is approached or institutionalised in a specific region.

Method 3: Personal interviews

Personal interviews were conducted with individuals and representatives of institutions with expertise in the field of business ethics. These interviews were conducted either face-to-face, electronically via email, or by telephone or skype. The interviews were semi-structured and probed respondents with regard to the same questions that were included in the survey questionnaires.

The personal contacts and interviews with experts in the field turned out to be a valuable source that rendered rich information. It also often had a knock-on effect that led to interviews with further experts mentioned by some of the interviewees, or to experts being willing to complete the questionnaires once they had been prompted to do so in the interview.

Method 4: Desktop search

Since a substantial amount of information related to the main themes of this study is available on publicly accessible websites, desktop searches were done on relevant websites of institutions (such as universities and non-profit organisations) to gather information regarding training, teaching and research in business and economic ethics offered by individuals and institutions.

The desktop search turned out to be a valuable method of data collection in a number of countries since it was the only source of available information. However, the desktop searches were hampered by two problems. The first was the high cost, unavailability or unreliability of internet access in certain countries in the global south. The second was the fact that many institutional websites were poorly developed, with scant information and often without a search function to find information related to business and economic ethics.

Method 5: Database analysis

Where databases that captured information about training, teaching or research in the field of business and economic ethics were available, such databases were analysed to extract the required information.

Database analyses were particularly helpful in gathering data about publications in the field of business and economic ethics. A problem was encountered in linking publications to the country of origin of their authors. A solution was eventually found in the form of some databases that do indicate the institutional affiliation of authors. These institutions were then manually matched with specific countries to compile a regional database of publications for each region. Particularly valuable were the ISI, Scopus, and World of Learning databases.

The information gathered through these research methods was collated, analysed and then integrated in the regional reports. In the chapters that follow, the findings of the Global Survey of Business Ethics for each of eight world regions are first presented separately and finally compared across the eight world regions in the conclusion.

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LATIN AMERICA

Álvaro Pezoa Bissières and María Paz Riumalló Herl

The countries or subregions that participated in this Latin America investigation, with their respective coordinators and assistants, are:

Country/Subregion	Coordinator	Assistant	Institution
Argentina	Patricia Debeljuh		IAE Business School
Brazil	María Cecilia Arruda		Fund. Getulio Vargas
Caribbean	Anna Perkins		University of West Indies
Chile	Álvaro Pezoa	M. Paz Riumalló	ESE Business School
Colombia	Sandra Idrovo	Pamela Leyva	INALDE Business School
Ecuador	Wilson Jácome	Jorge Rodríguez	IDE Business School
Peru	Loreto Torres	Luciana Ratto	PAD Business School
Uruguay	Álvaro Cristiani		IEEM Business School
Venezuela	María Cristina Olivos		Universidad Central

In Latin America, the field work started a bit later than in other regions (the other regions began working in January 2009, while we began only in July 2009). Contact with most countries in South America was

made, but in a few countries, such as Bolivia and Paraguay, no national contact was possible. In those countries we were not able to contact anyone willing to take on the role of coordinator or even participate by providing information.

We were not able to contact a coordinator for Central America either. We contacted people in El Salvador and in Costa Rica, asking them to coordinate this subregion, but those attempts were unfruitful.

Existing Literature

Research regarding business ethics as a field of teaching, training and research in Latin America has been very poor. This will be the first complete picture of how the field of business ethics stands in the region. The only similar approach to this research was presented by our Brazilian coordinator, Cecilia Arruda, along with Georges Enderle, in a conference for the Academy of Management in Atlanta in 2006.[1]

The purpose of that paper was to identify the perception of academic experts in business ethics, compiling their opinions regarding eight Latin American countries, mainly between 1999 and 2005. The experts were chosen based on their experience of more than five years dedicated to teaching, consulting, training and developing research projects and publications specifically in business ethics. The study compiles the perceptions and opinions of these experts in their respective countries: Argentina, Bolivia, Brazil, Chile, Colombia, Ecuador, Mexico and Peru, mostly at two points in time, 1999 and 2005. The survey was based on six questions that were part of an intercontinental study developed by the Reitaku University in Japan. It was a comprehensive study that did not reflect the current state of the art of business ethics in the region of

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[1] Arruda, M.C.C., Enderle, G., 2006. "Is corporate ethics in Latin America becoming more articulated? Views from experts in the field". Presentation at the Academy of Management, Atlanta, Georgia, USA.

Latin America, but limited itself to pointing out some challenges, initiatives, achievements and trends indicated by the experts.

The findings of this paper can be analysed regarding the semantics of business ethics, the challenges of business ethics, and the status of academia in business ethics. Concerning semantics of business ethics, the term most considered in 1999 was values. The positive interpretation focused on virtues, integrity, transparency and equity; the negative interpretation emphasised mostly bribery, fraud and extortion. While in 1999 the perception was more pessimistic, in 2005 the sensitivity towards ethical issues still prevailed. Scandals in large corporations mobilised public opinion, leading the society as a whole to wonder about ethics. In 2005, attention to external public groups became a main occupation for organisations focusing on corporate social responsibility. Given the extension of this topic, a new subject arose, combining business with social responsibility and preservation of the environment: sustainable development.

The challenges of business ethics can be analysed from several aspects. Regarding broader issues, most countries in 1999 were concerned about personal and organisational internalisation of the concept of ethics. The need for training and education in ethics appeared urgent, mainly considering the globalisation process that forces relationships between individuals with different values, habits and cultures. In 2005, the concern seemed to focus on external issues: an ethical relationship with the government and with the community.

The specific issues raised by the different countries regarding the challenges varied to some extent. The 2005 survey mostly showed the following concerns: ethics should be seen as a value for young people, and ethics should be integrated into the curriculum of economic and administration business programmes in universities and colleges.

The impact of international business seemed to be perceived in a contradictory manner. In 1999, the ethics of international corporations

were considered better than those of local companies in countries such as Brazil, Mexico and Peru. A more positive perspective was seen in the 2005 study, where significant changes occurred in Latin America concerning business ethics. The effort to do international business has pushed some local companies to higher ethical standards. For example, a code of ethics, or a solid ethics statement for the organisation, started to be required for international contracts as a sign of credibility.

The academic institutions seemed to have trailed behind, instead of leading the process of helping business and economics to become more ethical. Education has lost priority in Latin American countries, where business leaders do not always expect serious contributions from universities. The multinational companies have become the institutions with the higher ethical standards. On the other hand, the Latin American association of ethics, business and economy, ALENE (Asociación Latinoamericana de Ética, Negocios y Economía), and others have strongly encouraged academics to develop elective and mandatory courses in ethics and to promote workshops, training and consulting, investigation and publication of work in the field. Another contribution that the academy can offer (and has done for years) is consulting. Here, business leaders and professionals are invited to reflect about ethics and business ethics applied to their own personal activities.

In short, while the 1999 survey expressed expectation of change, the 2005 survey considered all the concerns with scandals and facts that have reshaped the world. This paper has contributed to inform specific aspects of business ethics in Latin America in recent times.

Region-Specific Methodological Considerations

Survey questionnaires and personal contacts

There was a low response rate to the survey in the region. In addition to sending an email invitation, most country coordinators also contacted their participants to get a better response rate. Despite all these efforts,

most of the experts and institutions contacted did not fill out the survey. The methodology followed by the countries in the region was similar and consisted of the email survey invitation, telephone or personal contact, and several reminders. Nevertheless, the information received from the countries differed greatly, depending on the quality of the contacts each coordinator had, the follow-up they gave to their answers, the time devoted to the investigation, and external factors such as the social and economic situation of the country at the time of the survey.

In Brazil, approximately fifty experts, professionals, executives or academics were invited to participate in the survey on account of their individual or institutional activities, perceptions and publications. In the end, the report gathered information from eighteen individuals and five institutions that dedicate significant time and efforts to broaden economic and business ethics in the country. Other academics and institutions with relevant work and achievements could have participated, but apparently they declined as they did not perceive their activities as specifically related to economic and business ethics.

In Chile, six institutions and six experts were contacted. An email survey invitation was sent along with a personal call to each to explain the investigation and request their answers. The database of experts and institutions was small, but very efficient, generating a good response rate; 75% of the contacts answered the survey.

In Ecuador, twenty-five experts and five institutions were contacted, with answers received from two experts and four institutions.

The national coordinator in Argentina contacted a total of fifty-two individuals and nineteen institutions. Two invitations were sent, along with a personal call to those to whom the coordinator was familiar. Despite this effort, the number of answers received was very low, achieving only a 17% response rate.

In the Caribbean region several email reminders and personal calls were made, but only three responses were received.

In Venezuela, most professors and organisation directors showed a lack of interest in responding to the surveys. In addition to an email with the invitation to participate in the survey, personal contacts were made, but no answers were received. Some of the experts contacted told the coordinator that they would answer the survey, but even after a few reminders their responses were not received. This may have been influenced by the political and social environment in the country, where surveys like this are not a priority for experts and institutions.

In Peru and Colombia, the coordinators followed a similar approach. Their first step was to create a database of the countries' experts and institutions in order to send them a survey invitation. Then the coordinators called the experts or institutions with which they were familiar to inform them about the survey and to ask for their participation. After this preliminary call, the survey was sent to all institutions and experts; a reminder was sent on a later date, and whenever necessary a second call was made. In Peru a total of twenty-four answers were received, from eighteen experts and six institutions. In Colombia, only five answers were received, from four experts and one institution.

Uruguay received a total of eight answers, coming in equal numbers from experts and institutions. The methodology for gathering the data was similar to the other countries in the region.

Desktop searches and database analysis

Much of the research information presented in this report has been compiled from sources other than the surveys, since the information from surveys was not as complete as we had hoped. In addition to the survey information, coordinators were asked to generate desktop searches, enter databases, etc. In Argentina, Chile, Ecuador, Peru, Uruguay, and Venezuela, the coordinators looked for research information in the many libraries in their respective countries. Others, such as Colombia, also reviewed online databases such as Econlit, JCSTOR and EbscoHost. In the Caribbean, besides the information received from the

surveys, no additional search was included. In Brazil, the research was focused on the databases available to the coordinator as well as from previous similar investigations.

Information regarding training and teaching was compiled through the surveys along with information published in the universities and organisation's websites of each country. Personal knowledge, information from their personal contacts, and the expertise of the national coordinators were also incorporated.

Findings

Terminology

Terms in Portuguese	Corresponding terms in English
Bioética	Bioethics
Compliance	Compliance
Economia e ética nos negócios	Economics and business ethics
Ética concorrencial	Ethical competition
Ética corporativa	Corporate ethics
Ética em economia	Ethics in Economics
Ética empresarial	Business ethics
Ética gerencial	Management ethics
Ética nas empresas	Ethics in corporations
Ética nos negócios	Business ethics
Filosofia e ética em Administração	Philosophy and ethics in Administration
Gerenciamento da ética nos negócios	Management of business ethics
Inclusão social	Social inclusion
Prestação de contas	Accountability
Responsabilidade social corporativa	Corporate social responsibility
Sustentabilidade	Sustainability
Sustentabilidade empresarial	Business Sustainability

Table 1 Terms used to refer to economic and business ethics in Brazil

Large companies usually use *ethics* as a term to indicate good intention or good practices. NGOs, activists and consumer movements tend to use corporate social responsibility, accountability, sustainability,

meaning deeper responsibility of business leaders toward external stake-
holders and future generations.

Terms in Spanish	Corresponding terms in English
Economía y ética de los negocios	Economic and business ethics
Ética de negocios	Business ethics
Ética económica	Economic ethics
Ética empresarial	Business ethics
Ética financiera	Finance ethics
Humanismo empresarial	Business and humanism
Responsabilidad de la empresa	Corporate responsibility
Responsabilidad Social Empresarial	Corporate social responsibility
Sustentabilidad empresarial	Business sustainability

Table 2 Terms and concepts used to refer to economic and business ethics in Spanish
(The other countries in the region, except the Caribbean)

In Spanish-speaking countries in Latin America, the terms business
ethics and economic ethics are mostly used when referring to ethics re-
lated to administration, economics and businesses. The terms corporate
social responsibility and sustainability are related more to the relation-
ship of corporations with their stakeholders and with the environment.

Prevalence and distribution of business ethics

In Latin America, business ethics is still not widespread, and most
teaching, training and research is concentrated in universities and busi-
ness schools. In some countries, such as Brazil and Chile, there are also
a few institutions exclusively dedicated to this subject, thus promoting
business ethics to a public greater than just university students.

In Argentina, there is great debate among professors on whether eth-
ics should be a compulsory course, or an elective course, or if it should
be integrated into every module. Most universities have decided to make
ethics a compulsory subject. The third option, to incorporate an ethics
view into every subject, although attractive, is the hardest to implement.
This would require all professors to have specific ethics training, in or-
der to include an ethics criterion into their assignments.

Another successful alternative generated in Argentina has been the integration of the concept of ethics and social responsibility into projects that combine community service and teaching. This methodology, known as "teaching service", is an educational strategy to promote learning through community service activities, a solidarity service designed for students and guided by professors, in order to uncover and respond to real needs in the community. Currently, several universities are incorporating this tool in their undergraduate courses.

In Brazil, business ethics is widespread within universities. In fact, the government has suggested that all economics and business schools include a course of ethics in their programmes, mostly at the undergraduate level. Private universities seem to take it seriously, while those that are state-owned seem more sceptical and refuse to have mandatory specific subjects. Along with business ethics in universities, there are several foundations and institutes, both private and governmental, including research centres and NGOs, that are getting involved in the field. Recent climate changes that have caused catastrophes and disasters are also making an impact, and educators are becoming more sensitive to economic and business ethics, especially under the label of sustainability.

In the English-speaking Caribbean, the University of the West Indies is an important player, with courses directed to business administration and executive MBA (EMBA) students. Concerns about corruption and conflicts of interest seem to be fairly widespread in the region.

In Colombia and Ecuador, business ethics has a low presence and is not widespread. Universities and business schools do not always have business ethics in their curriculum. In Ecuador, most of the Catholic universities have a business ethics module in their business programmes and have also included this topic in their law programmes. Despite this, the number of universities that incorporate these subjects in their under-

graduate programmes is still low. Another significant finding is that there are no NGOs completely dedicated to the subject.

In Chile, research in business ethics and corporate social responsibility (CSR) is mainly present in universities, especially two private universities: Universidad de los Andes and Universidad Alberto Hurtado. Since 2000, the private foundation Generación Empresarial has generated an annual overview of the situation of business ethics inside Chilean enterprises, by way of research called a "barometer of values". Other private foundations (Acción RSE, Prohumana and USEC) have developed practical studies related to business ethics and CSR, especially in the last decade. Business ethics teaching is not very extended in university life, although there is some teaching in undergraduate and postgraduate courses in some universities, notably the two universities mentioned before, along with Universidad Adolfo Ibañez (this last university specialises in postgraduate and programmes to train executives). The Catholic universities, as a whole, are not developing a relevant position in this topic. Neither are the public, state-owned, universities, where the teaching of this topic is scarcely addressed. In the universities where there is some teaching of business ethics and CSR, generally the modules are compulsory. The institution that seems to the broadest and deepest coverage in research and teaching in business ethics and CSR and in undergraduate, postgraduate and executive training is Universidad de los Andes, and in particular, its postgraduate business school, ESE. Training in business ethics and CSR is divided primarily between the universities and institutions mentioned, plus a few consultants.

In Peru and Uruguay, most of the business ethics teaching, training and research is found in the universities, both in undergraduate and postgraduate courses, and in the business area. In Uruguay, the teaching of ethics takes the form of a seminar, regular courses, or workshops directed for businessmen. Similarly in Peru, the diffusion of the topic is mostly through universities, seminars and workshops.

In Venezuela, most postgraduate business programmes do not have a compulsory course of ethics. The four Catholic universities have ethics modules in their business and administration courses. Universidad Central de Venezuela created an ethics group, with teaching representatives from each faculty, to generate regular ethics seminars in all undergraduate and postgraduate programmes, but so far they have only been able to organise a few seminars, achieving few of their initial goals.

As we can see, Latin America is little developed in the business ethics field. This may be due to several factors, as the following speculations try to show.

The development of business ethics in the US and Europe has triggered an increasing valuation and interest in the matter, but with an evident time gap. It is therefore a young discipline, of relatively recent vintage. Especially in the beginning, there was a shortage of sufficiently prepared academics who were also interested in teaching and doing research in this area of knowledge.

It is likely that the high levels of corruption in several countries of the region have served, at certain times, to discourage people who are truly interested in developing business ethics, making them feel that little can be done to remedy the real situation of certain societies.

This statement about the situation of business ethics in Latin America is obviously not aimed at being exhaustive. Moreover, further investigations may spread more light about it.

Without detriment to the reasons given to understand the progress of business ethics in Latin America, it is worth highlighting some hypotheses that would account for the differences that can be seen among the countries that make up the region.

Brazil, Argentina and Chile show a greater advance in research, teaching and training in business ethics. This may be due to their traditional, comparatively greater, university and business exchange with the developed world.

In the cases of Argentina and Brazil, the greater corruption rates at the moment may be affecting this. Because of both internal concern and the pressure of the international society, it may have become indispensable to deal with business ethics in a deeper and more extensive manner, both in theory and practice.

Chile has a clearly lower corruption rate than Argentina or Brazil, which may have decisively influenced the sustained economic development it has undergone in the last three decades. The radical opening to international trade and economy that began around 1975 may also have played its part. This has forced the country to move towards more demanding standards in several fields; among them, those related with business ethics and CSR.

The rest of the countries show different situations but, in general, less progress in the field of business ethics. There may be different explanations for this phenomenon, with some factors unevenly combined: the level of economic development, the size of integration and the degree of exchange with the first world, political and economic stability (or instability), the level and persistence of corruption, etc. The situations of Colombia, Peru, Ecuador, Uruguay, Venezuela or the Caribbean can be understood, at least partially, in terms of these variables.

Focus areas in business ethics

	AR	BR	CAR	CL	CO	EC	PE	UY
Accountability		x					x	
Accounting Ethics	x	x						
Advocacy		x						
Anthropology for directors				x			x	x
Bioethics and sustainability		x					x	
Business and society	x							
Business ethics	x	x	x	x		x	x	x
Codes of ethics	x	x		x				
Community involvement	x							
Compliance		x						
Consumer ethics		x					x	
Corporate governance	x	x		x				
Corporate social responsibility	x	x		x	x	x		x

Corporate sustainability		x						
Culture based on ethical values		x		x		x		
Development of integrity systems				x				
Ethical management of business		x		x	x	x		
Ethics and human resources	x	x					x	
Ethics, transparency in public org				x				
Finance ethics				x				
Humanism and corporations				x				
Marketing ethics	x	x						
Philosophy, ethics in administration		x					x	
Political ethics				x				
Political philosophy				x				
Professional ethics	x		x				x	
Sustainability	x	x					x	
Theory of the firm				x				
Theory of work				x				
Work and family	x							

Table 3.1 Areas of expertise in economic and business ethics. AR=Argentina, BR=Brazil, CAR=Caribbean region, CL=Chile, CO=Colombia, EC=Ecuador, PE=Peru, UY=Uruguay

	AR	BR	CAR	CL	CO	EC	PE	UY
Accountability		13					8	
Accounting Ethics	8	6						
Advocacy		6						
Anthropology for directors				22			13	25
Bioethics and sustainability		6					4	
Business and society	8							
Business ethics	25	38	60	44		50	8	25
Codes of ethics	8	6		11				
Community involvement	8							
Compliance		6						
Consumer ethics		6					4	
Corporate governance	8	6		11				
Corporate social responsibility	50	19		44	80	83		25
Corporate sustainability		6						
Culture based on ethical values		6		11		33		
Development of integrity systems				11				
Ethical management of business		6		11	40	33		
Ethics and human resources	8	13					8	
Ethics, transparency in public org				11				
Finance ethics				11				
Humanism and corporations				22				
Marketing ethics	8	6						
Philosophy, ethics in administration		6					4	
Political ethics				11				

	AR	BR	CL	CO	EC	PE	CAR	UY
Political philosophy				22				
Professional ethics	8		20					
Sustainability	8	19					8	
Theory of the firm				11				
Theory of work				11				
Work and family	17							
Total survey answers	12	16	5	9	5	6	24	4

Table 3.2 Areas of expertise (in percentages). AR=Argentina, BR=Brazil, CAR=Caribbean region, CL=Chile, CO=Colombia, EC=Ecuador, PE=Peru, UY=Uruguay

In Argentina, there is a growing concern to complement the technical knowledge with the development of values and attitudes that contribute to the professional excellence of students and managers. This focus has helped broaden the areas of expertise, incorporating new ethics topics such as marketing ethics, ethics and human resources, sustainability, professional ethics, etc. The focus has shifted from a general concept of business ethics and codes of ethics to a much broader perspective, including all aspects related to ethics and its relation to managers and companies.

In Brazil, until the 90s, personal, consumer and corporate ethics were considered the central concern of most professionals or academics dealing with this topic. The movement of multinational companies required homogeneous treatment and behaviour in all subsidiaries. Codes of ethics were considered an appropriate tool for this purpose. Discussion and training in these topics were mandatory in international enterprises. During the first years of the twenty-first century, a new focus of interest arose. The relationship with stakeholders has encouraged many companies to develop programmes and reports of corporate social responsibility (CSR). Sustainability programmes focusing on environmental issues seemed to be necessary.

Nevertheless, ethical culture still does not seem to be a true concern in most Brazilian enterprises. In the business world, the primary topic seems to be reputation, which is used only as a communication tool, instead of a consequence of moral intelligence in corporations. On the

other hand, at the macro level, inequalities and unfair distribution of wealth are constantly mentioned in the agenda of government leaders, but apparently with insufficient political support to advance.

The concept of business ethics in Colombia is very broad and includes a variety of topics, such as physical violence, poverty, development, corruption, finance, education, corporate culture, corporate social responsibility, etc. Regarding ethics, the government has established the search of solutions for poverty and inequality of wealth as a priority. Companies have focused their area of interest around corporate social responsibility and an ethical management of organisations, thus forcing business schools and institutions to focus on providing the tools necessary to fulfil the company's interests.

In Ecuador, the only concern of most companies regarding business ethics is corporate social responsibility. Hence, during the last few years most institutions and individuals have focused only on this topic. In addition, some institutions are starting to develop an interest in sustainability reports, due to the importance of environmental consciousness, although they are not completely aware of the implications yet.

In other places, such as Peru, Uruguay and the Caribbean subregion, the areas of expertise are broad, but mostly focused on the organisation and its internal operations. The focus of expertise is on how ethics affect the company as a whole, ethics related to the different functions of the corporation, and its director's role in ethics. Only Uruguay shows some interest in corporate social responsibility. Only Peru shows an initial interest in sustainability and bioethics.

In Chile, individuals and institutions surveyed (nine answers in total) indicate that business ethics and CSR are frequently their focus of expertise. Next in relevance are topics related to philosophical anthropology for directors, humanism and enterprise, and applications of political philosophy for the companies. The map of focus of expertise in business ethics is completed with a diverse list of other topics. The low number

and percentage of responses and the scattered character of alternative topics mentioned suggest that there is still much to develop in this field. There has been only a small penetration of some of the most typical subjects of business ethics (mainly looking at the interior of organisations and focused on the training of executives) and CSR (basically approached from a schematic vision of the theory of stakeholder management).

	AR	BR	CAR	CL	CO	EC	PE	UY
Training programmes	x	x	x	x	x	x	x	x
Undergraduate teaching	x	x		x	x	x	x	x
Postgraduate teaching in business school or MBA programme	x	x	x	x	x	x	x	x
Postgraduate teaching but not in business school or MBA programme	x	x		x	x	x	x	x
Research	x	x		x	x	x	x	x
Supervision of masters studies	x	x					x	x
Supervision of doctoral studies	x	x			x		x	x
Consulting/advisory services for organisations	x	x	x	x	x	x	x	x
Advocacy/campaigning/activism		x				x	x	x
Policymaking		x				x	x	
Any other activity not listed above	x	x			x	x	x	

Table 4.1 Activities in regard to economic and business ethics. AR=Argentina, BR=Brazil, CAR=Caribbean region, CL=Chile, CO=Colombia, EC=Ecuador, PE=Peru, UY=Uruguay

	AR	BR	CAR	CL	CO	EC	PE	UY
Training programmes	43	31	40	33	80	100	33	25
Undergraduate teaching	50	31		56	80	17	58	50
Postgraduate teaching in business school or MBA programme	75	56	20	56	80	50	58	75
Postgraduate teaching but not in business school or MBA programme	25	13		11	20	33	42	
Research	100	38		89	80	67	67	75
Supervision of masters studies	8	38					33	25
Supervision of doctoral studies	17	13					4	25
Consulting/advisory services for organisations	58	56	20	67	60	67	38	50
Advocacy/campaigning/activism		19		22	20	17	13	25
Policymaking		19				33	4	
Any other activity not listed above	25	6			20		13	

Table 4.2 Activities in regard to economic and business ethics (in percentages)

When Table 4.1 shows a certain activity, it means that at least one of the participants in the survey mentioned it. Table 4.2 gives the percentage of the institutions/experts that mentioned the participation in a certain activity. The survey information obtained shows that activities regarding economic and business ethics are mostly present in training programmes, postgraduate teaching in business schools or MBA programmes, and consulting and advisory services. Other activities, such as policy making and supervision of doctoral and master's studies, have a low participation rate in the institutions and professionals interviewed.

"Other activities" in the tables include performance indicators for organisational ethics; events such as "business ethics and the economic crisis"; debates with representatives of government, auditing firms and large companies; and development of social inclusion projects.

Although the number of answers is low, the activities in Latin America associated with economic and business ethics are, in order of importance: research, consulting and advisory services for organisations, and teaching, both in undergraduate and in postgraduate or MBA programmes. The information seems to show a significant presence and coverage of the most common activities in this field. However, the degree of penetration of these activities is still slight, as shown in the data.

Topics in training on business ethics

	AR	BR	CAR	CL	CO	EC	PE	UY
Business ethics	x	x	x	x	x		x	
Codes of ethics	x	x				x		
Community involvement	x						x	
Corporate governance			x					
Corporate social responsibility	x	x		x	x			x
Corporate values			x	x	x	x	x	
Ethical culture				x			x	
Ethical decision-making				x				
Ethics and codes of conduct		x						
Ethics and economics							x	x
Ethics and leadership		x	x	x			x	
Ethics and professionalism			x			x		x
Ethics and the workforce								x

	AR	BR	CAR	CL	CO	EC	PE	UY
Ethics in marketing		x						
Institutional ethics							x	
Philosophical ethics					x			
Public ethics								
Social reports		x						
Sustainability		x						
Work/life balance				x				

Table 5.1 Participation in training programmes. AR=Argentina, BR=Brazil, CAR=Caribbean region, CL=Chile, CO=Colombia, EC=Ecuador, PE=Peru, UY=Uruguay

	AR	BR	CAR	CL	CO	EC	PE	UY
Business ethics	40	20	50	33	25		38	
Codes of ethics	40	20						
Community involvement	40						13	
Corporate governance			50					
Corporate social responsibility	40	20		33	75			100
Corporate values			50	33	25	33	13	
Ethical culture				33				
Ethical decision-making				33				
Ethics and codes of conduct		20						
Ethics and economics							13	100
Ethics and leadership		20	50	33			13	
Ethics and professionalism			50			25		100
Ethics and the workforce								100
Ethics in marketing		20						
Institutional ethics							25	
Philosophical ethics					25			
Public ethics						17		
Social reports		20						
Sustainability		20						
Work/life balance				33				
Total training programmes	5	5	2	3	4	6	8	1

Table 5.2 Participation in training programmes (in percentages). AR=Argentina, BR=Brazil, CAR=Caribbean region, CL=Chile, CO=Colombia, EC=Ecuador, PE=Peru, UY=Uruguay

The focus of training programmes in Argentina is on topics regarding the broad sense of business ethics, focused primarily on the managers themselves and the relation of the company to the stakeholders (CSR). The corruption scandals that the country lives with create the need to reinforce education in ethics. The programmes offered focus on showing students ethics in action and explaining how this affects them in their professional and social reality. Because of the continuous monetary pressures on businesses budgets, most training programmes are re-

lated to productivity of businesses. However, there are a few multinational companies that want to train their employees in ethics, precisely to fight the negative effects of corruption.

In Brazil, most non-degree training programmes are oriented to middle or top managers in organisations. Companies ask trainers to emphasise the topic in relation to business ethical decision-making, corporate social responsibility and sustainability reports. Recently, topics such as compliance and reputation in management have increased in demand.

In Chile, most of the non-degree training programmes related to economic and business ethics are focused on top managers and companies. The topics most in demand for these programmes are ethical leadership and decision-making, along with promoting an ethical culture in companies, with an emphasis on work-life balance.

In Peru, only 33% of the institutions and individuals interviewed generate training programmes. Most programmes available are broad, considering business ethics, corporate values, codes of conduct, and ethical involvement of the leaders. In Ecuador, where all the parties interviewed participate in training programmes, the topics covered are the same, focusing on corporate values and codes of conduct.

It is difficult to say much about countries such as Uruguay or Colombia and the Caribbean region, due to the small number of responses. However, it seems that here too training programmes are mostly directed to broad aspects of ethics such as leadership, management, economics, and professionalism.

Topics in teaching on business ethics

	AR	BR	CAR	CL	CO	EC	PE	UY
Accounting ethics		C						
Business ethics	E	C		C	C	C	C	C
Codes of ethics								
Compliance, culture, concepts, tools and training		C						
Consumer ethics								E
Corporate governance and ethics		E						E

	AR	BR	CAR	CL	CO	EC	PE	UY
Corporate social responsibility				E	E		E	E
Ethical management of a company	E			E				
Ethical topics in finance				C				
Ethics and human resources	E							C
Ethics and production								
Ethics and social morality							E	
Ethics and work			E				C	E
Ethics in economics						E		E
External debt ethics	E							
History of ethics							C	
Philosophy for business administration								
Political ethics				C				
Professional ethics					E		E	E
Sustainability					E			

Table 6.1 Modules in undergraduate teaching. C=compulsory module, E=elective module

	AR	BR	CAR	CL	CO	EC	PE	UY
Accounting ethics		20						
Business ethics	17	20		80	25	100	36	88
Codes of ethics								
Compliance, culture, concepts, tools and training		20						
Consumer ethics								13
Corporate governance and ethics		20						25
Corporate social responsibility				20	50		14	38
Ethical management of a company	33			20				
Ethical topics in finance				20				
Ethics and human resources	33							
Ethics and production								
Ethics and social morality							7	
Ethics and work			50				14	25
Ethics in economics						100		25
External debt ethics	33							
History of ethics							14	
Philosophy for business administration								
Political ethics				20				
Professional ethics					25		7	
Sustainability					25			
Total undergraduate programmes	6	5	4	5	4	1	14	8

Table 6.2 Modules in undergraduate teaching (in percentages)

	AR	BR	CAR	CL	CO	EC	PE	UY
Accounting ethics		20						
Business ethics	17	20		80	25	100	36	88
Codes of ethics								

Compliance, culture, concepts, tools and training		20						
Consumer ethics								13
Corporate governance and ethics		20						25
Corporate social responsibility				20	50		14	38
Ethical management of a company	33			20				
Ethical topics in finance				20				
Ethics and human resources	33							
Ethics and production								
Ethics and social morality							7	
Ethics and work			50				14	25
Ethics in economics						100		25
External debt ethics	33							
History of ethics							14	
Philosophy for business admini- stration								
Political ethics				20				
Professional ethics					25		7	
Sustainability					25			
Total undergraduate programmes	6	5	4	5	4	1	14	8

Table 6.3 Compulsory modules in undergraduate teaching (in percentages)

In the region, teaching in business and economic ethics is rather low, both in undergraduate and in postgraduate programmes, with no great difference between the two. In undergraduate programmes, the most common subject is business ethics, this being a compulsory subject in at least one university in each country, with the exception of Argentina, where the subject, in all the universities polled, is an elective module. Other subjects such as CSR, ethics in economics, ethical management, etc. are not found in all countries, and their implementation is varied.

	AR	BR	CAR	CL	CO	EC	PE	UY
Accounting ethics	E							
Anthropology for directors				E			C	
Business ethics	E	C	E	C	C	C	E	C
Business ethics and personnel man- agement		C			C		E	E
Codes of ethics	E		E					
Communication ethics	C							
Corporate governance	E						C	
Corporate social responsibility	C	E			C	E	E	C	C
Corporation and its economic and legal surroundings				E				
Creating an ethical organisation			E					

Ethical decision-making				E			E	
Ethical dilemmas for the corporation					C			
Ethics and communication	E							E
Finance ethics					C			
Methods of managing organisational integrity				E				
Professional ethics				C			E	
Social responsibility and community involvement	E	E				E		E
Sustainability		E				E		
Transparency		E						

Table 7.1 Modules in postgraduate teaching. C=compulsory module, E=elective module

	AR	BR	CAR	CL	CO	EC	PE	UY
Accounting ethics	13							
Anthropology for directors				50			38	
Business ethics	13	50	50	100	75	100	46	100
Business ethics and personnel management				25		67		
Codes of ethics	13		50					
Communication ethics	25							
Corporate governance	13						38	
Corporate social responsibility	38	25		75	50	67	23	75
Corporation and its economic and legal surroundings				25				
Creating an ethical organisation			50					
Ethical decision-making			50			67		
Ethical dilemmas for the corpo-ration				25				
Ethics and communication							8	
Finance ethics				25				
Methods of managing organisa-tional integrity			50					
Professional ethics			50				8	
Social responsibility and com-munity involvement	13	25			25			
Sustainability		25			25			
Transparency		25						

Table 7.2 Modules in postgraduate teaching (in percentages)

	AR	BR	CAR	CL	CO	EC	PE	UY
Accounting ethics	13							
Anthropology for directors				50			38	
Business ethics	13	50	50	100	75	100	46	100
Business ethics and personnel management				25		67		
Codes of ethics	13		50					
Communication ethics	25							

Corporate governance	13						38	
Corporate social responsibility	38	25		75	50	67	23	75
Corporation and its economic and legal surroundings				25				
Creating an ethical organisation			50					
Ethical decision-making			50			67		
Ethical dilemmas for the corporation				25				
Ethics and communication							8	
Finance ethics				25				
Methods of managing organisational integrity			50					
Professional ethics			50				8	
Social responsibility and community involvement	13	25				25		
Sustainability		25				25		
Transparency		25						

Table 7.3 Compulsory modules in postgraduate teaching (in percentages)

In postgraduate teaching programmes, the situation is a little bit different. There seems to be a narrowing of the subjects approached, with more countries focusing on similar topics. Despite this, the topic that is most common is also business ethics, referring to the company, its values and its management. CSR is also common in postgraduate programmes, with the participation of all countries, except the Caribbean subregion. Other topics present are business ethics and personal management, social responsibility and codes of ethics.

The subjects acknowledged in teaching on business ethics in Argentina are broad, including business ethics (17%), accounting ethics (13%), CSR (38%), social responsibility (13%), history of ethics (33%), corporate governance (13%). It seems that there is not one subject that is offered in all universities, but that every university has the liberty to decide on a different focus regarding business ethics. Despite the great variety of subjects offered, only a few universities have compulsory modules in their teaching programmes.

In Brazil, some undergraduate programmes are starting to include economic and business ethics, as well as corporate social responsibility, as compulsory courses. Extracurricular activities are welcomed, with

special credits for students who dedicate hours of volunteer work in social projects sponsored by government, NGOs and businesses. Younger faculty members seem to concentrate their efforts on supporting undergraduate extracurricular projects.

In the undergraduate programmes in Chile, business ethics is by far the subject the most mentioned (80%) by respondents (of a total of 5 answers). Topics such as CSR, ethics for management, financial ethics and political ethics are also mentioned, but each one with only a reduced reference (20%). It is clear that, apart from not giving an extended education in business ethics in the undergraduate programmes, there is not a great variety of topics in the teaching. However, most modules in this field are compulsory.

When performing a similar analysis for postgraduate teaching, we regret that the number of responses is even lower that in the undergraduate case (4 versus 5). Business ethics is again the predominant topic (100%), followed by CSR (75%) and philosophical anthropology for directors (50%). These topics are for the most part compulsory, similar to the undergraduate programmes. The information collected leads us to think that, despite some progress, this field of teaching in Chile is still in an initial stage of development.

In Peru, a great variety of topics is offered in this field of teaching, and the mode in which they are taught, compulsory or elective, also differs between programmes and universities; there is no predominant framework. Topics such as business ethics, ethics and work, and history of ethics are taught in a compulsory way in undergraduate programmes, as was mentioned by the survey respondents. Other topics such as ethics and social morality, professional ethics and CSR are also given in undergraduate programmes, but in an elective way. In postgraduate programmes, the situation regarding the topics that are compulsory is different. In these programmes, there are compulsory modules of anthropology for directors, corporate governance and CSR; which leads us to

think that these programmes are more evolved, focusing on a second phase of business ethics, related more to the relationship of the company with its stakeholders, and not only focusing on an internal view of the organisation. Topics such as business ethics, personnel management and professional ethics are presented as elective modules in postgraduate teaching.

In Colombia, Ecuador, Uruguay and the Caribbean Region, the number of answers received regarding this subject was too low, making it difficult to draw concrete conclusions only from this information. Despite this, it is possible to make a few inferences from the answers received and from our direct collaborators in each of the countries.

When we review the information that was collected about the Caribbean, it makes us think that this field of teaching is still in an early stage. There are only a few modules on business ethics, and those that exist are generally elective. The focus is primarily on ethics and work, professional ethics, business ethics and personal management, ethical decision-making, and creating an ethical organisation. There is no great variety of topics, and it becomes clear that the subject of business ethics is still not widespread in this subregion.

In Colombia, the topics taught in both types of programmes, undergraduate and postgraduate, are similar, namely, business ethics, professional ethics, CSR, sustainability, social responsibility, and community involvement. Business ethics is the only topic that is offered in a compulsory way in both types of programmes; all the others are elective.

In Ecuador, MBA programmes usually have compulsory modules in ethics; in all other postgraduate programmes, ethics courses are usually elective.

In both the undergraduate and postgraduate programmes in Uruguay, business ethics is the subject most mentioned by respondents. The teaching of this subject is predominantly compulsory in both types of pro-

grammes. CSR is the second topic in importance and is also mostly compulsory in both kinds of programmes.

In short, it is important to state that, in Latin America, the areas focused on in business ethics, the most common types of teaching programmes, and the nature of the courses taught are not marked only by the influence of the first world, or the more pressing needs faced by each country, or the peculiar characteristics of the historic events in each nation (particularly during the last four or five decades). All this has been mentioned before, in the paragraph about the prevalence and distribution of business ethics. It also seems that the academic or professional backgrounds, and therefore the interests and motivations, of the people pioneering the development of business ethics and CSR in each part of the region have been decisive. Also, as this growth has been late, compared with USA and Europe, and the pioneers have been just a few, the focus they have given their work has influenced the topics emphasised and those that have experienced a more marked progress. Even at present, this phenomenon can be observed with some clarity. This can be seen clearly, for example, in the bibliography appended to this report: the repetition of authors and topics is evident.

Topics in research on business ethics

Brazil is the leader in publications in the region. It has also published the most research in scientific journals. Most of the other countries have only a few publications in well-known scientific journals – most publishing is limited to local journals.

This is the first known extensive collection of literature regarding business ethics (understood in its broad sense) in and about Latin America. However, since it was not possible to obtain direct assistance for the global survey in some countries (Paraguay, Bolivia) and areas (Central America), it seems plausible to think that there is still some additional information to discover. In any case, the results found in the countries

and areas that did participate directly lead us to think that the bibliographical material not yet classified must be relatively small.

Taking into account the findings of most of the region (Argentina, Brazil, Caribbean subregion, Colombia, Chile, Ecuador, Peru, Uruguay and Venezuela), some of the facts that must be highlighted are:

In general, the literature on business ethics in Latin America published abroad is rather scarce, except for investigations in the continent itself. There has been little interest in developing studies from outside.

Publication regarding business ethics in Latin America undertaken in the region has clearly been more prolific; however it remains low, with the exception of Brazil and perhaps, to a lesser extent, Argentina and Chile.

Another prominent feature is the scarcity of publication in academic journals, particularly those outside the region, which are the most respected and consulted globally.

By comparison with the other countries in the region, Brazil stands out as the country with the highest number of publications in academic journals; most of them in Brazilian scientific journals. This could indicate a greater interest in the subject or the greater development of habits associated with scientific research in the subject, or probably both.

The most common types of publication in the Latin America region are academic reports, essays and opinion columns. To a lesser extent, it Books and chapters contributed to books are less frequently observed.

Regarding what is written in the region, the subjects covered are very broad. The dominant topics seem to be:

- business ethics of the management and the inside of organisations
- codes of ethics and tools to strengthen ethics in corporations
- corporate social responsibility (CSR)
- teaching and training business ethics
- political ethics/public economics and corruption
- environment, sustainability and business ethics

Research on sustainability, environment, and business ethics are particularly important and of continuous interest in Brazil, probably due to its level of industrialisation and its natural wealth (biodiversity).

Research on corruption has been, until now, less relevant in Chile. A plausible explanation is that the levels of corporate and public corruption in Chile have also been lower than in other Latin American countries (perhaps with the exception of Uruguay). According to Transparency International's Corruption Perceptions Index, Chile and Uruguay score best in Latin America with 6.8 (in a scale where 10 is the least corrupt). Corruption is perceived as higher in other countries in the region, for example Ecuador (2.0), Venezuela (2.9), Colombia (3.8), and Argentina (2.9).

The existence of few teachers whose names are often repeated when registering the titles of the existing publications is also a relevant finding, applicable to virtually all countries.

It is clear that there is room for a significant development of research and publication, from the point of view of quantity, quality, topic variety, journals to publish in, etc.

Major business ethical issues in the next five years

	AR	BR	CAR	CL	CO	EC	PE	UY
Ethics within corporations (in management, codes, etc.)								
Ethical formation of directors				x				
Ethical issues in human resources management	x		x				x	
Ethics and values		x	x					
Consumer ethics		x						
Anthropology							x	
Business ethics and globalisation		x		x			x	
Accountability, transparency and decision-making		x					x	
Individual integrity	x							
Recognise and anticipate ethical issues				x				
Work/life balance				x				
Corporate Social Responsibility (stakeholders vision)								
Crisis in the stakeholder model				x				

	AR	BR	CAR	CL	CO	EC	PE	UY
Corporate social responsibility	x		x	x	x	x		x
Promote CSR in corporations				x				
Business scandals				x				
Corruption	x	x	x		x	x	x	x
Conflicts of interest			x					
Privacy, disclosure of confidential information			x					
Corporate ethics (governance and ethics)								
Leadership and corporate governance		x	x					
Sustainability, environmental ethics								
Business ethics and sustainability		x		x			x	
Others								
Caritas Veritate (Pope Benedict XVI)				x				
Knowledge and management of self							x	
Wealth distribution		x		x			x	x
Intellectual property		x						
Community involvement	x							

Table 8.1 Business ethical issues over the next 5 years

	AR	BR	CAR	CL	CO	EC	PE	UY
Ethics within corporations (in management, codes, etc.)								
Ethical formation of directors				11				
Ethical issues in human resources management	17		20				4	
Ethics and values		13	20					
Consumer ethics		13						
Anthropology							8	
Business ethics and globalisation		13		44			13	
Accountability, transparency and decision-making		13					8	
Individual integrity	17							
Recognise and anticipate ethical issues				11				
Work/life balance				22				
Corporate Social Responsibility (stakeholders vision)								
Crisis in the stakeholder model				11				
Corporate social responsibility	17		20	33	20	67		25
Promote CSR in corporations				11				
Business scandals				11				
Corruption	33	6	60		40	50	13	50
Conflicts of interest			40					
Privacy, disclosure of confidential information			20					
Corporate ethics (governance and ethics)								
Leadership and corporate governance		25	20	11				
Sustainability, environmental ethics								

Business ethics and sustainability		25					8	
Others								
Caritas Veritate (Pope Benedict XVI)				11				
Knowledge and management of self							4	
Wealth distribution		6		11			4	50
Intellectual property		6						
Community involvement	25							
Total survey answers	12	16	5	9	5	6	24	4

Table 8.2 Business ethical issues over the next 5 years (in percentages)

When analysing the major trends that the experts of Latin America foresee – or aspire to see developed – during the next five years, the most mentioned is, without doubt, the topic of corruption. This could be explained by the high levels of corruption, especially in the public sector, in the countries of Latin America. To understand the magnitude of this issue, it seems relevant to look into a measure of corruption in the countries mentioned, and one of the possible measures is the Corruption Perceptions Index, published since 1995 by Transparency International. The index ranks countries from 1 (the most corrupt) to 10 (the least corrupt). The ranking of the countries in the region for 2009 are as follows: Ecuador (2.0), Venezuela (2.9), Argentina (2.9), Jamaica (3.1), Brazil (3.5), Colombia (3.8), Trinidad and Tobago (3.6), El Salvador (3.8), Peru (3.9), Uruguay (6.8) and Chile (6.8).

The only country that did not mention this topic as relevant for the near future was Chile, probably because this country has one of the lowest levels of corruption in the region, a reality consistent with the findings of Transparency International. When reviewing the answers within each country, the Caribbean region, Ecuador, Uruguay, Colombia and Argentina are the countries where the respondents give the greatest relevance to this item. Brazil and Peru, on the other hand, ascribe only a small level of importance to corruption.

Corporate social responsibility clearly appears as the second most important issue for the countries, with the exception of Brazil and Peru, where it was not even considered. Chile and, to a lesser extent, Ecuador, are the nations where it was rated highest as a possible trend in the near

future. Inequality in the distribution of wealth, business ethics and sustainability, business ethics and globalisation, and the ethical issues in human resource management are, in order of frequency, the other topics that are seen as important for the following years in this field of work. Within these topics, the importance that respondents give in Chile to business ethics and globalisation (44%) and in Brazil to business ethics and sustainability (25%) should be highlighted.

There are a broad number of other responses, less frequent and less prevalent than those mentioned above. This could be giving a picture of the variety of realities that generate concern regarding business ethics, on the one hand, and that have so far been insufficiently addressed, on the other hand.

Conclusions

Analysing the most important findings of the investigation in the Latin America region, it is possible to conclude that:

Topics are broadening and activities are growing
The issues addressed in the three areas of interest (teaching, research and trainee) are in the process of enlargement, from business ethics focusing on the moral qualities of management and on the principles and values of corporate culture, including business codes of ethics, to business ethics that incorporates issues such as CSR and sustainability, responsibility in caring for the environment, poverty and economic inequality, and public and private corruption. There is a trend of development in knowledge of business ethics and its practical applications. This is supported by a markedly increased activity of firms in the field (although this last is not a subject of this research study).

It is also possible to see growth in activities (programmes, courses, research, publications). However, the courses and academic programmes are still aimed primarily at undergraduate and postgraduate students in

business administration (especially MBAs) and to education of executives at different hierarchical levels in organisations.

Business ethics is still clearly underdeveloped

Notwithstanding the above, it is also clear that business ethics is still underdeveloped in the region. The small number of individuals and institutions dedicated to this issue and the poor responses obtained from them in the survey are clear evidence on the subject. Business ethics has been addressed by only a few business schools in each country and a small number of NGOs. What happens in academic research and academic publications supports the above statement. Until now little research has been carried out rigorously and publications in academic journals have been scarce, especially in the most prestigious international journals in the field.

There are great differences between countries in the region

Another notable feature is the obvious inequality in the level of activity across countries and subregions within the region. Without any doubt, Brazil is the country in which business ethics is more developed; however, even in Brazil, there is still room for extensive growth, diversification and deepening in teaching, training and research.

Argentina, Chile and Peru, in that order, are the countries that follow both in quantity and quality of the work done in the three areas of interest in this investigation. They are clearly behind Brazil in the degree of progress on business ethics and, therefore, show a level of underdevelopment even more pronounced than that observed in Brazil.

The remaining countries and subregion studied are at a stage of development of business ethics that is still in its infancy. Among them, Colombia is the country that is best targeted towards further development.

Corruption a major concern in the near future

When looking at the future, the institutions and individual experts surveyed agree overwhelmingly that the key issue to work on will be corruption, especially in the relationship of the public and private sectors. This item is considered the most important to face, almost certainly due to the political, social and ethical context in many of the nations.

Chile is the only country where corruption was not mentioned as the main subject for future studies. The explanation seems to be that it is the country in the area with the lowest level of the corruption, as international studies consistently show. That fact, moreover, is palpable in the everyday life in this nation. This obviously does not mean that there is no real and disturbing level of corruption even there.

Research is still local

The investigation of business ethics is still relatively rare and very local, with respect both to the types of issues addressed and to the location of publication. Most investigations that show a high academic standard are to be found in national journals or books published in the countries of origin, and only in the native language (usually Spanish or Portuguese). So far, there has been little real intellectual production in the region that has been published in prestigious international journals or by publishers with worldwide coverage and recognition.

Furthermore, in what is published regarding business ethics in Latin America, clearly prevalent are the media columns or documents issued by universities, business schools and local NGOs. Most of them are outreach works, and sometimes serious opinions rather than strictly academic articles.

However, there is a trend, still minor, to move towards more formal academic research and a slight trend towards the appearance of this research in recognised journals and books published in English, outside the region, and with a more global scope. Latin American scholars will reach for alternative possibilities of publication, mainly European and in

the United States. This in turn will establish contacts that will facilitate their collaboration in global research projects.

More business schools and NGOs dedicated to business ethics and CSR are needed

Finally, there is a strong need for more business schools and NGOs to join the task of researching, teaching and training in the broad spectrum of areas that fall within business and economic ethics. In each place, the current situation in this field is unique, but in all of them, in a greater or lesser degree, there is still space to develop it more. The need is glaring and the opportunities are enormous. The forecast by the experts that corruption is the big issue for the future is eloquent proof of the veracity of this claim. More and better networking, both within Latin America and with the whole world seems to be not only compelling but essential for the growth of business ethics in the region.

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NORTH AMERICA

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Introduction and Contextual Background

The North America region has been the most productive global region for business ethics research, teaching and training for the past fifteen years (1995-2009). Its dominance is a function of many factors including but not limited to the following conditions: the USA's early and sustained institutional and instructional interest in business ethics, the quantity and quality of faculty business ethics instructional expertise and publications, an array of traditional and high quality regional book and journal publication outlets, faculty research publication pressures from host institutions, peer pressure to advance business ethics research and teaching from professional association memberships/networks, emergence of business ethics centres/institutes along with chairs of business ethics in schools and faculties of management and business administration, the institutionalisation of organisational ethics, legal, social and political infrastructures that reinforce many business ethics norms, a steady stream of business scandals to stimulate multiple stakeholder interest, a free media that fully expose business scandals, the Association to Advance Collegiate Schools of Business (AACSB) international accreditation that recommends some degree of business ethics emphasis in busi-

ness education, the emergence of the Ethics and Compliance Officer Association (ECOA) and the Corporate Responsibility Officer Association (CROA), and public demand that business educators do more to sensitise future managers to their personal ethical responsibilities, those of the business entities for which they work and the ethical responsibilities of the wider business community.

However, as European, Asian and other regional faculties and institutions expanded their generation of quality business ethics research, teaching and training, while many in the North America region continued to rely upon conventional models of economics, business practices, and business ethics, that dominance has been decreasing over the past fifteen years (1995-2009). The challenge for North America is to produce and implement models of more responsible economic systems and business practices that elicit the respectful regard and trust that global stakeholders are now demanding.

By way of contextual background of business and economics ethics in North America, in 2002, Hood and Logsdon undertook a comparison of Mexico, Canada and the USA that examined the impact of business ethics in each country from different national cultural perspectives. They hypothesised first that, because Mexican culture had much higher power distance, masculinity and intuitive problem solving approaches, Mexican firms would be less likely than USA or Canadian firms to have formal ethics codes. Second, they hypothesised that Mexican firms were more likely to bribe public officials than USA or Canadian firms because of high uncertainty avoidance, high power distance, high collectivism, and the belief that humans are both good and evil. Finally, they hypothesised that Mexican firms would be more likely to treat lower-level employees well than USA or Canadian firms because of high collectivism, high uncertainty avoidance, high power distance (paternalism), and a more casual attitude toward work. In addition, they noted that both Canada and Mexico had stronger socialist or social welfare

traditions and both were ideologically to the political left of the USA Furthermore, they cited research which indicated that Mexicans tend to have an overarching interpersonal orientation that includes respect and obedience, perceiving criticism as denoting a lack of respect, and being allocentric by paying more attention to the needs of others than their own. In contrast, Americans and Canadians tended to value task achievement, competition and were more individualistic giving a higher priority to their own values, goals and viewpoints.

Husted and Serrano (2002) studied the corporate governance practices of the largest ninety companies in Mexico and found that since all Mexican companies were family-owned, appointing board directors was largely a family matter. In contrast to the outsider corporate governance model of the USA (non-family and non-kin-based with prioritised investor interests), the Mexican model was a family-centred model characterised by the following features: (1) concentrated equity ownership; (2) de facto subordination of investor interests to managerial interests; (3) weak emphasis on minority interest protection in securities law and regulation; and (4) relatively weak requirements for transparent disclosure. These features have presented Mexican business with clear ethical challenges, but responsive congruent changes have been and are being made because of what Husted and Serrano (2002) call the "mimetic isomorphism within Mexico, where business people are responding to governance movements in the USA, Japan, and the European Union."

Ryan (2005) reported that by 2005 all three corporate governance systems in North America had become embroiled in fundamental transformations. Most of Mexico's corporations were being run by a small group of controlling shareholders operating in an economic system rife with corruption. Recent political reforms designed to challenge this state of affairs together with a desire to tap global equity markets had heightened interest in improving corporate governance structures. Corporations in the USA faced a dispersed ownership base that tended toward

inattentiveness. Infamous scandals, for example, Enron, had rocked the global investing community and the US government and had led to passage of the Sarbanes-Oxley Act which in turn had generated backlash against what some in the corporate section regarded as an overreaction. As in the USA, corporate scandals in Canada had led to reinvigorated scrutiny of corporate governance standards, principles and practices governing board composition, and interlocking membership. New corporate governance guidelines were debated and endorsed and the authority of the Ontario Securities Commission was strengthened. Ryan concludes that, although the Mexican, USA and Canadian approaches to corporate governance varied in terms of ownership dispersion, level of corruption, and legislative intervention, in the years leading to 2005, all three countries shared a common interest in strengthening corporate governance and regulatory reform.

We note, however, that over this same time period from 1995-2009, the interest of European, Asian and other regional faculties, institutions and professional associations has been growing along with quality business ethics research, teaching and training, with the result that North America dominance in the field has slowly been decreasing over that fifteen year time span (Chan *et al*., 2009). Our study has led us to the conclusion that the challenge for business ethics in North America now is to design more normatively robust economic and business models and more practical and effective ways to improve organisational and practitioner moral performance with the goal of fulfilling obligations to market stakeholders while building international legitimacy and justified levels of trust on the part of non-market stakeholders.

Country Profiles in the North American Region

The three countries in the region include: Canada, Mexico, and the USA. Each country will now be briefly profiled based on information from government, businesses and civil society databases.

Canada: Canada was founded on 1 July 1867 and is a mix of a federation, a parliamentary democracy, and a constitutional monarchy. Having 9.9 million square kilometres, it is the second largest country in the world. Its government of more than 33 million people represents British/Irish (28%), French (23%), other European nationalities (15%), Asian/Arab/African (6%), Indigenous Amerindian (2%), and mixed background (26%). Primarily Roman Catholic (43.6%), there are also significant Protestant (29.2%), other Christian (4.3%), Muslim (2.0%), Jewish (1.1%), Buddhist (1.0%), and other (1.3%) religious populations in Canada, as well as those without religious affiliation (16.5%). English (57.8%) and French (22.1%) are the official languages; Chinese and aboriginal languages are spoken in Canada amongst many other languages (20.1%). The vast majority of those 15 and over (99%) have at least a ninth-grade education and there are a total of 203 universities. With an infant mortality rate of 5.4 per 1000 births, the life expectancy of males is 77.7 years and 82.5 years for women. A workforce of 18.4 million produces a GDP of $1.2 trillion with a real growth rate of 2.7% and a per capita GDP of $47,131. Significant industries include motor vehicles and parts, machinery and equipment, aircraft and components, other diversified manufacturing, fish and forest products, processed and unprocessed minerals. Wheat, livestock and meat, feed grains, oil seeds, dairy products, tobacco, fruits, and vegetables are staples of Canada's agriculture. Natural resources include petroleum and natural gas, hydroelectric power, metals and minerals, fish, forests, wildlife, and an abundance of fresh water.

Mexico: Mexico, a federal republic established in 1824, is the most populous Spanish-speaking country in the world and the second most populous country in Latin America after Portuguese-speaking Brazil. About 76% of the people live in urban areas. Many Mexicans emigrate from rural areas that lack job opportunities – such as the underdeveloped southern states and the crowded central plateau – to the industrialised

urban centres and the developing areas along the US-Mexico border. Mexico has an area of just under 2 million square kilometres. Indian-Spanish/*mestizo* (60%), Indian (30%), Caucasian (9%), and other (1%) peoples account for a population of over 111 million. Although business people often speak fluent English, the official language is Spanish with the government recognising 62 indigenous languages spoken by 6% of the population. With 11 years of required education and 334 universities, literacy is comparatively low at 91.4%. The average number of years of schooling for the population 15 years old and older has grown significantly, but is still low compared to other Organisation for Economic Cooperation and Development (OECD) countries. With an infant mortality rate of 18.42 per 1000 births, the life expectancy of males is 73.25 years and 79 years for females. The North American Free Trade Agreement (NAFTA) positively ties the Mexican economy to that of the USA. However, the USA is the primary consumer in the Mexican trafficking of illegal drugs and supplier of the arms trafficking which protects this trade. A workforce of 45 million produces a GDP of $1.46 trillion with a real growth rate of -6.8% and per capita GDP of $14,534. Significant industries include food and beverages, tobacco, chemicals, iron and steel, petroleum, mining, textiles, clothing, motor vehicles, and consumer durables. Corn, wheat, soybeans, rice, beans, cotton, coffee, fruit, tomatoes, beef, poultry, dairy products, and wood products are staples of Mexico's agriculture. In 2008, Mexico was the world's seventh largest exporter of crude, accounting for 1/3 of all government revenues, and the third largest supplier of oil to the USA.

USA: The USA is the third largest country in the world, slightly larger than China and more than twice the size of the European Union. At 307 million, the world's third largest after China and India, the USA population consists of Whites (79.96%), Hispanics (15.1%), Blacks (12.85%), Asians (4.43%), Amerindian/Alaskan natives (0.97%), native Hawaiians/Pacific islanders (0.18%), and those with mixed nationalities

(1.61%). Religious populations consist of Protestants (51.3%), Roman Catholics (23.9%), Mormons (1.7%), other Christians (1.6%), Jewish (1.7%), Buddhists (0.7%), Muslims (0.6%), other or unspecified (2.5%), unaffiliated (12.1%), and those with no religion (4%). English (82.1%), Spanish (10.7%), other Indo-European (3.8%), Asian/Pacific Island (2.7%), and other (0.7%) languages are spoken within the USA. Similar to Canada, the USA has a literacy rate of 99%, but is differentiated in being home to 3,202 universities. With an infant mortality rate of 6.22 per 1000 births, the life expectancy of males is 76.65 and 80.69 for females. A workforce of 154.5 million produces a GDP of $14.27 trillion with a real growth rate of -2.4% and a per capita GDP of $46,400. US business firms enjoy greater flexibility than their counterparts in western Europe and Japan in decisions to expand capital plant, to lay off surplus workers, and to develop new products. USA firms are at or near the forefront in technological advances, especially in computers and in medical, aerospace, and military equipment; their advantage has narrowed since the end of World War II. Long-term problems include inadequate investment in economic infrastructure, rapidly rising medical and pension costs of an aging population, sizable trade and budget deficits, and stagnation of family income in the lower economic groups. The global economic downturn, the sub-prime mortgage crisis, investment bank failures, falling home prices, and tight credit pushed the USA into a recession by mid-2008. As the leading industrial power in the world being highly diversified and technologically advanced, significant industries are petroleum, steel, motor vehicles, aerospace, telecommunications, chemicals, electronics, food processing, consumer goods, lumber, and mining. Wheat, corn, other grains, fruits, vegetables, cotton, beef, pork, poultry, dairy products; fish, and forest products are staples of USA agriculture. Natural resources include coal, copper, lead, molybdenum, phosphates, uranium, bauxite, gold, iron, mercury, nickel, potash, silver, tungsten, zinc, petroleum, natural gas, and timber. The USA has

the world's largest coal reserves with 491 billion short tons accounting for 27% of the world's total. Air pollution resulting in acid rain in both the USA and Canada is one among many environmental issues; the USA is the largest single emitter of carbon dioxide from the burning of fossil fuels.

Selective Review of Literature

Prior to 1995, the major bibliographies of North America business ethics research and teaching were compiled by McMahon (1975) and Jones and Bennett (1986) respectively. They provided useful information regarding mainstream business ethics teaching and training in academic contexts and published business ethics journal articles in the 1970s and 1980s. In what follows, we offer a synopsis of research undertaken since 1995. It is relevant to note that Mexico is often not included in classifications linked to North America, even though a proximate geographical location puts the country in this region. Since Mexico is a Spanish-speaking nation with a Roman Catholic culture, the classification of Latin America is often used to distance Mexico from its northern geographical and economic neighbours. However, when in 1994 Mexico entered NAFTA with Canada and the US, the country experienced strong pressures and adjusted to many North America business practices even though Mexico's national cultural differences remained intact (Husted *et al.*, 1996). We will refer to the national cultural differences between Mexico and its northern partners when appropriate.

Cowton and Dunfee (1995) reported on a telephone survey of business school faculty in North America (largely from the US) concerning the international dimensions of business ethics education. What they discovered was that the international dimensions of business ethics received limited attention in business school curricula with over half of the faculty surveyed indicating that less than 10% of their ethics teaching focused on global issues. Teaching objectives varied widely with some

faculty emphasising a relativistic approach oriented around a diversity of perspectives while others stressed universal ethical values. The respondents in this study identified a great need to develop teaching materials less dominated by US corporations, examples and content.

Dunfee and Werhane (1997) reported that although many challenges remained, business ethics was flourishing in North America. Prominent organisations gave annual business ethics awards, ethics officers and corporate ombudspersons were more common and more influential, and new ideas were being tested in practice. On the academic side, two major journals specialising in business ethics had become well established, other major journals were including articles on business ethics more frequently and new organisations emphasising ethics were coming into existence. Within business schools, the number of endowed chairs was growing and the ethics curriculum was expanding. The authors also noted that Canada was emerging as a major player in business ethics education and research while business ethics in Mexico was just beginning to emerge as a focus of interest in both the business and academic communities.

Arruda (1997) noted that business ethics in Mexico was facilitated both by the religious tradition of Roman Catholic social doctrine and the cultural tradition of respect for the family. However, economic and political corruption combined with illegal drug trafficking created a business environment predominantly tinged with fear and reticence toward ethical conduct, although isolated academic and non-academic efforts were being undertaken with a view to enhancing ethical business practice through education, publication and professional activities.

In a 2007 article, Christensen and other co-authors reported on how deans and directors of the top 50 global MBA programmes (as rated by the *Financial Times* in their 2006 Global MBA rankings) responded to questions about the inclusion and coverage of the topics of ethics, corporate social responsibility, and sustainability at their respective institu-

tions. This study investigated each of the three topics separately and revealed that:

- a majority of the schools required that one or more of these topics be covered in their MBA curriculum and one-third of the schools required the coverage of all three topics as part of the MBA curriculum
- there was a trend toward the inclusion of sustainability-related courses
- there was a higher percentage of student interest in these topics (as measured by the presence of a Net Impact club) in the top 10 schools, and
- several schools were teaching these topics using experiential learning and immersion techniques

The study noted a fivefold increase in the number of stand-alone ethics courses since 1988, and included additional findings with regard to institutional support of centres or special programmes, integration of these three themes into the curriculum, teaching techniques, and notable practices in relation to all three topics. Of the top 50 business schools listed, 21 business schools were based in the US, 4 in Canada and none in Mexico.

A study by Ma (2009) provided a general overview of business ethics research over 10 years (1997-2006) and discussed potential future research directions in business ethics based on his findings. Using citation and co-citation analysis, this study examined the citation data of journal articles, books, and other publications tracking business ethics research collected in the Social Sciences Citation Index (SSCI). The results showed that major research themes in business ethics had shifted over the previous decade from research on ethical decision-making and on the relationship between corporate social responsibility and corporate performance to research on stakeholder theory in business ethics and on the relationship between consumer behaviour and corporate social responsibility. The results of this study have helped map the invisible net-

work of knowledge production in business ethics research and provide insights into future business ethics research needs and direction. This study relates directly to the first, third, seventh, eighth, ninth and tenth future challenges for North America business ethics research, teaching, and training contexts identified later in this article.

A Hartman and Werhane (2009) report examined a modular approach to business ethics instruction and integration in light of the fact that the AACSB did not require the inclusion of a specific kind of ethics course as part of a business degree. The AACSB recommendation has been satisfied by some programmes by establishing a stand-alone course in ethical decision-making; in other cases, the recommendation has been addressed by integrating ethical decision-making into the existing curricula; in yet others, the recommendation has been implemented by some combination of the two strategies, or through some alternative mechanism like the modular approach. The modules in use include topics such as ethical decision-making in business ethics, ethical theory, ethical relativism and cross-cultural applications, ethical leadership, and ethics and the corporate culture. Modules examined are designed to facilitate assessment of learning and ongoing improvement of the business ethics curriculum. This report relates directly to the second and fourth future challenges for North America business ethics teaching and training contexts identified later in this article.

Finally, Chan, Fung and Yau (2009) used 10 years of publication data (1999-2008) from 10 leading business ethics journals to examine global patterns of business ethics research and contributing institutions and scholars. Although North America academic institutions continue (as of the date of the report) to lead in contributions to business ethics research, Asian and European institutions have made significant progress in this regard. The authors' study showed that business ethics research output was closely linked to the missions of the institutions in which researchers were located and driven by their values and religious

beliefs. An additional analysis of the productivity of highly ranked institutions suggested that business ethics research was highly concentrated within each institution around the work of a limited number of eminent scholars.

Research Methodology

The research methodology used by the authors to assess the current status of business ethics in North America proceeded in four stages and built upon the research methods used by Christensen *et al.* (2007), Ma (2009), and Chan, Fung and Yau (2009).

The first stage involved the selection of regional and country coordinators together with the articulation of their responsibilities. For North America, the regional coordinator and country coordinator for the USA was Dr. Joseph Petrick. The country coordinators for Canada and Mexico were Dr. Wesley Cragg and Dr. Martha Sañudo respectively.

The second stage involved the identification of data sources and data collection. Data collection proceeded along three tracks: the expertise directory track (divided into individual and institutional expertise), the published bibliography track (divided into books and journal articles), and the teaching/training track (divided into teaching resources and training resources). Criteria for data collection along all three tracks were determined and included ethics semantics and terminology and the development of standard operating protocols. In line with Christensen *et al.* (2007), the scope of business ethics was defined broadly to include corporate social responsibility and environmental sustainability but also ethics in functional business fields, for example in finance.

In line with Enderle (2010) and Jones Christensen et al. (2007), business ethics was defined to include the macro-context of environmental, economic, social and political systems, the meso-context of industry standards, organisational ethical culture, corporate social responsibility and functional business fields, such as finance ethics, and the

micro-context involving individual, interpersonal and group business moral issues. The concern about systemic issues is relatively new for North America, but it has been an important part of business ethics in Continental Europe since the 1970s.

For the first track, surveys were emailed to business school deans/directors and ethics centres/institutes to identify individual and institutional expertise. Fifty percent of a person's professional activity in research and/or teaching/training in the field of business ethics was required for inclusion as an expert in the field. The existence of business ethics centres or institutes was accepted as prima facie evidence for a distinctive level of institutionalised expertise. However, the lack of a dedicated business ethics centre/institute did not exclude some schools that demonstrated their institutional expertise by committing their resources to advancing business ethics in other ways, for example, increased funding for endowed chairs in business ethics. Some schools excelled in both ways. For example, in our study, the Schulich School of Business at York University was ranked highly because of having endowed chairs in business ethics, corporate social responsibility and sustainability and a recently launched Centre of Excellence in Responsible Business whose goal is to integrate and support research on business ethics, corporate social responsibility and environmental sustainability being undertaken across the whole faculty. (Note: The Schulich School of Business was named #1 in the world in The Aspen Institute's biannual *Beyond Grey Pinstripes* survey, a global ranking of the top 100 MBA programmes that are preparing future leaders for the ethical, social and environmental complexities of contemporary business).

For the second track, the identification of peer-reviewed journal articles published over the fifteen year period was restricted to a small number of leading journals to ensure uniformity of comparison and some overlap with the journals targeted by Ma (2009) and Chan *et al.* (2009). The journals targeted in our study are set out in Table I. The task

of identifying scholarly books in business ethics was delegated to a set of business ethics experts. Both searches adhered to a core word search protocol which was occasionally supplemented with complementary keyword arrangements. The core word search protocol was based upon the country/theme/activity sequence, e.g., Mexico/corporate social responsibility/research. The core themes included: business ethics, corporate social responsibility, ethics and economics, sustainability and ethics, corporate citizenship, ethical issues in organisations, ethical issues in decision-making, finance ethics, accounting ethics, marketing ethics, management ethics, information technology ethics, supply chain ethics, stakeholder theory and ethics, investor ethics, corporate governance ethics, human resource management ethics, consumer behaviour and ethics, environmental ethics, business and government corruption, international business ethics, leadership ethics, ethics and business strategy.

Academy of Management Journal (AMJ)
Academy of Management Review (AMR)
Business and Professional Ethics Journal (BPEJ)
Business and Society (B&S)
Business and Society Review (BSR)
Business Ethics Quarterly (BEQ)
California Management Review (CMR)
Ethical Theory and Moral Practice (ETMP)
Ethics and Informational Technology (EIT)
Harvard Business Review (HBR)
International Journal of Value Based Management (IJVBM)*
Journal of Business Ethics (JBE)
Journal of Corporate Citizenship (JCC)
Journal of International Business Studies (JIBS)
Journal of Management Studies (JMS)
Journal of Marketing (JM)
Journal of Personality and Social Psychology (JPSP)
Strategic Management Journal (SMJ)
Teaching Business Ethics (TBE)*

Table 1. Academic journals surveyed for North American research
*Both IJVBM and TBE rolled into JBE in January 2004

For the purpose of identifying business ethics teaching and training, the third track, inclusion was restricted to academic resources with explicit ethics identifiers of people, courses and programmes. The ethics identifiers included the core word search protocol used for research output in course and/or programme titles.

A variety of tactical operational processes were used to obtain data for the three tracks including: AACSB institution email surveys, professional association membership surveys, structured literature reviews from targeted journals, electronic inventories of scholarly business ethics books published during the timeframe, desktop research of institutional websites, professional conference solicitations, professional networking contacts, and personal interviews.

The third stage involved data collation and analysis to determine emergent patterns and preliminary findings. The fourth stage focused on preliminary conference presentation of interim findings and journal publication of terminal findings.

The research primarily involved the collaboration of three business ethics centres: (1) the North American regional director and the Institute for Business Integrity (IBI) staff at the Raj Soin College of Business at Wright State University in Dayton, Ohio; (2) the Canadian country coordinator and the Canadian Business Ethics Research Network (CBERN) staff at the Schulich School of Business at York University in Toronto, Canada; and (3) the Mexican country coordinator and the Business Ethics and Democracy Centre staff at the Instituto Tecnológico y de Estudios Superiores de Monterrey (ITESM) in Monterrey, Mexico. Additional support was provided by the director and staff at the Centre for Business Ethics at Bentley University in Waltham, Massachusetts.

Findings and Discussion

The research team's findings can be categorised under four headings: (1) terminology and key recurring concepts; (2) research resources; (3) research themes; and (4) teaching and training themes.

Terminology and key recurring concepts: The North American region consists of numerous indigenous languages and dialects but the researchers focused on the three dominant language groups: English (USA), Spanish (Mexico), and French (Canada). Major business and economic ethics' terms in Spanish and French with their corresponding terms in English are provided in Table 2.

English	Spanish	French
Business ethics	Ética de negocios, Ética empresarial	Déontologie commercial
Economic ethics	Ética económica	Éthique économique
Finance ethics	Ética financiera	Éthique finance
Business responsibility	Responsabilidad de la empresa	Responsabilité commercial
Corporate social responsibility	Responsabilidad social empresarial	Responsabilité sociétale corporatif
Business sustainability	Sustentabilidad empresarial	Viabilité financière
Environmental Sustainability	Sustentabilidad medioambiental	Durabilité environnementale

Table 2

In Mexico, the terms "business ethics" and "economics ethics" are mostly used when referring to ethics related to administration, economics and businesses. The terms "corporate social responsibility" and "sustainability" are more frequently used to delineate the relationship of corporations with their external stakeholders and with the natural environment.

Some key recurring concepts during the time period include the following:

Stakeholder theory: The term "stakeholder" in contrast to stockholder (investor), is in common usage as the core concept in stakeholder theory to broaden the scope of responsible business leadership and business ethics education.

Sustainability theory: The term "sustainability" is expanding in scope and being used to apply to systemic elements of business and economics ethics (e.g., sustainable stakeholder capitalism) at the individual, organisational, national and global levels, not only at the level of natural environmental sustainability.

Global business citizenship theory: The term "global business citizenship" links business ethics to corporate citizenship, political philosophy, and global business literatures and reinforces stakeholder accountability and responsibility for sustainability.

Business integrity capacity theory: The term "business integrity capacity" frames business ethics competency as an intangible strategic asset composed of four dimensions (moral process, judgment, development and systems) which stakeholders can enhance for individual and collective sustainable competitive advantage.

Theory of the Firm: The phrase "theory of the firm" frames corporations in multiple ways from legal entities that maximise investor returns to contractual networks of relationships eliciting diverse, multicultural ethical obligations, in addition to other theories involving different degrees of stakeholder engagement.

Accountable Corporate Governance: The phrase "accountable corporate governance" is in response to the domestic and global lack of accountability for inadequate corporate governance processes and practices that have harmed stakeholders.

Social Justice Theory: The phrase "social justice theory" is anchored in the work of Rawls and other scholarly interpreters in order to deal with the distributive, retributive and fairness issues that affect stakeholders in different economic and political systems.

Integrative Social Contract Theory: The phrase "integrative social contract theory" is anchored in the work of Donaldson and the late Dunfee and their commentators to link both the ethical and legal approaches to social norms and to propose "hypernorms" as a bridge to cross-cultural ethical guidelines.

Research Resources: The findings regarding the comparative business and economics ethics resources by country are summarised in Table 3 and organised according to the three tracks.

Resources by survey tracks	Mexico	Canada	USA
Track one: Expertise track			
1. Individual business ethics experts	23	53	244
2. Institutional business ethics expertise	4	26	140
Track two: Research publication track			
1. Published articles in peer-reviewed journals	113	945	2,721
2. Scholarly books published	87	869	2,046
Track three: Teaching/training track			
1. Training programmes by AACSB institutions	2	16	48
2. Training programmes by non-AACSB institutions	4	11	77
3. Courses offered by AACSB institutions	14	102	1, 246
4. Courses offered by non-AACSB institutions	25	120	1, 078
5. Mandatory undergraduate course requirement in AACSB institutions (%)	30%	50%	40%
6. Mandatory postgraduate course requirement in AACSB institutions (%)	20%	30%	30%

Table 3. North American comparative resource matrix (1995-2009)

With regard to track one, levels of both individual and institutional business ethics expertise are noted. The level of individual and institutional expertise is one of the critical factors accounting for the dominant business ethics contributions in research and teaching/training in the North American region. The kind and degree of institutional support for business ethics is another key factor that can leverage the research and teaching/training contributions of business ethics faculty. Not every in-

stitution has the strategic vision and financial resources demonstrated by the Schulich School of Business at York University, but identification, recognition and leveraging of individual and institutional expertise in business ethics is not only intrinsically valuable to a wide range of stakeholders but also serves to provide brand leadership for many business schools seeking market differentiation at a modest investment.

The authors' study confirmed some key findings by Chan *et al. (*2009) that business ethics research output was closely linked to the missions of institutions driven by their values or religious beliefs and that research productivity from the highly ranked institutions was for the most part generated by a limited number of eminent scholars.

Research Themes: With regard to track two, the quantity and quality of books and academic journal articles produced by North American business ethicists over the fifteen year period is extensive. The relative national differences and similarities among the top 25 academic journal research themes are indicated in Table IV with an "X." An "X" indicates a higher relative contribution to that theme; a country without an "X" does not mean there was no contribution from that country but that there was less of a contribution relative to other countries.

Business ethics research themes	Mexico	Canada	USA
1. Individual ethical decision-making	X	X	X
Corporate social responsibility and corporate performance		X	X
3. Status of business ethics		X	X
4. Stakeholder theory in business ethics		X	X
Consumer behaviour and corporate social responsibility	X	X	X
6. Leadership/management ethics	X		X
7. Corruption and transparency	X		
8. Business, human rights and democracy	X	X	
9. Corporate governance		X	X
Business discipline-related ethics issues (e.g., finance ethics, accounting ethics, marketing ethics)		X	X
Business, socio-economic justice and poverty	X		

Business, government and rights of indigenous peoples	X	X	
Business, government and institutional reform	X	X	
Business ethics education		X	X
Business ethics theoretical frameworks		X	X
Business, virtue ethics and character development	X		X
Organisational ethics and legal compliance			X
Business ethics and business strategy		X	X
International business ethics		X	X
Environmental ethics and sustainability		X	X
Economic-political system ethics			X
Global corporate citizenship		X	X
Business employee rights and responsibilities		X	X
Business ethics and intergenerational justice		X	

Table 4 North American business ethics research themes (1995-2009)

Although there are overlapping research themes, relative national differences of research themes suggest that North American business ethics research is organised thematically around interests areas of emphasis and expertise that differ from country to country. Among the areas of research continuity in all three countries are the topics of individual ethical decision-making and consumer behaviour in relation to corporate social responsibility. Mexico, however, emphasises research on corruption and transparency, leadership ethics, human rights, socio-economic justice and poverty, rights of indigenous peoples, institutional reform and character development. Canada and the USA share research concerns on the status of business ethics, corporate social performance, stakeholder theory, corporate governance, business functional area ethics, business ethics education, business ethics theoretical frameworks, business ethics and business strategy, international business ethics, environmental ethics, and sustainability, global corporate citizenship, employer rights and responsibilities. Canada places slightly more emphasis on government and the rights of indigenous peoples and intergenerational justice, while the USA emphasises leadership ethics and economic political system ethics.

Teaching and Training Themes: With regard to track three, the relative national differences and similarities among the business ethics teaching and training themes organised by tracks are indicated in Table V. Business ethics teaching and training are offered at business schools and philosophy and religion departments. The growth of business ethics centres/institutes indicates a consolidation of research, teaching and training resources which supplement the core curriculum of the business schools. However, the lack of a formal business ethics requirement for AACSB accreditation, along with the AACSB endorsement of curricular flexibility and local business school politics, has and can contribute in the future to directly reducing or eliminating the number of professors teaching business ethics in business schools (Swanson and Frederick, 2003). In addition, the resistance to sound business ethics education from solely functionally trained business faculty can be mutually reinforcing and adversely impact business ethics (Swanson and Fisher, 2010). The optimal but infrequently implemented scenario is to have required, stand-alone courses at both the undergraduate and graduate levels with business ethics integrated across the curriculum, along with other business ethics initiatives such as guest speakers, service learning projects, and endowed chairs of business ethics.

Business ethics teaching and training by survey tracks	Mexico	Canada	USA
Track One: Teaching Themes			
1. Business ethics terminology/literacy	X	X	X
2. Secular and non-secular need for business ethics	X	X	X
Business ethics theories (in simple isolation and in complex tradeoffs)		X	X
Business ethics applied to critical and constructive macro-level analysis (economic-political-social systems that support or inhibit ethical development)		X	X
Business ethics applied to critical and constructive molar-level analysis (organisational ethics and ethical work cultures)		X	X

Business ethics applied to firm market stakeholders (employees, investors, creditors, suppliers, distributors, board governance, business partners, competitors)	X	X	X
Business ethics applied to firm non-market stakeholders (government, community, domestic and global public/society, media, activist groups, nature, future generations)	X	X	X
Business ethics applied to critical and constructive micro-level analysis and individual moral responsibility (individual and group ethical decision-making)	X	X	X
Business ethics applied to business functional areas (finance ethics, accounting ethics, marketing ethics, technology ethics)		X	X
International business ethics issues		X	X
Track Two: Training Themes			
1. Business ethics terminology/literacy	X	X	X
Secular and non-secular need for business ethics	X	X	X
3. Individual responsibility for workplace honesty	X	X	X
4. Positive workplace attitudes and adjustment	X	X	X
Business ethics and business etiquette		X	X
Business ethics and legal compliance		X	X
Resolving ethical issues in the workplace	X	X	X
Responsible business leadership and organisational ethics		X	X
Business ethics applied to business functional areas (finance ethics, accounting ethics, marketing ethics, technology ethics)		X	X
Organisational citizenship behaviour and career reputation management	X	X	X

Table 5 Business ethics teaching and training matrix (1995-2009)

With regard to business ethics teaching, there are significant relative continuities across all three countries in business ethics terminology, urgent need for business ethics, business ethics applied to market and non-market stakeholders, and business ethics applied to individual and group ethical decision-making. Canada and the USA place more emphasis on business ethics applied to the molar and macro levels (with less emphasis on corruption than Mexico), business ethics applied to functional areas, and international business ethics.

With regard to business ethics training, there are significant relative continuities across all three countries in business ethics literacy, the urgent need for business ethics training, individual responsibility for workplace honesty, positive workplace attitudes and adjustment, resolving ethical issues in the workplace, and organisational citizenship behaviour and career reputation management. Canada and the USA place more emphasis on legal compliance, business etiquette, organisational ethics, and business ethics applied to functional areas.

Themes in North American training in business ethics largely indicate an acceptance of the status quo business context and preparation to adjust to and operate within that status quo. There is limited critical analysis or morally imaginative constructive posing of alternative macro and molar standards. However, North American online and face-to-face training in business ethics does vary considerably depending on a variety of factors, including whether the institution offering the training is AACSB-accredited or not, whether the programme offered is a degree, certificate, or non-degree, non-certificate programme, the level of faculty instructional expertise, the mission of the institution, the relative emphasis upon short-term or long-term benefits of the training, as well as other factors. In general, North American training in business ethics is geared to provide a foundation in business ethics literacy with primary emphasis upon the ways that practitioners can adjust to and enhance the

short-term effectiveness and/or efficiency of current business operations by acting ethically.

Since business ethics training in North America is often more lucrative than business ethics teaching (i.e., as the large and growing North American online and face-to-face ethics training industry attests), the gradual and subtle drift in North America would appear to be in the direction of business ethics training over education that emphasises more profound moral reflection. An individual who is exposed only to business ethics *training* usually stops asking normative questions after the business case for a policy, process or strategy is made. Faculty engaged in business ethics training in business schools tend to focus on the business case not the ethics case for business ethics. Individuals exposed to business ethics training are not likely to end up thinking more deeply about whether the ethics case for the business case for ethics is sufficiently morally compelling. They may, for example, end up thinking harder about the role of ethics in strategic planning and day to day management from a risk management and profit maximisation perspective. However, an individual who experiences sound business ethics *teaching* will normally question more deeply by asking whether the ethical case for the business case is sufficiently morally compelling. This implicit emphasis on ethics training might be one of the reasons why the region is experiencing the paradoxical condition of both numerous and severe business ethics scandals while at the same time demonstrating widespread exposure to business ethics instruction.

Themes in North American teaching of business ethics vary considerably depending on a variety of factors, including whether the institution offering the teaching is AACSB-accredited or not, whether the course offered is stand-alone, topically integrated throughout the business curriculum, or provided in some hybrid (modular) delivery process, is mandatory or elective, is part of a degree, certificate, or non-degree, non-certificate programme, is offered by faculty with appropriate exper-

tise, is congruent with the mission of the institution, is aligned with the vision, values and strategic priorities of the business school/college, and is central to the relative business school/college emphasis upon domestic or global rankings in terms of ethics, business social responsibility and sustainability curriculum coverage. In general, North American teaching of business ethics is stratified with most top-ranked business schools (all of which are sensitive to reputational prestige and most of which are AACSB-accredited) requiring that one or more of the topics of ethics, corporate social responsibility, and sustainability be covered in their MBA and undergraduate curricula with one-fourth of the top schools requiring coverage of all three areas as part of their MBA curriculum. The broad mainstream of business schools then separates into those schools that are AACSB-accredited and those that are not. Those that are AACSB-accredited comply with the standard of assurance of learning regarding ethics but do so in a wide variety of stand-alone, integrated or modular recommended, required or elective courses, whereas those that are not AACSB-accredited are under no external accreditation pressure to do so and tend in many cases to provide only marginal coverage of the general field. The limited, positive impact of AACSB accreditation standards and recommendations, therefore, has been demonstrated but the prospect of a larger impact with more rigorous ethics requirements looms. In summary, one of the conclusions to be drawn from our study is that while the North American region offers both breadth and depth in business ethics education, the quantity and quality of the teaching and training vary significantly from institution to institution. If this is correct, there would appear to be a need for a more specific and rigorous AACSB International requirement regarding business ethics in the business curriculum, a more uniformly high standard of business ethics teaching across business school programmes at the graduate and undergraduate levels, more sharing of business ethics education best practices, and more receptivity by all business faculty to the contribution to busi-

ness education provided by well-taught business ethics courses. In addition, business ethics education would benefit from more interaction with business practitioners and corporations that are demonstrating best business ethics practices, with the goal of impacting more positively actual business practice at all organisational levels in all industries. Furthermore, more responsiveness to student demand for increased professionalisation of business education to set a higher moral standard for future business leaders, as illustrated by the MBA Oath movement which originated at Harvard Business School by business students and is currently spreading across the region, would be warranted (Andersen and Escher, 2010).

Future Challenges

The authors have collected and documented the following ten future challenges for North American business ethics research, teaching and training identified by survey respondents.

1. *Critical and constructive analysis of political-economic and capitalist systems and structurally related business ethics issues:* The recent global recession has caused many to question uncritical adherence and endorsement of short-term shareholder wealth maximisation strategies (Fox, 2009; Bremmer, 2010). There is a growing need for business ethics research that is focused on critically and constructively exploring new paradigms of responsible business conduct with a view to shifting business culture and regulatory structures toward approaches and values that recognise that business organisations, their leaders and managers have ethical obligations that go beyond profit generating goals to include respect for public interests and the contribution of public goods (Cragg, 2002, 2009).

Furthermore, different political-economic and capitalist systems have direct impacts on business ethics standards. For example, whether a nation adopts a trickle-down (US approach) or bottom-up (Continental

European) systemic approach to bailout-stimulus in times of financial crises directly affects the following ethics criteria: "moral hazard (helping the perpetrators more than the victims and thus encouraging repeat dysfunctional behaviour); (2) proportionality; (3) utilitarian, cost/benefit effectiveness; and (4) the common good" (Nielsen, 2010a). The ethics of domestic and global economic systems is assuming a heightened priority at this time (Petrick, 2009). There will be a need for new business ethics research focused on critically and constructively posing a new paradigm of responsible political-economic and capitalist systems to enhance the macro-system support for business ethics, such as major structural reform of Wall Street capitalism (Nielsen, 2010b), or sustainable stakeholder capitalism (Petrick, 2010b) or Capitalism 4.0 (Kaletsky, 2010) or sustainable enterprise economy (Waddock and McIntosh, 2011).

2. *Theory development to better handle contemporary business moral complexity*: In addition to historical versions of teleological, deontological, virtue and contextual ethics theories, which are often applied in isolation and in a derivative manner, North American ethical theory is emphasising pluralism. Ethical pluralism, particularism, intuition, and human rights' treatments in a non-derivative manner (e.g., Arnold, Audi and Zwolinski, 2010; Cragg, 2009) and integrity capacity theory (e.g., Petrick, 2008) have added conceptual depth and insight into resolving complex business ethics issues. In addressing complex contemporary business moral issues, recent ethics research proposes that moral expertise requires more than the mastery of a single, conventional moral theory such as utilitarianism and that moral competency requires the integrated use of balanced, multiple principles along with the exercise of sound judgment guided by moral imagination (Werhane, 1999, 2002, 2007).

3. *Civilising the corporation, openness to comparative theories of the firm, and improving corporate governance:* While multinational corporations have provided affordable goods and services to many global con-

sumers, there is a growing demand that corporate practices that exploit employees, forcibly dislocate indigenous peoples and pollute the planet while privatising financial gains and externalising social/environmental costs need to be morally constrained and legally regulated (Brown, 2010). Their vast power needs to be matched with a more civilising demonstration of responsibility at the micro and macro levels. Understanding how this "civilising process" (Brown, 2010) can be encouraged will require openness to comparative theories of the firm and the development of corporate governance models that legitimise the input of market and non-market stakeholders by, for example, instituting stakeholder voting rights at the board level, institutionalising ethical work cultures, rethinking and repositioning the roles of corporate ethics officers (Brown, 2010; Hoffman, 2010).

4. *Critical assessment of the roles and methods of business ethics education including constructive engagement with digital media:* The most recent AACSB standards regarding the assessment of ethics education in the business curriculum will encourage ongoing critical evaluation of diverse instructional styles and methodologies. Increased sharing of business ethics education best practices can only advance the quality of business ethics education (Petrick, 2010a; Swanson and Fisher, 2008, 2010). The impact of digital media and business ethics blogging has been an emerging modality of timely, shared commentary pressuring conventional business ethics educators to engage rapidly in order to reach a broader audience while being appropriately critical of the quality of contributors (Drushel and German, 2011; Carrie *et al*., 2009). In addition, as business schools themselves begin to internalise the value associated with ethical work cultures, the institutionalisation of organisational ethical infrastructures within business schools (e.g., business school codes of conduct, business school recognition of exemplary ethical conduct) will likely become areas of research interest and improved business ethics education.

5. *Professionalisation of business education and responsible business leader performance:* There are increasing calls for the professionalisation of business education and management, as well as enhanced accountability of business leader ethical performance (Datar *et al*., 2010; Khurana, 2007; Petrick and Quinn, 2001). The (Harvard) MBA Oath is a practical expression of this desire for higher professional standards which intersects with proposals for more stringent mandatory ethics requirements by bodies like the AACSB. Those business schools that require systematic, structured coverage of business ethics, integrated with corporate social responsibility and environmental sustainability in both their undergraduate and postgraduate curricula, are providing needed leadership. Research whose purpose is to explore how to professionalise business education and performance is both a research and an educational imperative (Jones, 2010).

6. *Linkage of business ethics research with other fields of research*: The linkage of business ethics research with other fields of research (e.g., business strategy, political philosophy, international business, legal studies) will provide new lateral directions to broaden the scope of relevance of business ethics to other fields and to inform business ethicists of hitherto undeveloped and underdeveloped conceptual connections. The progression of North American business ethics research from a normative focus on personal moral standards, to collaboration with empirical scientists working at the organisational level, is now being extended to interdisciplinary and multidisciplinary research directed to systemic, organisational and individual issues which increasingly has an international dimension (Bowie, 2010).

7. *Advancing toward ethically sound international and regional business ethics standards*: Globalisation has created an increasingly obvious need for the creation of international ethical standards of business conduct, a need that is finding expression in initiatives like the Global Compact, the Global Reporting Initiative, international anti-corruption

conventions and UN principles setting out the human rights obligations of corporations. These initiatives will require the effective integration of normative research with empirical studies focused on the cultural, political and economic dimensions of cross-cultural, regional, and cross-sectoral standard setting and collaboration if corporations, governments and their leaders are to be persuaded to conduct business guided by reference to sound, cross-cultural, ethical standards (Brenkert, 2010; Sethi, 2010; Dienhart, 2010; Khanna, 2011).

8. *Advancing systemic economic, social responsibility/entrepreneurship, and environmental sustainability*: North American economic values and strategies have shaped in fundamental ways the evolution of economic systems that are increasingly seen to be unsustainable from economic, social and environmental perspectives as evidenced by global climate change, social justice issues, and the global financial crisis (originated in the US) leading to the worst economic recession since the Great Depression of the 1930s. If systemic problems underlying these crises are to be addressed, business ethics research and education have both an opportunity and an obligation to contribute to the building of sustainable systems and management theories and practices that address these issues and contribute to their resolution (Desjardins, 2010). This will require a focus on environmental issues, for as Newton (2010) succinctly and powerfully writes: "No business will be done in a dead world." But it will also require a focus on economic disparities, poverty, social justice, and the building of social and political environments in which all human beings have access to the resources required to build sustainable futures for themselves and their children. For example, the social and institutional entrepreneurship movement has been seeking innovative and sustainable approaches to social and environmental problems that have not been satisfactorily addressed by either governments or the marketplace (Skillern *et al.*, 2007; Waddock, 2008).

9. *The ethics of systemic and non-systemic risk management:* The irresponsible shifting of risk onto innocent third parties can have and has had devastating implications for its victims (Carroll, 2010). The depersonalisation and commodification of risk has opened the door to manipulation by experts and private interests focused on personal enrichment as evidenced by the financial meltdown triggered by leading Wall Street firms and financial institutions (Hubbard, 2009; Korten, 2009). Setting ethically justifiable regulatory restraints on financial and other commercial activities will be one of the most challenging tasks for the future, a task to which business ethics has a great deal to contribute.

10. *Increase the impact of business ethics research and education on the business community and on society as a whole:* Leading North American business ethicists have bemoaned the marginal impact business ethics research and education has had upon the business community and on society as a whole (Epstein, 2010; Trevino, 2010; DeGeorge, 2010; Cragg. 2010). The inspirationally challenging questions posed by Hambrick (1994) continue to illustrate the point: "What would it take for managers and public policy experts to call upon our research when debating important issues about ethical culture and financial industry reform? What if they used our work to design and change organisational cultures and to select and train leaders? What if our students went on to influence the organisations they join in ways that would make us proud?"

Conclusion

The North American region will continue to play a dominant role in published business ethics research, business ethics teaching, and business ethics training along with other regions whose role in this respect can be expected to grow. The most serious recession since the Great Depression of the last century has undermined confidence in conventional forms of US capitalism, economic institutions, and business theory and

practice. More than at any other time in the last 80 years, North American models of economics and standards of business education and practitioner performance have been called into question. Although deeply negative in its impact, the recession and the financial crisis that triggered it have created opportunities for thought leadership as well as for fundamental changes in economic models, business systems and business ethics education. The need for significantly improved standards of business conduct and business practice, and increased professionalisation of business education to ensure that future business leaders and firms contribute ethically sustainable value to the market and non-market stakeholders they impact is clear. The challenge is to ensure that North American business ethics research and education plays a significant role in meeting that need.

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3

AFRICA

G.J. (Deon) Rossouw

This overview provides a comparative summary of the findings of the survey of business ethics in teaching, training and research across the four subregions in sub-Saharan Africa (West Africa, Southern Africa, East Africa and Francophone Africa). The four subregional reports follow.

Terminology

'Business ethics' is the term most widely used in institutions of higher learning across sub-Saharan Africa to refer to the field of economic and business ethics. There is, however, some ambivalence to be detected in the usage. On the one hand, the term 'business' is used in the broader sense of the word that also includes the 'economic' dimension within its scope of meaning. On the other hand there is an inherent tendency in the use of the term 'business ethics' to narrow its scope of meaning to ethics on the enterprise level. Some respondents indicated that they prefer the term 'enterprise ethics' to refer to the field of economic and business ethics, whilst others narrowed it further down to 'managerial ethics'. Some other respondents narrowed it even still further down to the ethics of specific fields of management, such as 'marketing ethics' or 'procurement ethics'. Another indication of the ten-

dency to narrow the scope of meaning of business ethics down to the enterprise level is evident from the close association that respondents made between business ethics and corporate governance on the enterprise level. This close association is particularly prevalent in Southern and East Africa where the term 'business ethics' is often used in combination with the term 'corporate governance' in the names of modules in which business ethics is being taught. Also the term *éthique des affaires*, which is the most widely used terminology to refer to the field of economic and business ethics in French-speaking countries, conveys a similar narrowing down of the field to enterprise ethics.

Another peculiar aspect of the use of the term 'business ethics' across the Sub-Sahara African region is that its scope of meaning includes both the 'business' of the private sector and the 'business' of the public sector. Business ethics is thus seen as closely related, and as an integral aspect of anti-corruption initiatives in the public sector. In Ethiopia, for example, respondents indicated that the term 'civic education' is an equivalent for the term 'business ethics'. This is due to the fact that the Ethiopian Government has a Federal Ethics and Anti-corruption Commission (FEAC) that is heavily involved in teaching and training on Ethics on both the secondary and tertiary education levels. There are two possible explanations for the fact that the term 'business ethics' is so easily extended from the private to the public sector across sub-Saharan Africa. The first reason for this phenomenon is that the state is still a major player in the economies of many states in sub-Saharan Africa through state-owned enterprises. As a major player in business it thus makes perfect sense to include the public sector within the ambit of the meaning of the term 'business ethics'. The second reason is related to the corporate governance reform movement in Africa. A pertinent part of the corporate governance reform agenda in sub-Saharan Africa is to curb corruption on the continent. There is a strong expectation that the improvement of ethical standards in both business and gov-

ernment will curb the spread of corruption on the continent. It is for this reason that the corporate governance reform movement often targets both the public and private sectors in its promotion of ethical standards.

As part of the investigation into the terminology used across the Sub-Sahara African region with regard to business ethics, respondents were asked what terminology they use in their mother tongue (if they are not first language English speakers) when they refer to the field of Economic and business ethics. In this respect two interesting trends were detected. In Afrikaans, widely spoken in South Africa, the same ambivalence as discussed above was found. The terms *Besigheidsetiek* or *Sake-etiek* were most widely used. Both terms can be directly translated into "business ethics" thus again excluding any reference to economic ethics, but clearly implying it. However, the narrowing of the term business ethics to enterprise ethics, or specific aspects thereof, was also evident in terminology such as *Bestuursetiek* (directly translated as "management ethics"), *Bemarkingsetiek* (directly translated as "marketing ethics"), and *aankope etiek* (directly translated as "procurement ethics").

In the rest of sub-Saharan Africa a different trend emerged. Respondents either indicated that they do not have a term in their mother tongue that is the equivalent of the term "business ethics", or alternatively they tried to create an expression in their mother tongue that could serve as an equivalent for the term. However, it soon became clear that there is no consensus amongst respondents sharing the same mother tongue on the appropriate terminology to be used to refer to business ethics. Examples of such creations in Tanzania were the expression: *Maadili ya uchumi na biashara* (in Swahili language) and in Uganda the expression: *Ebyobushubuzi hamwe nemitwarize y'obushubuzi* (in the Rukiga language). This phenomenon was clear in West, Central and Francophone, and East Africa. However in all these regions there was well-established terminology that expresses ethical obligations, duties and responsibilities in general, but not specifically in the domain of business.

Such terminology that expresses general ethical obligations is firmly embedded in the religious and cultural contexts from which they originate.

The explanation for the two discrepant tendencies with regard to mother tongue terminology between Afrikaans and other African languages is to be found in the fact that mainly English and French are being used as languages of teaching and research at institutions of higher learning where business ethics as academic field has been introduced. The native languages are not used as languages of teaching and research and thus the academic terminology of the field of economic and business ethics has not developed in these native languages. In the case of Afrikaans, however, the language is well established as language of training, teaching and research and consequently well-established terminology with regard to economic and business ethics has emerged in Afrikaans over the last 25 years.

Prevalence and Distribution of Business Ethics

Although the distribution of expertise in business ethics in sub-Saharan Africa is uneven and patchy there are some patterns to be discerned. Business ethics is clearly still an emerging field of training, teaching and research, with the exception of South Africa where it has found its way into the mainstream of higher education. However, compared to the 2000 survey of business ethics in Africa it is clear that great strides have been made since then in the institutionalisation of business ethics.

The two regions where business ethics as a field of training, teaching and research is most prevalent are Southern and East Africa. In South Africa business ethics is being taught at most universities and business schools. At universities it is mostly offered by Philosophy and Accounting departments. At business schools experts in the field of business ethics are employed on a full- or part-time basis for teaching and supervis-

ing postgraduate research. Five centres with a specific (although not sole) focus on business ethics have also been established at four universities. Various professional associations, like accounting, health care, human resource management, and engineering, are involved in business ethics training for their registered members. In the rest of Southern Africa courses with a clear business ethics dimension were only identified at the University of Botswana and at one university in Zimbabwe. Evidence was also found of business ethics-related research in both Angola and Mozambique.

In East Africa, business ethics as a field of training, teaching and research has expanded significantly in the period under review (1995-2010) – particularly in Uganda, Kenya and Tanzania. It is clear that the lead in this regard has been taken by the younger, faith-based universities. Business ethics is offered in 10 universities in Uganda, 7 universities in Kenya and 5 universities in Tanzania. In Ethiopia 6 universities indicated that they are offering courses on "ethics and civic education" but these courses tend to have are more general anti-corruption and citizenship focus rather than an explicit focus on business ethics. Only one university in Ethiopia offers a dedicated course on business ethics. In Somalia web searches indicated some activity regarding business ethics at 4 universities, but no further confirmation of the extent and focus areas of these activities could be found. Besides universities that offer courses on business ethics, a further 10 other institutions were identified in East Africa that are involved in the field of business ethics. They are mostly professional associations (accounting and banking), national anti-corruption agencies and organisations devoted to the promotion of good governance.

In West Africa as well as in Francophone Africa activity in the field of business ethics is much sparser. In West Africa activity in the field of business ethics is mostly concentrated in Nigeria, Ghana, and Cameroun, with scant activity reported in Benin Republic and Togo. Business

ethics is still an emerging field in West Africa with once more the younger and faith-based universities taking the lead in introducing business ethics into the curricula. Although business ethics is not well established in this region, there are indications of strong advocacy related to business ethics and good governance that has the potential of stimulating training, teaching and research in the field of economic and business ethics. The same can be said of the Francophone African region, where there are clear indications of strong advocacy for improved ethics and governance in the private and public sector, but very little evidence of teaching and training in the field of business ethics. Only in the Ivory Coast one university could be identified that offer a dedicated programme on business ethics on both undergraduate and postgraduate level. In Burundi business ethics is also taught on undergraduate level in only one university. Further evidence of teaching in the field of business ethics was also uncovered in Senegal, Rwanda and the Democratic Republic of Congo. However, there is more activity with regard to research in business ethics that most probably has some connection with the emerging advocacy for improved ethics and governance in this region.

Compared to the 2000 survey of business ethics in Africa, when activity in the academic field of business ethics was only detected in 4 countries in sub-Saharan Africa, the current survey indicate that the number of countries involved in training, teaching and research in this field have since grown to at least 20 countries in this region. The Business Ethics Network of Africa (BEN-Africa) that was founded in 2000 most probably played a significant role in stimulating growth in the field of business ethics. The regions where BEN-Africa has been most active, viz. Southern and East Africa are also the regions that reported the most activity in the field of business ethics.

Focus Areas in Business Ethics

Comparing the areas of focus of both individuals and institutions across the four subregions in sub-Saharan Africa, it is clear that there are a number of common focus areas that are being shared across the region. These shared areas of focus can be clustered into 6 themes, which are:

- theoretical foundations of business ethics: ethical theories, theories of the modern corporation, management theories, theoretical frameworks and concepts, and reflections on economic and business ethics as a field of study
- macroeconomic and systemic challenges: economic ethics, development ethics and poverty alleviation, globalisation, and social and environmental sustainability
- corporate responsibility: corporate moral agency, corporate citizenship, corporate obligations towards the socio-economic and natural environment
- ethical management and leadership: corporate governance, ethics management, and the prevention of corruption and corporate malpractices
- ethical issues in business: conflict of interests, HIV/AIDS, health, safety, gender, marketing or cultural issues, etc.
- professional ethics: the ethical responsibilities of specific professions

The theme that is the most prominent across the four regions in sub-Saharan Africa is 'ethical management and leadership', where the sub-themes of corporate governance, ethics management and the prevention of corruption and corporate misconduct are the most popular areas of focus.

It is, however, striking that in Francophone Africa there is a much stronger emphasis on economic and development ethics than in the other subregions. The other focus areas that are also particularly strong in this subregion are corporate governance and the prevention of corruption. This combination of focus areas provides an explanation for the strong

emphasis on advocacy for improved ethics and governance in the private and public sector that has been highlighted in the discussion above about the prevalence of business ethics in Francophone Africa.

Another striking feature is that only in South Africa are there indications of reflection on the development of the field of business ethics. This can be explained by the fact that the field of business ethics had its early development on the African continent in South Africa and has thus matured to a greater extent in South Africa than in other African countries. It is typical of the maturation process in any field of study to reflect on the development of the field as it grows and develops over time.

Themes in Training on Business Ethics

Training on business ethics across sub-Saharan Africa is offered mostly by universities (and more specifically by centres for ethics with a focus on business ethics), professional organisations (such as for accountants or bankers), and anti-corruption agencies. The range of topics covered in training are much narrower than the focus areas discussed in the previous section. There are three main themes that dominate in training programmes. They are:

1. Ethics management: building ethical organisations; developing and implementing codes of ethics; ethics management structures; identifying and mitigating ethics risk; reporting on ethics performance; and ethical decision-making.
2. Corporate governance: the ethical dimension of corporate governance, ethics governance structures; the governance of corporate ethics, and ethical leadership and culture.
3. Prevention of corruption and corporate malpractices: prevention, detection and dealing with corruption and fraud in organisations.

It is thus clear that the main topics that are covered in training cluster around the theme of ethical management and leadership that was identified above as one of the six areas of focus. This is not surprising since

training programmes are much more focussed on the practice of management and consequently these topics that deal with the practical side of governing and managing ethics in organisations form the core focus of training programmes.

Two minor themes that are covered in some of the training programmes are professional ethics and sustainability. Especially in Southern and East Africa professional ethics training is offered by professional associations for accountants, directors and bankers. In Southern Africa and Francophone Africa the topic of sustainability is appearing in some programmes. This focus on sustainability fits in well with the emphasis on macroeconomic and systemic ethics in Francophone Africa, as well as with the strong emphasis on triple bottom line reporting in the corporate governance regime in South Africa.

Themes in Teaching on Business Ethics

A total number of 145 modules in which business ethics is being taught have been identified across sub-Saharan Africa. These modules were more or less equally divided between the undergraduate (74 modules) and postgraduate levels (71 modules).

Four broad themes are generally to be found in modules on business ethics that are taught across sub-Saharan Africa:

Theoretical foundations of business ethics: ethical theories, theories of the modern corporation, management theories, theoretical frameworks and concepts.

Macro economic and systemic challenges: economic ethics, development ethics and poverty alleviation, globalisation and social and environmental sustainability.

Corporate responsibility: corporate moral agency, corporate citizenship, corporate obligations towards the socio-economic and natural environment.

Ethical management and leadership: corporate governance, ethics management and the prevention of corruption and corporate malpractices.

The theoretical basis of teaching is clearly reflected in this combination of themes. Unlike the themes that emerged in training programmes, where the emphasis is much more on the practical side of governing and managing ethics in organisation, the emphasis in formal educational curricula are much more on conceptual and theoretical frameworks that can assist in making sense of the ethical dimension of business. Inevitably, since universities are also involved in professional and vocational formation, there is also an emphasis on the practical side of governing and managing ethics in organisations, but this emphasis is countered by the more theoretical aspects of ethical theories and concepts, macroeconomic theories and frameworks and reflection on the role and responsibilities of business in society.

In a comparison across the four subregions in sub-Saharan Africa, it is striking that there is much more of an issue-based approach to teaching business ethics in South Africa. Specific business ethical issues that are pertinent to the South African context, such as HIV/AIDS, whistleblowing or Black economic empowerment are integrated into the business ethics curriculum. Once more, as in the case of training programmes, there is also more emphasis on professional ethics in the Southern and East African regions.

The only noteworthy difference to be detected between the teaching of business ethics on the undergraduate and the postgraduate levels is that there is less focus on the postgraduate level on the theoretical foundations of business ethics. On postgraduate level the focus tend to be more on the macroeconomic, corporate responsibility and ethics management dimensions of business ethics.

A pattern that emerged with regard to the issue of whether courses in business ethics are elective or compulsory, is that that there are very few

purely elective courses on offer. What does occur quite often, however, is that while a course is compulsory for some students, it is also offered as an elective for students in other programmes. This practice makes sense within the context of African universities where academics tend to have heavy teaching obligations, and consequently often do not have the luxury of offering purely elective modules.

Themes in Business Ethics Research

A total of 218 research publications was identified across sub-Saharan Africa and analysed to determine the main themes that have emerged in research in the region. From this analysis it is clear that three main focus areas of research are found across this region. These focus areas are:

Macro economic and systemic challenges: economic ethics, development ethics and poverty alleviation, globalisation and social and environmental sustainability.

Ethical management and leadership: corporate governance, ethics management and the prevention of corruption and corporate malpractices.

Theoretical foundations of business ethics: ethical theories, theories of the modern corporation, management theories, theoretical frameworks and concepts, and reflections on economic and business ethics as a field of study.

It is striking that the macroeconomic and systemic dimension is so prominent in research publications. The macroeconomic and systemic dimension includes macroeconomic policies, economic development policies, poverty alleviation and economic globalisation. What is further noteworthy is that this emphasis on the macroeconomic and systemic dimension is particularly strong in the two subregions where business ethics as a field of training and teaching are least developed, viz. West and Francophone Africa. Two possible explanations can be offered for

this phenomenon. The first is that the main cause of problems in the domain of economic and business ethics is perceived to be structural, rather than functional. The second might have to do with the strong role of faith-based institutions (universities and NGOs) in the production of research in West and Francophone Africa. Theological approaches to the field of economic and business ethics tend to focus on the macroeconomic and systemic level, rather than on the meso- and microeconomic level.

Within the Southern Africa subregion, and more specifically in South Africa, 'corporate responsibility' (i.e. corporate moral agency, corporate citizenship, corporate obligations towards the socio-economic and natural environment) is also a prominent focus area in research. However this area of focus is relatively weak in the rest of the sub-Saharan region and can therefore not be regarded as a focus area for the region as a whole. This discrepancy probably can be explained by the relatively well-developed corporate sector in South Africa compared to the less developed corporate sector in the rest of sub-Saharan Africa.

Two other foci of research across sub-Saharan Africa are "ethical issues in business" (such as HIV/AIDS, gender, cultural clashes, conflict or interests) and "professional ethics" (such as ethics for accountants, bankers, public servants). However in terms of the quantity of research focused on these areas, they enjoy much less prominence than the other focus areas of research outlined above.

Major Business Ethical Issues in the Next Five Years

Respondents in this survey were requested to indicate what they foresee as the most important challenges in the field of business ethics over the next five years. Although responses were varied – as could be expected – some clear patterns emerged in the analysis of the challenges that are foreseen. The following four categories of challenges in the field of business ethics have been identified:

Global fairness: The challenge around which most of the responses clustered were the one that indicated that much work will have to be done in the field of business ethics to develop an economic system that is fair on a global scale. Specific issues with regard to this challenge that were identified are:

- global standards of economic and business conduct
- respect for human rights
- ethical capitalism
- fairness in international trade
- global poverty alleviation and eradication, and
- regulation of international business and banking transactions

Sustainability: There was also a substantial consensus amongst respondents that sustainable economic development and sustainable business practices will be high on the business ethics agenda over the next five years. Especially the impact of business on the natural environment has been emphasised.

Business and society: The relationship between business and society as well as the redefinition of the role and responsibility of business towards society are regarded as issues that will remain prominent on the business ethics agenda.

Organisational ethics management: Also the governance and management of ethics in organisations are seen as a challenge that will remain pertinent over the next five years. In this regard special emphasis was placed on the development of ethics management structures and processes to prevent corruption and fraud in organisations. The governance of corporate ethics is deemed to remain an important issue, while the cultivation of ethical corporate culture is tipped to become a more prominent challenge.

Conclusions

From the above overview of findings it is clear that there has been substantial growth in activity in economic and business ethics as a field of training, teaching and research over the period 1995-2010. The first attempt at studying business ethics as a field of study on the African continent in 1995 did not provide a reliable baseline against which the current state of business ethics in sub-Saharan Africa can be assessed. However, the 1999 survey by Barkhuizen did provide such a baseline. Compared to the 1999 survey, which registered activity in the field of business ethics in only four sub-Saharan countries, the current survey found evidence of activity in the field of business ethics training, teaching and research in at least twenty countries in this region.

The distribution of activities in the field of business ethics in sub-Saharan African is still quite skewed. The subregion where most activity is occurring is Southern Africa, but these activities are almost exclusively concentrated in one country in this subregion, viz. South Africa. The region were activity is best dispersed across the region is East Africa, where activities were recorded in five countries of that subregion. In West Africa and Francophone Africa activity in the field of business ethics remains rather sparse with most efforts focused on advocacy and research rather than on training and teaching.

The survey has demonstrated the important role that formal networks play in the field of business ethics. In those regions where there are existing networks to link experts in the field of business ethics, the survey process had been much easier and more effective compared to regions where there were little or almost no networks available to link experts in the field. It also seems that the existence of an effective network to link experts in the field also has a positive impact on the growth of the field of business ethics. The Business Ethics network of Africa (BEN-Africa), which was founded in 2000 concentrated most of its activities on South-

ern and East Africa, which also turned out to be the subregions where most activity in the field of business ethics are currently registered.

A further striking feature of the survey is that the introduction of business ethics, specifically as a field of training and teaching, is often initiated by younger – often faith-based – tertiary educational institutions. The reform of teaching curricula in these younger institutions seems to be a less onerous process compared to curricular reform in the older well-established universities. In this respect business ethics is no exception as a field of study, but rather just another manifestation of the fact that younger institutions often find it easier to introduce innovation than older institutions with long traditions. This does not imply at all that business ethics cannot be introduced in older mainstream universities. The case of South Africa, where business ethics now forms part of the curricula of most mainstream universities, demonstrates that it is indeed possible to mainstream business ethics into the curricula of well-established universities. It just might take longer to do so in older educational institutions.

The prevalence of corruption and corporate misconduct in sub-Saharan Africa seems to have had a definitive influence on how the field of business ethics has been shaped in this region. The analysis of the areas of focus of expertise as well as the areas of focus in training programmes indicated that the main focus in the field of business ethics is on ethical management and leadership. This indicates a concern to find practical solutions to deal with corruption and corporate misconduct. Even in the West Africa and Francophone Africa subregions, where training and teaching in the field of business ethics is not well developed, it seems that advocacy to turn the tide of corruption and corporate misconduct is the dynamo that drives research in economic and business ethics.

The strong emphasis on the prevention of corruption and corporate misconduct had the effect of skewing the field of business ethics to-

wards the meso- and microeconomic levels, with the result that the mac-roeconomic dimension of business ethics has been somewhat neglected. This neglect does seem to be recognised by experts in sub-Saharan Africa, as this is the area that most of them identified as the area in the field of business ethics that should become a priority over the next five years.

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3.1 WEST AFRICA

Obiora Ike

Overview of the West Africa Subregion

There are 18 countries in West Africa all of which belong to the Economic Community of West Africa (ECOWAS). For practical purposes however, the author was allocated only some 14 countries within the subregion for study. These are *Benin, Cameroon, Chad, Equatorial Guinea, Gambia, Ghana, Guinea, Liberia, Mali, Niger, Nigeria, Sierra Leone and Togo*. Other countries within the subregion such as *Senegal, Ivory Coast, Mauritania and Burkina Faso* were assigned for research under the Central and Francophone African region. Within West Africa, Nigeria is the largest country with a population of over 180 million people. The other countries mentioned provide another 120 million people, making the West Africa region an important and demographically large zone within Africa, with enormous economic, political and natural resources. Nigeria alone has 450 tribes and over 500 independent languages spoken, within one country. The other countries mentioned together provide another 500 languages.

There are major ethnic nationalities and groups who live and thrive beyond state boundaries such as the Hausa, Fulani, Igbo, and Yoruba to mention but a few. Four major European languages are spoken in the zone following Africa's colonial history of the nineteenth and twentieth centuries, namely: English French, Spanish and Portuguese. In the midst of plenty, and in spite of the enormous potentials in human, natural and mineral resources in the West Africa zone, exploitation, bad business practices, lack of good governance and other historical and structural

factors have made poverty a reality in the zone. This type of poverty is both scandalous and unacceptable because the major industrial players in the global oil, gas and mineral resources industry rake billions of dollars in profit monthly from the countries of West Africa and with a better business model, life could be better and sustainable for both communities and businesses. Getting the systems working is possible under a motto of sustainable economic development led by socially responsible businesses and individuals in both the public and private sectors.

Existing Literature

Although a substantial number of publications dealing with the theme of business ethics were identified in the West Africa region (cf. Edozien, 2007; Elegido, 1996; Ike, 2001, 2003 and 2004) no literature could be found that reflects on the status of teaching training and research in the field of business ethics.

Region-Specific Methodological Considerations

The research methodologies utilised in this survey include a desktop survey of publicly accessible information on websites, a literature survey, survey questionnaires for individuals and institutions, and personal contacts achieved through meetings, travels, phone calls and email exchanges with individuals who are either practitioners in the field of business ethics or who have information relevant to the subject of research. Data were also collected from online databases. Individuals of interest on issues related to business ethics, but of limited literary capabilities were also resourceful in their contributions to the subject of research.

The research identified individuals who put in a reasonable amount of their time in discussing issues concerning business ethics, or in the publication of articles in business ethics journals or at institutions, which

offer elective or mandatory modules or courses on business ethics. About 50 volunteers collaborated within the subregion with the research through networking of individuals at different points. They offered invaluable help towards this research project. It is worthy of note to state that the contributions of these individuals were oral. These oral traditions could impose limitations due to illiteracy of the western languages of interview such as French and English writing and communication. But their contributions are very helpful since they give an experiential account based on knowledge and involvement at the local level of the market activities where the concepts and issues in business ethics are practically expressed.

Findings

The findings of this research show the existence and prevalence of business ethics ideas in traditional and culturally rooted African thought patterns. These are embedded in the local philosophies and wisdoms of the people and in the cultures and cultural patterns of the indigenous tribes of West Africa. Education may be acquired through schools in modern societies, but many African peoples, who did not and do not attend these koranic or western-style classroom education systems, acquired knowledge and character through traditional models and educational methods. Such traditional value education was founded on lifestyles that were respectful of creation and environment, of the elders, and of traditional institutions and the norms of society. Oral interviews revealed that many of the language groups, tribes and ethnic nationalities in the West Africa subregion have a concept of the market, monetary transactions, agreements, justice, truth, integrity and business ethics around which local proverbs and religious moral norms were built. For a person to be respected within the community, one must be respectful of the traditions left behind by the ancestors, conveyed through culture, language, art, dance and religious symbols and values. Therefore, people

in the local communities were expected to live a life of integrity and respect within the family, the clan, the village and the larger society. To behave contrary was a disgrace to the community and was often met with stiff punishment.

Irrespective of what has been said of the existence of morality and general Business Ethical ideas in traditional society, there is of course, the scientific discipline around the subject which is carried out at the universities and educational centres of higher learning, including specialised institutions which offer business ethics as a tool for learning, teaching and research. Our findings reveal the existence of the following number of universities in the West African subregion: Nigeria: 147; Ghana: 13; Guinea Bissau: 4; Liberia: 9; Mali: 9; Chad: 2; Benin Republic: 4; Sierra Leone: 2; Gambia: 1; Niger Republic: 2; Cameroon: 13; Equatorial Guinea: 2; and Togo: 2. Most of these universities do not offer specialised courses on the topic of business ethics as an independent field of study. Observations however show that these institutions generally offer courses in General Studies at the university level for all students on the topics of philosophy, religion and ethics but not necessarily on the theme of business ethics as a particular field of study, research and training. The institutions that are involved in business ethics as a field of teaching, training or research are often private universities, Christian specialised institutions and seminary institutes. Hardly does any state funded public institution offer business ethics as course of study with deepened reflection and academic proficiency in the West Africa subregion.

In the following sections the following aspects of our findings will be reported: Terminology and conceptualisation of business ethics, prevalence and distribution of business ethics in the region, focus areas in business ethics, themes in teaching in business ethics, themes in training in business ethics, themes in research in business ethics and the major business ethical issues foreseen over the next five years in the region.

Terminology and conceptualisation of business ethics

It has already been mentioned that the conceptualisation of business ethics as a specialised field of teaching, training and research in universities and institutions in the West African subregion is novel and limited. Likewise, there are only a handful of lecturers who actively engage with the subject of business ethics in this subregion.

The idea of ethics in business in this subregion is factually existent, as it is found in the thought patterns, language, practices and moral beliefs of the people. People talk of ethics, business ethics and financial ethically behaviours in their everyday lives with respect to ought-ness, duty and responsibility. Stealing and cutting corners are censured and considered morally reprehensible. The idea of justification of acts, the rightness or wrongness of issues, work, transactions, contracts, buying and selling are well pronounced in the daily affairs of the people. This could be seen from the angle that most of the West African countries are traditionally inclined to the concept of what is good as to be done and what is evil as to be avoided. Issues are in most cases attributed to some spiritual or supernatural forces, which in turn influence their day to day activities. And as such, ethics, including business ethics, comes into play in all that people do.

There is evidence from the survey that the concept 'business ethics' is minimally used in some countries in the subregion, while a good number of tongues and languages in the subregion refer to other terms that are related to business ethics. Prominent in this regard are concepts like *ezi onu ahia (good market price), ahia oma na ere onwe ya (good market sells itself), egbe bere ugo bere (win-win scenario is best strategy; let the kite perch and let the eagle perch too); I bu nkem, abum nke gi (inclusion, not exclusion; you are mine and I am yours) Nwa ka ego (a child is more valuable than money); Afam efuna (my name is worth more than wealth); Nwa m kwuba aka gi oto (my child be fair, ethical and just).* There are other concepts in the Northern Hausa-speaking areas

of West Africa including Chad, Niger, northern Cameroon, northern Ghana and Burkina Faso which say: *kasua mai chau (a good business; a good market).* It is observed that business ethics as a term is still growing in its specific understandings in the region. This could be attributed to the gradual growth and introduction of the concepts of business ethics in the scientific study of higher learning. Thus, the issue of conceptualisation of business ethics in this subregion has a great potential in view of the influx of ideas from all parts of the world, which confront traditional and indigenous knowledge for which the transfer of knowledge and exchange across cultures is important. It is this formulation of ideas or birthing of fresh thoughts that should help improve or advance business ethics in the West African subregion. The situation can thus be summarised as follows:

- business ethics is developing within the subregion as a specialisation
- there is a limited number of teachers offering courses or doing research in the field

The institutions that teach business ethics are also limited in number, and as such, rather than studying business ethics specifically, they engage in the wider spectrum of ethics studies including economic ethics, social ethics, media ethics, and other forms of ethical studies. Such teaching is normally offered by the disciplines of Philosophy and Theology.

Prevalence and distribution of business ethics in West Africa

From the findings of this research it is clear that business ethics is neither prevalent in the subregion of West Africa, nor is it eloquently pronounced. It is also not as widely spread as one may expect, knowing full well that in traditional culture and thought patterns, the values and issues of business ethics had generally been acknowledged. In modern society however, the sampled opinion of some of our contacts is that they hear more of issues of business ethics at the levels of discussions on Enron, Shell, Chevron, banks, big business and multinational corpora-

tions. Business ethics does not seem to convey the idea of simple honest behaviours that teach virtue and character. Students confront the concept only in the classrooms and at higher university levels. Since state-owned and public universities do not offer courses on business ethics as a specialisation, students who were interviewed claimed ignorance of its existence. The prevalence and distribution in West Africa is thus low. The cities where big corporations exist have a better chance to develop content around the topic of business ethics unlike locations where big businesses do not exist.

Students often do not have the opportunity to study business ethics in universities because it is not offered and it is not generally public knowledge. Many stated that if it was offered and known, they would be glad to study the subject as it resonates with their concepts of morality and religious values. Research also showed that few teachers share their knowledge on this subject matter with their students, because the teachers themselves are neither specialised nor tutored. Let it be said that business ethics is generally found in people seeking postgraduate studies who already possess their first degrees and seek to obtain a second or higher degree such as the master's. Often, it is difficult to find students desiring to carry out research at the first degree level in the subject of business ethics. Candidates for business ethics in many of the countries under study are rather people who are graduates. This study shows the prevalence, distribution and participation of individual teachers and institutions in business ethics as a course of study within the subregion, as listed below:

Benin Republic: There are four universities in the country. But none of these universities offer courses on business ethics as an elective subject. Such course is only offered by the Institute of Justice, Development and Peace run under Father Raymond Goudjo, German trained Director of the Institute. The centre conducts theoretical and practical courses in business ethics.

Cameroon: Of the country's nine universities, only the Catholic University of Central Africa located in Yaoundé teaches and offers business ethics in its curriculum as a subject for research and teaching. And this is happening in a country which is described and rated by Transparency International on their Index as the most corrupt country in the world. In Cameroon, public universities do not offer business ethics as a field of study. The undergraduates only take some elective courses in the areas of philosophy, management and social sciences and administrative courses.

Chad, one of the poorest countries in the Sahel regions of Africa with a predominantly Muslim population has been embroiled in intermittent wars within and without for the past 20 years, making it virtually impossible for development to take place. Even though it established a University in 1971, located in N'Djamena the capital of the Saharan country with affiliations to the National School of Administration and the National Institute, there is a complete absence of the topic and subject of business ethics at any level. Mandatory Courses in social studies and administration are offered as part of the curriculum of studies.

Equatorial Guinea, a Spanish-speaking country has two universities with no business ethics as a field of study or research, teaching or training in any of them. During the course of this research, I visited this small island country, richly endowed, but ruled by a dictator for life who is in charge of virtually everything – businesses, lives and resources. With a very small size and population, Malabo its headquarters, is a developing tourist centre, richly endowed with oil wealth spread unevenly. There is thus a need for the inculcation of business ethics in its culture and society, both for the foreign multinationals drilling oil in that country, and for the citizens, especially the youth.

The Gambia, located on the shores of the Atlantic on the south and bounded by Senegal on the other three sides is a highly populated Muslim country on the West Coast, a tourist destination in West Africa.

Business ethics is not taught in any institution. During the conduct of this research, I was able to visit the only university in the country, located in Kanifing, south of Banjul and operating since 1996 and started with funding from the Islamic Development Bank. Business ethics as a course of teaching does not exist on the curriculum of studies of this university. There are large numbers of promising young lads who would benefit from school education, but poverty and lack of access remains a great handicap in this nearly water and land locked country. There are not sufficient teachers to offer the basic subjects of business ethics and many students do not have knowledge that such a subject exists. The university is still young and is facing infrastructural challenges. Nationals of other countries take over this responsibility.

Ghana is a culturally rooted country with great potentials of human, material and natural resources within the subregion of West Africa. A country with a population of over 20 million people, 6 public universities, 7 professional institutions; one regional university and 9 private universities, Ghana has all it takes to be prolific and efficient in the discipline of business ethics as a field of study and research. On the topic of business ethics, in Ghana some universities and higher learning institutions offer courses on business ethics such as the elective and compulsory courses at the University of Ghana, Legon, where the GIMPA (Ghana institute of Management and Public Administration) is also situated. The Catholic University College of Ghana offers courses on Catholic social thought and business ethics as part of its philosophy and religious courses. Other universities which carry out specific studies in the area under discussion are the Kwame Nkrumah University of Science and Technology, University of Cape Coast, Cape Coast University of Education, and the Winneba University for Development Studies. The Christian Service University College of Ghana, Fiapre, Sunyani and some other Christian oriented private university faculties offer basic studies on the subject of ethics and religion.

Guinea, with just one university recently opened in 2007, is still grappling with infrastructural development, governance issues and need for professionals to manage its curriculum and programmes at Conakry, the capital city. The subject of business ethics is not available on its timetable yet.

Guinea Bissau, which speaks Portuguese, the language of its former colonial ruler, has four universities. The Amilcar Cabral University – since 2008 suspended for three years in that country; The University of Colinas de Boe; The University Lusofona, an extension of the Portuguese university bearing the same name; and the Jean Plaget University. The subject of business ethics as a field of study, teaching and research is virtually absent.

Liberia has one of the oldest universities of Africa, founded in 1862 as the Liberia College under the United States of America and later becoming a fully independent university in 1951. The University of Liberia is a publicly funded institution of higher learning located in Monrovia, Liberia. With five colleges, three professional schools and three graduate programmes, the College of Business and Public Administration offers general courses on ethics, religion and business studies. Liberia has just emerged from a destructive and damaging war, whose effects still linger to this day. There are no specific offerings on business ethics as a subject for teaching, research or training.

Mali, a majorly Muslim populated country has the world's first and oldest university located at Timbuktu and founded in the 11th century during the height of the reign of the great Alhaji Mansa Kankan Musa of the famous historical Mali Empire. It was founded as an Islamic centre of learning and has remained so till date. In the present times, another university has been constructed at Bamako, the country's capital city. The Islamic university trains students in various professions and graduates them for the challenge of today. It did not show from our studies

that the subject of business ethics is offered to the students, nor do the teachers have the training, research and expertise in the subject.

Niger Republic has one university known as the Islamic University of the Niger which has no course on business ethics. The country is hard hit by the Sahel region's bad weather and the Sahara desert has engulfed it completely. Much effort is spent, trying to develop the county despite natural disasters and difficulties. The subject of business ethics is absent, even though there is a study of Islamic culture and religion connotations, of the Koran, and of the Surah and the Hadith of the Prophet.

Nigeria is the largest and richest country in West Africa and the most populated black nation on earth. With a population estimated at over 180 million people, Nigeria has about 147 universities, and only recently in 2011, another 9 Federal universities were licensed by the Federal Government. There are over 40 private universities in the country; many of them owned by Christian denominations, church groups, and individual and private interests of different persuasions. The private universities offer courses on the subject and discipline of business ethics with curriculum, content, research themes, training and teaching staff. The Pan-African University in Lagos was the first privately licensed university in Nigeria with linkage to the Catholic Church. It has the best organisational and capacity structures for research, training and teaching on business ethics. The Lagos Business School does training for personnel of banks, firms, organisations, government top staff, management cadres and the civil and political leadership of the country. The Catholic Institute for Development, Justice, Peace and Caritas (CIDJAP) founded in 1986 in Enugu sets itself to address the need for filling the gap in society by training middle and top people in social ethics, business ethics, political ethics, economic ethics, cultural ethics and other areas of professional ethics. Furthermore, the Catholic Institute carries its training beyond its doors to institutions, people and groups outside through animation, training workshops, weekend seminars and engagement of civil so-

ciety to focus on issues of the environment, ecology and climate change, the international debt question, the trade in arms and narcotics, prostitution and child trafficking to mention but a few. CIDJAP works through theory and practice and partners with affiliate institutions such as the newly established Godfrey Okoye University, a private Catholic institution of the Diocese of Enugu. There has been some form of Islamic ethics and business ethics at the Bayero University in Kano, northern Nigeria. The Growing Businesses Foundation in Lagos (2000) initiated by one of Nigeria's leading female voices, Ndidi Nnoli-Edozien engages in dialogue with conglomerates doing businesses in Nigeria, challenging them on the issues of corporate governance, sustainability and corporate social responsibility. The University of Nigeria, Nsukka, and other private and a few public universities, the Enugu University of Science and Technology which has a business school, and the University of Ibadan make a strong contribution to business ethics as a field of learning, training and research in Nigeria.

Sierra Leone has two universities namely, the former Fourah Bay College which is today the University of Sierra Leone and the Njala University, established as a public institution by the Universities Act of 2005. After the war which ravaged the country, effects of the war has made it practically impossible for any meaningful engagement with studies on business ethics, although the country is involved in the large-scale production and mining of mineral resources such as gold and diamonds, which make it a haven for criminals, smugglers and multinational firms who often do not pay tax and engage in unethical conduct.

*Togo***,** a small country in West Africa has continued quietly to gain from its British and German colonial history through sustaining an environment of peace to ensure progress and development. There are two universities, namely the University of Lome and the newly created Catholic University of Togo, an affiliate of the larger Catholic University of West Africa, owned and managed by all the catholic bishops of

the francophone countries in West Africa. The subject of business ethics is not fully developed, but is approached from the point of view of ethics and management of society.

Focus areas in business ethics

Business ethics in the West Africa subregion focuses on a variety of issues related to the meaning and ethical justification of the day to day business encounters or transactions in which people engage. There are some areas that have been identified as the areas of concern by people that do business ethics in the subregion of West Africa. These areas include:

- social responsibility in the management of business
- corporate governance
- corporate compliance and ethics
- public sector governance
- ethics and employees
- corporate social responsibility
- work ethics, and
- traditional legal reasoning and business rationality

In these areas, the scholars of business ethics reflect on issues related to the justification of business, and the moral rightness or wrongness of some business transactions which have the potential of being harmful to the human person.

Themes in training on business ethics

The themes that have been developed in training on business ethics in the West Africa subregion focus on exploring the role of Businesses in the development of a nation. Sustainable economic development must be led by socially responsible businesses and people. Only through this means can good governance and democratic ideals have an impact on the concrete lives of people. Business education in public and private

universities and institutions is critical and the position of the faith-based organisations is to consider business as a calling.

Themes for training in business ethics include issues of sustainability; subsidiarity and solidarity issues; the role and protection of the African family in business; the protection of women and youth from exploitation; the prevention of war and the promotion of peace and dialogue; corporate governance; the role of labour in promoting a dignified human existence; community and businesses relations (as in the Niger Delta regions and in the mineral and oil producing countries); between nature and nurture; and between governments and their people so that business concerns do not harm or exploit people.

Themes in business ethics research

The major themes in business ethics research are:

- corporate governance, which involves the proper role and model of distinguishing competencies and driving an organisation without conflict of interest and under clear division of labour
- employment issues and the management of employer and employee conflict
- traditional social market economy in a global environment, whereby inclusive and not exclusive economic practices hold sway
- granting access to the voiceless and the poor so that this world would be governed by win-win scenarios and the poor retain their dignity
- family values in the world of business
- the care for creation and environmental protection, and
- youth and growing issues of unemployment

Major business ethical issues in the next five years

There are key issues to engage business ethics in the next five years in West Africa, some of which will be the urgent matters of linking business with society for living together harmoniously. Globalisation has set in with its major agenda to break down barriers. It brings a lot of

good things to humanity, but also introduces challenges which humanity must face collectively and individually.

- environment and justice issues related to natural resources and resources control
- employment and work related issues
- management and ownership and the corporate governance function;
- international business practices in African countries and corporate social responsibility and investments
- terrorism, security issues, cross border trading in arms and drugs
- business as a good servant promoting the common good and human dignity, and
- the management and use of means of modern communication, the media and the tools of information and communication technology

Conclusion

We cannot do businesses without offering a level playing ground, respecting human dignity, respecting ownership and private property, promoting family values, encouraging and asserting the rights of individuals and communities, and without protecting them from exploitation, bad laws and big businesses that have grown bigger than nations and people. Ultimately, what matters is happiness and that human beings are served by businesses. Business ethics therefore emerges as an opportunity and platform for change and inclusion of human values in the way companies, corporations, governments, individuals and people manage their affairs, relate to the environment, control and manage resources and create an environment for peace, prosperity and development for all. The language of business ethics is one of inclusion, not exclusion.

Worldwide, humanity has experienced recent historical developments captured under the theme of globalisation. Globalisation has led in our times to communities, cultures and nations fast becoming united in ways and through means which had hitherto been thought to be im-

possible. The coming together of the various groups takes place not only through economic mergers, political integration, trade agreements and the like, but also through the use of recent technological discoveries. Globalisation has its advantage, but its pitfalls are also apparent. In the African setting, many have pondered on the overall effect of this phenomenon on the peoples and cultures of the continent. Business ethics is about sustainability. Short-term sacrifices lead to long-term gain. Sacrifices are only made, voluntarily for goals and ideals we believe in, and when we have confidence in those who may lead us there. Leadership therefore, become ever more important in this agenda for changing Africa's negative image, whether through the media or by those other levels involved in managing human affairs, the centres of social, academic, cultural and political change in the West and elsewhere.

In conclusion we recommend:

- that those who are engaged as teachers, trainers and students, and who work in the field of business ethics as practitioners enhance their collaboration and increase their activities in the West Africa subregion and globally
- that universities in the West Africa subregion increase their curriculum and content of teaching, research and training to ensure that future students are instructed fully in the wisdom of Business Ethic for a better society, and
- that inter-university journals, symposia and workshops be organised to increase awareness of the urgent necessity of business ethics amongst all levels of society, including the big global business players; communities; governments; individuals, civil society groups and faith-based organisations

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3.2 SOUTHERN AFRICA

Marilise Smurthwaite

The countries included in this subregion were: Angola, Botswana, Lesotho, Malawi, Mauritius, Mozambique, Namibia, South Africa, Swaziland, Zambia, Zimbabwe.

This subregion has a combined population of over 148 million and is characterised by a great diversity in languages. While our questionnaire was in English, which is the official language of some of the countries (e.g. Zambia; Namibia), a country like South Africa has 11 official languages, of which English is one. In Zambia, in addition to English, there are 70 other languages used. In countries like Malawi and Mauritius, English is one of the languages used. Electronic communication still poses challenges in some countries in the subregion, as will be explained in this article.

Existing Literature

The existing literature on business ethics as a field of teaching, training and research consists of a study by Milanzi (1997) focusing on East and Southern Africa; a study by Rossouw (1997) focusing on South Africa; a master's thesis by Barkhuysen (1999) focusing on Africa, a journal article by Barkhuysen and Rossouw (2000) based on the said thesis and an unpublished study on teaching business ethics at three South African universities by Woermann and Hattingh (2009).

Milanzi's study (1997) found an information deficit in the field of business ethics. Business in East and Southern Africa saw ethics "as a necessary condition for profitable business management" (1997: 1550)

while governments acknowledged the destructive economic effects of corruption and issued various laws and policies related to business ethics. The study found no agreement on terminology for business ethics. In academia, most institutions of higher learning had no business ethics although Milanzi makes an unsubstantiated claim that 65% of these had business centres, established to deal with issues relating to business ethics, although these were in the early stages. While some business ethics issues were dealt with in law departments or specialised units, no business ethics was taught as a separate subject. Instead, Milanzi claims that in 15 countries, business ethics was included in commercial, law or management courses though these were not substantive inclusions. Very little research, consultancy or publication had been done, although there were some studies or publications on organisational culture, business ethics, legal norms and alterations in pricing behaviour in respect of trade liberalisation (1997: 1552). Research and consultancy were generally focused on managerial problems or organisational constraints rather than on business ethics (1997: 1552). There were a few workshops/seminars/conferences/symposia in the private and government sectors that discussed ethical issues, but there was little cooperation between business and academic institutions.

Rossouw's study (1997) found business ethics was part of the theoretical and practical landscape in South Africa but there was little reflection on business ethics as academic field as such. Politicians, academics and business leaders agreed on the need for business ethics and were aware of corruption. 'Business ethics' was the most widely used term used to refer to the field of business and economic ethics, and both academics and business leaders focused on normative rather than meta-ethical issues. The ethical issues that were identified by business and academia as most pertinent reflected the South African context at the time. The most important being: building a moral business culture, affirmative action, work ethic and improved productivity, information se-

curity and the relationship between business and society. Less important issues were worker participation, decision-making, development of ethical codes, bribery and moral decision-making. At tertiary institutions, teaching of business ethics varied considerably. At universities, business ethics could be compulsory, elective, not exist at all or be integrated into subjects like marketing, human resources and strategic planning. Integration of business ethics into curricula was either *formal* or *informal. Informal* integration was the most common approach meaning business ethics was supposed to "happen" on its own, without business ethics expertise. In some cases, and to a limited extent, business ethics was also taught by departments such as philosophy. All technikons incorporated a business ethics component in the business management course. Most research in business ethics was done as part of an MBA or other degree, and not in specialised business ethics degrees. Between 1987 and 1995, there were 64 articles and 7 books published on some or other aspect of business ethics. Very limited cooperation existed between academia and the private sector and was mainly confined to academics teaching the business ethics component of corporate training programmes and some consultancy to develop codes of ethics.

The journal article by Barkhuysen and Rossouw (2000), based on the Master's thesis by Barkhuysen (1999), deals with the way in which the academic field of business ethics has been institutionalised in Africa (2000: 230) as well as the strengths and weaknesses of Business Ethics as academic field. Most literature and reflection on business ethics was either of European or North American origin, with no comprehensive picture of business ethics in Africa emerging at the time due to the youngness of the field in Africa. This study noted two views on the central focus of business ethics, one being that it studies the ethical dimensions of business; the other, that it improves the behaviour of those in business. Most attention was focused on prescriptive ethics, followed by descriptive ethics, mostly at the micro and meso levels. Little attention

was given to the macro-ethical level or to meta-ethics. Teaching of business ethics was found in 6 African countries viz. Egypt, Ghana, Kenya, Nigeria, Uganda and South Africa. 77 courses were found, 55 undergraduate and 22 postgraduate, within 40 departments or business schools at universities in these 6 countries. While there were more courses at undergraduate than at postgraduate levels, most were part of another course in a host discipline such as Human Resources, Business Management, Philosophy etc. These courses were also focused on the micro or meso levels and were normative or descriptive. The study found 130 articles and 37 books, i.e. a total of 167, with most articles originating in South Africa, followed by authors not resident in Africa, followed by Kenya, Uganda and Nigeria. Research was largely focused on descriptive or normative issues with little attention being paid to meta-ethics. Most research focused on the micro level, followed by the meso level, with little at the macro level. Professional associations and interaction were evidenced by 7 centres (in Kenya, Nigeria, South Africa, and Uganda) and 4 institutes (in Egypt, South Africa and Uganda) which dealt with business ethics largely from a normative perspective. None had business ethics as its total focus. In addition, there was the BEN-Africa network and 6 conferences/seminars which had been held in Kenya, South Africa and Uganda. The study concluded that business ethics was an emerging academic field in Africa, with most activity being in South Africa. It recommended further study on business ethics as academic field and highlighted the lack of African case studies.

Woermann and Hattingh's unpublished study (2009) (permission to refer to this granted by Woermann) is a comparative study of teaching methods in business ethics. Its goal was to identify current strengths and challenges so as to propose guidelines for teaching business ethics. The study aimed to discover what students thought about content and teaching strategies of applied ethics courses in accounting programmes and how teaching strategies could be improved. It compared experiences

across 3 prominent universities using interviews with lecturers and a survey with students for purposes of data collection. As it is not yet published, findings, conclusions and recommendation will not be detailed here.

Research Process and Methodology

The following process was followed:

- *Selection of research team:* Potential team members received email invitations in February 2009. Names had been selected from the BEN-Africa address list and from contacts of the subregional coordinator in order to have team members in each country in this subregion. Unfortunately, this proved impossible due to poor response to the invitation. The team selected from available responses comprised six South Africans, two Zimbabweans, one member in Botswana and one in Lesotho. All research team members were volunteers and some proved more able than others to obtain the required information. This proved to be one of the constraints in the methodology.

- *Allocation of areas*: The subregion comprised of Angola; Botswana; Lesotho; Malawi; Mauritius; Mozambique; Namibia; South Africa (divided into Gauteng, Natal, Western Cape, Eastern Cape, Northern Cape, Free State, North West Province, Mpumalanga and Limpopo); Swaziland; Zambia and Zimbabwe. Particular areas were allocated to each of the research team members.

- *Stage 1: Identifying and contacting potential survey participants:* In March 2009, team members were sent relevant documents to assist them to identify individual and institutional expertise in business ethics as defined for survey purposes.

- *Stage 2: Data collection.* Individuals and institutions were requested to complete the relevant questionnaire, either online at the globethics.net website, or electronically by email or in hard copy. Unfortunately, contact with potential participants did not necessarily

translate into completed questionnaires. The online version was technically difficult for some participants and some did not return questionnaires. In addition, contact with certain research team members to ascertain if or what information they had acquired, proved difficult. Of the ten research team members, six submitted details of people and institutions contacted or problems experienced in contacting people. Contacts as at September 2009 are indicated in Table 1.

Area	Institutions contacted	Individuals contacted
Eastern Cape	4	7
KwaZulu-Natal	5	8
Western Cape	3	11
Gauteng	59	59
Lesotho	1	2
Total	72	87

Table 1 Contacts of institutions/individuals by September 2009
*Many of the 59 institutions in Gauteng were not academic institutions or ethics centres per se but included a variety of enterprises in an attempt to establish where and how business ethics teaching and research might be found.

- Of the individual questionnaires that were distributed, 18 were returned, and of the institutional ones, 4 were returned. As a consequence, data also had to be collected by means of desktop searches of universities and other educational institutions' websites to ascertain whether business ethics was addressed in these institutions. Electronic addresses were obtained from the World of Learning database. Table 2 gives the results of these searches.
- As indicated in this table, in certain areas websites were unavailable or fairly basic, thus hampering searches. Other useful sources of data, particularly for evidence of publications and research in the field, were desktop searches of known authors and the use of database analysis. The latter included the Africa-Wide: NiPAD database. The St Augustine College library also provided useful information on master's and doctoral research done at this institution.

Area	No of learning institution websites searched (some are universities of technology)	Accessible/not accessible	Evidence found of business ethics courses	Comment
Angola	3 universities	Not accessible	No	
Botswana	1 university	Accessible	Yes	No individual questionnaires were received from Botswana
Lesotho	1 university	Accessible	No	Yet anecdotal information suggests that there is business ethics at this university
Malawi	1 university	Accessible	No	
Mauritius	2 universities	Accessible	No	
Mozambique	3 universities	2 not accessible	No	
Namibia	1	Accessible	No	
South Africa	23	Mostly accessible	Yes	At least at 13 institutions
Swaziland	1	Accessible	No	
Zambia	2	1 inaccessible, 1 accessible	Yes	
Zimbabwe	5	Accessible	No	Yet anecdotal evidence suggests there is business ethics here

Table 2 Desktop searches: results for Southern African subregion

- *Stage 3: Data analysis:* This stage of the research process involved analysis of all data by the subregional coordinator. Data included questionnaire responses exported from the centralised databank in

Switzerland and all data from desktop and database searches. Data relating to each main area of the questionnaire was sorted into themes and categories were refined. Below the findings that emerged from the data analysis is reported.

Findings

Terminology and conceptualisation of business ethics

Individual questionnaires indicated that the term "business ethics" is most commonly used in English to refer to the field of business and economic ethics, while the Afrikaans (an official language in South Africa) terms most commonly used are *Sake-etiek* and *Besigheidsetiek* (both translated as business ethics). Institutional questionnaires indicated terms used were: "professional ethics" (or *professionele etiek* in Afrikaans), "business ethics" (or *Sake-etiek* in Afrikaans) and *Korporatiewe bestuursgedrag* (in Afrikaans, translated as corporate governance). The variety of terms reflected in the individual questionnaires as well as their incidence is summarised in Table 3 below.

English	Times mentioned	Afrikaans	Times mentioned
Business ethics	12 (including translations)	Sake-etiek	8
Management ethics	2	Besigheidsetiek	6
Business law and ethics	1	Bestuursetiek	2
Corporate governance and ethics	1	Bemarkingsetiek	1
Economic ethics	1	Aankope etiek	1
Economic and business ethics	1		
Enterprise ethics	1		
Ethics of marketing	1		
Ethics of purchasing	1		

Table 3 Terminology and conceptualisation of business ethics: Individuals

It is clear that business ethics is the most frequently used term, (as also found in Rossouw's 1997 study) followed by *Sake-etiek* and *Besigheidsetiek*, which are the Afrikaans version of the English term business ethics.

Prevalence and distribution of business ethics

In this subregion, most expertise and capacity in the field of business ethics is concentrated in South Africa, specifically in the Western Cape and Gauteng followed by the Eastern Cape and Natal. Also noteworthy is the apparent lack of business ethics expertise in many areas, some of which returned no questionnaires though desktop searches suggested that business ethics, even if not referred to explicitly, was incorporated into training or teaching. For example, a desktop search revealed that the University of Botswana, had a short training course "Executive Development Programme for Senior Public Sector Financial Managers" in the Faculty of Business which incorporated concepts like governance, integrity and sustainability and focused on managerial decision-making, accountability and ethics "as applied in central and local government departments" (University of Botswana). Other examples of this type of anomaly revealed by desktop searches were courses which included various aspects of business ethics taught at North West University, UNISA and University of the Free State, despite no questionnaire returns from individuals at these institutions who have business ethics expertise. This may mean that there is a greater prevalence, distribution and expertise in business ethics than the questionnaire returns suggests.

Focus areas in business ethics

Focus areas were indicated by both individuals and institutions. Individual focus areas were grouped into four broad themes each of which comprised various sub-themes (numbers below indicate the number of times a particular sub-theme was cited as an area of expertise). Most re-

spondents mentioned more than one area of expertise. Note that where the term "macro level" is used we refer to systemic issues where the moral focus is on the economic system. Where the term "meso level" is used we refer to issues at the organisational level where the focus is the moral responsibility of enterprises to society. Where the term "micro level" is used, we refer to issues within the enterprise where the focus is on areas like individual moral decision-making on particular issues or on internal policies etc. The results of the data analysis were as follows:

- *Theme 1: Ethics and business ethics* including business ethics as academic field (3); teaching business ethics (3); professional ethics (1); ethical /normative theories (2); rational choice theory (2) (total: 11).
- *Theme 2: Ethics at macro level* including globalisation (1); global ethics(1); global bioethics (1);ethics and economic systems (2) and economic justice (1); sustainability (1) and environmental ethics (3) (total: 10)
- *Theme 3: Ethics at the meso level* including corporate social responsibility (5) social responsibility (1); corporate citizenship (1); catholic social teaching and corporate responsibility (1); governance of corporations (3) and of corporate ethics (1); corporate reporting (1); the corporation (1); corporate agency and identity (2); and the ethics of corporate entities (1); codes of ethics (1); ethics in the workplace (1); organisational ethics (1); creating organisational ethics infrastructure (1); and integrity management (1) (total:24).
- *Theme 4: Ethics at the micro level* including ethical business leadership (1); leadership ethics at work (1); unethical business practice: corruption (1) anti-corruption (1); corporate misconduct (1) and fraud (1); specific ethics issues or activities such as HIV/AIDS (1); cross-sector collaboration (1); employment screening (1); responsible (ethical) investing (1); and the role of pharmaceuticals especially in the developing world (1); ethics of persuasion (1) (total: 12).

- The above information suggests that most expertise and focus centres at the meso level, particularly in areas like corporate social responsibility, ethics and the corporation and corporate governance. Much less focus is found in themes 1, 2 and 4 and these are fairly equitably represented. That fewer people focused on ethics at the macro level and on business ethics as academic field, is a similar finding to that of Barkhuysen and Rossouw (2000).

Institutional responses indicated a predominant focus on professional ethics, corporate governance, managing ethics and corruption prevention. The focus once more seemed to be predominantly on the meso level and on normative rather than on meta-ethics.

Themes in training in business ethics

The main focus of training is ethics in the context of the organisation, whether at the meso or the micro level. 38% of training themes focused on organisational ethics, 17% on unethical behaviour and countermeasures, 13% on ethical dilemmas and decision-making, 10% on governance and ethics and 10% on ethics as applied to or for particular groups or professions. Only 8% of training focused on sustainability and only 4% on theoretical aspects of business ethics. Table 4 shows the main themes covered in training and how often they were mentioned.

Themes	Includes	Times mentioned
Organisational ethics	Managing and developing ethics, ethical workplace culture and ethical codes, CSR, CSI	18
Unethical behaviour and countermeasures	Fraud, corruption, anti-corruption measures, whistle-blowing	8
Ethical dilemmas and ethical decision-making		6
Ethics applied	Accountancy ethics, professional ethics, medical ethics, ethics in the public service	5

Governance and ethics		5
Sustainability	Sustainable develop-ment and reporting, consumer activism	4
Business ethics	Introduction to, con-cepts	2

Table 4: Themes in training

Themes in teaching business ethics and elective/mandatory status of business ethics courses

There were a total of 106 modules in which business ethics was taught, 63 at undergraduate level and 43 at postgraduate. At undergraduate level no modules were offered as electives only. Out of 63 modules, 40 were compulsory, with 9 being compulsory *and* elective and 14 giving no indication of compulsory or elective status. At postgraduate level, of 43 modules, 19 were compulsory, 2 were elective for some students *and* compulsory for other students, 6 were electives only and 16 were unspecified. At undergraduate level there were 5 main themes to be discerned in the teaching of business ethics, while at postgraduate level 4 themes emerged. The themes and number of modules are reflected in Tables 5 and 6 below.

Theme	Number	Examples of subthemes
Business ethics theory	16	Normative ethical theory
Ethics for specific pro-fessions	4	Accounting, financial planning
Macro level themes	12	Macro ethics, Sustain-able development, glob-alisation, environmental ethics
Meso level themes	17	CSR, corporate govern-ance, managing ethics, codes, ethics and tech-nology
Micro level themes	14	Affirmative action, HIV/AIDS, ethical leader-ship and decision-making

Table 5 Themes and numbers of undergraduate modules

Theme	Number	Examples of subthemes
Macro level themes	13	Ethics and economic systems, globalisation, sustainability
Meso level themes	18	Ethics and corporations, CSR, corporate governance, managing ethics
Micro level themes	7	Ethical leadership, whistle-blowing, HIV/AIDS, black economic empowerment
Ethics for specific purposes	5	Auditing, accounting, public service, media workers

Table 6: Themes and numbers of postgraduate modules

The results above suggest, therefore, that at undergraduate level there is a fairly even balance between modules which give foundations for ethics, business ethics and applied ethics; and modules which deal with ethical business issues on the macro, meso and micro levels. It is noteworthy that at undergraduate level most modules are compulsory and that as a single sub-theme/category, CSR and general business ethics modules seem to have the most compulsory taught modules. There are no modules which are purely elective: if they are elective for some, they are also compulsory for others. Within the main themes there is diversity, often reflected in one or two course or modules per sub-theme. CSR is an exception to this, with four compulsory modules.

At postgraduate level, the focus differs in some respects from undergraduate with little focus on business ethics per se, and less focus on micro-level issues. Most focus is on the macro and meso levels and on ethics for specific purposes. Fewer modules are compulsory: 31% at the macro level, 55% at the meso level, 29% at the micro level. However, 60% are compulsory for the theme *Ethics for specific purposes*. When compared to undergraduate, postgraduate themes also exhibit a greater concentration of sub-theme content. So, for example, at the macro level, there are 5 modules on the ethics of economic systems and 4 on sustain-

able development, while in the meso category, there are 7 on corporate governance, 4 on the corporation, but only 2 on CSR. At the micro level, sub-themes are single instances as in the undergraduate modules. Perhaps these postgraduate findings are cause for concern in that little focus is placed on business ethics as academic field, which would surely be important for future research in this area.

Themes in business ethics research

In the Southern African subregion, a total of 115 research publications were identified for the period 1995-2010, in contrast to the 71 in South Africa identified by Rossouw (1997) and the 167 in Africa identified by Barkhuysen and Rossouw (2000). These Southern African publications could broadly be categorised into 4 main themes and 20 component sub-themes. The main categories comprised theoretical aspects in/of business ethics and issues and challenges at macro level, at meso level and at micro level. Each category had several sub-themes which in turn comprised further sub-sub-themes. The sub-themes indicate most research was done in the area of CSR (15%), corporate governance (11%) and economic justice/justice (11%), ethics (9%) and social and business issues (9%). This was followed by research into business ethics (theory, teaching) (8%). The remaining 14 sub-themes represent 5% or lower in respect of the total of 115 research publications. Much of the research was done in South Africa, rather than being widely representative of Southern Africa as a whole. This does not necessarily mean there is no research output in other countries, but relates to the fact that all questionnaires returned were from South Africans and most research found on the NiPAD database or library records was also South African. That there is other research in Africa is borne out by a desktop search which revealed that, in the field of international development and policy research, we found some research projects or publications related to the business ethics field in Angola and Mozambique, under the auspices of a Norwegian research institute which cooperates with African institutions.

A few of these papers/publications are co-authored by African authors. Topics include business ethics for MNCs (1, Angola); CSR (3 Angola), poverty reduction/monitoring (2 Mozambique; 1 Angola), and research areas such as international ethics and global governance. What may be of concern in the Southern African subregion is that there is little research being done specifically on business ethics as academic field, with more being done in areas like CSR, corporate governance and economic justice. Given the South African origin of the research, perhaps this may be seen to reflect 'problem areas' in this country. However, the data per se, gives no empirical indication as to the rationale for areas of research choice.

Table 7 presents the sub-themes of the 115 publications, the number and percentage of publications in each sub-theme in descending order, and the main theme area to which each belongs.

Theme	Number	Percentage	Level
Corporate social responsibility (CSR)	17	15%	Meso
Corporate governance	13	11%	Meso
Economic justice/ Justice	12	10%	Macro/meso/micro
Ethics	10	9%	
Social/business issue	10	9%	Meso
Business ethics	9	8%	
Corporations	6	5%	Meso
Corporate citizenship	5	4%	Meso
Responsible Investing	5	4%	Meso/micro
Unethical business practice	5	4%	Meso/micro
Economic systems	5	4%	Macro
Ethics and Accounting/for accountants/auditors	4	3%	Meso/micro
Cultural justice	3	3%	Macro
Economic ethics	2	2%	Macro
Leadership	2	2%	Meso/micro
Ecology	2	2%	Macro
Book reviews	2	2%	
Human development	1	.9%	Macro/meso/micro

Ethical decision-making	1	.9%	Meso/micro
Other	1	.9%	
Total	115	100	

Table 6: Themes and numbers of postgraduate modules

Thus 44% of the research is at the meso level only, with another 41% also partly including this level. 20% includes the macro level and 25% the micro level (latter percentages obtained by adding together percentages in column 3). While these additions would not necessarily be mathematically accurate, they can indicate the main focus of the research and publications, i.e. overwhelmingly at the meso level. Again business ethics, ethics and economic ethics together total only 10% of the total percentage output.

Major business ethical issues

The major challenges and issues in the field of business ethics over the next five years as seen by both individuals and institutions may be divided into the following three main themes and their component sub-themes (numbers indicate times mentioned):

Macro level challenges/issues

- The *economic system* including: the ethics of capitalism (1); ethical approaches to ordering economy (1); the legitimate role of the state in a market driven economy (1); fair trade (3); fair global monetary system (1); reducing the poverty gap between North and South (2) [total: 9].
- Response to the *global economic crisis*, (2), regulation as a response to this crisis and its implications for business government relations (1); financial ethics (1); governance and codes of conduct at global level (1) [total: 5].
- *Environmental and human rights issues* including: climate change (4); commercialisation of the commons (1); ecological ethics/issues

(3); environmental and human rights practices in organisations (1); human rights (1); sustainable development with specific emphasis on environmental impact (1); balancing environmental and developmental objectives (1) [total: 12].

- Macro level total: 26 of which 46% concern environmental and human rights issues and 35% the economic system.

2   *Meso level challenges/issues*

- *Business and society*: including CSR (1) CSR and organisational culture to support it (1); ways to develop corporate culture conducive to integrity (1); closing gap between professed ethics and practice (1); role of business in society (1); governance issues in developing countries (1); governance of financial institutions (1) ethics and governance in small and medium enterprises (1); conflict of interest (1); disclosure (1); lack of clear guidelines on gifts, sponsorships and donations (1); ethical issues relating to role/contribution of business to society (1); unethical business practice (e.g. fraud, corruption) (1) [total: 13].

3   *Micro level challenges/issues*

- Increased integration of business ethics into business practice (1); increased awareness and practice of codes of conduct by employees (1); whistle-blowing (1); executive greed and salaries (1); role of professionals (e.g. accountants) in ethics as professionals and in organisations (1); vetting of public servants (1) [total: 6].

Of the 45 issues mentioned above as challenges, 58% relate to the macro level; 29% to meso level and 13% to micro level. This suggest that the greatest challenges for business ethics are perceived to lie at the macro level, especially in regard to the economic system and to ecology, followed by meso-level challenges, with little emphasis on the micro level. At the macro level there is greater agreement on the main themes and sub-themes, than at the meso and micro levels which reflect consid-

erable diversity. Another noteworthy point is that only one respondent saw the development of teaching strategies for business ethics and communicating ethics to world leaders as a challenge. What is interesting is to compare the issues raised in this section with the results of the section on research/publications. Comparatively little research dealt with the economic system or ecology yet here the challenges of the economic system represent 35% of the macro-level theme and ecology 46%. On the other hand, considerable research/publication has been done at the meso level in areas like corporate governance and CSR which are also seen as the main challenges at this level. If we compare these findings to those in the section on focus areas in business ethics (4.3. above), we find that in the area of the greatest challenges there is little expertise or focus, with more at the meso and micro levels where fewer challenges are identified. These discrepancies between challenges perceived and focus and expertise in research and in the field itself, represent a challenge for the research community. Neither development of the academic field of business ethics, nor of meta-ethics is perceived as challenges, nor has there been mention of the need to develop business ethics case studies for the region.

Conclusion

General conclusions are that 'business ethics' is the predominant term used to refer to the field of business and economic ethics, that most expertise is centred in South Africa, mainly in Gauteng, and the Western Cape, followed by the Eastern Cape, with 5 institutes/centres which are all in South Africa. Individual focus and expertise is mainly at the meso level, followed by the micro level, with less at macro level or on business ethics as academic field. Institutional expertise is also mainly focused on the meso level.

The main focus in training is on ethics at the meso and micro levels in the context of the organisation. In teaching, at undergraduate level

there is a fairly even balance between modules which provide theoretical foundations for ethics, business ethics and applied ethics; and those which deal with ethical business issues on macro, meso and micro levels. As a single sub-theme, CSR and general business ethics modules seem to have the most compulsory taught modules at undergraduate level. At postgraduate level, most teaching centres on ethics at meso level, especially CSR, corporate governance and ethics in relation to the corporation, with little focus on business ethics per se or on micro level issues. Most research has been done in South Africa in CSR, corporate governance and economic justice/justice. It is concerning that there is little research being done specifically on business ethics as academic field. The greatest challenges for business ethics are perceived to be at the macro level, especially in regard to the economic system and ecology, where there is little research, focus or expertise. This represents a challenge and opportunity for the research community in this field.

General recommendations would include greater collaboration by those in the field, especially in research, given the very small pool of resources and expertise in this region; greater collaboration, research and publication in the area of meta-ethics, business ethics as academic field and macro-level issues; development of case studies in and for the Southern African region, and a repeat survey of business ethics as academic field at a later date to investigate changes in the region especially in resources and as to whether there is greater research and expertise in the areas identified as the main challenges in this survey.

Acknowledgements

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3.3 EAST AFRICA

Michael Mawa and Jane Adams

Introduction

For the past 40 years the study of business ethics has gained considerable interest across the globe mainly due to an unprecedented high rate of business related scandals. This has raised concern among ethicists regarding the moral foundations of business practice and, certainly, has helped to fuel a growing public interest in business ethics. Whereas the voicing of ethical standards was formally a concern of a few exceptional leaders, today the topic of business ethics is acknowledged to pervade economics and politics as well as the academic world. As a result, business ethics has become an area of great academic interest. However, the extent of engagement by academics in business ethics globally, nationally and regionally has yet to be fully established.

Occasioned by the need to understand the full extent of this emergent academic field, a global survey of business ethics was commissioned by Globethics.net in Geneva. For the purpose of the survey the world was divided into nine regions which represent all countries of the world. In the survey individuals and institutions involved in the field of business ethics were identified to provide information on key aspects of business ethics including the terms used to refer to business ethics in their national or local language(s); the training programmes and academic courses that are offered; the research conducted and publications produced in the field; and the major Issues and challenges that are foreseen over the next 5 years.

This article then presents an analysis of the status of business ethics in the East African region, which is one of the four subregions in sub-Saharan Africa. The region surveyed consists of nine countries; Djibouti, Eritrea, Ethiopia, Kenya, Seychelles, Somalia, Sudan, Tanzania and Uganda. In the following discussion, we review the existing literature in the field of business ethics as it pertains to the subject as an academic field in East Africa, before discussing the methodology and finally the key findings of the survey.

Existing Literature

Literature on business ethics as a field of teaching, training and research in the East African region is extremely limited. Although there exists some general literature on ethical issues of business, business ethics as academic field has received little attention as an area of research. A thorough review of the existing literature in the region reveals only two relevant research works on business ethics as an academic field of teaching, training and research. These two works are: Milanzi's (1997) article, "Business Ethics in Eastern and Southern Africa", and Barkhuysen and Rossouw's (2000) article, "Business Ethics as academic field in Africa: its current status".

Milanzi's article is a seminal work, considering that literature on business ethics in Eastern and Southern Africa is meagre. It should be noted that this article included countries in both Southern and East Africa. This article concluded that although ethical issues were prominent as concerns of both governments and corporations, and an acknowledgement that corruption in Africa has particular obstacles to overcome, there remained (as of 1997) only scant information regarding business ethics in the region.

The study determined that there was a lack of common terminology used to describe or connote business ethics. Milanzi found that "in Tanzania and Kenya Kiswahili terms such as *mlungula, hongo, rushwa, ku-*

zungumza, and *nyundo* are common as ordinary usage regarding unde-sirable business practices" (p. 1550). Indeed, the terms referred hereto connote general understanding of ethical or unethical conduct in busi-ness, but do not necessarily connote the term business ethics. Milanzi observed that the major ethical challenge for the region remains the need to mould a common ethical stance that can successfully maintain a busi-ness posture (p. 1551).

The study further noted that while 65% of academic institutions had business centres or schools of business, they lacked any institutional form of business ethics. No clearly defined courses devoted to business ethics were found although it was seen to be integrated into Commerce and Law courses or Management studies. This was observed in fifteen countries although the content was seen to concentrate mainly on proc-esses in the business world and did not go beyond a basic understanding. Only limited work was seen in terms of research, consultancy or publi-cation and seemed primarily limited to problems related to managerial issues and organisational constraints. Some studies, though, were found on organisational culture, business ethics, legal norms and pricing prac-tices related to trade expansion (p. 1552).

Only a sparse number of workshops and conferences were organised and it was noted that private corporations were finding themselves in competition with government when government decided to assume a role related to business ethics. Milanzi's conclusion was that academics have a role to play in bringing forward the importance of business ethics theory and practice within their cultural context (p. 1553). The study did note that collaborative efforts were being seen and should be encour-aged, although he warned against taking on a western application of theories and experiences and advocated instead for a tradition of busi-ness ethics to be built from within the region.

Barkhuysen and Rossouw's (2000) article reports on a master's study by Barkhuysen (supervised by Rossouw) on business ethics in Af-

rica. The study was a continental undertaking and so is larger than the one done by Milanzi which was confined to South and East Africa. The study was based on one key question and two sub-questions: "What is the current status of business ethics as an academic field in Africa?" and subsequently: "How has business ethics as an academic field been institutionalised in Africa?" and "What are the strengths and weaknesses of business ethics as an academic field in Africa?" (p. 230).

The sample size was large, and questionnaires were sent to every tertiary institution which had a department traditionally associated with the teaching of business ethics. This included schools of business, business management, accountancy, economics, philosophy, etc. (p. 232). In total 374 questionnaires were sent and 32 were returned. In addition, a total of 167 publications were found. Personal interviews were also conducted.

Their findings were that there were two camps with regard to the question on the central focus of business ethics, viz. that business ethics studies the ethical dimension and implication of business practice and that it improves the behaviour of those in business. The main focus of respondents to the questionnaire was found to be firstly on prescriptive and secondly on descriptive ethics, mostly at the micro and meso levels with little focus on the macro-ethical level or on metaethics (p.233).

Until this survey was completed there was no information on the number of business ethics courses available on the African continent. As a result of this survey it was documented that 77 courses were offered, 55 being undergraduate and 22 postgraduate within 40 departments or business schools at universities in 6 African countries viz. Egypt, Ghana, Kenya, Nigeria, Uganda and South Africa. There were more courses at undergraduate than at postgraduate levels and of the 77 courses, most were part of the curriculum of another course or discipline such as Human Resources, Business Management, and Philosophy etc. These

courses were also focused on the micro or meso levels and were normative or descriptive.

Of the 167 publications recorded, most articles originated in South Africa, followed by those authors who were not resident in Africa, followed by academics in Kenya, Uganda and Nigeria. Again the research was largely focused on descriptive or normative issues with little attention being paid to meta-ethics – and what there was in this respect was mainly by European or North American authors. Most research was focused on the micro level, followed by the meso level, with very little on the macro level.

The study found that there were 7 centres in Africa, dealing with business ethics but business ethics was not their exclusive focus. These centres were located in Kenya, Nigeria, South Africa, and Uganda. There were also 4 institutes, none of which focused exclusively on business ethics. These were found in Egypt, South Africa and Uganda and had a normative ethics focus. The Business Ethics Network of Africa (BEN-Africa) was the only business network involved in building a database regarding business ethics. A limited number (6) of conferences/seminars were held in Kenya, South Africa and Uganda. The study concluded that business ethics was at an emerging stage: still an academic 'field' and not yet an academic discipline. The vast majority of the activity on the continent originated in South Africa, although there was clear activity in the East African region as noted above, but there are vast differences in the resources and abilities amongst the institutions on the continent.

The two studies reviewed above revealed glaring gaps and issues in business ethics in Africa in general and in East Africa in particular, concluding that as an academic field it was still very much in the fledging stage. Since 2000, there have been a number of significant developments in the East African region in business ethics. Our survey provides indi-

cators to a number of new issues and areas of interests as well as the challenges in the field of business ethics.

Survey Process and Methodology

The process of conducting this study included the identification of possible sources of information, data collection, data processing and analysis, and production of reports. The initial steps of the survey required extensive data collection based on open resources and internet research. The primary search consisted of identifying all the tertiary learning institutions and institutes in each country and then drilling down for closer examination within faculties of Humanities, Philosophy, Business, and Economics focusing on the key words 'business ethics'.

The survey objective was to identify individuals and institutions with expertise in the field of business ethics, and expertise was defined as people in an academic environment (1) who spend a substantial amount of their time (25% or more) on business ethics training or teaching, or (2) who have published research in business ethics. Institutional expertise in business ethics was defined as: academic, professional and non-profit (but not commercial) associations/institutions with an explicit focus on teaching, training or research in business ethics.

Country summaries providing background on the general levels of education in the country and the main tertiary learning institutions were compiled and information was added as a result of business and academic contacts made through emails, faxes and telephone calls. The primary resource for university and institutional data was compiled from the World of Learning electronic database and general internet searches. In addition, individual contacts and meetings allowed for a thorough discussion on the survey questions. A master summary list of all universities and institutions in the region that met the above criteria was collated along with contact information of individuals, departments and institutions, gathered from the internet and open sources. In addition, the

BEN–Africa address list was used to identify individuals with an interest in business ethics in East Africa.

Like many other research endeavours, this survey process was certainly not without limitations. The survey process was faced with challenges of coordination, delays and low responses from the identified contacts, as well as the problem of limited details contained in websites for most institutions; Websites for universities varied dramatically in the level of detail regarding the faculties which may be associated with business ethics. Also information about curricula, course content, and contact information were inconsistently available. In some areas websites were extremely primitive and afforded little information other than that there was a school of Business, Philosophy or Economics.

Findings

The survey of business ethics in the East African region suggests interesting findings yielded through analysing the data gathered on the key areas namely terminology and conceptualisation of business ethics; prevalence and distribution of business ethics in the region; focus areas in business ethics; themes in training on business ethics; themes in teaching on business ethics; themes in business ethics research; and major business ethical issues in the region. The following subsections of this paper present the key findings of the survey.

Terminology and conceptualisation of business ethics
The survey reveals that the term 'business ethics' is the most prominent term used in the East African region with 'civics' or 'civic ethics' being another commonly used descriptor for the field of business ethics in Ethiopia. The other most often used phrase relates to 'proper behaviour' or 'activity towards propriety'. Terms such as "civic and ethical education", "civic ethics", appear frequently in the curricula of a number of the universities in Ethiopia.

Although most local languages do not have an exact term for business ethics, there are many terms or expressions that refer to business ethical practices and behaviour. In Ethiopia, the term *sene megbar* is used to refer to ethics or morals. Other local terminology used in the region is *gebre gebener*, which was interpreted as ethics in the sense of "proper behaviour or action". In Tanzania, *maadili ya uchumi na biashara* is used to indicate "ethics for economic and business conduct", while in Uganda, the term *ebyobushubuzi hamwe nemitwarize y'obushubuzi* translates economic and business ethics in the Rukiga language.

The absence of an equivalent term for business ethics in most East African languages is due to the fact that business ethics as a field of study in the East African region is still young. However, local languages of the East African people have rich vocabulary to refer to particular ethical issues that relate to business transactions.

Prevalence and distribution of business ethics in East Africa

According to the review of each country and the learning institutions therein (which included universities and technical colleges and other institutes of professional studies), some countries in the region have no indication of business ethics while others have a strong presence of business ethics in the educational institutions. In Djibouti, Eritrea and Seychelles, universities have faculties of business, economics, and management studies, but there is no indication of business ethics being offered as a subject of teaching.

In Ethiopia, internet searches of universities and institutes, along with interviews in Addis Ababa indicated seven universities with departments or faculties which traditionally housed courses related to business ethics and six of the universities specifically included terms associated with business ethics within their curricula. Of the six universities, five had faculties or schools of business, two indicated departments of economics with business ethics terminology mentioned in their curriculum, two had departments of finance or accounting and one univer-

sity (University of Makelle) had a Department of Civics and Ethics and also had a Centre for Good Governance. There were four other institutions (organisations or institutes) that had some relationship or involvement with business ethics.

In Kenya, internet research and individual interviews in Nairobi indicated that twenty universities had links to the traditional departments/courses that commonly include business ethics. On further examination, seven of the universities had some indication of business ethics within their course content. The terms used to indicate business ethics within the courses included; managerial ethics, corporate governance and social responsibility (Catholic University of Eastern Africa), personal and corporate ethics (Africa Nazarene University), corporate governance (Kenyatta University), business ethics (Moi University, United States International University, Strathmore University, Daystar University). The faculties or departments involved in the teaching of business ethics included: commerce, business administration, philosophy, economics, arts and social studies, business studies, and public administration. All seven universities offer both undergraduate as well as graduate studies – but there is no indication at which level(s) the courses are taught. There are two institutes linked to universities in Kenya with a connection to business ethics: the Centre for Social Justice and Ethics (Catholic University of Eastern Africa) and the Centre of Applied Philosophy and Ethics at the Business Ethics Unit at Strathmore University.

In Somalia, twelve universities were initially investigated as they had the relevant schools or programmes that potentially might include business ethics, four of which had further indications of business ethics as a focus. Amoud University included management course topics such as "issues on ethics and social responsibility", East Africa University included "social responsibility" in their course description, Gollis University included the goal "to make a positive difference" in the formation of their MBA students, and St Clement's University included "codes of

ethical conduct" on their Business Administration website. Unfortunately no questionnaires were received nor interviews conducted to verify this information.

In Sudan, fifteen universities were reviewed and course content and faculty lists explored where there were some indications of involvement in business, management, economics, commerce, etc. Of these fifteen universities, none had details available on websites or other open sources to indicate business ethics as a focus.

Tanzania has seventeen universities that have traditional programmes often linked to business ethics. Of these five appear to have at least anecdotal information indicating that courses include some aspects of business ethics. One person interviewed indicated that the Open University of Tanzania, has a course on Governance and Leadership, and that the University of Dar as Salaam, Mzumbe University, Tumaini University, and St Augustine all have some references to business ethics in their course content – but with the exception of the course offered at St Augustine's, which was confirmed by questionnaire, none of the others could be verified. Two other centres indicate some involvement in business ethics: the National Board of Accountants and Auditors indicate that they provide courses on ethics dealing with compliance with IFAC's ethics rules. There is also a Tanzanian chapter of BEN-Africa which is developing a programme for ethics in SMEs.

Uganda was a surprisingly fertile country when exploring tertiary institutions regarding business ethics. Twenty six universities met the criteria for the first filtering process by having schools of business administration, economics, executive MBA programmes, etc. Of these, ten had details available on their websites that indicated some business ethics involvement. While no course content information was found that gave details of business ethics within the curriculum there are some other indicators that business ethics is a focus. For example Makerere University proffers both Bachelor's and Master's degrees in "Leadership and

Governance". In Makerere University Business School (MUBS), business ethics is one of the defined modules in the curricula. Nkumba University has business ethics course units at both undergraduate and postgraduate levels leading to the award of BBA and MBA degrees. Uganda Martyrs University in addition to providing both BBAM and MBA programmes with business ethics content has a Centre for the Detection, Education, and Eradication of Fraud and it pioneered the provision of ethics training in the country. Of the ten universities, information available indicated that eight offered degrees at both undergraduate and graduate levels where business ethics is one of the course units contributing to degree programmes. Three institutes were identified (Uganda Management Institute, Institute of Bankers and Institute of Chartered Public Accountants) that offer course units that include professional ethics but additional information on their contents was not available.

We can state with certainty, despite the disappointing low return of questionnaires, that there is evidence that business ethics has a presence in the East African region. The region has gradually but surely developed business ethics as a field of study, training and research. Most universities and institutes of professional management training have incorporated the teaching of business ethics. A cursory view reveals that business ethics is present at both undergraduate and postgraduate levels of study as well as in professional training courses leading to the award of professional certificates and diplomas. It is observed that the concentration of expertise is highest in Uganda, followed by Ethiopia and Kenya, then Tanzania and Somalia. No evidence was found via internet, desktop or anecdotal information of business ethics in the other countries in the East Africa region, namely Djibouti, Eritrea, Seychelles, or Sudan.

Focus areas in business ethics

Information gained from the completed questionnaires and individual interviews indicated key areas which individuals or institutions self-

identified as being areas of expertise or interest. Most individuals identified philosophy of management, business management and marketing, professional accounting, accounting and ethics, environmental ethics, business ethics and ethics of globalisation among the key areas of focus. Most institutions of professional studies identified code of ethics and professional code of ethics as key areas of focus.

The findings of this survey suggest that there is significant emphasis on the mesoeconomic level rather than on the micro and macro levels of business ethics. Most institutions of learning and training as well as individuals involved in the field of business ethics place emphasis on key areas of corporate social responsibility, ethical leadership/corporate scandals, importance of ethical codes, unethical business practices such as fraud and corruption, and corporate governance, among other areas.

Themes in training on business ethics

Desktop research for most training institutions revealed some level of involvement in training in aspects of business ethics. In Kenya, for instance, Kenya Institute of Management (KIM) has a diploma and an executive MBA course and provides training to public and private sector. While it does not use the language of business ethics, it does state that it "promotes excellence and integrity in the practice of management and the protection of management profession". The Centre for Corporate Governance states its mandate as training and education in the area of corporate governance and provides various workshops for employees on all levels as well as to board members of corporations, institutions, and organisations. The Institute of Certified Public Accountants – Kenya (ICPAK) includes "ethical standards" in its mandate and also includes education and professional development amongst its contributions. No details were however, available regarding the courses or training programmes.

In Ethiopia, interviews revealed more details regarding training in business ethics. The Private Sector Development Hub in conjunction

with the Addis Ababa Chamber of Commerce is organising training towards the development of a national Corporate Governance Code for Ethiopia. The African Institute of Management, Development, and Governance (AIM-DG) specifically identifies itself as a provider of training services to public, private and non-governmental organisations and within this mandate they include the specific areas of "ethics and accountability in government and business" and "corporate governance".

Much information regarding training was received from Ethiopia's Federal Ethics and Anti-Corruption Commission (FEACC), which has been provided to over 125,000 people from public institutions. It takes the form of both direct education as well as "train the trainer" programmes on ethics that are provided to all government departments, government institutions, and public enterprises. This training is organised by Ethics Officers placed in all these organisations, who are responsible for determining the ethics training needs of their respective organisations. Training is also provided to Ethics Officers and to university students, police trainees, and Ethics Clubs around the country. They are also responsible for Ethics Liaison Units, which are charged with coordinating ethical issues at all levels of public and private enterprise (FEAC Annual Performance 2001: 56). Training manuals for general public on ethics and anti-corruption have also been developed. The primary theme of the education is the understanding, prevention, and eradication of corruption, but a major part of their training module includes "Ethical Principles and the Preparation of Codes of Ethics".

The Association of Certified Chartered Accountants in Ethiopia (ACCA) offered one continuing professional development (CPD) module on Ethics: Corporate Governance and Ethics. In addition, ACCA offers one module (out of fourteen) on Ethics for the ACCA programme although it is not examinable, but must be completed for qualification. ACCA does not offer programmes themselves, but conduct examinations on the modules.

In Uganda, the Uganda Institute of Bankers and the Institute of Certified Public Accountants provide professional training to their members to enhance their professionalism. There is a great deal of emphasis on professional codes of conduct in this training to enable members to understand the requirements of the established codes. The Uganda Management Institute also provides professional training to public servants to enhance professionalism in service delivery.

From the above information, it can be stated that the main focus of training in business ethics is on professional ethics within the context of the organisation and between the public and private sectors, with particular attention to codes of ethics, governance, accountability and anti-corruption initiatives.

Themes in the teaching of business ethics

Information available on the teaching of business ethics in East Africa provides evidence of business ethics courses being taught at a number of universities in the region. Over forty universities were found to have business ethics somewhere in their curricula at the Bachelor's and Master's levels. This demonstrates definite involvement in business ethics within tertiary education across all three (macro, meso and micro) levels of business ethics. Given the number of courses, faculties and departments dealing with business ethics-related courses, there might well be more courses offered in the field of business ethics in the region, but this information was not readily available.

From the data available, however, it can be concluded that business ethics is indeed an area of teaching. Major themes and topics of teaching at both undergraduate and postgraduate levels include corporate governance and/or leadership, social responsibility, civics and ethics, applied ethics, managerial ethics, personal and corporate ethics, codes of ethics, governance and values, civics and ethical education, ethics and public management, professional ethics and legal liability, justice and business,

among other themes. Principles of business ethics seem to dominate in the teaching of business ethics.

However, it was difficult to determine how many of the business ethics courses are compulsory or elective as internet information did not provide that level of detail and only a few respondents to the questionnaires provided this information. We can only presume that the topic is a general one providing an overview of general "business ethics" principles. More details on the description of these courses and their content, and their elective or compulsory status within degree programmes are required to get a clear picture of how comprehensively business ethics is taught and from which disciplinary basis it is being offered.

Themes in business ethics research

The data collected on this theme reveals that research in business ethics is indeed being undertaken in the region. Although a small percentage of responses were received, there is clear indication that research in the field has been taking root in the region. Kenya, Ethiopia, Tanzania and Uganda are among the countries in the region with evidence of academic research undertaken in the field of business ethics with the highest concentration coming from Kenya, where some authors were quite prolific. Topics ranged across all three levels of business ethics but there was virtually no indication that any attention is being paid to the study of business ethics as an academic field as such. Much attention is paid to practical applications of business ethics, such as in the specific practices of professions like accountancy, and in the development of good governance practices. Nevertheless, much information about the extent and coverage of business ethics publications in the region remains unclear owing to the low responses on questionnaires.

The prevalence of research and publications in business ethics found in East Africa was determined by data collected from the questionnaires, the Africa wide NiPAD database, the ISI sub-Saharan database, the Scopus data extraction for sub-Saharan Africa, personal interviews con-

ducted in Kenya, Uganda, Ethiopia and Tanzania, and content analysis from public information documents from organisations in East Africa.

The total number of research publications identified was thirty-eight, originating from a number of quite varied sources, which included academic works, educational publications, corporate publications, and public documents. What should be noted however is that because there were very few respondents to the questionnaire, the sample size was small. Several respondents were well published and one academic had thirteen publications (representing 34 % of the articles) and one private organisation reported eight documents (representing 21% of the articles). This resulted in the analysis being skewed because of the inputs of these key respondents. The publications and submissions by the private corporation clearly reflected some of their principal areas of concentration, namely codes of ethics for professionals and management and the fight against corruption.

Similarly the above-mentioned well-published academic comes from a religious background and institution which is manifested in the relatively high number (4) of articles with business ethics framed within a Christian or religious context. It may also be argued that some of these publications, specifically those produced by agencies and largely intended for the public, may not reflect academic effort and rigour as the sources were not confined to research institutes or universities. In the literature earlier reviewed, it was pointed out by Rossouw and Barkhuysen in 2000 that of the one hundred and sixty seven publications found at the time of that study, the majority of articles originated from South Africa followed by Kenya, Uganda and Nigeria. The findings of this survey would indicate that Kenya continues to lead in East Africa, followed by Ethiopia, Tanzania and Uganda.

Major business ethical challenges

Considering the enthusiasm of respondents on this specific theme of the survey, it is clear that experts of business ethics in the region see a

host of issues of concern and challenges emerging in the field of business ethics over the next five years. The majority of the ethical challenges raised were at the meso level, with little emphasis on the micro level. Of particular note is the strong reference to unethical business practices, specifically fraud and corruption which may be a reflection of the political and economic realities faced by the communities in East Africa.

At the macro level, experts in the field identified challenges and issues related to business ethics such as; environmental and human rights; environmental degradation, pollution and climate change; reducing the gap between rich and poor, the ethics of economic systems, turning around the conviction that unethical business is acceptable, super profits, and unethical profit making in disadvantaged communities. At the meso level, the challenges and issues identified by experts in business ethics include business and society, corporate responsibility, ethical leadership in preventing corporate scandals, the importance of codes of ethics, triple bottom-line strategies, fair labour practices and the non-exploitation of employees, undemocratic governance, unethical business practices like fraud and corruption, corporate management; and foreign influence in Africa. At the micro level, the challenges identified by experts in business ethics focused mostly on managerial behaviour/ work ethics.

Conclusions and Recommendations

On the basis of the above findings it can be concluded that business ethics is slowly gaining recognition as a field of study in the East African Region with many institutions of learning incorporating some aspects of business ethics in their curricula. While there was a disappointingly low response to the questionnaire, there is considerable evidence that the study of business ethics is taking place in pockets in East Africa and that tertiary institutions lead the way as demonstrated in the courses offered and the research published. Institutes, associations, and espe-

cially the accounting profession also make regular contributions related to business ethics.

However, there appears to be a lack of integration between tertiary education and civil society, manifested in the scant number of workshops, seminars and conferences that could and should draw together the key experts in this field. Milanzi's conclusions, that academics have a role to play in bringing forward the importance of business ethics theory and practice within their cultural context would still ring true today, thirteen years later (p 1553). And while there is a tantalising amount of evidence that business ethics is emerging as a field of study there is surprisingly little 'marketing' of business ethics despite daily revelations of ethically questionable behaviour and practices in the private and public sectors. These unsavoury revelations provide an opportunity to put business ethics in the limelight.

For business ethics to achieve prominence as a field of study in the East African Region, the following recommendations are deemed necessary to enhance teaching, training and research in the field:

- Increased collaboration among business ethics experts in the region to enlarge their capacity in research, training and teaching of business ethics as a field of academic study.
- The establishment of an accurate and reliable database of those involved in the teaching, training and research in the field of business ethics. The low participation in this study is a matter of concern and it is possible that committed people involved in the field of business ethics may have been left out. In addition, in countries such as Sudan and Somalia where minimal information was available, a different survey approach that might reach tertiary education institutions that are Islamic or largely Arabic-speaking, may lead to more substantial and comprehensive results.
- The Inter-University Council for East Africa and the National Regulatory Agencies need to work together to streamline the content of

business ethics to enhance the quality of teaching. This will help to consolidate and concentrate the study and research areas of the different institutions in the region. Minimum course content is recommended for each level of study.

Further studies are recommended to investigate the available literature on business ethics in the region, the methodological aspects in the teaching and training of business ethics, and, the impact of professional ethics training on the conduct of professionals in the region, among other areas. It is also recommended that a database of business ethics activities in the region be established so that trends and initiatives can be tracked over time.

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3.4 FRANCOPHONE AFRICA

Liboire Kagabo

Overview of Francophone Africa

Francophone Africa consists of all the sub-Saharan French-speaking countries, including Madagascar. For the purpose of the survey some French-speaking countries in West Africa, namely Cameroun, Chad, Niger, Benin and Togo, were however included in the West African region. Thus, the African Francophone subregion under consideration in this article consists of eleven countries: Burkina Faso, Burundi, Central African Republic, Democratic Republic of Congo, Gabon, Ivory Coast, Madagascar, Mauritania, Republic of Congo, Rwanda, and Senegal. These countries cover a very large part of Africa from North West (Mauritania) to South East (Madagascar). One could divide them into four different parts: West Africa, Equatorial Africa, Central Africa and Madagascar.

The common characteristic of these countries is that they all use French as a language for teaching, and for research and writing. French culture is also influential in these countries since they had been colonised by France and Belgium. This is notably true on the educational level, especially in the secondary schools and universities.

Methodological Considerations

As far as I could establish, no previous research has been done on business ethics as a field of teaching, training and research in Francophone Africa. The information that I was able to acquire was collected mainly through three sources: the responses to survey questionnaires

sent to institutions and individuals, a literature review, and desktop searches.

Survey questionnaire

There were two versions of this questionnaire: one addressed to institutions and the other one to individuals. The survey questionnaires had to be distributed in universities, research centres and other institutions involved with business ethics. The questionnaires were in English. So the first step was to translate them into French.

The distribution of survey questionnaires was no easy assignment. First I tried to send them through emails. Sometimes, this worked well. It was in this way that I was able to establish contacts in Burkina Faso, Ivory Coast and the eastern part of the Democratic Republic of Congo. In other cases hard copies were sent to individuals and institutions for completion. This was done in Rwanda, Senegal, Ivory Coast, Central African Republic and Democratic Republic of Congo. This method did not turn out to be very effective as a very low response was received. It only worked well in the eastern part of the Democratic Republic of Congo.

In the end I concentrated most of my efforts on Burundi where I live. I personally contacted individuals and institutional and stayed with them till they had finished filling in the questionnaires.

For that reason, I have a quite a good response from Burundi, but very few from other parts of Francophone Africa. Hopefully, this will show that the situation is maybe similar in the other countries and that it should be necessary to make a more precise inquiry. Even in Burundi, the responses from the academic and research milieu were relatively poor. Thus I tried to find business ethics wherever it possibly might be practiced: non-governmental organisations, civil society, and development institutions.

Literature review

    Literature gives a wider and more precise image of the situation of business ethics in Francophone Africa than the responses from the survey questionnaires do. I have got a rich harvest from journals, books, reports, and training documents. Unfortunately, it was not possible to go through the whole literature of Francophone Africa. Once again, I have concentrated my efforts on Burundi.

Desktop searches

    I tried to have data from desktop searches. For some countries, this gave me an opportunity to discover institutions or individuals interested in business ethics. It is the case for Ivory Coast, Burkina Faso, Democratic Republic of Congo, Rwanda and Senegal. For others, it was the only way to discover that business ethics is not at all a matter of big interest. This is the case for Gabon, Central African Republic, and Congo.

Distribution and Prevalence of Business Ethics

    It would be safe to say that business ethics is not well established in most Francophone African countries. For some countries the research methods mentioned above did not render any information about business ethics. For some others, only scant data could be found. In the case of countries like Burundi, Democratic Republic of Congo, Ivory Coast, Rwanda and Senegal more substantial information were uncovered that can lay the foundation for further research. The situation regarding business ethics in countries in the latter category is discussed below.

    Burundi: From the responses to the survey questionnaire, it seems that almost no teaching in business ethics occurs at universities in Burundi. Nevertheless, research related to business ethics is published in some journals that are produced in Burundi. The journals in which these articles appear include the following:

- *Au Coeur de l'Afrique* (In the heart of Africa): a Catholic journal dealing with evangelisation and cultural issues since 1969. It has, however, recently stopped publication. Earlier it has regularly published articles on fundamental ethics and public morality. From time to time it has also published articles that are clearly related to business ethics, even though the term "business ethics" is never mentioned explicitly.

- *Les Cahiers du Curdes*: the journal of the University Centre for Research in Development and Social Sciences, located in the Faculty of Economics and Management of the University of Burundi. The journal was launched in the 1980, but was stopped in 1993, and was only revived again in 2009. The focus of the journal is on economics in general, but some of the papers do have a focus on business ethics.

- *La Revue de l'IDEC (RIDEC)* (The Review of the Institute for Economic Development): this review was initiated in 1997 by the autonomous non-governmental economical research centre, IDEC. It usually publishes purely economic articles, but since the last two or three years, the review has been publishing articles on socio political issues, some of which have a clear business ethical orientation.

- *Ethique et Société*: This is a relatively new journal devoted to research on ethical issues in society. Thus it is the one journal that contains many articles related to business ethics. Even though the journal is issued in Burundi, many African authors, especially from other Francophone Africa counties (like Ivory Coast, Cameroun and Democratic Republic of Congo) publish articles in this journal.

Business ethics is also addressed in some non-governmental organisations that deal with development, governance, corruption and social issues. They compile reports, produce documents and organise trainings related to business ethics. In Burundi, three of them do a particularly good job in sensitising people to business ethical issues:

- *Observatoire de l'Action Gouvernementale* produces many reports related to business ethics, such as gender discrimination, corruption and economic embezzlement, poverty reduction and social justice issues. Since 2006 it has annually been issuing a report on political and economic governance.

- *Institut Africain pour le Développement économique et Social au Burundi* is another non-governmental organisation devoted to development, especially in the rural milieu. In Burundi, it has been functioning for more than 30 years and has many members in the rural areas. The Institute publishes booklets, reviews and documents to sensitise the population in rural communities on how to organise and improve agriculture and to fight for their economic rights. It thus largely focuses on practical business ethical issues.

- The OLUCOME (the observatory for fighting corruption and economic embezzlement) does not publish systematic reports. It rather does investigations into corruption, especially by the governmental authorities, and makes their findings public. It has published a kind of manifesto with as its motto: "corruption kills many and saves few". OLUCOME has also published a code of deontology for public markets. Its members are organised on the national level and they regularly train people to sensitise them about corruption.

Thus, we can see that even although business ethics is not a subject of academic teaching, some research, training and advocacy related to business ethics do occur in Burundi.

Democratic Republic of Congo: Although information about business ethics in the Democratic Republic of Congo was rather scant and hard to collect, it is nevertheless clear that there is some activity in the field of business ethics. The Catholic University of Kinshasa (the former Faculties of Kinshasa), for example, used to organise in the 1980s every year or two years seminars and colloquia both in Theology and Philosophy. Among the many topics that were discussed, business ethics, in the

wide sense of the word, was present, notably through fundamental ethics, social justice, human rights and development issues. It was, however, not possible to establish whether these seminars still continues.

In the province of Kasai (south-central part of the Democratic Republic of Congo), there is considerable activity related to business ethics. The Centre d'Etudes Africaines et de Recherches Internationales (CEAF&RI), focuses on women and gender issues in Africa, but also on developmental issues. This is reflected in conferences, research, and publications and can be seen on their website (*www.ceafri.org*). A philosopher, Mrs Albertine Tshibilondi, who is an active member of CEAF&RI has published quite a number of business ethics-related publications.

In the Democratic Republic of Congo, there also is the Association des Moralistes Congolai (AMOCO) (Association of Congolese Moralists) that deals with business ethical issues, such as corruption and human rights.

Ivory Coast: In Ivory Coast, two institutions are particularly devoted to business ethics. Both are situated in Abidjan. The *Centre de Recherche et d'Action pour la Paix* (Centre for Research and Action for Peace) belongs to the Jesuits and is the heir of the former INADES (African Institute for Development and Social Research). It has four departments of which the *Institut de la Dignité et des Droits Humains* (IDDH) (Institute for Dignity and Human Rights) is particularly devoted to research and teaching in business ethics. The *Ecole des Sciences Morales et Politiques d'Afrique de l'Ouest* (school of moral and political sciences of West Africa, ESMPAO) organises two training programmes leading to postgraduate academic qualifications: a master's degree in ethics and governance and a postgraduate professional diploma in economic ethics and sustainable development, conflicts management and peace and human rights. The 2010-2011 catalogue can be found on the website of the centre (*www.cerap-inades.org*). Since April 2004, the centre has been

publishing *La Lettre de l'IDDH*, a bulletin that regularly provides analysis and information on issues related especially to Human Rights.

The *Institut des Hautes Etudes – Afrique* (Institute of Advanced Studies), is also situated in Abidjan. It organises training seminars on business ethics especially for corporate managers. Information can be found on the website of the Institute (*www.ihe-afrique.org*).

Rwanda: Business ethics as a field of study does not seem to be well known in Rwanda. However, recently, two organisations have been launched that might have an influence on the future for business ethics in the country: the Private Sector Federation and Transparency Rwanda.

The Private Sector Federation (PSF), which is described as "the umbrella body of private businesses" in Rwanda, has found it necessary to establish two business codes: a code of business ethics and a code of corporate governance. The code of business ethics, which applies to all its members, has been launched in December 2009 under the title: The Code of Business Ethics and Excellence. The code is described as a tool that provides guidance on correct ethical behaviour to the members of PSF.[1] The code of corporate governance has been introduced as a tool to "promote integrity and transparency" and that will help "build confidence in business community, prevent financial crisis, curbing corporate scandals and driving reform among others".[2]

Transparency Rwanda is an NGO and a chapter of Transparency International. It has recently been launched in Rwanda with the aim of conducting "integrity studies to assess corruption in leading institutions, strategies to prevent corruption within Rwandan judiciary and the integrity of town planning services in the Rwandan capital, Kigali".[3] It introduces itself as working closely with international Francophone civil society organisations.

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[1] See *allafrica.com/stories/200903230311.html*.
[2] See *allafrica.com/stories/200912310035.html*.
[3] *www.transparency.org/news_room/in_focus:2009/promoting_good_governance*

Senegal: The *Institut Africain de Management* (African Institute of Management, IAM), deals with business ethics. The institute is a centre for research and teaching, and it has both national and subregional standing, given all the collaborators it has. On the subregional level, the Institute conducts research in Senegal, Mauritania, Mali and Guinea. The researchers publish in many areas related to business ethics, such as agriculture, health, and financial services.[4]

We can conclude that business ethics is not a focus area of academic teaching in Francophone Africa. The exception in this respect is CERAD in Abidjan that is really innovating. But, on the other hand, it is clear that research, training and advocacy related to business ethics do exist in the Francophone African subregion. It is even possible that if we had been able to identify more publications and non-governmental organisations, and had been able to engage with civil society all over the subregion, we would have discovered more reflections, researches and writings related to business ethics in other Francophone African countries.

Teaching, Training and Research in Business Ethics

Teaching, training, and research in business ethics exist to a greater or lesser extent in Francophone Africa in the countries and institutions mentioned above. I will distinguish teaching from training in the following way: teaching manifests in formal courses given in the university programmes that lead to graduation, while training consists of seminars, workshops, and conferences, which do not necessarily lead to academic qualifications.

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[4] *www.groupeiam.com/spip.php?article254*

Teaching

From the responses to the survey questionnaire, one can observe that very few universities offer courses clearly focused on business ethics. In Burundi, for example, only three universities mention courses explicitly or implicitly related to business ethics. In the University of Mwaro, a course entitled *Ethique des Affaire*s (business ethics) exists in the under-graduate programme of the Faculty of Administration and Management. In Hope of Africa University, situated in Bujumbura, some courses are said to be linked to business ethics, such as "business policy", "business law", and "usiness practice". In Light University of Bujumbura, courses with a business ethics dimension are: "'arbitration law" and "business administration" in the Faculty of Administration and Management.

The *Centre de Recherche et d'Action pour la Paix* (CERAP) in Ivory Coast is the only institution that provides a comprehensive academic programme on business ethics. Its Institute for Dignity and Human Rights offers both a Master's degree in Ethics and Governance and a Postgraduate Professional Diploma in Economic Ethics and Sustainable Development, Conflict Management, and Peace and Human Rights.

The Catholic University of Bukavu, in the Democratic Republic of Congo, has a course entitled "codes of business ethics" and in the National University of Rwanda, in Butare, there is a course entitled "legal ethics" that also has a business ethical dimension.

Training

Training in business ethics in Francophone Africa is mostly offered by non-governmental organisations (NGOs).

In Burundi, for more than 40 years, INADES-Formation has organised training programmes to help rural communities to develop themselves. The training that they offer has been published in many training documents. Since 2006, OAG (*Observatoire de l'Action Gouvernementale*) has also regularly been organising seminars, workshops, and con-

sultancy studies on the government's political and economic pro-
grammes. The topics covered in their training sessions include politics,
economics, and social issues, but they all are related to political govern-
ance. There also is OLUCOME (*Observatoire de la Lutte contre la Cor-
ruption et les Malversations Economiques*) that organises sensitisation
seminars on corruption and economic embezzlement.

In the Democratic Republic of Congo, Kasai province, the
CEAF&RI (*Centre des Etudes Africaines et de Recherches Internationa-
les*) organises seminars and conferences that focus on gender and other
social issues.

The IHE-AFRIQUE (*Institut des Hautes Etudes-Afrique*) in Ivory
Coast organises training seminars for corporate leaders on business eth-
ics within the framework of corporate governance. The aim of these
seminars is to show that ethics has an important role to play in effective
corporate governance. Also in Ivory Coast the Institute for Dignity and
Human Rights at the *Centre de Recherche et d'Action pour la Paix*
(CERAP) has a continuing training section that offers courses on fun-
damental rights, humanitarian action, culture of peace, and peaceful con-
flicts resolution, but also on ethics of economics, business ethics, gov-
ernance ethics, and sustainable development. All of these courses aim at
preparing people for citizenship, toleration and democracy.

Research

Research in business ethics in Francophone Africa is done mostly by
university researchers (especially lecturers in the faculties of Economics
and Administration Sciences), research centres, and NGOs. The findings
of the research are published in journals, bulletins, consultancy reports,
university research term papers, and books or presented at colloquia and
seminars.

The main themes that were identified in research publications are:

- *Development issues:* The prominent themes related to the ethics of
  economic development are difficulties and conditions for sustainable

development, the ethics of economic systems, and the ethics of international economic cooperation.

- *Women and gender:* A considerable number of articles, books, and reports deal with women and gender issues. The main theme is the social, political and economic constraints that women face in African societies, which prevent their active participation in public life.

- *Corruption:* This is one of the main challenges faced in the field of business ethics in Francophone Africa. Three main themes are prominent in research on corruption: analysis of the phenomenon, denunciation and fighting of corruption, and the social and economic consequences of corruption.

- Poverty: The two main themes that emerge in research are: poverty reduction, and the relationship between economic growth and poverty.

- Political governance and ethics: There is also some research in Francophone Africa that is critical of political governance in the region and of the impact of poor political governance on business ethics. The other side of this approach is the articulation of the ethical requirements of good governance, especially in democratic institutions.

- Corporate governance: The main business ethical theme that is pursued with regard to corporate governance is that of corporate social responsibility.

- Environment: Some questions related to environmental issues are raised by researchers in Francophone Africa. These are notably: radioactive waste, responsibility for and consequences of environmental deterioration, population growth, and sustainable development.

Challenges in Business Ethics

The last question of the survey questionnaires was related to what people and institutions consider to be the major challenges or issues in the field of business ethics over the next 5 years. The answers were as many as the people and institutions who have responded. There were, however, some challenges that were mentioned three or more times by different respondents.

The first issue is corruption and economic embezzlement. Corruption is considered a big threat to good political and economic governance in Africa. This is linked with phenomena like tribalism, nepotism, transparency in public affairs management, and political and economic governance in developing countries.

A second big ethical challenge for Africa over the next five years that stood out is corporate social responsibility specifically in relation to globalisation and multinational enterprises. In this respect a number of questions are raised: international economic inequalities, poverty reduction policies, and aid for developing countries.

Finally, some people – particularly from the academic milieu – have identified intellectual property as a big issue in business ethics in Africa over the next five years.

Conclusion

Business ethics still has not found a proper foothold in universities in Francophone Africa. Business affairs and public service are functioning as if ethics is not necessary for them. However, the research that has been reviewed above demonstrates that people are aware of the necessity of ethics. Many indications of the need for ethics are evident in the themes covered in research and training on business ethics. Respondents of the survey questionnaire provided interesting proposals on how to tackle the challenges related to business ethics in Africa and especially

in Francophone Africa. Their suggestions include: implementing business ethics in social and economic relationships; improving quality of goods and services on individual, national, commercial and international levels, fighting corruption and fraud, and promoting good political and economic governance.

Despite my attempts to cover all countries in Francophone Africa, responses were not forthcoming from all countries, thus this article does not provide a comprehensive view of business ethics in Francophone Africa. I hope this research will be a foundation for further research, and I encourage other researchers to continue and improve on what has been presented in this article. I also hope that this article will raise more interest in business ethics in Francophone Africa on all levels.

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4

EUROPE

Luc Van Liedekerke and Geert Demuijnck[1]

Introduction[2]

> *"Back in 1970 nobody had ever heard of business ethics as we know it now. People had opinions about business ethics – usually very negative ones – and those involved in business were confronted with hard choices on what one should morally do. But a systematic reflection about ethics in business let alone a separate research field "business ethics" was completely absent" (van Luijck, 2006).*

It seems appropriate to open this contribution with a quotation by Henk van Luijck, recently passed away, who in 1985 became the first senior professor in business ethics in Europe. He picked up the discipline in the US, where a first wave of business ethics professors had taken up positions in academia (e.g. Thomas Donaldson, Norman Bowie, Richard De George, Ed Freeman, Patricia Werhane). The Society for Business Ethics that connected these early birds started in 1980. It would take until 1987 before a comparable business ethics network

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[1] This chapter appears in a slightly different form as Van Liedekerke, L./ Demuijnck, G., "Business Ethics as field of Teaching, Training and Research in Europe", in: *Journal of Business Ethics 104 (1)*, 2012, 29-41, and is reprinted here with kind permission from Springer Science+Business Media B.V.

[2] This introduction draws heavily on Dubbink and Van Liedekerke (2010).

started in Europe – the European Business Ethics Network (EBEN) – again under the impulse of Henk van Luijck.[3] This pattern – the US as initiator and Europe following in its footsteps – is quite characteristic of the early development of business ethics in Europe. Over the past ten years, however this pattern seems to change – notably in the field of CSR – as will be argued below.

It would of course be nonsensical to believe that there was in Europe no ethical reflection about business and the market in general before 1970. In fact ethical reflection about the economy is as old the economy itself. A long list of both religious and non-religious thinkers (Aristotle, Calvin, Marx, Mill, Pesch, von Nell Breuning, Arthur Rich, Tönnies, Böhm-Bawerk, Keynes, Habermas, and others) criticised the impact of the economy on society. This critical stance towards the economic system and the market system in particular is a constant in Europe and it is this tradition that migrated, together with the Europeans to the US where a strong Christian tradition stands behind the first wave of business ethics chairs.[4]

However, the business ethics that van Luijck is pointing to in the initial quote differs from this old tradition mainly because, in business ethics, the focus broadened from the (de)merits of the economic system to the actions of economic actors.[5] Habermas for instance is still very much part of the old tradition. He considers the market to be an essentially

[3] As one of our reviewers correctly pointed out the first meeting actually took place in 1985, the first business ethics colloquium in 1986; within the EBEN network, however, 1987 is used as the symbolic point of departure.

[4] For many Jesuit or Jesuit-inspired teaching institutions for instance a deontological course on business ethics was a mandatory part of training in economics. It is this tradition that inspired the first wave of business ethics professors. The impact of this tradition is visible even today. In their study on business ethics research Chan *et al*. (2009) point out that among the top ten ranked business ethics institutions six belong to Roman Catholic universities.

[5] As one of the reviewers pointed out, the focus on systemic issues did not disappear altogether, because of the ideological divide between the capitalist and the communist system the on the contrary, because there were two different economic models.

amoral system within society. The output it generates is useful to society but its guidance comes from outside, from the political system and not from internal norms. There is in fact no such thing as "market morality" and the personal ethics of the business leader has marginal influence over his decisions (Habermas 1973).[6]

Business ethics does not start from this sceptical viewpoint; it places the individual economic actor (that is the business people as well as the individual firm) and the often normatively oriented practical questions squarely at the middle of the analysis. The moral attitude and moral choices of individual actors stand out as crucial elements in shaping the final moral picture of an economic system. Values can make a difference in the running of a company and the market as such is not necessarily an amoral, let alone evil, system.

Upon its initiation in Europe, business ethics brought a refreshing analysis of the economic system and its actors. Instead of broad, institutional analysis it used very down to earth case studies that helped to untangle the moral maze around the individual actor. But this "American-style" business ethics was for a long period a marginal affair, completely overshadowed by the old systemic perspective on the economy that until this day this remains a major part of the intellectual landscape in Europe. It invokes for instance the distinction made in the German language between *Wirtschaftsethik* driven by institutional analysis of the economic system as such and *Unternehmensethik* where the actor perspective dominates and actions of individual firms or managers are the focal object of analysis. Both worlds continue to exist and roughly balance out against each other.

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[6] The divide we illustrate here is of course never as sharp as we propose it. The US tradition for instance did not neglect systemic issues altogether. In fact the ideological battle between capitalist and communist countries invoked a permanent reflection on two economic models. And in Europe not everybody followed Marx or Habermas. Von Nell-Breuning, Rich and the Freiburg School (often people with a more religious background) put ethics squarely within the economic system. We owe this point to one of our reviewers.

We argue that one of the first peculiarities of the European business ethics environment is precisely the strong presence of the institutional analysis of the economic system and the constant flow back and forth between both perspectives. You find this in research as well as in teaching.[7] Many business ethics professors in Europe will combine both perspectives or at least have a strong background in both. A case in point is the professional association of economists in German-speaking countries that established a permanent division "Economics (including business administration) and Ethics" already in 1987. It is also clearly visible in a younger generation of business ethics professors like Andreas Scherer, Guido Palazzo, or Dirk Matten. Their political analysis was clearly inspired by the institutional literature. They are also an indication of another evolution. The above-mentioned unidirectional traffic, US business ethics inspiring the Europeans, has stopped. Influence goes both ways now, with the US quickly picking up anything new coming out of Europe and vice versa.

A second characteristic of the field of business ethics in Europe is its strong growth. When Henk van Luijck started the European Business Ethics Network it was the only business ethics network in Europe and had around 25 members coming from seven different countries. By now there are close to 1400 members, spread out over 40 different countries and EBEN is in fact just one of many different networks that exist around the field of business ethics, organisational integrity, CSR, CR, sustainable company, ethical leadership or however one might want to label it. It has become close to impossible to give a complete overview of everything that happens in the field of business ethics and C(S)R in the 50 different countries that make up Europe.[8] In this survey we do not

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[7] In training and consultancy however – and that is not surprising – there is a strong dominance of the actor perspective.

[8] There are currently 50 internationally recognised sovereign states in (or partially in) Europe. All the recognised sovereign states, except Belarus, Kazakhstan and Vatican City, are members of the Council of Europe. Since 2007, 27 of these countries are also member states of the European Union,

aim to be exhaustive, in fact the information would be outdated before being published. We do not even cover all the European countries but have restricted ourselves to Portugal, Spain, Italy, Cyprus, Greece, France, Belgium, Luxemburg, the Netherlands, Germany, Switzerland, Austria, the UK, Ireland, Denmark, Finland, Sweden, Norway, Poland, Lithuania, Estonia, Latvia and Bulgaria. We have only sporadic or in some cases no data on Iceland, Romania, Czech Republic, Slovenia, Albania, Macedonia, Moldavia, Croatia, Ukraine, Belarus and small states like the Vatican, Andorra, Monaco etc. which in general do not differ from the larger country they belong to.[9]

Collection of sufficient data was hampered by several factors among which the language barrier needs mentioning. In the field of business ethics training, but also in teaching and even in research many activities are organised locally, in the local language and thus hard to track or to interpret. This holds for the small as well as the big countries. For Germany for instance teaching is mainly in German and even a large part of the business ethics research is published in German. Business ethics remains for many European countries mainly a local affair with only a small portion of teachers, trainers and researchers operating at the international level. However, these local networks can be very active and inspiring. A region like Hamburg in Germany for instance will harbour several business ethics or CSR related networks where business people, consultants, academics, NGOs and local citizens meet and exchange. We clearly underreport about these local networks and that is an important limitation of this study as one can argue that it are precisely these lively local networks that form the living tissue of business ethics in Europe.

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which means they are highly integrated with each other and share their sovereignty with the institutions of the European Union.

[9] The Vatican is the exception here. Business ethics is part of the curricula in some of the many universities and colleges directly connected to the Vatican and flows directly into Catholic social teaching.

We shall hereafter not report on individual countries but simplify our exposé by organising Europe into four different regions:

- A southern region consisting of Portugal, Greece, Cyprus, Malta and up to a great extent the southern parts of Italy and Spain
- A western European core region with the northern parts of Italy and Spain, France, Belgium, Luxemburg, Netherlands, Germany, Switzerland, Austria, Ireland and somewhat hesitant, the UK
- A Nordic group consisting of Denmark, Finland, Sweden and Norway
- A former central and eastern European group with countries like Poland, Czech Republic, the three Baltic states, Slovakia, Bulgaria, Serbia, and Romania

Although we found this classification useful in organising our data, it is at the same time treacherous as some countries can experience huge internal differences (e.g. North and South of Italy and Spain); others do not clearly belong to one group e.g. Latvia and Estonia are traditionally somewhere middle ground between the Nordic countries and the Eastern European countries though it is probably fair to say that when it comes to the field of business ethics, these countries resemble more the Polish situation then for instance the Danish situation. Finally, a country like the UK might just as well be considered a group of its own. It was a clear frontrunner in Europe for the field of business ethics and CSR in particular, but we would argue that this lead situation is somewhat gone and the differences with continental Europe are less outspoken then before.

Existing Literature

There are quite a number of studies that over the past thirty years have in one way or another provided an overview of the field of business ethics in Europe. The first serious overview was written by Jack Mahoney. His book, *Teaching business ethics in the UK, Europe and the*

US (1990), presents an overview of the situation in the eighties. Mahoney was also the founder of the journal *Business Ethics, a European Review* (first issue 1991) and during the nineties this journal published on regular occasions an outline of the situation of business ethics in different countries. Overall nine countries were involved in these early stages, all belonging to the core and Nordic group.[10] In 1997 Henk van Luijck published another overview of the European situation and while he insists in his text on the remarkable expansion of business ethics in Europe, the final numbers look meagre compared to the present situation. To put things into perspective; according to Van Luijck there were 25 chairs in business ethics in Europe in 1997. A country like Poland has today around 44 different state recognised universities. In almost all of them there will be some form of business ethics or CSR teaching going on (see also Löhr and Valeva, 2008). The boom of business ethics and CSR clearly took place over the past ten years.

Overviews of business ethics have continued during the past years but at a somewhat lesser pace.[11] Nevertheless when it comes to Central and Eastern Europe information is much scarcer. Bohata (1997) was a first try out and Löhr (2008) is an interesting pilot study but we did not find a definite overview of the situation of business ethics in Continental and Eastern Europe. The survey delivered some data on these countries but unfortunately not enough for a good overview.

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[10] See Argandona 1992, 1996; Bohatà 1992, 1994, 1996; Ciulla 1994; Dunfee 1994, Halme e.a. 1994; Hrubi 1996; Kerhuel 1993; Marstrander 1996; Naudet 1995; Němcová 1993; Tepsiev 1993; van Ginneken 1992; Verstraeten 1993, 1995; Vogel 1993.

[11] Zsolnai (1998) presents an overview of business ethics teaching in eight different European countries. Argandona (2000) gives an overview of business ethics in Spain. Perini *et al.* (2006) is a good introduction to the CSR policy of the European Commission and its implementation by different European governments. A recent, quite interesting contribution is Argandona and von Weltzien Hoivik (2010). Though not really an overview it contains a historically rich analysis of the concept of CSR in different European countries. We will come back to this study later on.

Finally, we need to mention two studies in particular that are highly relevant for this survey that is Enderle (1996) and Enderle (1997). The last one because it was the first serious effort to get a worldwide view on business ethics and a clear inspiration for the present worldwide survey, and the first one because it provides us a sketch of what Enderle considered to be the European approach to business ethics at that time. Enderle's study was picked up later on by several other authors (e.g. Van Luijck, 1997 and Spence, 2000) and we would like to make it also our point of departure.

Methodological Considerations

To collect our data we used a combination of different techniques involving survey questionnaires, literature review, desktop search, database analysis, personal contacts (face-to-face and electronic). One particularity of our research methodology is that we used the input of a group of 65 students following a mandatory course in business ethics at the University of Leuven. We started out from the EBEN member list and split out the 1400 members among the participating students.[12] Each student followed up their specific respondents who were confronted with the seven central questions of this survey:

- What are your focus areas in the field of business ethics
- In what terms do you refer to business ethics in your local language and could you provide us with what you consider to be a literal translation of the term?
- Do you provide training programmes and what topics are covered in your training programme?
- Do you teach academic courses in business ethics and if so on what topics?

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[12] EBEN as a rule does not provide its member list for research and protects the privacy of its members. In this case we checked that any email addresses used where publically available before the information was given to the students.

- Are these courses elective courses or mandatory?
- Are you engaged in business ethics research and what kind of topics are covered by this research?
- What are according to you the main business ethical issues for the future?

Answers were collected through email exchange as well as through telephone contact. The respondent was also questioned about any further contacts (people or research institutes) in their region that according to her or him were active in the field of business ethics. This extended the EBEN dataset even further. Each of the new names mentioned were again confronted with the seven basic questions and queried about other possible contacts. Starting from an initial list of around 1400 addresses we contacted around 2000 people and institutions. The response rate was a rather disappointing 20%. If no response followed we used desktop research at the maximum to construct at least partial answers to the questionnaire. Finally, to get a feel on how much we picked up through our research we compared our survey results with somewhat deeper research on certain regions we were more familiar with like for instance the region of Lille in France (Didier and Huet, 2006), Flanders in Belgium or Hamburg in Germany to find out what happens on the local level with respect to business ethics as a field of teaching, training and research. These regional pictures made it abundantly clear that we miss a lot at the local level e.g. small publications in the local language, informal networks of business people discussing business ethics issues on regular occasions, local consultants not to be found in general listings of consultancy services, lectures and readings for a more general public on business ethics issues, awards with respect to business ethics issues etc.

Terminology and Domain of Business Ethics in Europe

Some 15 years ago, Georges Enderle (1996) compared the domain of business ethics in North America and Continental Europe. His compari-

son is an interesting starting point for two reasons. First, it gives us a benchmark of what was considered, then, to be the typical European approach of business ethics, and, as such, a set of criteria to take into consideration. And secondly and more importantly, it allows us to take stock of the quite radical changes that have taken place and are confirmed by our survey results. We will interpret these changes in terms of a demarcation problem in business ethics where the classical, philosophically and economics oriented business ethics has expanded into many different domains served by a broad range of social sciences.

The concept business ethics was 15 years ago the common denominator and remains the most popular one in our survey. It is most of the time literally translated into the local language.[13] Another concept that returns quite often is "economic ethics" or "ethics of the economy"; the German concept of *Wirtschaftsethik* that was already introduced above is an example. Far less common but also present is "managerial ethics", often used by people involved in organisational studies or dealing with compliance and integrity issues.

While these concepts are not really new, others have surfaced that were hardly there 15 years ago.

The most visible concepts are CSR, or the more recent CR. Its translation into the main continental European languages like the now currently used French RSE (which mostly, but not always, stands for: *responsabilité sociale de l'entreprise*) was almost unheard of in 1996. There is much confusion about the precise definition and the interpretation of CSR and its relation to business ethics.[14] However, about one thing most participants seem to agree: there is an important overlap. Many topics that are discussed in journals like *Social Responsibility*

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[13] E.g. *bedrijfsethiek* in Dutch, *Unternehmensethik* in German, *éthique de l'entreprise* or *éthique des affaires* in French, etc.

[14] DeGeorge (2010) gives an overview of semantic difficulties, Garriga and Mele (2004) propose to distinguish different conceptions; see also Enderle (2010).

Journal or the *Journal of Corporate Citizenship*, are also discussed in *Journal of Business Ethics* and vice versa.

In general, CSR and CR are the notions that have become fashionable and are taking up second position in our survey. This evolution is not typical for Europe alone. Andrew Crane and Dirk Matten recently tried a new gadget developed by Google, called the *Ngram viewer*. This instrument plots the incidence of specific terms in more than 5 million digitally scanned fiction and non-fiction books. Crane and Matten admit that this is not very sophisticated indeed, but it may give an indication of how fashionable some expressions are.

What they observe is precisely that CSR became fashionable rather recently, compared with business ethics. The following graph is taken from their weblog on ethics and CSR.
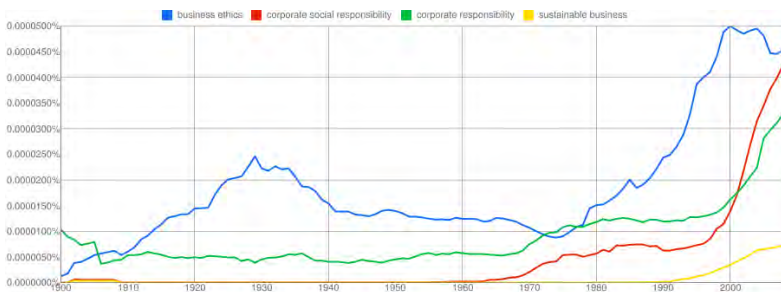
Source: craneandmatten.blogspot.com/2010/12/business-ethics-more-culturally.html

Despite the overlap, from a semantic viewpoint both notions occupy rather different positions. They cover very much the same grounds – though not totally – but they do not look at the same issues through the same lenses. The term CSR has clearly a more managerial connotation and – a rough estimation – seems less normative.[15] This different conno-

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[15] There are very few moral philosophers (we found only one) in the editorial board of *Social Responsibility Journal*, but there are several in JBE and even more in BEQ).

tation may possibly explain to some extent the popularity of the expression. Two elements may be mentioned here. First, in his article, Enderle mentions the reluctance of Europeans to speak about ethical issues in public (1996, p. 37), a point on which they differ from the Americans till this day. CSR, especially as an abbreviation has the advantage to appear less "moralising" and more applicable in terms of implementation: we can talk about CSR strategies or policies. Secondly, CSR fits easier in with the vision of authors who are very sceptical about genuine ethical decision-making in business. Some even argue explicitly in favour of a totally "demoralised" interpretation of CSR (Benseddik, 2006).[16]

A second element is the political appropriation of the term CSR, something which never happened for business ethics. Many of the defining changes with respect to CSR as well as corporate governance started in the UK. It was the private sector that took the initiative, government was involved early on but defined its role mainly as facilitator rather than a legislator. The Cadbury code (1992) was a pioneering publication in the field of corporate governance, imitated all over Europe and beyond. Large British companies pushed the case for CSR and when in 1994, Jacques Delors, at that moment president of the European Commission, launched an appeal to the private sector to develop CSR, they responded by starting CSR Europe.[17] In 1995 pension disclosure regulation stipulated the need for pension funds to be transparent about their

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[16] The only sense in which we can defend CSR is then, as a consequence, in terms of the corporations' interest. More precisely, CSR is reduced to a strategy that is supposed to reduce risks, which allows, according to the sceptical view, to get rid of hypocritical references to ethical concerns. For us, however, this is to some extent a category mistake. Admittedly, there is some overlap between business ethics and, for that matter, CSR, on the one hand, and risk management, on the other. But there are also fundamental differences. As soon as the term "responsibility" is used in a sense that refers to commitments and obligations that go beyond "legal constraints", as the EU text explicitly defines CSR, than there is unavoidably some "moral" obligation at stake.

[17] CSR Europe is the European corporate umbrella with respect to CSR, now turned into the CSR alliance. The CSR alliance gradually founded its own national chapters, a process that is still continuing at this moment.

commitment to SRI (socially responsible investment) in their investment strategy. The public interest disclosure act of 1998 regulated the position of whistle-blowers. Tax initiatives promoting community investment followed and in 2000 the first minister for CSR, Kim Howell, was appointed.[18]

The UK examples were initially taken up by a limited number of core countries mainly the Netherlands, Denmark, and later on Italy, Belgium and France. But the real breakthrough came only after the publication of the Green Paper on CSR by the European Commission in 2001. The Green Paper was the official stamp of approval by the political powerhouse of Europe. This pushed all 27 EU member states to take CSR somewhat more seriously and after that we see UK-style initiatives pop up all over Europe. Pension fund legislation on SRI investment is now enacted in France, Germany, Belgium and Denmark. Legal whistle-blowing protection is spreading at a rapid pace. Corporate governance codes came in all types and for all sizes of corporations as well as public authorities. Ministers responsible for CSR are now present in most core European countries and in the Nordic countries.

The CSR expansion movement has grown much faster and far beyond the traditional business ethics circles. It brought into business ethics new topics, new types of research and other social sciences. If we look at the topics of lecturing, research and training we can now say that CSR has arrived in all EU states. There are however considerable differences as to the penetration of CSR in academia, business as well as training. While core European countries all have considerable CSR programmes the same can not be said about Central and Eastern European countries as well as Southern countries. In the well-documented book *CSR across Europe* the Greek contribution starts with the affirmation that for Greece CSR is almost a neologism (Habisch *et al.*, 2005, p.

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[18] With the recently launched bribery act the UK has taken another lead, this time on bribery and corruption.

271). Nevertheless there is at this moment a national CSR network in Greece and CSR is a recognised topic in lecturing and research but it remains much more marginal then for instance in the UK or the Netherlands.

The CSR fashion has found its way in continental European languages, but translations are not obvious and unstable. To give just one example: in French, the common expression is now RSE, but this abbreviation covers at least three different expressions: *responsabilité sociale de l'entreprise*, *responsabilité sociale et environnementale*, *responsabilité sociétale de l'entreprise*. The underlying problem is that "social" has in French the connotation not of relations with stakeholders (or the society in a broad sense) in general, but rather of relationships with trade unions, or at most, of relationships with employees (Fadheuille, 2006). Especially the environmental dimension is totally absent in the expression. Nevertheless, as a literal translation of CSR, the expression is still the most common one.[19] We observe a tendency of some actors to change the interpretation of RSE into *responsabilité sociale et environnementale de l'entreprise* (which should make RSEE). A more recent move is to replace social by societal (*sociétal*), which was done by the French Ministry of Ecology[20] and is for instance also the literal translation of CSR in Norwegian (*bedriftens samfunnsansvar*) (von Weltzien Hoivik and Melé, 2009, p. 555).

The struggle with the word "social" keeps coming back throughout Europe. The connotation with employee issues is dominant in most countries. In Central and Eastern Europe however, another connotation popped up, this time with a "socialist" economy – something which was hard to appreciate.[21] It is therefore little surprise that next to CSR the

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[19] See for example one of the websites of the French ministry of Economy, Finance, and Industry: *www.exporter.gouv.fr/exporter/Pages.aspx?iddoc=303&pex=-303*, or websites run by militant associations of companies, e.g., *www.rsenews.com/public/index.php*

[20] *www.developpement-durable.gouv.fr/Responsabilite-societale-des.html*

[21] This was confirmed by several eastern European participants in our survey.

term Corporate Responsibility (CR) has become fashionable though many people stick to the original term CSR despite misgivings about its immediate connotations.[22]

The struggle not only connects to conceptual problems, there is also a deeper issue with CSR, certainly in countries with highly developed welfare systems. It is probably not a surprise that CSR was first taken up in the UK. It squares well with an Anglo-Saxon institutional framework. In countries like Sweden and Germany however, CSR was looked upon with suspicion. Social issues were and still are the domain of the social partners. They are in principle settled in a legal manner and not in a voluntary way. Social partners like trade unions find it very hard to be labelled a stakeholder. A social partner negotiates with the other social partners on an equal footing (employer organisations versus trade unions). As a stakeholder however this trade union would find itself sitting around the table with other stakeholders (e.g. consumer organisations, environmental NGOs etc.) talking in an open and free way about measures that a company can or cannot take on a purely voluntary base. Not hard to predict that many trade unions experienced CSR as a stripping down of the welfare state and simply sidelined the concept as well as the movement. This is undoubtedly one of the reasons why Germany was so late to pick up the CSR movement. It also provoked angry exchanges in countries like Sweden and France (Alet-Ringenbach, 2005; Berthoin Antal *et al.,* 2010).

For Eastern Europe the reasoning goes just the other way round. Because CSR was often understood as a plea for an externally corrected and controlled market system it was hard to find broad support for the movement inside the recently liberalised Eastern European states. The European Commission responded to these problems by moving the CSR issue away from the ministry (called DG, Directorate General in Eu-

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[22] For some time the CSR alliance tried to lobby for the term CR instead of CSR but we see now a return to CSR, the term that historically made it in Europe.

rospeak) of employment and social affairs in the direction of DG Enterprise. It is now mainly understood as forming an integral part of a more competitive economy. This contains the serious risk that the normative part inside CSR is sidelined in favour of a purely economic interpretation.

Another expression that has become fashionable in the Anglo-Saxon literature and is suggested by some respondents in the survey is the notion of corporate citizenship. Although the theoretical foundations of this notion have been severely criticised (Néron and Norman, 2008a, Crane and Matten, 2008, Néron and Norman, 2008b), the term broke through to some extent, also in European languages. To take the same example, in French the expression *entreprise citoyenne* was picked up by the French employers in the 1990s (Didier and Huet, 2006), but it seems to be less and less used. When it is used it is basically synonymous to "responsible company".[23]

Finally, to make the conceptual puzzle even more problematic a last concept that pops up is "sustainable economy". People who stress the role and the responsibilities of companies with respect to environmental issues easily adopt the language of sustainable development, also in translation. CSR is spontaneously related to sustainable development and people identify the challenges for business ethics squarely in the corner of sustainable development.[24] The identification is so strong that, in a recent study of CSR in French SMEs the interviewers used the term "sustainable development" (*développement durable*) rather than CSR (*responsabilité sociale de l'entreprise*) "as managers are more familiar with the former concept" (Hudson and Roloff, 2010, p. 199).

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[23] See *www.entreprise-citoyenne.com*

[24] During the last session of a yearly forum (based in Lille, France) in which companies share their best practices in terms of CSR, an opinion poll revealed that the environment is the first issue that people think of when they hear CSR (*www.worldforum-lille.org*).

The fact that, in Europe, CSR or responsible business behaviour is easily related or even identified with environmental concern by the public opinion and by business people, rather than with social issues, is a consequence of a specific characteristic of the European economic system that was already pointed out by Enderle (1996: 37). Many European countries have labour legislation that is far more protective of employees than anywhere else in the world, in all kinds of respects (job security unemployment rights, safety measures etc.). Therefore, neither the public opinion nor NGOs or even business people themselves think that companies should go beyond legal constraints in this respect. Recently, this specific situation has found some echo in the distinction between implicit and explicit CSR (Matten and Moon, 2008). `Explicit´ CSR is about corporate policies that are conducted with the objective of being responsible for what is in society's interest. Therefore, `explicit´ CSR is voluntary, whether or not it is driven by well-understood self-interest. `Implicit´ CSR is a country´s formal and informal set of institutions that give organisations an agreed upon share of responsibility for society´s interests and concerns. In Europe, SMEs and employees are constrained – but largely agree with this constraint – to contribute to a social security system. As a consequence, it can easily be understood that people spontaneously focus on companies voluntary initiatives, which are, in the European context, more likely to be environmental rather than social.

To conclude, the terminological web around business ethics has grown considerably over the past 15 years. On the one hand, this has made it even more complicated to have a clear view on the different perspectives from which ethical issues related to business are approached, but, on the other hand, it illustrates a growing interest for these issues and the fact that people coming from many different backgrounds have now entered the debate about the responsible company.

Business Ethics Education and Research in Universities and Business Schools

In his presentation of business ethics in Europe of 1996, Enderle mentioned that concerning teaching business ethics in Europe, there were "beginning efforts; no general acceptance and no integration into curriculum" (p. 37). Here again, we observe that rather substantial changes have taken place. Given the conceptual diversity illustrated above, we had to look for courses ranging over a large number of issues and found in most business schools and management departments of universities, business ethics, CSR, responsible leadership, corporate citizenship, good governance or sustainable company classes. The general picture is that more of this is on offer in Nordic and Core European countries and somewhat less in Southern and Eastern European countries. But as the example of Poland above shows, even in Eastern Europe the penetration of business ethics has increased dramatically. For Eastern Europe one should make a further distinction between Central European countries like Poland, Hungary and the Czech Republic were a majority of universities and business schools offer some form of training in the direction of business ethics[25] and Eastern European countries (e.g. Bulgaria, Belarus) where we could find almost nothing on offer.[26]

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[25] Themes on offer are: ethical codes and norms, management ethics, market ethics, human resources and ethics, leadership, marketing ethics, CSR, corruption.

[26] Löhr and Valeva (2008) distinguish three groups of continental and eastern European countries. The first group (Belarus, Bulgaria and Slovakia) is characterised by the presence of general ethics courses but no business ethics or more macro-oriented economic ethics. The second group (Poland and the Czech Republic) shows clear signs of business and economic ethics being part of the standard curriculum in business education and the last group (Hungary and Rumania) has reached a stage in which business ethics education is integrated in the entire curriculum. Our data provide some support for this analysis though not for the idea that Hungary and Rumania have the strongest developed business ethics education. A further confirmation of this analysis can be found in Rees and Miazhevich, (2008).

It is not obvious to make a general judgment about the precise pro-portion of schools and departments that make business ethics a manda-tory rather than an elective course, but, firstly mandatory classes are no longer exceptional, and secondly, our survey has shown, there are nowadays at least elective courses in most business schools or manage-ment departments. For Belgium, for instance, all but one university of-fering business education has a mandatory course either in business eth-ics or CSR or sustainability. Not only business students take up these courses, but also philosophers, sociologists, agricultural engineers or theology students can add it to their programme as an elective course. And if we bring sustainability into the picture we find at least four edu-cational programmes that are clearly build around the idea of sustain-ability. We dare to state that this situation is typical of almost all core European countries.

Different elements have obviously played a role here. One is that business ethics is taken into account to some extent in accreditation processes (Equis, AAMBA, AACSB). Although it is certainly the case that European institutions are still less focusing on these accreditations (the list of accredited institutions on the AACSB website is still over-whelmingly American), the number of accredited European institutions is growing rapidly.[27] Another stimulating initiative is the UN Principles for Responsible Management Education, set up in 2007. In 2011 more than 200 business schools are reporting on the progress that has been made in implementing the principles.[28]

National policies may also have played a role. For example, the French government introduced in 2001 the law on new economic regula-tion, which compels publicly listed companies to inform about their so-cial and environmental policies. There is much debate about the useful-

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[27] Yvon Pesqueux (2009) points out that CSR and business ethics is still less important in European curricula and accreditations, but at least there is an obvious trend. *Vie sociale 3*, 142.
[28] *www.unprme.org*

ness of the law, and more particularly about the extent to which the data provided in these reports can be trusted (Igalens, 2006), but the very fact that these reports have to be written, that data have to be collected, etc. means that companies need human resources that are qualified for this work. This need has led to the creation of a specific master programme in CSR.[29] In general, we observe that the domain of business ethics and CSR has particularly developed in management departments and business schools. It is far less successful in philosophy or theology departments where applied ethics has become fashionable these past 15 years, but often takes the form of bioethics instead of business ethics. Nevertheless there are certainly many more philosophy departments offering a course in business ethics then 15 years ago and the research output has increased tenfold.[30] Just to give a rough idea of the proliferation of programmes, chairs, diplomas etc., Novethic, a French activist organisation for responsible business has counted for France alone 257 different programmes.[31]

One consequence of the development of the offer in business ethics and CSR courses is that it is no longer possible to say, as it was in 1996, that in Europe, business ethicists rather focus on macro issues, unlike US ethicists who focus on micro issues (Enderle 1996, 37, 42). A look at the syllabi of courses in European business schools shows different elements that make such a general judgment more hazardous nowadays. First of all, we can find courses that are based on cases, courses on responsible leadership, courses on CSR and on economic ethics, courses on ethical HR management or ethical marketing and many business schools have different elective courses from different perspectives. No-

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[29] An example is *www.journaldunet.com/management/0510/0510106formation-developpement-durable.shtml*.
[30] Few philosophy departments have developed specialized programmes, although there are some exceptions. A very recent initiative, since September 2010, is a master's programme at Paris 5 (see *master-ethique-et-entreprise.asso-web.com/3+specialite-ethique-et-entreprise.html*).
[31] *www.novethic.fr/novethic/v3/les-formations-developpement-durable.jsp*

tably absent is a specialised course in financial ethics, which we could find on offer in just one place (EDHEC, Nice). At this stage we are unable to make a precise quantitative estimation of the relative proportion of each of these perspectives in the different European countries. Occasionally we did find an overview for some European countries. For Germany for instance we found courses on business ethics and economic ethics in 145 out of 287 academic institutions (universities and universities of applied sciences – Fachhochschulen) that offer at least Master level training in business and economics. Courses on environmental and sustainability issues are on offer in 115 institutions; 18 offer corporate responsibility; 4 environmental and social accounting and 3 stakeholder management (Schwerk, 2008).

Besides the mere growth of the number of offered classes, there are other elements that explain to some extent why it seems difficult to talk about a typical European approach of teaching business ethics. A second element is that since 1996, there has been a quickly growing internationalisation of European universities in general and of business schools in particular. Inter-European exchanges stimulated by the EU Erasmus programme, have played a major role in this evolution.[32] However, many business schools go even further and also offer intercontinental exchanges. Some of them have created campuses on other continents or have set up dual diplomas with other European institutions and even with institutions from the US or Asia. Just to mention a couple of French examples, HEC (Paris) has a dual degree MBA with Tsinghua SEM (China) and CUHK (Hongkong). Moreover, leading business schools mention on their website that over 50% of their faculty staff have been hired from abroad.[33] Internationalisation of faculty and students has

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[32] This programme was set up in the late 80s. During its first academic year (1987/1988), it was already possible for 3,244 students from 11 countries to participate. However, by mid-2010, 2.2 million students have experienced an Erasmus exchange in one of the more than 4,000 higher education institutions in 33 participating countries. see *ec.europa.eu/education/erasmus/doc1709_en.htm*.
[33] See Website HECParis for example (accessed December 2010).

transformed business schools in very international environments. EDHEC's website mentions that over 75 nationalities are represented on its three French campuses. Once again the distinction between our four country groups holds, with the Nordic and Core group more strongly involved in this process and the Southern and Eastern European group somewhat less.

The unavoidable consequence is that at least for the business schools an increased portion of programmes are taught in English nowadays. This phenomenon has led to an offer in business ethics classes that first, are often taught by non-native professors, and secondly, that make use of textbooks and cases that are written by Americans. While we can observe the emergence of a broad range of continental European textbooks in the local language as well as in English,[34] many teachers spontaneously use American textbooks, although, paradoxically, some of these are written by Europeans working in the US or Canada.[35]

Thirdly, some topics that were considered to be "typically American", have now become relevant in Europe. For example, whistle-blowing was compared, by the official French CNIL (Commission nationale de l'informatique et des libertés), the commission that is in charge of the protection of privacy, with "denouncement", and in the debate, the obvious reference was the dark period of the Vichy regime, during which "collaborators" denounced Jews.[36] But that very critical position changed dramatically after the introduction of the Sarbanes-Oxley legislation in the US. This law requires whistle-blowing procedures also for companies whose headquarters are based abroad. As a consequence, French companies which are listed in the US (Total, GDF Suez) have to implement some whistle-blowing procedure, also in

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[34] For example: Bonnafous-Boucher and Pesqueux (eds.) 2005.

[35] E.g. the textbooks edited by Dirk Matten and Andrew Crane.

[36] An overview and presentation of the different recommendations from the CNIL is presented on the French website of Transparency International: *www.transparencefrance.org/ewb_pages/div/Le_declenchement_d_alerte_ethiq ue.php*. See also *www.cnil.fr*.

France, for which they have to ask an exceptional authorisation at the CNIL.

When it comes to research we could not find any specific theme coming up in certain parts of Europe and not in others. It is for instance not the case that research on fraud and corruption is more prevalent in countries with a lower CPI (Corruption perception index as defined by Transparency International) rather the reverse holds. The basic themes, as present in the central business ethics journals are to be found everywhere. But, like in most research, the bulk of the international research is concentrated in just a few research centres and produced by a limited group of researchers. These "stars" tend to be concentrated in core European countries and are quite mobile, sometimes ending up in the US where wages for business ethics professors remain clearly better than in Europe.[37]

To conclude, it seems fair to say that globalisation of business and academia leads, on the one hand, to a more diversified offer, but on the other hand, this broader offer leads to more uniformity with other regions such as the US in business ethics education and research, linguistically and generally, because the broader offer fades Europe's specificities away.

Business Ethics Training and Consultancy

As the domain of business ethics expands and diversifies, so does the domain of business ethics training and consultancy. By far the biggest growth lies in the domain of CSR consultancy. Ethical Performance, a UK-based independent newsletter for socially responsible business, publishes every year a directory of CSR consultants. The 2010 CSR Professional Services Directory contained details of 685 organisations that provide advice on how businesses can behave more responsibly – com-

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[37] Chan *et al.* (2009) identify some of these stars and research centres for Europe.

pared with 227 when the annual publication was launched five years ago.[38] Much of the recent growth in consultancy services has been in areas of the world that are 'catching up' on corporate responsibility, such as the US and Asia Pacific but more than 60% will come from Europe. The figures also suggest that the range of advice is expanding: there were 46 categories of professional services being offered in the first edition, but that has risen to 60 in 2010.

One of the most popular areas in which corporate responsibility managers seek advice is communications and public relations.[39] Corporate responsibility-related IT services have also shown big growth as companies seek help on collecting data for internal use and for their by now commonplace annual corporate responsibility reports.[40] An increasing number of consultancies are also offering services across the globe rather than in the countries where they are based. This reflects the global nature of corporate responsibility, especially in areas such as ethical supply chain management.

The list contains all the big consultancy firms who have now all developed branches concentrating on integrity, CSR, corporate governance or corruption. But you will find many more small and medium size consultancy groups. Take one example, the list mentions BECO, a Dutch-Belgian-based CSR consultant. Started out in 1990 as a one man show it now has a staff of around 60. It provides advice and training on five different categories of subjects: health and safety issues for employees, environmental product and process optimisation, cradle to cradle, energy and climate change, and CSR. The success of these consultancy firms is linked to the general rise of environmental and CSR issues but also to very specific government policies. Since 2010 all procurement by the

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[38] Available online at *www.ethicalperformance.com/csrdirectory/index.php*.

[39] The number of companies providing such services has risen from 22 in the first directory to 54 in the most recent.

[40] CSR information technology services are now offered by 23 companies compared to 12 in the first directory.

Dutch government has to respect a number of social and environmental sustainability indicators. This represents around 50 billion €in contract or more than 10% of the entire Dutch economy that is conditional on certain CSR demands. Any company wanting to take part in governmental assignments will have to be able to demonstrate that e.g. in the production of their products core ILO conventions were respected or that the wood used in construction comes from sustainable forestry. This kind of drastic decisions literally transforms an economy. There is now hardly any Dutch company that can safely neglect CSR related issues without potentially losing clients. The result is a massive market for consultants that help to transform these companies and their production processes in the CSR direction demanded by government as well as by business partners. In fact one can safely say that most core European countries and the Nordic countries are transforming at an increasing pace into a more sustainable type of economy, or at least one that satisfies a number of popular sustainability or CSR demands.

Business itself has responded to these demands by setting up networks who deal with these issues. A nice example is the Business Social Compliance Initiative (BSCI), a Brussels based organisation concentrating on working conditions in the supply chain. Created in 2002 it has over the past three years almost doubled in size and now has over 600 member companies, most of them mid-sized companies from German origin who source internationally. Again, this evolution is clearly linked to a growing customer demand for this kind of responsibility. Although 600 companies is a small fraction of the entire German economy in some sectors we witness a complete transformation of the production process with the monitoring of supply chain issues turning into a standard quality concern when doing business. An important step in this evolution is the creation in 2007 of the Global Social Compliance Programme which has been joined by members of BSCI, but also by mem-

bers of its French and British counterparts (Initiative Clause Sociale (France) and Ethical Trade Initiative (UK).[41]

Sustainability issues also feature large within the consultancy domain. The Green Pages directory contains 7000 companies coming from 147 different countries and offers a nice inroad into what is on offer.[42] About 33% of these companies come from Europe, most of them offer more technical environmental services (e.g. waste management or energy efficiency) but many also go beyond technicity and end up in CSR related issues. For instance water protection or agriculture and food processing issues are often intermingled with CSR related problems and business ethics or CSR specialists will be part of the team for many of these consultants.[43]

Once again, the proliferation of the concept of business ethics, into many different domains like ethical leadership, corporate governance, CSR and sustainability has resulted in a situation where it has become hard to find a proper domain for business ethics as a field of consultancy and training. When in 1986 the English Institute for Business Ethics was founded – undoubtedly one of the first consultancy firms in the field of business ethics in Europe – its field of expertise was business ethics, with a strong stress on codes of conduct and business ethics training for company staff around these codes of conduct. 25 years on the IBE is still there, developing and training on codes of conduct but IBE has been joined by numerous other organisations advising over a very broad range of issues who are all in one way or another related to business ethics and one can not but wonder how these many thousand consultancy firms find enough customers to survive.

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[41] See *www.ethicaltrade.org*, *www.ics-asso.org*; *www.gscpnet.com*.
[42] See *www.eco-web.com/reg/index.htm*.
[43] A typical example of such a mix is for instance HAP consultants (*www.hap.dk*), a small Danish consultancy firm specialised in sustainability issues but at the same time offering CSR services.

Major Business Ethical Challenges in the Next Five Years

It was quite hard to get some structure into the seemingly endless list of challenges identified by our survey participants. Most respondents identify many subjects, some even wrote us a letter. The enormous diversity in the wish lists reflects once again the broadness of the domain of business ethics. At the risk of losing this richness we categorise the responses into six categories.

The first category consists of challenges that are closely connected to the economic climate at the time of collecting the data. High on the list of challenges is predictably the economic crisis and working towards a stable and just financial system.

A second category of answers situates itself somewhat closer to the research field of business ethics itself. Answers include "spreading know-how on best practice"; "developing procedures for responsible public procurement"; "looking for better ways to measure ethical competences"; "finding empirical proof that business ethics has a positive impact on business".

A third category is closely connected to business ethics education. Despite the fact that our survey indicates that business ethics or CSR related subjects are widely taught the most recurring wish is the need for more and compulsory business ethics training (almost 30% had it on their wish list). Above we provided some figures for Germany indicating that some form of business ethics education is present in many business training institutions in Germany, especially in the universities of applied sciences (Fachhochschulen) yet only recently German business students launched an open letter directed to all the 311 institutions to demand that business ethics be a compulsory course in the curriculum.[44] This para-

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[44] See *www.sneep.info*. The open letter was supported by a survey among business students that indicated *inter alia* that 75% of all students in Germany believe they need more and better ethical knowledge in order to fulfil their future jobs.

doxical situation – a lot is present yet one feels that a lot is missing – can only be explained by a strongly increased demand for business ethics-related subjects on the one hand and, on the other hand, the fact that despite the many courses taught at this moment, what is actually on offer can be in reality quite limited and purely optional which implies that many students will graduate without proper exposure to business ethics.[45]

The fourth category could be described as a renewal of the contract between business and society. Here we find answers such as the need to develop a global CSR; learning to conceptualise MNC as quasi-public actors; reintegrating the market economy into society or developing a really sustainable type of economy.

A fifth category deals with classical world challenges. The list is long and predictable: global warming, eradicating world poverty, putting an end to corruption, human rights protection, global justice, demographic change, just trade, equality between North and South, biodiversity, safeguarding water resources, animal welfare, forest protection, etc. In all of these issues the role of business is considered crucial and business ethics would have to teach business to feel responsible for these global public goods and how to take care of them in their daily operations. The two most prominent causes in this list are global warming and global justice.

The final category often has sometimes a religious ring to it but not necessarily. It is about the need for spirituality or the importance to put the human being at the centre of the economy once again. But it is also about the need to develop values in business or to restructure the organisation around certain values.

Apart from the business ethics education issue, it is very hard to come up with one single issue as the most prominent in the long list

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[45] Somewhat less prominent but also clearly present is the demand to enlarge business ethics education. The old philosophically centred, normative training structured around case analysis is considered far too limited.

provided by our respondents. Often the list will reflect the professional occupation of the subject. For instance somebody specialised in integrity training will concentrate on the challenge to incorporate values in the organisation. Others who teach around sustainability issues will pick out an environmental cause. One thing is clear however, business ethics has a lot on its plate the coming five years.

Conclusion

Common denominator in this survey is the expansion of business ethics into many different domains and specialisations. When Enderle published his article business ethics in Europe was still dominated by a mainly philosophical, normative and also to some extent economic analysis of business issues. The philosophers and theologians are still there but form a rather small minority in the field. Social sciences have picked up the subject and provided a more descriptive analysis, focusing on empirical research, implementation and results. This new knowledge and the increased interest in business ethics issues in Europe opened up a market for consultants and trainers. We find this rich diversity back in the answers of our respondents to every single question. The concepts they propose, the courses they teach, the subjects under research as well as the training and consultancy offered to clients, and even the challenges for the future all reflect this diversity. It has now become very hard to identify a core in business ethics.

The advent of CSR (and closely connected to it, SRI) is another important change. It opened up the field of business ethics towards other subjects and other disciplines. Contrary to the old, clearly normative notion of business ethics CSR was picked up and championed by big business as well as politics. Notably the involvement of the European Commission obliged member states to take the issue somewhat more serious and around this new field an important array of teaching, research as well as training and consultancy developed.

A third characteristic is the internationalisation of the field. Business schools in Europe internationalise at an amazing speed and universities are following the same road. The dominant journals in business ethics are truly North American and European journals and research subjects do not differ from country to country. Nevertheless the prevalence and importance of business ethics and CSR differs throughout Europe. A rough approximation based on our survey results and literature review is that it is more important and more developed in core and Nordic European countries and somewhat less in Southern and Eastern European countries. Though when it comes to Eastern Europe we need to be careful as countries like Poland or the Baltic republics mimic closely developments in western Europe. The real East however, with countries like Belarus and Bulgaria remains a challenge.

The state of business ethics in Europe today is a far cry from the situation in 1996. For Henk van Luijck it was still possible to limit his overview to 25 chairs in business ethics all over Europe. Now there are thousands of people involved in business ethics teaching, research and training. And still, paradoxically, many respondents are convinced that the field of business ethics and CSR is seriously underdeveloped. It shows just how strongly the attitude towards business has changed in Europe over the past decade.

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CENTRAL ASIA

Carolyn Erdener

Introduction

Business ethics has an important role to play in identifying and establishing ethical parameters for business activity. Periodic assessment of the standing of business ethics as a field for teaching, training and research is therefore beneficial. This is especially true in Central Asia, a region that is known for inconsistencies and contradictions in ethical beliefs and practice (e.g. Özcan, 2010; Pucket, 2010).

Although generally regarded as separate entities, Europe and Asia form a single Eurasian continent that is physically conjoined in Central Asia. This is a space where opposing civilisations have converged and diverged over millennia (Boulnois, 2001; DeWaal, 2010; Harris, 2010; Morgan, 2007; Inalcik, 2006). From prehistoric times to the present,[1] the region has served as a crossroads, a melting pot, and a starting point for

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[1] Archeological evidence places paleolithic human settlements in the plains between the Caspian Sea and Lake Baikal some 50,000 to 60,000 years ago. From there, different groups migrated in all directions in pursuit of game – to the north, continuing on around the Arctic Circle; to the north-east and then down into the Americas; east into Mongolia, Korea and Japan; and south-east into China (see *genographic.nationalgeographic.com/genographic/index.html*)

human intellectual, technological, cultural, military, and commercial innovations and achievements.[2], [3]

Today Central Asia faces great opportunities and challenges. The discovery of vast reserves of wealth in natural resources has attracted the world's interest and attention – with negative as well as positive implications (Brower, 2010; Ziegler, 2008). At the same time, the dissolution of the Soviet Union has left a legacy of "profound change and moral dislocation" (Őzcan, 2010, p. 2). An important prerequisite for realising the incredible potential of the region in the best interests of its people is to establish and maintain a business climate that is aligned with world standards in critical areas such as business ethics.

Defining the Territory

Central Asia is an evolving concept. Originally it seems to have referred to locations that lay between the European and East Asian part of Russia. In the twentieth century the expression acquired a narrower and more precise definition, referring specifically to five contiguous soviet republics in the area known throughout history as West Turkestan: Kazakhstan, Kyrgyzstan, Turkmenistan, and Uzbekistan – where the population is predominantly turkic; and Tajikistan, where it is for the most part iranian. Today this area is usually referred to as Soviet Central Asia (e.g., Rumer, 1989). However, broader conceptualisations have prolifer-

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[2] Modern European languages developed from a proto-Indo-European language that is thought to have originated in the Central Asian region before spinning off dialects that evolved into the modern languages of Afghanistan, India, Iran, Pakistan, and Europe. Similarly Korean, Japanese, Mongol, Turkish, and their variants have a common origin in the proto-Altaic language of the area around Lake Baikal in the north-eastern part of the Central Asian region and southern Siberia.

[3] Archeological evidence confirms that the early neolithic agricultural centres developed in the south-west Central Asian region around the Caspian Sea, along the edge of soviet Central Asia. (Harris, 2010).

ated since 1991.[4] Each of these conceptualisations can be supported by arguments based on various historical and cultural ties.

The approach taken here corresponds approximately to the Commonwealth of Independent States (CIS), excluding the Central European republics of Belorussia, Moldova, and Ukraine while adding non-CIS Afghanistan. Thus Central Asia as defined here includes: (1) the core soviet central asian republics of Kazakhstan, Kyrgyzstan, Tajikistan, Turkmenistan, and Uzbekistan; (2) the South Caucasus area between the Black Sea and the Caspian, including Armenia, Azerbaijan, and Georgia; (3) the republic of Russia, covering the entire northern portion of Eurasia from the Black Sea to the Pacific Ocean; and (4) Afghanistan, which is not in the CIS but has very strong historical, cultural and geographic ties to Tajikistan, and to a lesser extent also Uzbekistan.

The Central Asian Context

Central Asia is rising to the challenges of recent decades with flexibility and increasing prosperity (Cummins, 2002; Frye, 2009, 2010; Gleason, 2003). Although the mix of myriad groups and subgroups has not solidified into a small set of homogeneous cultural identities that can be clearly delineated by their respective national borders, much of Central Asia has congealed into relatively stable patterns of differences. Economic prosperity, albeit uneven, is smoothing the way forward. The traditional clan system has been an essential source of stability, resilience and vitality. Differences in ethno-cultural identities are balanced by shared experiences of education, travel, and professional occupation that cut across dividing lines. New approaches and institutions are being

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[4] The broadest definition covers the vast region known during the soviet period as Inner Asia, including: the Xinjiang Uyghur Autonomous Republic in western China, historically known as East Turkestan; all of the rest of China transected by the Old Silk Road west of its origin at Xian; all of Mongolia, Russia and Siberia; parts of Afghanistan, India, Iran, Nepal, Pakistan, and Tibet, plus the five core republics of Soviet Central Asia named above.

built upon foundations that incorporate elements from the past into a new orientation towards the future. However, comprehensive social transformation takes time, and the outcome cannot be forecast with certainty (Khaleed, 2005; Nee, 1989; Nee and Matthews, 1996; Spechler, 2008).

Throughout history, ethnolinguistic affiliations have served as important indicators of individual and group identity in Central Asia. Although clan or tribal membership may be even more important, it is less obvious to outsiders, whereas ethnolinguistic affiliation can be readily ascertained. The primary categories of ethnolinguistic groups across the region are: Turkic[5], Mongol[6], Indo-Iranian[7], and Indo-European.[8] Some languages within each group are mutually intelligible to varying degrees[9], however during the soviet era Russian served as official language and *lingua franca* for the entire region.

Today, diverse ethnocultural systems overlay the region, forming countless subgroups around differences in language, religion, ethnicity, and family clan or tribal affiliations (Hiro, 2009; Kuehnast and Dudwick, 2002; Ostler, 2005). While national borders correspond loosely to such groupings, sizable numbers of people live as minority populations in other countries rather than that of their own ethnic affiliation, and many individuals move back and forth across borders by virtue of language affinity and cultural familiarity.

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[5] Azeri, Chagatay, Kazakh, Koshan, Kyrgyz, Seljuk, Tatar, Turkmen, Uighur, Uzbek, etc. (Boulnois, 2008; Laumulin and Laumulin, 2009; Ostler, 2005)

[6] Jungar, Kalmuk, Khitan, Kuman, Kypchak, Naiman, Oirat, and others (Boulnois, 2008; Laumulin and Laumulin, 2009; Ostler, 2005)

[7] Aryan, Bactrian, Farsi, Hindi, Kushan, Ossetic, Pashto, Sanskrit, Scythian, Sogdian, Tajik, Urdu, Yaghnobi, and others (Boulnois, 2008; Laumulin and Laumulin, 2009; Ostler, 2005, p. 108)

[8] Armenian, Russian, early Slavic, Tokharian.

[9] The turkic languages that are spoken today in western China (Uygur), Uzbekistan (Uzbek), in Azerbaijan (Azeri), and Turkey (Anatolian Turkish) are mutually intelligible variants of the old language of Turkestan. Likewise Kazakh and Kyrgyz, the languages of modern Kazakhstan and Kyrgyzstan, are mutually intelligible, as are the indo-iranian languages of Afghanistan and Tajikistan.

Methodological Issues Specific to the Region

Factors that are particularly relevant for foreign researchers include the lack of published research available in English; the importance of tacit knowledge that is inaccessible to outsiders; the withholding of local and personal information; language barriers; and limited understanding of modern business concepts. Factors that are particularly relevant for local researchers include the research and teaching priorities of academic institutions based in the region; and taboos against open discussion of issues that might imply possible wrongdoing by others.

Published information

The scarcity of English language publications on Central Asia is evident from a scan of the literature available on ProQuest. The scan identified 76 publications whose citations or abstracts mention business ethics and Russia, including 42 scholarly articles and 34 other publications. Other relevant publications included three on Kazakhstan, one on Afghanistan, and one on Azerbaijan. Two additional articles (Rossouw, 2009, and Wilson, 2006) mention Central Asia in their abstracts, however the main focus is not specifically on the region. (See Table 1.)

Focus	Scholarly Journals	Other Journals	All Journals
Afghanistan		1	1
Armenia			
Azerbaijan	1		1
Georgia			
Kazakhstan	1	2	3
Kyrgyzstan			
Russia	42	34	76
Tajikistan			
Turkmenistan			
Uzbekistan			
Caucusus			
Central Asia	2		2
Total	46	37	83

Table 1

The total figures for Central Asia were entered into a calculation of publications in other Eurasian countries and regions for comparison. This identified 396 article abstracts and citations that mention business ethics and China, 380 mentioning business ethics and the European Union, and 125 that mention business ethics and India. The total number of articles for these Eurasian countries and regions was 1014, of which 638 were scholarly and 376 were other types of publications. (See Table 2.)

	Scholarly Journals	OtherJournals	All Journals
China	246	150	396
EU	245	135	380
India	82	43	125
Central Asia	46	37	83
EURASIA	559	365	984

Table 2

Tacit knowledge

Specific local knowledge about the countries of Central Asia generally is not available in print because it has not been structured or recorded and codified in publishable form. It exists only in people's minds. To a considerable degree, local knowledge about Central Asia is embedded in tacit understanding that can only be acquired through personal experience and interaction over time with people who are insiders in the particular environment. That makes it practically inaccessible to outsiders – especially to foreign researchers – except through local intermediaries. Where secondary resources for general information about the region do exist, they are likely to be written in Russian or Kazakh language and transcribed in Cyrillic rather than Latin letters.

Modern business concepts

A further complication is that knowledge of modern business concepts is in its infancy, having accumulated largely since the region began converting to a modified market economy in the 1990s. As a new generation of young adults who have never lived in the soviet system

enters the workforce, the level of receptiveness towards new approaches including business ethics may rise.

Modern business schools

The process of workforce change and work culture has been spear-headed by a proliferation of academic programmes in business administration. This trend was initiated in the early 1990s with the establishment of a handful of new schools dedicated to providing western-style graduate and undergraduate educational opportunities in targeted areas such as business. An internet search conducted in Russian and English languages uncovered 30 academic institutions of higher education currently offering modern business education in Central Asia. Half of these are located in Russia (15) while the rest are spread across the region in Afghanistan (4), Armenia (1), Azerbaijan (2), Georgia (1), Kazakhstan (4), Kyrgyzstan (1), Tajikistan (1), and Uzbekistan (1). Three of these are designated as American universities, meaning that they offer an American educational experience and curriculum and receive funding from entities in the US, among others. These are the American university of Central Asia (AUCA), which was founded in 1997 in Bishkek, Kyrgyzstan, the American University of Armenia (AUA), founded in 1991 in Yerevan, Armenia, and the American University of Afghanistan (AUAF), founded in 2004 in Kabul, Afghanistan.

Courses are taught for the most part in English, using American textbooks, typically by faculty members who have studied in the UK, the US, or another English-speaking country. Currently this is a growth industry with programmes in business increasingly being offered by older, established universities, and in Russian as well as in English. The range of courses includes stand-alone courses, non-degree certificates, undergraduate degree programmes majoring in business, MBA degree programmes; Executive MBA courses, and several doctoral degree programmes in business. University-level academic degree programmes in

business are still a relatively new phenomenon, and very few of them have faculty who publish their research in English.

All of these institutions offer some form of teaching or training in business ethics. At 23 of them it is required at the graduate and/or undergraduate level. At another five it is an academic elective course, and at two schools it is offered as a training course.[10]

Research team[11]

A team of local researchers was deemed essential for conducting the Global Survey of Business Ethics in Central Asia. Since funds were not available to hire assistants, a team was set up as an elective directed

[10] Listed by country, the 30 institutions are as follows. *Kazakhstan:* Kazakh-British Technical University (+ International School of Economics and Social Sciences), Akhmed Yassaui University (Kazakh-Turkish International University), Kazakh University of Economics (International School of Business). *Kyrgyzstan:* American University of Central Asia. *Uzbekistan:* Westminster International University in Tashkent. Tajikistan: Tajik State University of Law, Business and Politics. *Afghanistan:* Dunya Institute for Higher Education, American University of Afghanistan, Maryam Institute of Higher Education, Kardan Institute of Higher Education. *Azerbaijan:* Khazar University (School of Economics and Management), Sumqayit State University (before 2000 Azerbaijan Industrial Institute). *Armenia:* American University of Armenia (Business and Management School). *Georgia:* Caucasus University (Caucasus School of Business). *Russia:* Higher School of Commercial Management (of Ministry of Economic Development and Trade of RF), Russian Academy of National Economy and Public Service (Graduate School of Corporate Management), Siberian State Aerospace University (International Graduate School of Business Innovation and Administration), National Research University (Higher School of Economics), Russian University of Economics (International Business School – Plekhanov), Kazan State Finance and Economics Institute, Business School of Ural Federal University, Perm State Technical University (Regional Management Centre), Irkutsk State University (Baikal International Business School), South Regional School of Innovative Business, Saint Petersburg University (Graduate School of Management-GSOM), Moscow State University (Graduate School of Business Administration), Moscow International Higher Business School (MIRBIS), Academy of National Economy (Institute of Business and BA), State University of Management (Higher School of Business).
[11] Alma Alpeissova, Dmitriy Anchevsky, Alima Dostiyarova, Mera Duisengaliyeva, Janet Humphrey, Aigul Kazhenova, Nurlan Orazalin, Liza Rybina, Jerry Wang

studies course for doctoral students in the Doctorate in Business Administration (DBA) programme in business at the Kazakhstan Institute of Management, Economics and Strategic Research (KIMEP) in Almaty, Kazakhstan.

Participants in the seminar included eight from Kazakhstan, including one who had lived extensively in the US and obtained US citizenship, and one international student from China. Three of the Kazakhstani participants had pursued graduate studies in the US and held master's degrees from US universities. Several others had visited the US and Europe. Three were majoring in Management, three in Marketing, two in Finance, and one in Accounting. Four were concurrently employed as instructors of business courses at the undergraduate level, three were on the administrative staff of the university, and one was on a full fellowship. All of the participants were interested in ethics and issues of morality. The course was conducted as a hands-on practical experience in conducting cross-cultural research.

Questionnaire

The questionnaires were distributed in English or Russian, depending on the recipient. The Russian version was compiled from translations into English by several members of the research team and back-translated by others. It was distributed by email for respondents located outside Almaty. For local respondents, email distribution was combined with personal distribution.

Problems and limitations

The survey had a number of problems and limitations that should be noted. These include the language of the survey questionnaire, response rate and distribution, cover letter, and the sample size and selection.

Translation of the questionnaire: In addition to native English, the research team included native speakers of Russian and Kazakh. However, we did not possess the requisite local language capabilities for

conducting research in all countries in the study, specifically Armenian, Azerbaijani, Georgian, Kyrgyz, Pashtu, Tajik, Turkmen or Uzbek.

Therefore, a tactical decision was made not to attempt further translation of the questionnaire into all the other languages. We decided to rely on the ability of local populations in each country to read and write Russian, which had been firmly established during the soviet period (Allworth, 1994) and is still widely understood. We used English with respondents from outside the region who were living there but weren't fluent in Russian. Ideally the questionnaire would have been translated into each local language and distributed by members of the same ethno-linguistic affiliation as the survey participants in each area.

Response rate and distribution: Prospective participants with an expressed personal or professional interest in business ethics were contacted with an invitation to participate. The main problem we encountered was difficulty in getting people that were contacted to complete the questionnaire. This partly explains why the number of respondents is low. Faculty colleagues at our own school were more cooperative, with some needing several reminders while others responded quickly. This led to a disproportionate number of respondents coming from a single educational institution.

The original plan was to secure faculty coordinators for each targeted country and decentralise data collection by country. However, that idea was rejected by local colleagues who claimed to have successfully collected data by email from large numbers of people across Central Asia. Possibly that approach would have worked in our case if we had remained within the turkic republics of soviet central asia, resulting in a higher percentage of responses.

One team member developed an approach that worked well with colleagues at other schools in the local area whom he did not know personally. He would initiate contact with a personal phone call, introduce himself, briefly explain the project, and ask for an appointment. In the

appointment he would then interview the individual using the questions of the survey questionnaire. Although time consuming, this approach had the advantage of a 100 per cent response rate. Its success was no doubt due in part to the sensitivity and skill of the interviewer.

Cover letter: We tried several different versions of the cover letter including formal and informal styles and sent them out under various names including Russian, Kazakh, Chinese, and American. None of these was particularly successful in eliciting a response. Eventually we changed from email to personal long-distance telephone calls with somewhat more success.

For the most part, we distributed the questionnaires and cover letters in Russian, following translation and back translation by members of the research team. Native speakers of English received the original English language version. Russian proved to be problematic in that some prospective participants refused to use Russian language. In retrospect, this may have been a more sensitive issue than was originally foreseen by the research team. Future data collection in Central Asia should pay particular attention to any possible implications of using survey material in Russian rather than in the local language.

Sample size and selection: The total sample size is small compared with other world areas. We received usable responses from 32 individuals and 21 institutions that were actively engaged in training, teaching, and research on business ethics. On the other hand, the total universe may not be significantly larger. Business schools are still a rarity in the former soviet states, and people who can teach business ethics are especially rare.

Many of the respondents in our survey were outsiders who had come to Central Asia as sojourners on contract to teach in one of the new western-style business schools that were established after 1991. Such individuals often are not well informed about the local environment beyond their place of work, do not speak the local language, and come to

Central Asia without a particular research focus or purpose. Since they do not constitute a representative sample, statements of research interests from such respondents may have more to do with their home environments than Central Asia.

Findings

Terminology

The survey identified a few terms for business ethics, mainly transliterations of the English words "business ethics." Online translation of the term "business ethics" into various languages of the region using various available services indicates that in most cases, the term has simply been borrowed verbatim from English and transliterated into the local alphabet. According to local observers, this happened because the entire lexicon of business including the term "business ethics" entered Central Asian languages as loan words without a local linguistic equivalent or conceptual equivalent. In other words, business ethics in the western sense of the term does not exist in Central Asia. Local informants who have lived in western countries and are familiar with western concepts of business ethics testify to the validity of such an interpretation, which they identify as intrinsic to the soviet legacy.

One unexpected peripheral finding of our analysis deserves further attention. After the term "business ethics" had been translated online from English into the main languages of Central Asia, the results were translated back into English to control for accuracy and construct equivalence. Backtranslation is a standard technique in cross-cultural research that is used to control for translation accuracy. Here, it was used to shed light on whether the various languages of Central Asia have expressions that are conceptually equivalent to "business ethics". If so, the outcome of translating "business ethics" into the target language online and then back into English online should be "business ethics". This is essentially what we found with the languages in Table 3a below. For ex-

ample, the expressions "business ethics", "business", "ethics", "moral-
ity", "morals" and "virtue" can all be matched with Russian expressions
that appear similar.

Language	English	Translation	Transliteration
Armenian[12]	business ethics	բիզնես էթիկայի	biznes et'ikayi
Afghan Pushtu[13]	business	چار، مشــــغوليت وظيفـــه، ډنـډه :مشـــغولا كسـب :معامله، تجـارت (تجــــارتی).	
	ethics	اخلاقـی، علـم اخلاقـو قـــوانين	
Georgian[14]	business ethics	ბიზნეს ეთიკა	biznes et'ika
Russian[15]	business ethics	деловая этика бизнес этика	delovaya etika biznes etika
	ethics	этика	etika
	morality	морали	morali
	morals	нравственность	nravstvennost'
	virtue	достоинство	dostoinstvo

Table 3a "Business ethics" in non-Turkic languages of Central Asia:
Armenian, Georgian, Pushtu and Russian

However, it is not always that straightforward. For example, online
translation of Azerbaijani produced no result for "business ethics" at all.

It did produce a lot of alternatives for translating "business" and
"ethics" separately. However, when the Azerbaijani expressions were
translated back into English, they had acquired slightly different conno-
tations. It would be interesting to subject this to a full investigation from
multiple perspectives. Apparently some languages have developed a
more precise terminology for conceptualising and articulating the role of
ethics in daily life, possibly influenced by Islam. (See Table 3b.)

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[12] *translate.google.com/#*

[13] See *www.qamosona.com/index.php*

[14] *translate.google.com/#*

[15] See *www.leneshmidt.com/online.htm*

Language	English	Translation	Back-translation
AZERBAIJANI[16]	Business ethics	No results found	No results found
	Business	kommersiya fəaliyyəti ticarət ticarət məsələsi ticarət müəssisəsi iş vəzifə	commercial activity, business trade, trading, business business, venture business, venture job, career, business, occupation, pursuit, work appointment, business, position, responsibility, title
	Ethics	tərbiyə etika mənəviyyat əxlaq qaydalari ədəb ədəb qaydaları əxlaq normaları	upbringing, training, decency, ethics, education, decorum ethics moral morality propriety, virtue courtesy, decency, decorum, politeness, propriety, tact virtue, morality moral standards; habit and repute (honor)

Table 3b. "Business ethics" in a Turkic language in Central Asia: Azerbaijani

The institutionalisation of business ethics as a field of training, teaching and research has barely begun in Central Asia, with the exception of Russia. This can be seen in the number of individuals and institutions involved with business ethics in Russia. Speculating on the reasons for this, one possibility is that many more western-style educational programmes in business have been established in Russia than anywhere else in Central Asia. It may also be that Russia is more advanced in using the internet. Possibly more information from other sources would become available if the search were carried out in local languages. It has also

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[16] See *azerdict.com*

been suggested that topics in business ethics are simply too sensitive to discuss in public, since that could draw attention to activities of certain people and organisations who might not want to be noticed.

Main themes in training

According to our survey respondents, the main themes in training in business ethics include codes of ethics; consumer protection; environmental ethics; ethical decision-making; ethical negotiation; ethics in accounting; ethics of competition; intercultural ethics; managerial ethics; marketing ethics; professional ethics; and corporate social responsibility. These topics are consistent with the practice of introducing an ethics perspective into standard business courses in the various operational areas, which is common in the US.

Main themes in teaching

According to survey respondents, the main themes in teaching business ethics currently include corporate ethics and social responsibility; ethics in economics and management; ethics in finance and banking; ethics in business communication; undergraduate versus postgraduate levels; corporate ethics; corruption; and corporate social responsibility. As with training, these topics are also consistent with the introduction of a general perspective on ethics in standard business courses in the various operational areas. American business textbooks routinely include such coverage.

Main themes in research

According to survey respondents, the main areas for research in business ethics are very diverse and somewhat idiosyncratic, reflecting individual interests rather than mainstream concerns. Half of the institutions and two fifths of the individuals in the survey indicate that they are involved in business ethics research. The extent to which this includes

empirical research on Central Asia that is publishable in international academic journals of high standing has yet to be established.

Major Challenges

According to respondents, major issues in Central Asia for the next five years include banking regulation; corporate culture; corporate governance; ethics of market capitalism; government's role; personal ethics. These themes reflect the challenges that foreign companies encounter when doing business in Central Asia. However, they may not be as relevant to the major challenges facing local Central Asian companies.

Summary

Summarising, we can say that there are some significant gaps. One is between the current reality of ethics in business in Central Asia (e.g., Erdener, 2010) and the focus of business ethics as a field of training, teaching and research.

Another gap is between Russia and the other countries in the region. It appears that the field of business ethics is already somewhat institutionalised in Russia. However it has barely begun to appear in other parts of Central Asia, and only in a few locations. Typically this is at an American style business school as in Armenia, Kazakhstan and Kyrgyzstan.

Training is ahead of research in terms of addressing the most serious problems, possibly as a practical necessity. In general, international corporations appear to be more concerned with business ethics than organisations based in the region.

For this sample, individual awareness of business ethics is ahead of institutionalised awareness, however a number of the individuals in the sample were international faculty who are in the region temporarily. As local scholars from Central Asia engage more openly in developing the field of business ethics in this part of the world, a shift towards issues

that are seen within the region as problems of business ethics is antici-pated (e.g. Sanghera and Saltybaldieva, 2009; Werner, 2000).

Conclusion

This overview of contextual factors indicates some key elements in the unique configuration of historical experience and social responses that is Central Asia. A well-functioning field of business ethics can help in establishing a foundation for fruitful interaction across all elements of society. It creates an arena for constructive dialogue about the parame-ters of ethics and establishes a setting within which problems can be identified and solutions can be explored.

Borrowing solutions that have evolved under radically different con-ditions and constraints in other parts of the world and attempting to transplant them in Central Asia seems unlikely to be effective. Finding approaches that are consistent with contemporary realities as well as the complex history of the region is a significant opportunity for business ethics as a field of teaching, training and research to make a valuable contribution to Central Asia.

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6

SOUTH AND SOUTH EAST ASIA

Vasanthi Srinivasan

Introduction

South Asia alone is home to a quarter of the world's population with a large number of the world's poor, and its contribution to the world's gross domestic product (GDP) is about 5%. While traditionally many of these economies were agrarian, in the last two decades, the contribution of industry and services to the economy has increased. Yet, agriculture continues to play an important role in these economies. Since the late 1980s, many countries in this region have embarked on the process of liberalisation and globalisation and the impact of their interconnectedness with the global economy is still unfolding. However, the gap between the rich and the poor in these countries has significantly increased as a part of the globalisation process. The recent global financial crisis and its impact on the export-oriented sectors of these economies are just beginning to recede. Against this background, leaders have expressed the need for ethics, governance, responsibility, justice and peace in business, civil society and governments. Most of the countries are struggling to manage the processes and benefits of economic development with an equally enabling human and social development process. Since institutional structures and enabling regulatory frameworks are weak, the process of globalisation has resulted in ecological imbalance, environ-

mental degradation, and high incidence of corruption along with irre-sponsible behaviours of large corporations. It is against this background that the survey of business ethics teaching, training and research which was undertaken during the years 2009–2010 needs to be understood.[1]

For the purpose of the study, the regions of South and South East Asia included 12 countries namely Bangladesh, Bhutan, Cambodia, India, Laos, Malaysia, Myanmar, Nepal, Pakistan, Sri Lanka, Thailand, and Vietnam.

Using the World Bank's data on gross national income, the countries surveyed are classified as follows:

Low income econo-mies ($995 or less)	Lower middle income economies ($996 – $3,945)	Upper middle income economies ($3,946 –$12,195)
Bangladesh Cambodia Laos Myanmar Nepal	Bhutan India Pakistan Sri Lanka Thailand Vietnam	Malaysia

Source: data.worldbank.org/about/country-classifications/country-and-lending- groups#Low_ income

A brief overview of the countries relevant to the context of the study is provided in the following section.

Overview of the Countries in the Study

The countries covered in the survey were Bangladesh, Bhutan, Cambodia, India, Laos, Malaysia, Myanmar, Nepal, Pakistan, Sri Lanka, Thailand, and Vietnam. An overview of the key institutional characteris-

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tics that impact the teaching, training and research on business ethics are outlined. The state of the economy, educational structure, medium of instruction and religion are likely to be the key variables that impact the teaching and training of business ethics in the region. A brief overview of each of the countries is given below.

Bangladesh is a parliamentary democracy in South Asia sharing common boundaries with India and Myanmar. It is one of the most densely populated countries in the world. The dominant religion practised is Islam, but Bangladesh has a significant number of Hindus. Bangla is the official language and also a widely spoken language in Bangladesh. Its dominant economy is agriculture, but its significant contribution to exports is the garment industry. Bangladesh has 96 universities with affiliated colleges and higher educational institutions (Catalogue of world universities, 2011). It has public, private and international universities. English is the medium of instruction in most universities.

The Kingdom of Bhutan is a landlocked country in South Asia between India and China. Its religion is predominantly Buddhism with Hinduism being the second largest religion. Bhutan is a constitutional monarchy and the official language is Dzongkha. Tshangla and Nepali are the other two spoken languages in Bhutan. The economy is based on agriculture, forestry, tourism, and sale of hydroelectric power to India. The literacy rate in the country is about 60% and English is the medium of instruction in schools and colleges. Bhutan has one university, The Royal University of Bhutan, which has colleges affiliated to it. There are three management schools affiliated to this University.

The Kingdom of Cambodia is a constitutional monarchy and shares its borders with Thailand, Laos and Vietnam. Its official religion is Buddhism. While agriculture is a key element of the economy, Cambodia has a large textile and garment manufacturing sector and tourism sector. It is rich in natural resources and in the last few years, the Government

is encouraging mining efforts. Khmer is the official language of Cambodia and is also widely spoken. Over the last two decades, there has been an increase in spoken English, particularly in the urban areas. Cambodia has 34 universities which include public, private, and international universities (Catalogue of world universities, 2011).

India is the second most populous country in the world. It shares land borders with China, Pakistan, Nepal, Bangladesh, Myanmar, and Bhutan. It is a parliamentary democracy. The dominant religion is Hinduism, but India has a large number of Muslims, Christians, Sikhs, Jains, and Buddhists. Each of the 28 states has its own state language and the national language is Hindi. The official language is English. The country is dominantly agrarian with significant presence in the manufacturing and services sectors. There are 1540 universities and higher education institutions in India (Catalogue of world universities, 2011).

Lao People's Democratic Republic shares its borders with China, Vietnam, Burma, Cambodia, and Thailand. It is a single party socialist republic. The official language is Lao, but it is spoken only by 50% of the population. Others speak regional ethnic languages. The dominant religion is Buddhism. Literacy rates in Laos are high and its economy is dominantly agricultural. In recent years, mining is an emerging industry. In recent years, the country has witnessed large-scale ecological degradation arising out of infrastructure and mining and has been of significant concern. Laos has three universities (Catalogue of world universities, 2011).

Malaysia is a federal parliamentary democracy with a constitutional monarch. The dominant religion is Islam. Malaysia shares its land borders with Indonesia, Thailand, and Brunei. Its economy is based on agricultural products, manufacturing, trading, and natural resources. Behasa Melayu is the official language. Malaysia has 75 universities (Catalogue of world universities, 2011).

Myanmar (Burma) shares its borders with China, Laos, Thailand, Bangladesh, and India. Agriculture is the dominant economy and industrial growth has been limited. Myanmar has a large Buddhist population. It has three institutions which offer courses in business studies.

Nepal shares its borders with India and China. Hinduism is the dominant religion of the country. Nepali is the spoken language. Agriculture and services constitute the dominant elements of the economy. Nepal has 20 universities (Catalogue of world universities, 2011).

The Islamic Republic of Pakistan shares its borders with Afghanistan, India, and China. Its dominant religion is Islam. Nearly 50% of the economy is dominated by agriculture and the remaining by industry and services. It is a multilingual country and English is its official language. The national language is Urdu. Pakistan has 266 universities and higher education institutions (Catalogue of world universities, 2011).

Sri Lanka is a country with Sinhalese and Tamil as the two official languages. Buddhism is the dominant religion. The economy still depends on agriculture significantly, but exports and tourism also contribute to the economy significantly. Literacy levels are high and Sri Lanka has 30 universities (Catalogue of world universities, 2011).

Thailand has a constitutional monarchy and its official language is Thai. The primary religion is Buddhism. Apart from agriculture, manufacturing and tourism contribute significantly to the economy. Thailand has 149 universities and higher education institutions (Catalogue of world universities, 2011).

Vietnam is a single party socialist state. The official language of Vietnam is Vietnamese and most people speak the language. Buddhism is the dominant religion. Vietnam is a dominantly agrarian economy with some investments in manufacturing. It has 85 universities (Catalogue of world universities, 2011).

Across the countries in the region, there are certain common characteristics. All of them are dominantly agrarian economies with a signifi-

cant percentage of people engaged in agriculture. All of them except for Myanmar have reported increased growth rates in the GDP. All the countries have in recent times, experienced different levels of political uncertainties and upheavals. All the countries in this cluster fare poorly on the Transparency International's Corruption Perception Index (2009). Except for Bhutan ranked at 36, all the other countries have ranks above 50. Out of the 12 countries examined in the region, 8 of them had ranks above 100. Within the region, there is a fair amount of diversity in terms of economic development, human development indicators, political structures, education systems, and social milieu. A number of countries in the region have witnessed long years of political strife, insurgency, authoritarian governments, civil unrest, and the challenges of globalisation. One could therefore, argue that given these unique contextual elements, there would be a greater opportunity and need for business ethics initiatives in education.

Existing Literature

A review of the articles that appeared in the six journals namely *Business Ethics Quarterly*, *Business and Society*, *Business and Society Review*, *Economics and Philosophy*, *Journal of Business Ethics* and *Journal of Human Values* had only a total of 35 articles during a decade between 2000–2009 for the South and South East Asian region. Out of these, eight of them appeared in the *Journal of Business Ethics* and the remaining in the *Journal of Human Values*. The *Journal of Human Values* is published out of India.

While the surveys on the state of business ethics teaching and research across the world have received wide attention, it is important to note that there is little available information on the South and South East Asian region. In a previous worldwide study of business ethics (Enderle, 1987), India was the only South Asian country to be covered. An attempt was made to provide an overview of the state of the field of busi-

ness ethics in India (Chakraborty, 1997), but no empirical data on India was made available.

Over the last decade, several surveys on ethical conduct of companies, corporate social responsibility (CSR), and corporate governance have been conducted among large public companies in Pakistan, Thailand, Malaysia, and India (Future of CSR, 2009). However, studies covering teaching, training, and research in the field of business ethics, were not available for other countries except India.

The first national survey of "Corporate responsibility: Teaching and research in management education" was conducted in 2007 by Partners in Change, a not-for-profit organisation in India. A total of 104 of the top-ranked management institutions participated in the survey. The respondents at these institutions were heads of institutions, academic heads, or senior faculty. The survey covered institutions in 18 out of the 22 states across the country. About 57% of the institutions surveyed consisted of a compulsory course that was related to corporate responsibility. This could be a course on business ethics, corporate governance, or CSR.;37% of the institutions mentioned that their faculty was engaged in research in the field of corporate responsibility. The study concluded with an observation: "CR education may not be in a nascent stage in India, but seems to have more ground to cover" (Partners in Change, 2007).

While a number of cross-cultural comparative studies on CSR and ethics between the South and South East Asian countries and other countries are available, there is no research which outlines the state of business ethics research in the region. While there are consulting organisations in CSR, business associations, and not-for-profit organisations that conduct training programmes in the region, no comprehensive document or report listing these organisations is available either at the country level or at the regional level. It is quite evident that there is a

paucity of research on teaching, training, and research in South and South East Asia.

Methodology

A multi-method and multi-stage data collection process was undertaken. We began by identifying known researchers in different countries. Out of the 12 countries in the region, we identified 7 country coordinators. At the end of the study, only four coordinators completed the search. In the remaining countries, we used personal contacts to identify faculty from any university in the country. In some cases, we used this contact to gain access to deans of university to request them to identify the key respondents.

The survey responses posted directly on the central website of the Global Survey of Business Ethics from most countries in the region were poor, except for India. Four country-level researchers conducted surveys and interviews in Bhutan, Sri Lanka, Vietnam, and India. In the case of the other countries, both local and international contacts were accessed to help in identifying individuals and institutions that were engaged in the field of business ethics. The data collection was coordinated from India. A pen and paper survey was conducted in Vietnam. The researcher conducted personal interviews using the survey questionnaire as a protocol in Bhutan, Sri Lanka, Malaysia, and India. Telephonic interviews were conducted with respondents from Bangladesh, Pakistan, Nepal, Laos, and Cambodia. In India, direct mailings along with repeat reminders were done through the website *www.teachcsr.com*, which had a large mailing list. Apart from this, survey questionnaires were printed and distributed during events and conferences. In most of the countries under purview, poor Internet connectivity and limited access to computers were mentioned as reasons for their inability to participate in the survey.

Since most of these countries have no databases on ethics/CSR professionals and many faculties in educational institutions do not explicitly mention business ethics in their faculty profiles on their website, we snowballed extensively to garner information and gain access to individuals and institutions.

Another challenge faced was that a large number of respondents to whom the survey questionnaire was sent, refused to respond since their institutions were not engaged in any significant activity on business ethics *per se*, but were in the field of CSR or community development. Attempts were made to influence these institutions to respond to the questionnaire as that in itself would be valuable data for the study.

Since the responses were very poor, the researchers made telephonic cold calls to the respondents to whom the questionnaires were sent. It was indicated to them that a broad definition of business ethics which included CSR, corporate governance, and sustainability, would be used and the intent was to enable a number of the respondents to participate in the survey. This intervention was positively reciprocated in Bhutan, Sri Lanka, and India.

In the case of Laos and Cambodia, during the snowball interviews, it was clearly indicated that the state of business ethics education was still evolving. It was also mentioned to us that the state of tertiary education in physical sciences and medicine was evolving by itself. We conducted interviews with deans of the universities. A total of 110 respondents completed the survey in India and Vietnam. The remaining respondents filled the questionnaires only partly and additional information was supplemented with emails and interviews.

Finally, we used the catalogue of World Universities and Higher Education Institutions to shortlist academic institutions in the region to enable further secondary research. Two researchers examined all the websites and identified institutions and organisations that were involved in the field of business ethics in each country. We accessed the websites

of each of these universities to learn about the courses being offered. This research helped us fill the gaps in the information that we received as responses to the questionnaire and to have an inclusive list of universities and institutions involved in business ethics.

In the case of Bhutan, Laos, Myanmar, and Cambodia, all universities that offered master's degree or undergraduate courses in business ethics were covered. In the case of Malaysia and Thailand, the team had to perform an exhaustive web search, as the data collected from the primary research was limited. The Indian sample offers the required diversity to generalise across the field, given that 85 respondents included 23 institutions representing academia, non-governmental organisations, consultants, and CSR representatives from corporate organisations.

While the multi-method approach has implications from a research design perspective, it must be noted that in this survey, the intent was to cover all the countries in the South and South East Asia region, so as to understand the trends in the field of business ethics education. It was also felt that such baseline data, however minimal it may be, would help to develop research in the region. The expectation is that such future research endeavours in the region would evoke greater participation from the countries in the region.

Terminology and Conceptualisation of Business Ethics

As far as the terminology for business ethics is concerned, in all countries, the terms used were "business ethics", "corporate social responsibility", "governance" and "sustainability". Respondents were asked to list the topics/themes that were covered under each definition. The term "business ethics" is associated with the personal virtues and values of managers and corporations. It largely consisted of functional ethics, ethical theories, ethical decision-making, codes of conduct, and managerial systems and processes that enabled ethical behaviours in organisations. The term "CSR" was understood largely as responsible be-

haviour to various stakeholders within the society. Governance was largely understood as "the systems, procedures, often legal, which allow organisations to be transparent". The term "governance" was often used in the context of "corporate governance" except for Bhutan, where the emphasis was on governance in public policy and in a governmental context. The term "sustainability", for the respondents encompassed all aspects pertaining to ecology and environment, climate change, standards, and pollution. The jargons used were common and understandable as English was the medium of instruction in most business schools in the region.

The terminology used to describe business ethics in local languages varied across countries and within countries as well. In Bangladesh, where Bengali is the national language, the term used is "*Vyapar Noitikata*" and in Nepali, it is "*Noitikta*". In Malay it is "*Etika bisness*". Working on transliterations for business ethics in languages of different countries revealed, that in Sinhalese, ethics is referred to as "*Aacharudarumay*i" and in Urdu, it is referred to as "*Akhlaqiat Karobaar*". In India, where there are 18 official languages, the term "business ethics" in seven different languages reads as follows:

Language	Terminology
Marathi	*Neetimulye*
Kannada	*Vyapara Dharma* (Business ethics) *Neeti Kartavya* (Ethics) *Arthika matthu Vyavahar Dharma* (Economic and business ethics)
Hindi	*Arthik aur Vyapaar Naitikta* (Economic and business ethics) *Vyavasahik Imaandaari* (Business honesty/Business integrity)
Tamil	*Thozhil Dharmam* (business ethics) *Poruladharam mattrum Vyabhara Dharmam* (Economic and business ethics)
Malayalam	*Vyavasayika Moolyangal* (Business ethics/values)
Telugu	*Aarthika/Vyapara neethi* (Economic/business ethics)
Bengali	*Vyapar Noitikita* (Business ethics)

Terminology for business ethics in regional languages in India

There are two root words which appear as the keywords in different Indian languages. They are *Dharma* and *Neethi/naitikata*. The term *Dharma* is unique to Indian thought and has various connotations. From an etymological perspective, *Dharma* derived from the Sanskrit term *Dhr* that means to uphold, support, and sustain or to hold together (Billimoria, 1991). *Neethi* means "morality, conduct, right behaviour". The Nepali and Bengali definitions are very close to the Sanskrit term *neethi*. There were no widely used, regional equivalents for the terms "CSR" or "governance". Since English is the medium of instruction in most of these countries at the university/college levels, many respondents were only providing the translation. They did not use the terms either in their teaching or in daily communication.

Prevalence and Distribution of Business Ethics

In the earlier worldwide Survey of Business Ethics (Enderle, 1997), no country besides India was covered in South and South East Asia. In this survey, 12 countries have been covered. Business ethics as a field of study was found in all countries except Laos and Cambodia. In Bhutan, the term "business ethics" is not used, but instead "ethical governance" is used. CSR is gaining momentum across the South and South East Asian region. In countries such as Bangladesh, Sri Lanka, Thailand, Malaysia and India, a large number of individual independent consultants as well as international consulting firms offer consultancy services in CSR, ethics and corporate governance, environmental management, climate change, and sustainability. The widespread presence of export-oriented units in these countries is one of the reasons for the presence of a large number of consultants in the ecosystem. In India, the rapid economic growth in the last decade has resulted in increased focus on CSR and governance. The spate of scandals which have rocked Indian business and politics, have resurfaced issues pertaining to black money and corruption in public life. The Government of India has introduced a draft of

voluntary guidelines on social, economic, and environmental responsibilities of corporations. Indian business houses which are going global are also embracing codes of conduct and CSR practices that multinational companies (MNCs) engage in. The adoption of governance and CSR practices by corporations is also evident in Pakistan, Sri Lanka, and Bangladesh.

Focus Areas in Business Ethics

Business ethics is a vast field of study. We found that in most countries, stakeholders tended to focus on a few areas within the field that were appropriate in their socio-economic, political, and educational contexts. "Corporate governance" as a focus area emerged in all the countries except Laos, Nepal, and Cambodia. In India, over the last decade, there have been amendments to company law and new regulatory mechanisms have been created. This has resulted in renewed focus on governance. Sustainability was seen as an area of increasing importance in most countries. The term "sustainability" had different connotations in different countries. In Cambodia, the respondents felt that business ethics is a part of the ethical behaviours of corporations and needs to be introduced in the context of the manufacturing industry. Cambodia has been witnessing rapid growth in its manufacturing sector. In Myanmar, pollution and environment emerged as critical issues within the larger canvas of sustainability. In Bhutan, environment and sustainability have not yet emerged as a concern area. In India, training on reporting standards such as the Global Reporting Initiatives (GRI) was widely prevalent. GRI Reports List for the calendar year 2010 shows that 18 out of the 23 reports from India that were declared to GRI reported against all relevant indicators in the GRI Guidelines, and were assured. About 78% of GRI sustainability reports from India contain a complete set of information that is relevant to the reporting organisation and externally assured, compared to just 24% globally. The growth of CSR as a focus

area in both training and education has been significant across all countries other than Laos, Cambodia, and Bhutan. Consumer ethics, professional ethics, ethics in MNCs, and sustainable investment have emerged as focus areas in the context of the not-for-profit sector in India. In Thailand, the focus was on sustainable tourism, while leadership ethics was popular both in Bhutan and Vietnam. It appears that the regional variations are influenced by the diversity of respondents who participated in the survey. In some cases, the variations rose out of the differing economic priorities of the government and the dominant industry, as is seen in the case of Thailand.

Training in Business Ethics

Training as an activity is widely prevalent across the region. As most of these countries are liberalising rapidly and are now a part of the global supply chain of corporations, the pressure from MNCs seems to have impacted training on ethics, CSR, and governance positively. However, it is the heterogeneity in the field of training that is of great significance and requires further investigation. In Sri Lanka, training on business ethics has increased as a consequence of a deeper collaboration between industry and academia especially in the context of ethical manufacturing practices. The apparel sector in Sri Lanka has been active on the "Garments without guilt" programme with extensive training interventions. Given the strong garment export industry orientation in Sri Lanka, the collaboration reflects a dynamic and evolving industry academia partnership.

In Bhutan, the focus in recent years has been on good governance at all levels. There has been an increase in short-term courses on governance in both the public and private sectors. There has also been an increase in short-term training programmes for local government leaders on ethical leadership.

In Cambodia, the Cambodia Development Resource Institute has been engaged in training in the area of peace and the role of the media in building peace. Nothing much has been reported about training in Laos and Myanmar. In Myanmar, UN agencies have been providing some training. In Pakistan, private companies offer training on ethical compliance, CSR, and governance to corporations. Compliance training is particularly popular given the export orientation of the country. In Malaysia and Thailand, independent agencies and individual consultants provide training on CSR monitoring, reporting and implementation. Multinational consulting firms also provide training on business ethics. In Vietnam, CSR training workshops are organised both by Global Compact Vietnam and other training organisations.

In India, a number of organisations have beenoffering training on business ethics, CSR, and governance. Apart from business schools that have dedicated centres for corporate governance, citizenship, and ethics and offer short-duration courses for practising managers and senior executives in business; not-for-profit organisations, industry associations, and professionally certified associations such as the Institute of Chartered Accountants also offer courses on business ethics and governance. Most MNCs offer extensive in-house ethics training and education to their employees. The Institute of Directors conducts training programmes on corporate governance for senior executives and directors of companies. A number of international donor agencies and institutions provide short-term training programmes on CSR, sustainability, and ethics. Apart from this, there are also extensive training programmes provided by organisations such as Fair Trade (standards defining organisations) and compliance and certification agencies in the export-oriented sector. Industry associations offer courses on the GRI and the United Nations Global Compact in partnerships with consultants and international agencies, since many of Indian organisations are signatories to this agenda.

In Bangladesh, BRAC, a not-for-profit organisation offers short-duration training programmes on governance (public and environmental). Apart from this, international donor agencies also offer a number of training programmes in Bangladesh on governance. Similar to Sri Lanka, there are agencies offering programmes on compliance and global standards for the garments industry. In Vietnam, the United Nations Industrial Development Organisation is conducting CSR training to help Vietnamese small and medium enterprises to adapt to global supply chain in sustainable production.

In summary, in the field of training, there is widespread and increasing activity across the region. The most prevalent is CSR training, and in particular focussing on supply chain, standards, and monitoring. The code of conduct training is widely used due to the presence of supply chain in garment, electronics, and food products industries such as tea. Some organisations such as CSR Asia and the United Nations Global Compact Asia Pacific conduct training workshops on various themes across the countries in this region (*www.csr-asia.com*). There are also niche independent advisory services organisations such as CSR Asia which operate across the region. In India, there are a number of specialised institutions such as Business Community Foundation, Partners in Change, and TERI (The Energy Research Institute) that provide a range of training, research, and advisory services to a variety to stakeholders. The role of international agencies such as the UN and GIZ, the German development agency, in promoting the CSR agenda in emerging markets in the South and South East Asian region is worthy of special mention. Through bilateral partnerships, GIZ works with the chambers of commerce in Thailand, India, and Vietnam to impact CSR in these countries.

Themes in Teaching on Business Ethics

Business schools in Asia have modelled their curriculum dominantly on the US business schools. The top two business schools in India were designed in collaboration with Sloan and Harvard business schools from the US. Asian business schools are also a part of the global rankings of business schools. They tend to benchmark their courses against the best in class US business schools. Other business schools in the South Asian region in turn benchmark their curriculum *vis-à-vis* the best business schools in Asia. In interviews with respondents from Bhutan, Pakistan, Sri Lanka, and Bangladesh, it emerged that they were aware of what new courses were being introduced in India. With a large presence of international universities in Malaysia and faculty who are educated in the US and the UK, there is a growing similarity in the courses offered on business ethics in Asia.

Business ethics is offered as an elective/core course in most countries in the region. In Sri Lanka, all 12 management schools surveyed had business ethics as an elective course in their undergraduate and postgraduate education. However, the level of interest among the students to enrol in such an elective was comparatively low. There has however been a slow but steady increase in the number of student enrolments in recent years.

In Bhutan, business ethics *per se* is not taught. However, there is a module on research ethics in the MBA course in public administration, and a course on governance at the Royal Institute of Management. At the Royal University of Bhutan, a course on Buddhism and business ethics is offered in the undergraduate programme in business administration. The universities however offer a number of short-term training courses on ethical governance and gross national happiness.

In Nepal, business ethics is offered as a module in the compulsory course on "emerging concepts in management" or "business environment" or "principles of management" in the MBA and part-time MBA

programmes. Some institutes have "business ethics" as a module in the undergraduate programmes also. CSR is being offered by a number of universities either as a module or a full course at the master's level. Corporate governance is being offered as a credit course for the MBA programme across a number of universities.

In Vietnam, business ethics as a course is offered in several universities both at the graduate and undergraduate levels. It is however, included as a topic or a module in about 22 different subjects such as courses on international business, corporate culture, human resource management, intellectual property rights, and "CSR". Some of the other modules include leadership ethics, production ethics, ethics in public relations, and marketing ethics.

In Myanmar, there are three universities that offer courses on economics and management. Business ethics is a compulsory course in the BBA programmes and an elective course in the MBA programme. The course tends to focus on environment and the role of corporations in handling social responsibility.

In Cambodia, business ethics is not offered as a separate course. There are faculty who teach ethics as a part of their regular functional courses in the MBA programme. The situation in Laos is quite similar and the introduction of ethics or any other related subjects such as CSR is entirely dependent on the faculty's interest and competence to teach.

In Thailand, there is a great deal of difference across universities. While few universities offer business ethics as a compulsory course at the MBA level, more universities offer it at the undergraduate level. CSR is a major component of most courses on ethics. Out of the 14 schools surveyed in Thailand, only four offer any courses related to business ethics: two offer courses on business ethics, one on sustainable tourism and one on CSR and ethics. Both the courses offered on business ethics are compulsory courses.

In Malaysia, five out of the nine universities surveyed offered business ethics, at the master's level: four had core courses on business ethics and one had a core course on business issues and sustainable development. At the undergraduate level, two universities had courses on Islamic or moral studies, and on management ethics.

In India, a number of business schools offer a course on business ethics, CSR, or governance. Some of the MBA departments and colleges affiliated to a university offer business ethics as a compulsory course, while others offer it as an elective. Some university departments have included "business ethics" as a compulsory course. Some universities offer it as an elective. Common topics covered in the ethics curriculum are professional ethics and functional ethics. Out of the 57 academics that responded to the survey in India, 14 of them taught ethics in the undergraduate programme, and 42 of them taught business ethics, CSR, corporate governance, or sustainability in an MBA programme. A total of 25 of the teachers surveyed were supervising master's and doctoral research. The 18 institutional responses mentioned that business ethics was taught in their schools. The most common topics in the bachelor's programmes were professional ethics and ethical dilemmas in corporate governance, whereas in the master's programme, the most common topics covered were sustainability, environment management, CSR, and corporate governance. In an independent analysis performed by the author of the courses offered in the field of ethics in top 30 ranked business schools in India, 13 of them offered a core course on managerial/professional/leadership ethics, 8 of them had elective courses in CSR and environmental management, 4 had elective courses in business and society, and 6 had courses in corporate governance. Apart from this, a few schools offered courses on "Indian values and management" or "Human values and Indian philosophy".

In Pakistan, a course on business ethics and policy or business ethics and social values is offered with the full-time MBA programme and in

some universities at the undergraduate level. Out of the 11 business schools surveyed in Pakistan, only three offered courses: one on business ethics, one on law and corporate governance, and one on CSR and Islamic ethics: and all of these are compulsory courses.

In Bangladesh, out of the six business schools surveyed, only one offered a business ethics course at the undergraduate level and one offered a course on CSR at both the undergraduate and postgraduate levels.

Overall, it appears that across South and South East Asia, the presence of business ethics as a course is high. In Malaysia and Thailand, the prevalence of business ethics in the undergraduate programme of business schools appears to be high. There is an increase in the courses on "CSR", "corporate governance", and "sustainability". These courses are mostly offered in the MBA programmes rather than in the undergraduate programmes. In most countries, the offering of a core course or an elective is a function of the school/university and its philosophy. In the interviews, many faculties mentioned that faculty who had their earlier education in the American education system often offered courses pertaining to CSR, business ethics or governance. Many business schools in Malaysia, Thailand, Sri Lanka, India and Pakistan, benchmark their curriculum against the top 100 global business schools. Many business schools have alliances or tie-ups with global universities. The presence of business ethics in the curriculum of partnering American universities is often the genesis of the course in business schools in the South and South East Asia. In a few cases, in India, Sri Lanka and Bhutan, it was found that individual faculty had an interest in regional or religious ethical traditions and hence offered courses that attempted to integrate the multiple ethical traditions.

Research in Business Ethics and CSR

It appears that research is the weakest aspect in the field of ethics and CSR in this region. This is also validated in the recent survey of

business ethics research in international journals (Chan, Fung and Yao, 2009). Only four countries from the region are listed in the country distribution of business ethics research. India and Malaysia are the only two countries in the region where some research has been published. Most respondents across countries reported that not much is being done in the field of research. The mandatory project component of the MBA curriculum in most schools in the region has witnessed an increase in the number of projects on themes of corporate governance and CSR. In Nepal, some faculty are engaged in a research study on "Business ethics and socially responsible behaviours of owners of small firms from Buddhist and Vedic perspectives" and a consulting project on "CSR and its contribution to building education and training opportunities". In Bhutan, in recent years, research has focussed on good governance and related issues such as corruption and low-income housing policy. In Sri Lanka, while the emphasis on research on business ethics is low, sustainability is gaining momentum as a research area among young academics. This has resulted in an increase in the number of PhD and master's dissertations in the field of sustainability.

Very little was reported by the respondents in Pakistan, Bangladesh, Vietnam, Laos, Myanmar, and Cambodia. A review of the websites of universities in these countries also did not report significant research activity. In Thailand, research on social enterprises for poverty alleviation, CSR benchmarking, and CSR skills and competencies in Thai corporations is being undertaken. In Malaysia, research-active faculty in universities have been contributing to the field significantly. The Malaysian Institute of Management conducted a survey of 110 companies that initiated CSR activities. CSR Asia, a not-for-profit organisation periodically conducts surveys to check on CSR activities by corporations. In 2010, they conducted a review of organisations in Vietnam that were complying with global compact principles. They have also been periodi-

cally ranking companies that are listed on the Hang Seng Index for their CSR conscientiousness.

In India, a number of faculties have been documenting case studies on CSR activities in Indian companies. They were also engaged in writing book chapters on environmental management, corporate governance and CSR. A number of these academics were also contributing articles to national scholarly journals, practitioner journals and newspapers. Apart from this, there are studies conducted by not-for-profit organisations such as Partners in Change on the state of CSR in about 500 listed companies in the country. A monograph documenting the evolution of CSR in India (Sood and Arora, 2006) lays out a large number of studies in the Indian context. In India, a number of the studies, especially on ethics and CSR in SMEs, have been conducted by UNIDO and micro, small and medium enterprises foundations. Industry associations such as the Confederation of Indian Industry and the Federation of Indian Chambers of Commerce and Industry have also undertaken studies on CSR in India. There is a large body of knowledge about corporate governance in India published in national and international journals. In India, we identified 22 authors who have written 4 book chapters, 6 reports, and published 3 articles in national magazines and newspapers.

A review of the literature and secondary data reveals that in terms of CSR reports, dissertations, monographs and working papers, Malaysia, Thailand and India contribute significantly. What is interesting to note is that the authors of these publications are usually not local scholars. It appears that consultant reports are more prevalent since corporations are seeking to understand practical and implementable ideas and solutions in the South Asian context. The UN and other international organisations are implementing programmes and therefore, commission evaluation research. NGOs are commissioning studies on specific issues. The government, in turn, produces white papers from a political perspective. All these reports do not attempt to converge or build on each other. This is

particularly true of topics such as compliance code of conduct training, which have been in existence for many years. An Internet search provided reports, executive summaries and working papers, but these are scattered and not amenable to gaining an overarching picture (Mitra, 2007; CSR Survey 2002; Kumar *et al.*, 2001).

The themes pursued by researchers across the region are diverse. Much of the research in the field of CSR and ethics are context-specific and since there is a huge variance in the contexts of these countries, it is expected that convergence across practices in the region will require research focus.

Given the fact that most business schools in this region have large number of applicants, inadequate resources, inadequate faculty capabilities, and similar infrastructural difficulties, it is heartening that CSR, ethics, and sustainability are gradually entering the business school curriculum.

In many institutions in the region, even today, the emphasis is on teaching rather than research. It is likely that even if there is such research, it is being reported in the local newspapers and trade journals. While research, understood as publishing in peer review journals, is in its infancy in many countries in the region, faculty publish and write for local and regional media. Finally, most business schools in the region do not have dedicated faculty hired only to teach business ethics or governance. Most of the faculty are hired in the functional areas of management and offer courses out of personal interest or pressure from the student community or accreditation agency. It appears that an increased focus on research is needed in the region to consolidate learning and experiences in teaching and training and to more clearly articulate the state of the field of business ethics in South and South East Asian region.

Major Ethical Issues in the Next Five Years

In response to the survey question about major ethical issues that are foreseen over the next five years, there was broad consensus across the region. The major ethical issues could broadly be classified into three categories: social, consisting of rampant corruption and weak legal enforcement systems; organisational consisting of creating corporate cultures within organisations that breed ethical conduct; and academic consisting of building competent faculty and motivated students. Each of the issues is discussed below.

Social

One of the significant challenges across the region is rampant corruption: Transparency International's Corruption Perception Index 2009 reveals that the South and South East Asian countries covered in the survey except for Bhutan fare poorly on the index. Bhutan, with a rank of 49, is seen as the least corrupt. Malaysia stands second at 56, India and Thailand share the 84th rank, Sri Lanka is ranked at 97, Vietnam is at 120, Bangladesh and Pakistan share the 139th rank, Nepal is ranked at 143, Cambodia and Laos share the 158th rank, and Myanmar is ranked 178th. Given that corruption for many years has been endemic to this region, the major ethical issue is to "create a conscience" within the society. This requires sensitisation of the various stakeholders and also creating enabling structures that allow for reduction in corruption levels. The economic cost of corruption is receiving critical attention in several countries.

Another aspect in most of the countries in the region is the weak legal enforcement system. Across all the countries except, Bhutan, Laos, Cambodia, and Malaysia, the respondents mentioned that the enforcement of the law of the land is weak. The violation of the codes of conduct and breaches by organisations and individuals, whether it is the laws by businesses or traffic rules by citizens, is so high that it under-

mines any discussion on ethics. Therefore, being legal is seen as being ethical. As one respondent from India wondered, "When conviction rates of offenders are so low, how do we encourage students to still remain ethical?"

Organisational

One of the biggest challenges to institution-building efforts in large organisations is in creating an ethical corporate culture. Respondents from Pakistan, Bangladesh, Sri Lanka, India, Thailand, and Malaysia mentioned that organisations needed to build a culture that promotes ethical conduct. It is interesting that most organisations introduce performance management systems and work behaviours that drive unethical practices in organisation. Such unethical practices are also seen as necessary to compete in the marketplace. The difficulties in creating an ethical corporate culture lie primarily in the inability to highlight responsible competition. Regulating the behaviours of large businesses who engage in unfair practices also needs to be addressed.

Academic

A major academic concern is that of faculty competence and capability**.** The non-availability of teaching material from their regions or examples of ethical businesses in the region is a major source of concern for academics and practitioners alike. The discomfort in teaching western cases is a significant issue among scholars in the region. Respondents from Burma, Nepal, Pakistan, and India, mentioned the increased need for developing course content that will reflect their context and the state of reality in their regions better.

The lack of awareness among teaching faculty on corporate responsibility and sustainability issues have consistently emerged as a challenge as evinced by Laos, Thailand, Bhutan, and Nepal. The perception was that many of the university faculty who specialised in functional areas rarely get opportunities to reflect on ethics, morality, or responsibil-

ity while teaching their courses. Since CSR and business ethics are multidisciplinary in nature, finding the right faculty who can teach is also a challenge. One such initiative is a collaborative project to build a CSR resource website for teachers: *www.teachcsr.com*, which attempts to help faculty develop their courses.

A significant issue that respondents mentioned is the lack of motivation among the student community on the topic of ethics and CSR. In many academic institutions, students do not take such courses seriously. The deep belief is that students come to a business school to learn management and therefore, there is a great demand for functional courses. There is a dominant capitalistic ideology among students which is also supported by the fact that in many South and South East Asian countries, the gap between the "haves" and "have nots" is increasing. Several business school students feel that in a competitive world, emphasis on softer aspects such as ethics are likely to take away the competitive advantage they possess. As one respondent from Thailand mentioned "in difficult times, is the consumer going to become more conscientious while buying, this is unlikely to happen in Thailand." There is no incentive for students to opt for such courses since the campus placement process does not positively discriminate towards such students who have an interest in and are keen to pursue a career in the field of CSR/Ethics.

In a survey conducted by CSR Asia, an independent CSR advisory services in the region, weak regulation, lack of leadership from governments, bribery and corruption, corporate governance, and professionalisation of CSR were mentioned among the top 10 issues pertaining to CSR (Future of CSR, 2009 report) uptake in the regions. This supports the findings of the present study on what respondents feel are the significant challenges in the future.

Conclusion

It is evident that the field of business ethics is fairly new and evolving in the South and South East Asian region. At this stage, it appears that there is a great deal of institutional isomorphism arising out of the networks of business ethics in the academic community, training institutions, and international business ethics networks. This has resulted in the adoption of books, case studies, course outlines, and pedagogic content and methods replicated from the dominant Anglo-Saxon models. With English being the dominant medium of instruction across the region, institutionalisation of pedagogy and content appears to be even easier. This has led to fewer cases getting developed locally across the region. This is also reflected in the fewer research papers that appear from these countries in the region.

As business ethics is often conceptualised as embedded in culture; it may be appropriate to question and highlight the unique regional discourses that are appropriate and relevant in the context to the global business ethics education. India is one of the transitional economies that are witnessing rapid growth. Rapid growth is accompanied by large-scale infrastructure development projects. This has led to the displacement of large numbers of people and requires the structuring of rehabilitation and resettlement plans that will provide displaced people a fair and just life. Such land acquisitions in countries with high corruption and weak legal enforcement systems create higher inequity and injustice. Many large multinationals and local companies are beneficiaries of such processes. The challenge is to integrate these perspectives in the teaching and training in the region.

In the case of Laos, Myanmar, and Cambodia, which are rich in natural resources and are gradually opening up for mining and extractive industries, the lack of institutions and regulatory framework, could result in exploitation and degradation of environment. Large-scale infrastructure development and economic development in the absence of strong

regulation will result in exploitation of the vulnerable. It is interesting to note that neither in developing the teaching material, nor in providing training programmes, did we observe significant localisation of the content to suit the regional local requirements.

The role of religion in the ethical understanding in the region is of significance. Some of the schools in Sri Lanka, Bhutan, and Thailand offer Buddhist studies while in Bangladesh, Pakistan and Malaysia, Islamic studies is offered in business schools. Any discussion on ethics in India will have to deal not just with Hindu ethics, but also with the other religions such as Jainism, Buddhism, Islam, Christianity, Sikhism, and Zoroastrianism at a minimal level. Much of the ethical discussions from the Anglo-Saxon world are implicitly anchored in Christianity. Yet, applied ethics as described in the textbooks appears to be religion-denominative. The challenge in dealing with ethical dilemmas in the context of differences in religious philosophy needs to be understood more deeply.

There is a great deal of scepticism and cynicism around the teaching and training on ethics. Students and trainees enter class rooms with their personal theories of ethics and responsibility. The entrenched mindsets among students to observe the lack of ethics has resulted in faculty/trainers needing to personally demonstrate very high standards of integrity. This also puts pressure on teachers, leaders, and academics to play "a god-like role".

Faculty evaluation process in the region is undergoing changes. There is an increased emphasis on faculty needing to publish in the peer-reviewed journals. This will require faculty to invest their time in appropriately building their writing capability. With most faculties coming from functional disciplines of management, it is likely that tradeoffs will be made more towards working on their respective functional discipline. A multidisciplinary field such as business ethics may not provide oppor-

tunity adequate incentive for the faculty to invest in building their capability.

Similarities across the region in teaching and training of business ethics and identification of major ethical issues are high and this provides an opportunity for regional collaboration. The need of the hour is for comparative studies to understand the state of the field on teaching and training on CSR, governance, and ethics in the region. There is also a need for a South and South East Asian Business Ethics Network, which can act as a regional initiative in promoting the teaching, training, and research on business ethics in the region. A pan South Asian initiative in writing case studies, building simulations and creating other pedagogy for usage in class rooms would significantly improve ethics education in the region. A consortium of research scholars engaged in issues that impact the issues pertaining to ethics in the region would be able to contribute to the global discourse on ethics education.

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7

EAST ASIA

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The East Asia region covers four countries: Greater China (including Mainland China, Taiwan, Hong Kong, and Macau), Japan, South Korea (officially the Republic of Korea), and North Korea (officially the Democratic People's Republic of Korea). However, as data on North Korea are not available, this report will focus on three countries: Mainland China (hereafter China), Japan, and South Korea (hereafter Korea).

The East Asian region is an important part of the world, especially in terms of its population and economy. Firstly, the total population in the region makes up over one-fifth of the world population. Secondly, China's and Japan's economies rank second and third largest in the world, while Korea's economy was also highly ranked in terms of nominal GDP (gross domestic product) in 2011.

China, Japan, and Korea share a common culture, because of the long historical interaction between these three countries. For example, Confucianism, Taoism, and Buddhism from China have a significant influence on Japanese beliefs and customs. Similarly, the Confucian tradition has dominated Korean thought and culture, along with contributions from Buddhism, Taoism, and Korean Shamanism.

However, there are also important differences between these three countries. For example, each country is at a different developmental stage. China is still a developing country, whereas Japan and Korea are both developed countries. Moreover, they operate with somewhat different economic systems. China carried out its open-door policy and reform in 1978 and officially claimed to construct a socialist market economy in 1993, whereas both Japan and Korea adopted a market economy much earlier.

In this important area with a long history, ethics in general and business ethics in particular have long been crucial components of the national culture in each country. In the contemporary societies, business ethics also plays a vital role in the culture. Hence, it is interesting and critical to investigate the academic and social activities carried out by the experts of business ethics in this area.

However, to our best knowledge, there have been no regional reports on economic and business ethics in East Asia. There has been no comprehensive research covering all three aspects of training, teaching and research in each country. There have been few empirical studies on any specific aspect. This paper attempts to fill the gap by providing a comprehensive investigation on the business ethics in East Asia, especially on the academic and social programmes and activities participated by experts in the area of business ethics.

The main focus of this paper is the three survey reports, each on China, Japan, and Korea, respectively. In the remainder of this paper, we will start with presenting the China report, followed by Japan and Korea reports. At the end, we will offer a comparison and contrast the fields of business ethics among these three countries, especially between China and Japan.

7.1 CHINA

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Introduction

In China, some scholars (e.g., Li and Gong, 2009; Lu, 1997, 2009, 2010; Wang, 2009; Zhou and Zhou, 2009; Zhu, 2007) addressed the developments, research themes, and future research directions of economic and business ethics in China, which played an important role in advancing the field. However, these articles were written based on the personal observation and insights of researchers, rather than on a survey or content analysis of the publications.

In addition, few studies on economic and business ethics teaching have been conducted. There is only one empirical study in China. Zhou *et al. (*2009) reported their findings of a survey of all business schools which were eligible to launch MBA programmes before 2004 in China. However, this study focused on the MBA teaching only, rather than on a broad range of programmes.

Finally, for economic and business ethics training, the research is even rarer. So far, to our knowledge, no academic studies have dealt with the training on economic and business ethics.

Overall, there has not been a formal regional survey on business ethics as a field of training, teaching, and research in China.

Methodology

Multiple research methods were adopted to collect research data, with a focus on using questionnaire survey and desktop research. Questionnaire survey was used to investigate the training and teaching

themes in economic and business ethics, while desktop research was adopted to identify the expert sample and assess the research themes.

Regarding the questionnaire survey, two steps were taken. Initially, the sample group of expert candidates was identified via desktop analysis. Then, data collection was carried out using a uniform questionnaire to conduct a global survey on economic and business ethics (which was translated into Chinese). The questionnaire included questions concerning the training and teaching themes in economic and business ethics.

Identifying experts

Expert candidates were identified by analysing the journal articles and books. Journal articles were searched in the Chinese Social Sciences Citation Index (CSSCI) database. It currently includes more than 500 academic journals covering 25 fields, such as law, management, economics, history, and politics. It has amassed 12 years (1998-2009) of data with around 1 million literatures. We retrieved the articles with the following five terms in titles *or* author-provided keywords: *qiye lunli* (business ethics), *shangye lunli* (business ethics), *jingji lunli* (economic ethics), *qiye shehui zeren* (corporate social responsibility), and *guanli lunli* (management ethics).

To identify core journals, we carried out the second screening using the impact factors of journals adopted in the 2006 edition of Chinese Journal Highly Cited Index. According to the impact factors, we identified 60 core journals including the social science edition of university journals and social science journals. We also identified 9 top-tier journals in the fields of economics, management, and philosophy, including *Economic Research*, *Management World*, *China Industrial Economy*, *Finance Research*, *Accounting Research*, *Philosophy Research*, *New Trends in Philosophy*, *Morality and Civilisation*, and *Studies in Ethics*. After the elimination of the articles on conferences, seminars, or workshops, a total of 368 articles were obtained. A total of 355 authors were identified.

Candidates were identified as experts, if they published 2 or more articles, or 1 article in 5 top-tier ethics-related journals, including *China Social Science, Philosophy Research*, *Morality and Civilisation*, *New Trends in Philosophy*, and *Studies in Ethics*. Finally, we found 58 authors with more than (and including) 2 published articles and 66 authors with articles in the 5 top-tier journals.

Books were searched using Google Books search engine with the same keywords as in the search of journal articles. After deleting the books with the following features: (1) without author, (2) repeated, (3) not written by Mainland China authors, (4) translated books, we found 114 books, written by121 authors.

We removed the authors whose main research background was neither business ethics, economic ethics, nor corporate social responsibility, by checking the personal profiles of the expert candidates on the internet. We finally identified a total of 102 experts in terms of research publications. The questionnaire survey and content analysis of research themes are based on this sample of 102 experts.

In addition, to have a more comprehensive picture of the teaching themes, we also included additional 12 teaching-oriented experts. Hence, the analysis of teaching themes is based on this sample of 114 experts, so is the examination of the backgrounds of experts.

Contacting experts

We contacted the 102 experts via email in January 2010. In the attachment we included one invitation letter and one questionnaire. The invitation letter is only in Chinese and was signed by the first author of this article. Each questionnaire is in both English and Chinese. For those who did not reply after one week, we gave them a reminder call and sent them another copy of invitation letter and questionnaire with their permission.

By May 2010, a total of 82 replies were received, resulting in a response rate of 80.4%. Among those who did not respond, 6 were aged

and retired; 2 were not able to participate due to government work; others were those who are currently not mainly engaged in the research or teaching in this field. Therefore, almost all currently active and influential experts in China responded to our survey.

For those obviously incorrectly answered or have unclear parts in the returned questionnaire (such as a lack of specific content description regarding training and teaching), we directly contacted the experts and asked them to clarify or elaborate.

The findings below, regarding terminology, focus areas, training, and major issues over the next five years, are mainly based on these 82 respondents.

Data analysis

Since most of the items in the questionnaire are open questions, we conducted a content classification to analyse those qualitative data. Two researchers independently conducted classification to reduce the individual bias. For disputed items, a third researcher took participate in the discussion to make the final classification.

In addition, to analyse the research themes of Chinese experts (see below), we conducted a literature review through desktop analysis (keyword analysis in particular). This consisted of three major steps. Firstly, we identified the articles of the target scholars. Secondly, we determined keywords for these articles and made necessary adjustments. Finally, we counted the frequency of the keywords in the articles. The identification of an article poll involved the target experts, the database, and the search approach.

Target Experts. The analysis was conducted with the articles from all 102 experts, rather than only the 82 experts who responded to our questionnaire survey, in order to provide a more comprehensive picture of the research in economic and business ethics in China. It is technically feasible.

Database. The articles were mostly retrieved from China Academic Journals Full-text Database (CAJ), which is the largest Chinese online journal database. Hence, CAJ was able to sort out most (if not all) of published articles of the target experts.

Search Method. We searched articles in a 30-year period, from 1 January 1980 to 31 December 2009. Initially, only author name was used as the search keyword, to maximise the relevant articles retrieved at the beginning stage of the article search.

However, this approach contained the limitation of retrieving articles of experts with the same Chinese name. To avoid such a problem, once we obtained the search results with articles apparently irrelevant to business ethics, we filtered our results by including both author name and his / her current affiliation as search keywords.

Nevertheless, searching by author name and current affiliation simultaneously may lead to the missing of articles that were published when authors were serving institution(s) other than the current ones. We minimised this potential problem by adding the additional 18 articles provided by the authors themselves in their response to the questionnaires.

The keyword analysis was then narrowed down to the articles published in core Chinese journals. We focused on the articles in the journals from two sources: the 2008 version of Chinese Core Journals List and the 2008-2009 version of CSSCI, both of which are widely considered as the two collections of highest-quality Chinese journals.

Further selection of the articles was based on the relevance of these articles to economic ethics and business ethics, mainly by checking their titles, supplemented by reading the keywords, abstract, or full text. After eliminating the irrelevant articles, this process yielded 881 articles, which were then used for the keyword analysis.

Preliminary analysis. The purposes of the preliminary analysis were twofold: (1) to explore the potential problems; (2) to grasp an overview

of the keywords provided by the authors, which could serve as a foundation of the core keywords selection.

The preliminary analysis revealed obvious weaknesses in our keywords survey, requiring adjustment of our keywords list. Two principles were followed in selecting keywords: (1) adjusting the keywords provided by the author only when necessary; (2) counting a keyword only once for each article.

When some adjustment of keywords was necessary, three major approaches were adopted: integration, splitting, and elimination.

Integration. Without integration some keywords cannot reflect the main idea of the article. For instance, in a paper entitled *Some Issues of Chinese Economic Ethics Research – The Nature of the Discipline of Economic Ethics*, the author provided two terms *ethics* and *economics*, rather than one single term *economic ethics*. As economic ethics is the focus of this article, we believe that *economic ethics*, the integration of *economic* and *ethics*, is a more appropriate keyword than *economic* and *ethics* separately.

Splitting. If a keyword provided by an author consists of multiple meanings, this keyword was split into multiple terms. For example, one keyword *gongzheng shouxin* (justice and keeping words) was separated into two keywords: *gongzheng* (justice) and *shouxin* (keeping words).

Elimination. If the keywords in an article had similar meanings, the same keyword would be counted two times or more in terms of the frequency. For example, *yi li bingzhong* (the simultaneous pursuit of both ethics and self-interest) refers to the same concept as *yi li tongyi* (the endeavor to realise both ethics and self-interest). Thus, the keyword *yi li tongyi* would be counted twice if both of them were used as keywords in an article. To avoid this bias, we eliminated one of them and counted such keywords only once.

After the keywords were identified, we counted their frequency.

Findings

Backgrounds of experts

The dominant majority of the experts were affiliated with universities. Only a few experts were affiliated with research institutes, including China Academy of Social Science, Shanghai Academy of Social Science, and Guangdong Academy of Social Science.

Out of 114 experts, four were from government and other public departments. Among the other 110 experts, 45% were from business school (including School of Management and School of Economics).

Regarding the backgrounds of experts, 51% of the 114 experts held the highest degree of philosophy or ethics, 45% of them of economics or management, and 4% of others.

Among 110 experts affiliated with the universities, 64% were professors, 31% associate professor, and 5% lecturers.

Geographically, Shanghai, Beijing, and Jiangsu as a whole contained about half of the experts, with 23, 20, and 15 experts, respectively. Other provinces that had more than 5 experts were Guangdong, Hubei, and Hunan, with 11, 7, and 7 experts, respectively.

Terminology

Out of the 82 respondents, 79 experts responded to the question concerning the Chinese terms referring to *economic and business ethics*. Some of the experts offered multiple responses. The results showed that *qiye lunli* and *jingji lunli* were the two most frequently mentioned terms, with frequencies of 38 and 36, respectively, followed by *shangye lunli* with a frequency of 8.

Among those who use the term *qiye lunli*, the majority translated it into *business ethics* (26 out of 38) or *enterprise ethics* (5 out of 38), with 7 experts who did not provide an English translation. In addition, among those who used the term *jingji lunli*, most of them tended to translate it

into *economic ethics* (22 out of 36), with a few translating it to *business ethics* (7 out of 36) with the rest not responding.

This pattern is consistent with our observation that *jingji lunli* (economic ethics) and *qiye lunli* (business ethics) were viewed to be two interrelated yet distinct fields in China. Therefore, hereafter we referred the term "economic and business ethics" to the whole area in this article.

Prevalence and distribution of economic and business ethics

We discuss below the prevalence and distribution of economic and business ethics in China under the following aspects: research associations, research institutions, journals, and translated books.

- *Research associations*

In China, an academic society of economic ethics was founded as a division of the China National Association for Ethical Studies in October 2010.

- *Research institutions*

There were ten institutions of economic and business ethics in China (see Table1), most of which were affiliated with a university. All of them were founded in or after 2000, with the Centre for Economic Ethics in the Shanghai Academy of Social Sciences as the only exception (founded in 1999).

Research centres/institutes	Affiliations	Founded
Centre for Economic Ethics	Shanghai Academy of Social Sciences	1999
Centre for Economic Ethics	Henan University of Finance and Economics	2000
Institute of Economics Ethics	Nanjing Normal University	2001
Shenzhen Institute of Contemporary Society Observation	N/A	2001
Centre for Economic Ethics	Shanghai Normal University	2003
Centre for Management and Ethics	Shanghai Jiao Tong University	2003

Centre for International Business Ethics	Foreign Trade and Economic University	2004
Euro-China Centre for Leadership and Responsibility	China Europe International Business School	2005
Institute of Business Ethics	Zhongnan University of Economics and Law	2005
Centre for Confucian Businessman and Business Ethics	Shandong College of Economics	2006

Table 1 Research Centres/Institutes of Business Ethics in China

- *Journals*

In China, there was no academic journal dedicated to economic or business ethics yet. However, each of the two top ethics journals, *Studies in Ethics,* and *Morality and Civilisation*, contained a column about economic and business ethics and had published a substantial number of research papers related to economic and business ethics.

- *Translated books*

A substantial number of foreign language books have been translated into Chinese. The following lists are illustrative, rather than exhaustive. In 2001, the Economic Ethics Research Centre of Shanghai Academy of Social Science published the translation of some contemporary classic books of economic ethics, which included the following five books:

- *Ties That Bind. A Social Contracts Approach to Business Ethics* by Thomas Donaldson and Thomas W. Dunfee (1999)
- *Grundlagen der Unternehmensethik* by Horst Steinmamm and Albert Löhr (1994)
- *Action Oriented Business Ethics* edited by Georges Enderle (2002)
- *Competing with Integrity in International Business* by Richard T. De George (1993)
- *Trust and Business Barriers and Bridges* edited by Daryl Koehn (1997)

In 2002, Peking University Press also published a translation series of economic ethics, including:

- *Business Ethics* (5th edition) by Richard T. De George (1999)
- *Ethics in Finance* by John R. Boatright (1999)
- *Environmental Ethics* (3rd edition) by Joseph R. Des Jardins (2001)
- *International Business Ethics* by Georges Enderle (1999)
- *The Ethics of Information Technology and Business* by Richard T. De George (2003)
- *Accounting Ethics* by Ronald F. Duska and Brenda Shay Duska (2003)

In 2006, Xiaohe Lu and Georges Enderle edited and published the translation of some new contemporary classic books of economic ethics, including:

- *Ethics and Excellence. Cooperation and Integrity in Business* by Robert C. Solomon (1992)
- *Strategic Management. A Stakeholder Approach* by R. Edward Freeman (1984)
- *Business Ethics. A Kantian Perspective* by Norman E. Bowie (1999)
- *Adam Smith and His Legacy for Modern Capitalism* by Patricia H. Werhane (1991)

In addition, some other translated books were as follows:

- *Business Ethics and Society: Ethics and Stakeholder Management* (5th edition) by Archie B. Carroll and Ann K Buchholtz (2004)
- *Business Ethics. A Global and Managerial Perspective* by David J. Fritzsche (1999)
- *Business Ethics. A Stakeholder and Issues Management Approach* (3rd edition) by Joseph W. Weiss （2005）
- *The Ethics of Management* (5th edition) by LaRue Tone Hosmer (2005）

Focus areas in economic and business ethics

Out of 82 respondents, 81 experts responded to the questions regarding their focus areas. Table 2 shows the area(s) of expertise that three or more experts mentioned. The three leading areas were business ethics,

corporate social responsibility, and economic ethics, all of which were general and broad.

Areas of expertise	Frequency	Rank
Business ethics	24	1
Corporate social responsibility	22	2
Economic ethics	19	3
Management ethics	8	4
Ethics and economic / business performance	7	5
Human resource management ethics	7	5
Consumption ethics	6	7
Corporate culture	5	8
Economic ethics thought	5	8
Traditional Chinese ethics	5	8
Environmental ethics	4	11
Fair/justice	4	11
Corporate culture and business ethics	3	13
Economic ethics	3	13
International ethics	3	13
Managerial philosophy	3	13
Market economy	3	13

Table 2 Focus areas of Chinese experts in economic and business ethics

Besides, areas of expertise that two experts mentioned include: ethics management, distribution ethics, transaction ethics, leadership ethics, corporate ethical culture, business ethics, marketing ethics, and religious economic ethics.

Finally, areas of expertise that one expert mentioned include: property rights, integrity, moral risks, moral productivity, moral capital, corporate governance, managerial philosophy and business ethics, managerial philosophy and corporate culture, accounting ethics, economic ethics and capitalism, economic philosophy, entrepreneurship, business ethics teaching, humane economy, production ethics, ethical issues in information and knowledge economy, action choice theory, happiness,

righteousness and benefit, quality ethics, capital ethics, and organisational ethics.

Training

Among 82 respondents to the questionnaire survey, 50 experts answered the question regarding themes in training on economic and business ethics. A diversity of training themes was indicated. The training themes mentioned by at least four experts included corporate social responsibility (20), ethics management (13), ethics and economic/business performance (11), and business ethics (11), integrity (*chengxin* in Chinese) (6), human resource management ethics (6), environmental ethics (5), management ethics (4), entrepreneurial ethics (4), and consumption ethics (4).

Teaching

The teaching of economic and business ethics was increasingly drawing more attentions and engagements. For instance, some top business schools were actively involved in the teaching of business ethics-related courses. For instance, business ethics had been one core course in China Europe International Business School since 1994, in the Antai College of Economics and Management at Shanghai Jiaotong University since 2001, and in the College of Economics and Management at Tsinghua University since 2009.

Moreover, the communication on the business ethics teaching within the academic community was also emphasised. So far four national MBA business ethics teaching workshops have been held, with the first one in Fudan University in 1999, followed by Shanghai Jiao Tong University, in both 2007 and 2009, and Peking University in 2010.

Some more encouraging mechanisms were pushed forward in recent years. For instance, in 2009, the China National MBA Education Supervisory Committee set up business ethics and corporate social responsibility as one of the 15 core courses for MBA programmes. The degrees

of business ethics and social responsibility in the training plan, syllabus or teaching practices were treated as part of the evaluation criteria of MBA programmes.

In a word, the teaching of economic and business ethics was steadfastly developing. We below present the teaching themes in different degree programmes: undergraduate, MBA, non-MBA postgraduate, and doctoral.

Undergraduate. In terms of courses and their nature, in total, 28 experts in our sample taught 29 economic or business ethics for undergraduates. Besides, 24 other experts indicated that in a total of 27 other courses, economic or business ethics was part of the course contents.

Table 3 below presents the teaching themes that were mentioned three or more times in economic ethics courses for undergraduate students.

Keywords	Frequency	Rank
Consumption ethics	6	1
Production ethics	6	1
Fundamentals to economic ethics	5	3
Mesoeconomic ethics	5	3
Ethics for economic system	4	5
Exchange ethics	4	5
Corporate moral responsibility	3	7
Distribution ethics	3	7
Entrepreneurial Ethics	3	7
Macro economic ethics (government ethics)	3	7
Micro economic ethics	3	7

Table 3 Economic ethics themes in undergraduate courses

Besides, the themes dealt with by experts two times were the ethical principles and norms for business, the relationship between economy and ethics, justice and efficiency, the basic principles, norms, and concepts in economic ethics, ethics of international economic transaction, corporate social responsibility, public relations ethics, contract ethics, negotiation ethics, and ethical theories for economic ethics.

Finally, the themes only concerned once were include work ethics, integrity issue in economic activities, righteousness and benefits, developments of economic ethical thoughts, concepts of economic and business ethics, information technology ethics, the ethical reflection for business behaviour, ethical issues in e-business, human resource management ethics, intellectual property, product safety, cross-cultural ethical differences, ethical decision-making, corporate culture and business ethics, ways to promote business ethical behaviour, investment ethics, advertisement ethics, and ethical premise for economic activities.

As an example of the content of courses in economic ethics, the topics of *Economic Ethics* taught by Prof. Zeying Wang included: introduction of economic ethics; development of economic ethics thoughts, movement of economic ethics, fundamental principles of economic ethics, main norms of economic ethics, fundamental categories of economic ethics, macroeconomic ethics, mesoeconomic ethics, microeconomic ethics, ethics for international economic transaction, and other sub-disciplines of economic ethics.

Similarly, the topics of *Economic Ethics* taught by Prof. Zhongzhi Zhou covered: history of economic ethics, ethical theory basis of economic ethics, economic institution ethics, production ethics, exchange ethics, public relation ethics, contract ethics, negotiation ethics, organisation ethics, consumption ethics, moral personality of business people, and individual ethics in economic activity.

For business ethics, Table 4 below displays the major teaching themes in the undergraduate programmes.

Keywords	Frequency	Rank
Fundamentals to business ethics	8	1
Corporate social responsibility	7	2
Ethical reasoning	5	3
Human resource management ethics	5	3
International business	5	3
Entrepreneurial ethics	4	6
Business operation ethics	4	6
Ethics management	3	8
Ethics / Business performance	3	8
Business ethics norms	3	8
Accounting ethics	3	8
Corporate moral responsibility	3	8

Table 4 Business ethics themes in undergraduate courses

The themes tackled twice were environmental ethics, traditional Chinese ethics, ethical leadership, marketing ethics, justice and efficiency, and management ethics.

The themes concerned with once were: stakeholder theory, corporate responsibilities to shareholders, corporate responsibilities to communities, corporate growth ethics, ethical decision-making, production ethics, marketing ethics, information technology ethics, business and government, ethics and management, and ethics for business restructuring.

The typical topics of business ethics can be illustrated by Prof. Tianping Gong's course contents, which include: the objectives, tasks and approaches of business ethics, the content and function of business ethics, norms of business ethics, business leader ethics, and the relationship

between ethics and financial performance. Besides, the topics in business ethics taught by Prof. Yinghang Zhang include: virtues necessary for future business leaders, approaches to cultivate virtues, the formation of virtues in conflict of ethics and interests, and the relation between virtue and happiness.

MBA Teaching. In total, 29 experts taught economic or business ethics for MBAs. Of the 30 courses they taught, 11 were economic ethics and 19 business ethics. Among them, half were compulsory and half were electives. Other 9 experts answered that they included economic or business ethics in the content of 9 other courses such as management philosophy.

Table 5 below outlines the major teaching themes in economic ethics courses for MBA students.

Keywords	Frequency	Rank
Fundamentals to economic ethics	4	1
Macro economic ethics (government ethics)	4	1
Relationship between economy and ethics	4	1
Mesoeconomic ethics	3	2
Microeconomic ethics	3	2
Traditional Chinese economic ethics thoughts	3	2

Table 5 Economic ethics themes in MBA courses

The themes involved in the economic ethics courses for MBA students two times were sino foreign comparative economic ethics, ethics for market economy, human resource management ethics, moral capital, production ethics, exchange ethics, distribution ethics, and consumption ethics.

A large number of themes were taught only once. They included religious ethics, economic and business ethics, economic ethics and busi-

ness leadership, justice and efficiency, economic ethics in the era of so-cialised capitals, circular economy ethics, financial crisis and economic ethics, ethical issues in economic operation, ethical issues in economic intervention, ethical issues in economic development, the economic eth-ics in the era of globalisation, socialist values based economic ethics, hot topics in business ethics, economic and moral man, ecology for eco-nomic ethics, ethics in rural economy, intellectual property, business bribery and corruption, financial investment ethics, information technol-ogy ethics, and ethical difference in international business.

One example of the content of courses in economic ethics is the top-ics taught by Prof. Nengsheng Luo, which include: studies in economy from an ethical point of view and studies in ethics from an economic point of view, macroeconomic ethics, meso-ethics for business organisa-tion, micro-ethics for individual economic behaviour, production ethics, exchange ethics, distribution ethics, and consumption ethics.

Table 6 lists the major teaching themes in business ethics courses for MBA students.

Keywords	Frequency	Rank
Corporate Social Responsibility	8	1
Ethics management	8	1
Business ethics and corporate culture	5	3
Corporate moral	5	3
Ethical reasoning	5	3
Human Resource Management Ethics responsi-bility	5	3
Environmental ethics	4	7
Ethical issues in business	4	7
Leadership ethics	4	7

Management ethics	4	7
Stakeholders	4	7
Business and government	3	12
Fundamentals to the subject	3	12
International business	3	12
Organisational ethics	3	12

Table 6 Business ethics themes in MBA courses

The themes that were mentioned twice were traditional Chinese ethics, ethics and corporate performance, ethical decision-making, marketing ethics, and micro-business ethics

The themes that were concerned once were the ethical norms of Chinese corporate, corporate responsibilities to shareholders, corporate responsibilities to community, production ethics, accounting ethics, social level business ethics, macrobusiness, and business integrity.

For business ethics, we here provide two examples. The topics of business ethics taught by Prof. Xinwen Wu include: the obstacles in practicing business ethics in China and in the world, why business ethics is needed, how to understand business ethics, business ethics on individual, organisational and social levels, and leadership ethics. The topics of business ethics taught by Prof. Zucheng Zhou include: introduction to business ethics, corporate social responsibility and moral responsibility, ethical decision-making, ethical issues in business, and ethics management.

Non-MBA Postgraduate Teaching. There were 25 experts that taught economic or business ethics for non-MBA postgraduate students. Of the 26 courses they taught, 14 were economic ethics and 12 business ethics. Among them, 15 were compulsory courses, accounting for 57.7%, and 11 were electives, accounting for 42.3%. The other 13 experts answered

that they included economic or business ethics in the content of 13 other courses, such as ethics.

Table 7 indicates the teaching themes mentioned three times in the economic ethics for non-MBA postgraduate.

Keywords	Frequency	Rank
Ethics for economic system	4	1
Basic theories	3	2
Corporate social responsibility	3	2
Human resource management	3	2
Fundamentals to the subject	3	2
Macroeconomic ethics (government ethics)	3	2
Moral capital	3	2

Table 7 Economic ethics themes in non-MBA postgraduate courses

The themes concerned twice were Sino-foreign comparative economic ethics, ethics of corporate leaders, microeconomic ethics, mesoeconomic ethics, justice and efficiency, economy and ethics, and traditional Chinese economic ethics.

The themes dealt with once were religious economic ethics, economic and business ethics, ways to promote business ethical behaviour (ways to implement business ethics), global economic ethics, circular economy ethics, economic ethics in the era of socialised capitals, hot topics in business ethics, economic and moral man, ecology for economic ethics, ethics in rural economy, production ethics, exchange ethics, consumption ethics, public relations ethics, contract ethics, negotiation ethics, intellectual property, corporate culture, international business ethics, business bribery and corruption, financial investment ethics, and information technology ethics.

The content of courses in economic ethics can be illustrated by the topics of *Economic Ethics* taught by Prof. Chunchen Sun, which include: relation between ethics and economy, ethical connotation of market economy, ethical ground for government intervention, relation between fairness and efficiency, corporate social responsibility. In addition, the topics of *Economic Ethics* taught by Prof. Farong Qiao include: structure of business ethics discipline, relation between fairness and efficiency, reasonable solution to conflicts between moral and economic values, economic determinism and the doctrine of transcendence by values, studies in government ethics at the macroeconomic level, economic ethics in the age of capital socialisation, the construction of market ethics focusing on integrity, ethical issues in harmonious industrial and labour relations, and cyclical economic ethics.

Table 8 presents the teaching themes mentioned three times in the business ethics for non-MBA postgraduate.

Keywords	Frequency	Rank
Fundamentals to business ethics	4	1
Ethical issues in business	4	1
Corporate Social Responsibility	3	2
Corporate moral responsibility	3	2
Ethical reasoning	3	2

Table 8 Business ethics themes in non-MBA courses

The themes concerned twice were: fundamentals of business ethics, human resource management ethics, marketing ethics, environmental ethics, ways to promote business ethical behaviour, and ethics for market economy.

The themes dealt with once were: food safety, corporate culture and business ethics, business and government, micro-business ethics, meso-

business ethics, macro-business ethics, leadership ethics, justice and efficiency, traditional Chinese ethics, and information technology ethics.

Some examples of the content of courses in business ethics:

The topics of business ethics taught by Prof. Dajian Xu include: fundamentals of ethics, fairness and efficiency, market ethics, corporate social responsibility, and ethical issues in management.

Teaching for doctoral students. 12 experts answered that they taught economic or business ethics for doctoral students. Of the 12 courses they taught, 8 were economic ethics and 4 business ethics. Among them, 7 were compulsory courses, accounting for 58.3%, and 5 were electives, accounting for 41.7%.

For the economic ethics courses, the teaching themes concerned twice were the ethical foundations of market economy, corporate social responsibility, and moral capital.

The themes dealt with once were economic ethics and contemporary Chinese history, the economic ethical thoughts of western economists, economy and ethics, the ethical rationales of government intervention, justice and efficiency, fundamentals to economic ethics, ways to promote economic ethical behaviour (ways to implement economic ethics), integrity and economic climate, moral risks, human resource management ethics, and consumption ethics.

Typical course topics in economic ethics are: the relation between economy and ethics, advanced studies in economic ethics, the prospects for economic ethics, the position of economic ethics in the field of ethics, appropriate business ethics, understanding economic ethics at macro, meso, and micro levels, economic ethics and a contemporary history of China, western economists economic ethical thought, moral basis of market economy, ethical connotation of market economy, moral ground for government market intervention, relation between fairness and efficiency, moral capital and economic virtues, integrity and eco-

nomic atmosphere, moral productivity, approaches to economic justice, and corporate social responsibility.

For business ethics courses, the themes mentioned three times were: corporate social responsibility and ethical issues in business. The themes concerned twice were the legitimacy of business ethics, business ethics and corporate culture. The themes dealt with once were ethical reasoning, ethical decision-making, marketing ethics, human resource management ethics, business and government, environmental ethics, the nature of firms, and ethics and corporate performance.

Some examples of the content of courses in business ethics are: the legitimate basis of business ethics, ethical relations in business, ethical reasoning, corporate social responsibility, corporate citizenship, business, consumer, employee, and government relationship, corporate environmental responsibility and low carbon economy and climate change, corporate values and ethical decision-making, corporate ethical values and corporate culture, corporate social responsibility and consumer behaviour, corporate social responsibility awareness, and behaviour and performance.

In overall, the survey shows little consensus on the course structure and content of economic ethics or business ethics. This is particularly true for courses of business ethics.

In addition, of 82 experts, 59 were involved in supervision of master students, accounting for 72%, and 33 were engaged in supervision of doctoral students, accounting for 40%. Although not all of these experts supervised students majored in economic or business ethics, the number of master and doctoral students in the field was still substantial.

Research

In China, the research in the field of economic and business ethics had made significant progress. This could be reflected in the research conference. As a critical way of sharing and exchanging research findings in the field, the academic conferences on economic and/or business

ethics were held regularly in China. For instance, recent years, a National Economic Ethics Workshop was held every year. Beside, Shanghai Academy of Social Science had held three international conferences of economic ethics until 2010. The conference themes were Promoting Economic Ethics in China (2002), Freedom and Responsibility in the Economic Developments of China – Government, Corporate, and citizenship society (2006), and Capital, Credit and Responsibility: Which concepts, institutions, and ethics do the future welfare creation need? (2010).

Moreover, we also assessed the research themes of the journal articles published by 102 experts. The main analysis took two steps. Initially, the 881 articles retrieved were categorised into three main themes: economic ethics, business ethics, and corporate social responsibility, according to the titles and keywords of these articles. This revealed that 554 articles were about economic ethics, 227 were about business ethics, and 100 about corporate social responsibility. That is, the articles regarding economic ethics far outnumbered those about business ethics, which in turn were greater in number than those about corporate social responsibility. The majority of the articles were related to the subject of economic ethics, since over half of the articles were on this topic.

The second step was to count the frequency of each keyword. The keywords which appeared at least 8 times (i.e., 8 articles) are presented in Table 9.

Keyword	Frequencies	Ranks
Market economy	170	1
Corporate social responsibility	117	2
Business ethics	93	3
Environmental ethics	71	4
Fundamentals of economic ethics	68	5
Economic ethics	64	6
Ethics / morality	64	6

Ethics and economic / business performance	59	8
Integrity	59	8
Ethics management	54	10
Fair / justice	53	11
Economic development	51	12
Ethical norms	39	13
Stakeholders	38	14
Globalisation / international business	34	15
Traditional Chinese ethics	31	16
Collectivism	30	17
Economy	30	17
Ethical issues	29	19
Managers	26	20
Management ethics	25	21
Consumption	24	22
Marketing	24	22
Human resource management	23	24
Business	22	25
Harmony	21	26
Marx	21	26
Distribution	20	28
Socialist ethics	20	28
Moral capital	19	30
People-oriented	18	31
Property rights	18	31
Finance	17	33
Unethical behaviour	15	34
Capitalism	13	35
Discipline of ethics	13	35
Accounting	12	37
Ethics and interest	12	37
Fundamentals of business ethics	12	37

Corporate culture	11	40
Economics	10	41
Deng Xiaoping	9	42
Ethics research	9	42
Spirit of ethics	9	42
Business and government	8	45
Consumers	8	45
Ethical behaviour	8	45
Individualism	8	45

Table 9 Research themes in economic and business ethics

In addition, "corporate governance" and "competition" appeared 7 times respectively, "production" and "professional ethics" appeared 6 times respectively. Among others, "exchange" 5 times, "business corruption" 2 times, and "intellectual property rights" 1 time.

Major issues in economic and business ethics over the next five years

Out of 82 survey respondents, a total of 81 experts addressed the question. Table 10 shows the ethical issues that three or more experts mentioned as ethical issues in the field of economic and business ethics over the next 5 years.

Keyword	Frequency	Place
Corporate Social Responsibility	34	1
Environmental Ethics	34	1
International Ethics	25	3
Business Ethics	20	4
Human Resource Management Ethics	15	5
Economic Ethics	12	6
Consumption Ethics	10	7
Ethics and Economic / Business Performance	10	7
Ethics management	10	7

Financial Ethics	10	7
Fairness / Justice	9	11
Leadership Ethics	8	12
Distribution Ethics	5	13
Business and Government	3	14
Corporate Governance	3	14
Competition	3	14
Happiness	3	14
Integrity	3	14
Management Ethics	3	14
Marketing ethics	3	14
Quality ethics	3	14

Table 10 Major future issues in economic and business ethics

The ethical issues that two experts mentioned include: wealth ethics, property rights, moral risks, economic ethics thought, fundamentals of economic ethics, competition, ethical norms, business corruption, people-oriented, professional ethics, and capital ethics.

The ethical issues that one expert mentioned include: moral capital, ethical issues in e-commerce, development ethics, corporate reputation, economic reform, corporate responsibility to community, corporate citizenship, harmonious business management, human rights, production ethics, responsible investment, and traditional Chinese ethics.

7.2 JAPAN

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Brief History of Business Ethics in Japan

Pre-industrial era

The later Edo Period (1603-1867) saw sizeable concentrations of populations in big cities such as Edo (modern-day Tokyo) and Osaka, with considerable growth in the money economy and development of commerce and industry.

Under these conditions, professional ethics thinking with roots in religions such as Confucianism, Shintoism and Buddhism burgeoned. Representative thinkers from those days include Shosan Suzuki (1579-1655), Baigan Ishida (1685-1744) and Sontoku Ninomiya (1787-1856). Primitive forms of professional codes of ethics were believed to have appeared at this time and were shared by regional tradesmen, such as the shared philosophies of the Omi Shonin (merchants from the Omi district).

Edo Period thinking on professional ethics is comparable with what Max Weber described as the Protestant ethic. As such, some authors have argued that it provided the groundwork for the modernisation and development of capitalism that emerged in Japan at a much earlier stage than in other non-western societies.[1]

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[1] Examples include Bellah, Robert N., *Tokugawa Religion. The Values of Pre-industrial Japan*, Falcon, 1957 and Morishima, Michio, *Why Has Japan*

Modernisation of Japan

In the Meiji Period (1868-1912) it was essential for Japan to prioritise rapid modernisation of the economy and industry with the help of capitalism to preclude colonisation by powerful western nations. The Japanese government set about abolishing feudalistic systems and promoting sweeping policies to protect and foster industry under slogans such as "Rich Nation, Strong Army" and "Increase Production and Promote Industry".

It was from around this time and up to the Taisho Period (1912-1926) when the *zaibatsu* (capitalist monopolistic enterprise groups) were formed, such as the Mitsui, Mitsubishi, Sumitomo and Yasuda groups. The *zaibatsu* groups each possessed its own unique corporate mottos and teachings (corporate philosophies that included ethical elements).

Eiichi Shibusawa, known as the "father of Japanese capitalism" and involved in the establishment and operation of Dai-Ichi National Bank, the Tokyo Stock Exchange and a variety of other diverse companies, propounded the "theory of moral economic union" in his 1916 book *Rongo-to-Soroban* (the analects and the abacus).

However, as imperialist western nations began a full-scale advance into Asia, Japan was gradually forced as the only imperialist nation in Asia to take a defensive position against Anglo-American imperialism.

Post-war economic growth

After the Second World War, Japan made a fresh start as a reborn democratic nation with a new constitution. The government promoted measures to democratise the economy, including the dissolution of the *zaibatsu*, agricultural reforms, and the enactment of the Anti-Monopoly Act and the Labour Union Act. Consequently, the country achieved high economic growth over a relatively short period after the war in what became referred to as the "Japanese miracle".

"Succeeded"? Western Technology and the Japanese Ethos, Cambridge University Press, 1982.

However, distortions created by the excessively rapid pace of growth first appeared in the form of public pollution caused by corporate operations. The Four Big Pollution Diseases of Japan[2] are the best-known challenges faced by the Japanese industrial community, and from the 1960s to the 1970s this led many to question corporate social responsibility. The two oil shocks of the 1970s forced Japan, as a country of limited natural resources, to implement energy-saving measures through cooperation between the public and private sectors. From the 1960s and 1970s onwards, Japanese companies had no choice but to begin tackling environmental problems as part of pollution-preventing and energy-saving initiatives.

Problems with discrimination and human rights were traditionally handled largely by the personnel divisions at Japanese companies.

From the late 1980s, Japan enjoyed a period of unparalleled asset inflation, referred to as the "bubble economy", and positive results at Japanese companies saw momentum gather towards the idea of returning part of these profits to society. Words such as "philanthropy" and *mécénat* (corporate patronage of the arts and culture) became catchphrases, and there was a rise in the number of companies setting up social contributions departments and promoting social and cultural activities. However, with the collapse of the bubble economy in early 1990, this momentum was rapidly lost.

Most Japanese companies set out management philosophies in the form of mission statements or corporate motto describing the company's contribution to society or the nation or the service to customers. However, this rarely went beyond a philosophical level and little progress was made in the systemisation required to put these ideas into practice

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[2] Numerous pollution problems arose during Japan's period of rapid economic growth. Of these, four pollution diseases that were to bring about particularly serious and widespread damage to local residents became known as the Four Big Pollution Diseases of Japan, namely Minamata disease (late 1950s), Niigata Minamata Disease (1960s), Yokkaichi Asthma (1960s to 1970s) and Itai-itai disease (1970s).

within the organisation (such as the enactment of codes of ethics). As a result, such management philosophies were not always sufficient as a policy for responding to real ethical problems.

After the collapse of the bubble economy (1990)

In the 1990s, a series of corporate scandals were revealed that could perhaps be described as the after-effects of the collapse of the bubble economy. It was around this time that "corporate ethics" in the modern sense became questioned in Japan for the first time. However, corporate ethics remained an unfamiliar term for Japanese companies, and only an extremely limited number of major companies began tackling the challenge of establishing corporate ethics in the early 1990s. Moreover, the methods employed never exceeded fumbling attempts at following the pioneering example of mostly American companies.

The year 2000 saw a series of major corporate scandals, such as the Mitsubishi Motors defect cover-up and the food-poisoning incident at Snow Brand, a major milk manufacturer. These incidents led to a rapid increase in the number of companies implementing full-scale initiatives to develop corporate ethics or compliance systems, including the introduction of codes of ethics or codes of conduct for executives and employees. While some companies set up corporate ethics departments or compliance departments, others handled the issue largely through their legal departments.

In recent years, numerous leading companies in Japan have begun arguing for and showing interest in "CSR management". As pointed out above, in the past Japanese companies have handled issues of environmental protection, human rights, social contributions, corporate ethics and compliance at different specialist departments. Recently, however, there has been a gradual increase in the number of companies setting up CSR departments specifically to handle CSR-related issues. Nowadays, the acronym CSR has come to be used more frequently than the equivalent Japanese phrase *kigyou no shakaiteki-sekinin*.

To present a big picture of the Japanese scholars' publications in business ethics, in 1997, Taka conducted a comprehensive review, especially on those literature published in the 1990s. Anyhow, it is of necessity to investigate the more recent developments of business ethics research in Japan, especially those in the new century.

Methodology

Individual survey

- *Identifying individual expertise in business ethics*

After holding a series of debates with the survey team to examine the criteria for being regarded as a business ethics expert, we identified the following ten terms (keywords) as being closely related to business ethics. We began by selecting academics that had published academic papers with these keywords in the title. We accessed the CiNii database of academic papers (13,001,172 papers on record as of June 27, 2010), which is operated by the National Institute of Informatics (NII), and used the database search function to select relevant literature that included these keywords. The ten keywords and number of hits for each keyword were shown in Table 11 (searched on February, 12, 2010).

Searched keyword (Japanese)	Searched keyword (English translation)	Frequencies
keiei-rinri	management ethics	792
kigyou-rinri	business ethics	863
soshiki-rinri	organisational ethics	35
bizinesu-eshikkusu	business ethics	45
keizai-rinri	economic ethics	185
doutoku to keizai	morality and economy	23
kigyou-shimin	corporate citizenship	177
konpuraiansu-keiei	compliance management	135
CSR	CSR	3,308
kigyou-no-shakaiteki-sekinin	corporate social responsibility	1,716

Table 11 Search results for relevant literature (12 February 2010)

Here, journalistic magazine articles, articles in trade magazines, reviews and journalistic essays were removed from the literature identified by the above searches and the focus was turned towards academic papers in regular publications regarded as academic journals. Business ethics specialist academics were selected based on whether or not they had two or more specialist papers published in academic journals. The final number of individual academics selected was 221.

- *Data collection*

It was decided that the prescribed survey invitation letter (the invitation letter prepared by Globethics.net) would have been inappropriate in an unchanged format for circumstances in Japan. Thus, a Japanese letter was drafted based on the main points contained in the original letter.

A Japanese translation of the questionnaire (individual survey) prepared by Globethic.net was used for the survey. During the translation process a very small part of the questionnaire was modified to reflect circumstances in Japan.

Two response columns were made for the questionnaire, one for responses in Japanese and the other for responses in English. Respondents were asked to make responses in English in addition to their responses in Japanese as far as possible.

To protect personal information, a column was attached to items such as email addresses and postal addresses whereby respondents were asked to check one of "may be disclosed" or "may not be disclosed".

Respondents were able to select one of the following two methods for sending in completed questionnaires. Download the questionnaire (individual survey) in MS Word from Reitaku University's Business Ethics and Compliance Research Centre website, type in the responses and return as an email attachment. Alternatively, fill responses in by hand using the posted hard copy of the questionnaire (individual survey) and post back using the enclosed response envelope.

The questionnaires were sent out on Tuesday 1 June 2010. The deadline for responses was set for Friday 18 June 2010. The number of survey requests sent out was 221: 51 responses were received (response rate: 23.1%) as of 14 July 2010.

Institutional survey

- *Identifying institutional expertise in business ethics*

A total of 46 major business schools in Japan were recorded in the MBA Rankings 2008 of the International Strategy Design and Research, Inc. After holding discussions among the six members of the Japan survey team, we selected six specialist research institutions with noteworthy track records of activities in business ethics.

- *Data collection*

The method and procedures of the data collection of institutional survey is similar to those of individual survey. The number of survey requests sent out was 52. Seven responses were received (response rate: 13.5%) as of 14 July 2010.

Findings

Terminology

The most common keyword was "business ethics (*kigyou-rinri)*", but "management ethics (*keiei-rinri*)" was also very common. A few academics specialising in economics also used the phrase "economic ethics (*keizai-rinri*)". However, many of those who answered "economic ethics (*keizai-rinri*)" (ten economics researchers and three respondents from the "other" category) also used the phrases "business ethics (*kigyou-rinri)*" or "management ethics (*keiei-rinri*)" in their own papers. Our supposition is that because the survey question contained the word "economics" (economics and business ethics) they felt obliged to add the phrase "economic ethics (*keizai-rinri*)" to their responses (Table 12).

Japanese	Direct English transla-tion	Individuals (N=51)	Institutions (N=7)
kigyou-rinri	business ethics	32	6
keiei-rinri	management ethics	24	3
keizai-rinri	economic ethics	10	0
others: *keizai-kigyou-rinri* economic and business ethics (2) *keizai-keiei-rinri* economic and management ethics (2) *bizinesu-rinri* business ethics (1) *bizinesu-eshikkusu* business ethics (1) *jigyou-seisin* business spirit (1)			

Table 12 Terminology in economics and business ethics
Multiple responses are possible in all cases

From the mid-2000s onwards, corporate social responsibility (CSR) came to be used more commonly as a broader and more comprehensive concept. A variety of issues came to be discussed under the umbrella of the CSR concept, including business/management ethics, compliance management, stakeholder theory, environment/sustainability manage-ment and corporate citizenship.

Prevalence and distribution of business ethics in Japan

- *Research association*

The Japan Society for Business Ethics Studies (JABES) was estab-lished in 1993. It had 450 members as of June 2010. Approximately half are academic researchers, and the rest are business people.

- *Journal*

In Japan, *The Journal of the Japan Society for Business Ethics Study* was launched in March 1994. There had been 18 issues of this journal as of March 2011.The magazine, *Business Ethics*, has been published for practitioners by the Business Ethics Research Centre in Japan since De-cember 1997.

- *Research institutions*

There are six research institutions with a focus on economic and business ethics in Japan, although some of these institutions also research topics beyond business ethics. The earliest was the Institute of Moralogy, established in 1926.

Focus areas in business ethics

There was an extremely broad range in the 51 individual academics who responded to the survey in terms of their areas of expertise in business ethics, making it almost impossible to create classifications.

When we attempted to select keywords that revealed the areas of expertise of the 51 respondents in order to classify their areas of expertise, approximately 30 keywords came up. Rather than being specialist academics in business ethics or CSR, most of the academics could be regarded as tackling business ethics or CSR from the viewpoint of their own individual areas of research expertise (Table 13).

Business Ethics/CSR in relation to
Compliance (5)
Corporate Governance (4)
International Business (4)
Marketing and Consumers (3)
Accounting (3)
2 or less below:
Internal Control, Risk Management
Corporate Misbehaviour,
Corporate Philosophy
Organisational Climate and Learning
Decision-making
Personnel Management
Ethics Education and Training
Information, Auditing
Technology and Engineering
Global Compact
Socially Responsible Investment (SRI)
Stakeholder Management
Natural Environment and Sustainability
Human Rights, Business and Society
Economics, Finance

Government and Public Officers
University Management
Ethics and Philosophy
Others

Table 13 Focus areas in business ethics

Training on business ethics

In Japan, only a very small number of specialist business ethics institutions offered business ethics training programmes for members of the general public or business people. (We did not receive survey responses from any of these specialist business ethics institutions). In many cases, leading consulting firms and institutions offer training programmes in business ethics or CSR in addition to planning and running training courses, lectures and symposiums in different specialist fields.

Of the 51 individual academics who responded to the survey, 15 responded that they had been involved in non-degree earning training programmes for members of the general public or business people (17 programmes). In many cases, these individual academics were asked to act as lecturers on business ethics programmes planned and run by consulting firms and institutions or to run courses at the individual request of companies or groups.

In terms of the training programme contents, while many programmes offered basic training in the general contents of business ethics, CSR or compliance management, other programmes were implemented for business people handling specific issues, such as risk management, internal auditing, methods for designing and operating helplines or handling problems with employment discrimination.

Teaching on business ethics

- *Undergraduate programmes*

In the early 1990s, there were still an extremely small number of universities offering business ethics-related subjects in Japan. Since the late 1990s, the number has been gradually increasing.

Of the 51 individual academics who responded to the survey, 34 replied that they had been involved in business ethics education at the undergraduate level (47 courses). Of these 34 respondents, approximately 60% were responsible for specialised business ethics or CSR courses such as business ethics, compliance management, corporate social responsibility, business and society, environmental management, information ethics or ethics for scientists and technicians. However, the remaining 40% only handled business ethics-related content as part of broader courses such as management, modern business, strategic management, marketing or human management'.

In the case of the above courses specialising in business ethics or CSR, the majority of courses were elective courses, with very few universities placing these subjects on compulsory courses.

- *Postgraduate programmes*

Similar trends to those in undergraduate programmes can also be seen in postgraduate education. Of the 51 individual academics who responded to the survey, 15 replied that they were involved in business ethics education at postgraduate schools or business schools (17 subjects). In a similar trend, approximately 60% of the 15 respondents were responsible for courses specialising in business ethics or CSR, while the remaining 40% only handled business ethics-related content as part of a separate existing course. In the majority of cases, specialised business ethics or CSR courses were elective courses.

Research in business ethics

To obtain an overview of the development of research related to business ethics in Japan, we obtained chronological data on the years of publication of related books and academic papers using internet search engines.

For books, we used the Japanese language version of the Amazon website and the Kinokuniya website, whereas for academic papers in

journals we used the National Institute of Informatics' CiNii website, which allows searches of academic papers.

None of the above websites has a complete set of all the available literature. Moreover, the CiNii website also contains non-academic papers and these cannot be removed from the searches. These deficiencies mean the website searches do not provide a proper survey of the actual numbers of books and papers available, but the data was deemed to be sufficient for the purposes of identifying general trends in order to confirm chronological changes.

In terms of the method used, for both books and academic papers we counted the number of hits containing the following keywords in the title in relation to business ethics. Multiple uses of the same keyword contained in a single title were counted separately in each case. (However, when both CSR and *kigyou no shakaiteki-sekinin* were included in a title, this was counted only as CSR.) Below are the trends for each keyword.

Business ethics (biziness-eshikkusu): The first time that the phrase '*biziness-eshikkusu*' (business ethics) was included in the title of an academic paper was 1991, and from 1994 onwards between one and seven papers were published almost every year. In terms of books, the translation of Richard T. DeGeorge's *Business Ethics* in 1995 was the first publication to contain the phrase in the title, after which approximately ten books per year were published.

Business ethics (kigyou-rinri): In terms of academic papers, single publications appeared in both 1964 and 1983, but in 1989 a stronger trend emerged, since when papers containing the phrase '*kigyou-rinri*' (business ethics) in the title have been published on a continuous basis. Since 1997 in particular there has been a rapid increase in the number of papers published, with around 30 to 70 per year. The year 1994 saw the publication of the first book with the phrase in its title, and several books have been published each year since. In the 1990s, many of the

published books were translations of American literature. The year with the largest number of publications was 2003, which saw eight books published.

Management ethics (keiei-rinri): Academic papers with "management ethics" in the title were published at a rate of one every few years from the 1950s onwards, but only really emerged after 1989, since when they have continued to be published steadily. Since 1997 in particular there has been a rapid increase, with around 10 to 30 papers published each year. The first book to be published was in 1995, since when one or two books have been published each year.

Corporate social responsibility (kigyou-no-shakaiteki-sekinin): After several dozen papers were published annually between 1973 and 1976, largely focusing on environmental issues, the number of published papers fell to less than ten each year on average. From the 1990s onwards, the number began to increase slowly and then rose rapidly in the 2000s, with more than 100 papers published in some years. Regarding books, from around 2003 onwards the number of published books was in single figures most years. More recently, there has been an increasing trend for the acronym CSR to be used.

CSR. After the first academic title was published in 2001, the phrase became incredibly popular from 2004 onwards, with approximately 300 to 400 papers published every year since. The number of books published with CSR in the title increased dramatically from 2004, with several dozen books published each year since.

Compliance (kompuraiansu): After the first paper with "compliance" in the title was published in 1995, there was an increase in academic papers from 1997 onwards, largely in papers related to the financial industry. From 2002 onwards, papers were published in a wide variety of fields, numbering around 200 to 300 papers each year. Books have been published steadily from around 1998, with approximately 10 to 20 being published each year.

Bringing the above trends together, we can see that from around 1990 business ethics was introduced as an imported form of scholarship, mostly from the West, with phrases such as "business ethics", "corporate ethics" and "management ethics" being used for the first time. Usage rapidly increased in frequency from around 1997. In the 2000s, concepts such as corporate social responsibility and compliance came to be used more frequently, with "CSR" becoming explosively popular from 2004 onwards. "CSR" is now the most commonly used term, followed by "compliance".

Major issues in the next five years

The 51 individual academics who responded to the survey raised a total of 141 issues. These issues paint a vivid picture of the specialist fields of the 51 respondents (see Table 14) and were extremely varied in nature. To categorise the 141 issues, we selected approximately 30 keywords to describe the respective fields.

Conclusions

In the early 1990s, discussion began on business ethics, with interest increasing gradually from the mid-1990s. Around 2000, several scandals emerged at leading companies, leading to the popularisation of the term "compliance", and debate developed to a more serious level.   From around 2003, the comprehensive concept of corporate social responsibility (CSR) became commonly used. Under the umbrella of this concept a variety of issues came to be debated in relation to the environment, human rights and labour and a variety of other issues affecting stakeholders, with a focus on business ethics and compliance. From 2000 onwards, interest increased rapidly, not only among academics but also among industry representatives and members of the general public.

- The increase in interest in business ethics and CSR has in actual fact been led largely by independent and autonomous initiatives on the

part of industry. However, awareness is still relatively low at small-to medium-sized companies and microcompanies. There has been little support from the government.

Business ethics/CSR issues in relation to
Natural Environment and Sustainability (17)
Corporate Governance, Internal Control, and Disclosure (14)
Compliance and Corporate Misbehaviour (11)
Work and Employment (11)
Marketing and Consumers (10)
Information (8)
Top Management and Leadership (7)
Organisational Ethics, Climate, and Learning (6)
Discrimination (6)
Economic Disparity and BOP (6)
International Business (6)
Theoretical Foundations (5)
Education (5)
Corporate Philosophy (4)
Finance (4)
Technology and Engineering (4)
Government and Non-Profit Organisations (3)
Accounting (3)
2 or less below:
Global Economy, Social Enterprise, Stakeholders,
Purchasing, Investor Relations,
Social Contribution Activities, Occupational Ethics
Others

Table 14 Major issues over next five years

- Academics with a variety of research backgrounds have begun varied research into business ethics and CSR from the perspective of their own specialist fields. Perhaps because of this, there is a lack of systematic disciplines in this field.
- In recent years, despite a rapid increase in both undergraduate and postgraduate schools offering business ethics and CSR related courses, there is no question that there is not enough specialist academics teaching these courses.

- With the exception of a small number of academics, there has only been limited organisation of networks between academics and it would be difficult to argue that these networks are open to the world in an international sense. (The language barrier is one possible explanation for this.)
- There is an urgent need to cultivate specialist academics (young researchers) in the above fields.
- Specialist academics and business practitioners in the above fields should be expected to participate in international networks.
- There is a need for more proactive communication to international society of Japanese business ethics and CSR (traditional thinking, philosophical background, Japanese characteristics, present-day circumstances and examples of forward-thinking initiatives etc.).

7.3 KOREA

Zucheng Zhou, Chiaki Nakano, Ben Nanfeng Luo

Data Collection

Due to resource constraints, Korean data was generally collected via personal contacts. The regional coordinator communicated with a Korean expert via email, discussing information concerning the field of economic and business ethics in Korea. Based on personal observation and insights, Korean experts provided information on some of the major issues in the global survey questionnaire.

Findings

Terminology
- In Korea, referring to *economic and business ethics*, two widely used Korean terms were *ki-up yul-li* (corporate ethics) and *kyong-young yul-li* (business ethics).

Prevalence and distribution of economic and business ethics
- *Journals:* There is a semi-annual journal, called the *Korean Business Ethics Review*, which was first published in May 1999.
- *Associations:* In Korea, the Academy of Business Ethics was founded in October 1998.

Teaching

Business ethics courses are offered as electives in most undergraduate business programmes in Korea. The courses address: ethics systems, stakeholder analysis, sustainable management, international business ethics, government and business, ethics in employee relations, ethics in marketing, ethics in accounting, corporate social responsibility, social enterprise, and the strategic value of ethical management.

In postgraduate programmes, business ethics courses were mostly offered as electives, but they were mandatory in some major MBA programmes of universities. The courses addressed basically the same set of issues as undergraduate courses.

Research

Some scholars based in Korean institutions have published their business ethics-related research in the international journals, including *Journal of Business Ethics* and others. For instance, Lee and his Japanese co-author (Lee and Yoshihara, 1997) compared between Korean and Japanese managers in terms of their business ethics belief, attitude, and behaviour. Choi and his Japanese co-author (Choi and Nakano, 2008) conducted a similar study in the more recent year. In addition, Park and his colleagues (Park *et al.*, 2005) examined the effect on whistle-blowing intention of Confucian ethics and individualism-collectivism using a sample of 343 South Korean public officials.

Major issues in economic and business ethics in the next five years

In Korea, an expert considered the following business ethical themes to be likely candidates: sustainable development, social enterprise, corporate philanthropy, corporate social responsibility, and corporate governance. In addition, this scholar also identified technology-related business ethical themes including intellectual property protection, intellectual property sharing, genetic testing of employees, and biotech research and products.

7.4 CONCLUSION

Zucheng Zhou, Chiaki Nakano, Ben Nanfeng Luo

The above sections presented the results of a comprehensive investigation on the economic and business ethics in East Asia, focusing on three countries: China, Japan, and Korea. In this section, we offer a comparison and contrast among these three countries (especially between China and Japan) on the common aspects of the national reports, including terminology, prevalence and distribution, focus areas, training, teaching, research, and future issues.

Terminology

For all the three countries, *business ethics* was the most commonly used term. In addition, the term *economic ethics* also enjoyed much popularity in China, whereas this was not the case in Japan and Korea. Moreover, management ethics was a critical focus in Japan, while it was not as important in China and Korea.

Prevalence and Distribution of Economic and Business Ethics

Substantial developments in economic and business ethics had been occurring in each of the three countries. Nevertheless, China lagged behind the other countries in terms of its establishment of academic associations and the launch of journals.

Focus Areas in Economic and Business Ethics

The salient common feature between China and Japan was the disparity of the focus areas. As for the differences, we can see that China tended to concentrate on general topics (e.g., business ethics), while Japan was inclined to concentrate on specific topics.

Training

Two important points emerged regarding economic and business ethics training. First, a higher proportion of experts were involved in training in China than in Japan. This may be the result of the combination of a relatively higher demand and lower supply of economic and business ethics training in China. Second, regarding training themes, in China focus areas were usually general topics (e.g., corporate social responsibility), whereas in Japan the topics included both general and specific knowledge (e.g., business ethics and risk management).

Teaching

Teaching of economic and business ethics existed to some extent in all three countries. China had generally performed better than Japan and Korea. Overall, the teaching of economic and business ethics was still inadequate in the region. Even in China, about one-third of university professor respondents did not teach economic or business ethics.

Regarding the contents of the courses, China and Japan had some common features. Ethical judgment was neither the only focus, nor did it weigh heavily in the teaching of economic and business ethics. In contrast, ways of promoting ethical behaviour were usually a component of business ethics courses.

Research

Economic and business ethics in Japan received much academic attention since the early 1990s. In China, however, it did not become an important issue until the middle of the 1990s. During the first decade of the twenty-first century, the research in this field developed rapidly in both countries.

For the research themes, business ethics was one common focus in both China and Japan. Corporate social responsibility was another shared interest among Chinese and Japanese experts in recent years.

The difference between these two countries lay in economic ethics and compliance. Specifically, economic ethics remained an important research area in China, but not in Japan. In contrast, compliance was heavily researched in Japan, but had not received as much attention in China.

Major Issues in Economic and Business Ethics in the Next Five Years

China and Japan both viewed environmental ethics to be critical over the next five years. They also regarded ethics management or compliance and human resource management ethics as important. However, they differed in other aspects. Chinese experts predicted issues such as corporate social responsibility and consumption ethics to be crucial, whereas Japanese experts regarded topics including corporate governance and marketing ethics to be vital in future.

Overall, Chinese experts were concerned more with general topics, while Japanese experts tended to focus more on specific issues – a similar pattern to that of the focus areas of experts discussed in an early section.

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8

OCEANIA

Royston Gustavson[1]

Introduction

This chapter examines business ethics as an academic field in Oceania from 1995 to 2009. It takes as its baseline the three countries in Oceania included in the 1995 worldwide survey of business ethics (cf. Milton-Smith, 1997; Sison and Palma-Angeles, 1997), but considers all countries in the region. The aim is to determine the prevalence of business ethics as an academic field in Oceania, and the extent to which there are characteristics with relation to terminology, teaching, training, and research that define the field within this region.

Oceania

For this project, Oceania has been defined as the islands south and south east of mainland Asia. As such our definition includes not just the traditional countries in Oceania, as recognised by the United Nations,[2]

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[1] This chapter appears in a slightly different form as Gustavson, R., "Business Ethics as field of Teaching, Training and Research in Oceania", in: *Journal of Business Ethics 104 (1)*, 2012, 63-72, and is reprinted here with kind permission from Springer Science+Business Media B.V.

[2] See *millenniumindicators.un.org/unsd/methods/m49/m49regin.htm#oceania*, accessed 12 February 2011.

but also Indonesia, the Philippines, Singapore, and Timor-Leste, a total of 29 countries.

UN definition of Oceania

      Australia and New Zealand
      Australia
      New Zealand
      Norfolk Island

      Melanesia
      Fiji
      New Caledonia
      Papua New Guinea
      Solomon Islands
      Vanuatu

      Micronesia
      Guam
      Kiribati
      Marshall Islands
      Micronesia, Federated States of
      Nauru
      Northern Mariana Islands
      Palau

      Polynesia
      American Samoa
      Cook Islands
      French Polynesia
      Niue
      Pitcairn
      Samoa
      Tokelau
      Tonga
      Tuvalu
      Wallis and Futuna Islands

To which are added:
Indonesia
Philippines
Singapore
Timor-Leste

A characteristic of "Oceania" as a region is that, while Europe is made up of people who consider themselves to be European, or Africa is made up of people who consider themselves to be African, it is unlikely that anyone in Oceania would consider themselves to be an Oceanean (indeed, according to the *Oxford English Dictionary*, the word does not exist). This immediately suggests that we may not find anything that characterises this region of the world. The same, however, does not apply to the subregions within Oceania, namely Polynesia, Micronesia, and Macronesia, the inhabitants of which have sense of identity, given in part by their race, for example, Polynesian. Some Polynesian Islands are now part of non-Polynesian countries that are not part of Oceania (for example, Hawaii is part of the USA, and Easter Island part of Chile), and in such instances these islands are not included in this study of Oceania.

As Oceania is one of the world's lesser known regions, Table 1 gives a brief overview, listing the countries ordered by population. Data selected for inclusion is membership status of the UN and the OECD; population, as the amount of activity in an academic field may be affected by size; dominant religion, as ethics is often associated with religion (but where the dominant religion is less than 70% of the population, information on other religions is given); and the official language(s).

Country	UN	OECD	Population
Indonesia (ID)	yes		240,271,522
Philippines (PH)	yes		97,976,603
Australia (AU)	yes	yes	21,262,641
Papua New Guinea (PG)	yes		5,940,775
Singapore (SG)	yes		4,657,542
New Zealand (NZ)	yes	yes	4,213,418
Timor-Leste (TL)	yes		1,154,625
Fiji (FJ)	yes		944,720

Solomon Islands (SB)	yes		595,613
French Polynesia (PF)	no		287,032
New Caledonia (NC)	no		227,436
Samoa (WS)	yes		219,998
Vanuatu (VU)	yes		218,519
Guam (GU)	no		178,000
Tonga (TO)	yes		120,898
Kiribati (KI)	yes		112,850
Micronesia, Federated States of (FM)	yes		107,434
American Samoa (AS)	no		65,628
Marshall Islands (MH)	yes		64,522
Northern Mariana Islands (MP)	no		51,484
Palau (PW)	yes		20,796
Wallis and Futuna Islands (WF)	no		15,289
Nauru (NR)	yes		14,019
Tuvalu (TV)	yes		12,373
Cook Islands (CK)	no		11,870
Norfolk Island (NF)	no		2,141
Tokelau (Tokelau)	no		1,416
Niue (NU)	no		1,398
PN	no		48
TOTALS 29	19	2	378,750,610

Country	Official language(s)	Religion
ID	Bahasa Indonesia	Muslim 86%
PH	English, Filipino	Christian 95%
AU	English	Christian 61%; unspecified/none 30%
PG	English	Christian 96%
SG	English, Mandarin, Malay, Tamil	Buddhist 43%, Muslim 15%, Christian 15%
NZ	English, Maori, Sign Language	Christian 54%; unspecified/none 43%

TL	Tetum, Portuguese	Christian 99%
FJ	English, Fijian	Christian 65%, Hindu 28%
SB	English	Christian 99%
PF	French, Polynesian	Christian 84%
NC	French	Christian 90%
WS	Samoan	Christian 98%
VU	English, French	Christian 83%
GU	English, Chamorro	Christian 85%+
TO	English, Tongan	Christian
KI	English, I-Kiribati	Christian 96%
FM	English	Christian 95%+
AS	English, Samoan	Christian 70%+
MH	English, Marshallese	Christian 98%
MP	English	Christian
PW	English; indigenous languages	Christian 72%
WF	French	Christian 99%
NR	Nauruan	Christian 79%+
TV	English, Tuvaluan	Christian 98%
CK	English	Christian 90%
NF	English	Christian 63%; unspecified/none 37%
TK	English, Tokelauan	Christian 98%
NU	English	Christian 81%
PN	English	Christian 100%

Table 1 Data on Countries of Oceania. Data on UN membership extracted from *www.un.org/en/members/index.shtml* on 12 February 2011; data on OECD membership extracted from *www.oecd.org* on 12 February 2011; all other data extracted from the CIA's *The World Factbook*, *www.cia.gov/library/publications/the-world-factbook*, on 12 February 2011.

It is difficult to characterise the region, but it is immediately evident that most countries have a very small population, with only 7 of 29

countries having more than 1 million people, and so unlikely to have the finances to build significant research infrastructure. Indeed, 12 of the 29 countries have no tertiary education institutions (of any type: not just universities), and 9 have only one tertiary education institution. Only 19 of the 29 are member states of the UN; non-membership is a result of either being a territory of France or the USA, or a small population presumably limiting the ability to finance participation: for example, although a sovereign state, Niue has only 1,300 citizens. Only two countries, Australia and New Zealand, belong to the OECD, but Singapore also has a high level of economic development. It may be hypothesised that economically developed countries will have more university staff per capita and more funding for research.

Another unusual characteristic is that all countries are islands (Australia is an island continent), Indonesia alone consisting of more than 17,000 islands. Apart from the borders between Indonesia and Papua New Guinea, Indonesia and Timor-Leste, and Indonesia and Malaysia, no countries have land borders with other countries, thereby restricting transport between them, which restricts the scope for living in one country and travelling to another for training as happens, for example, in Europe.

Of the 29 countries, 27 are predominantly Christian, one (Indonesia) is predominantly Muslim, and one (Singapore) is mixed with Buddhism having the largest number of adherents. However, in terms of total numbers, as some 63% of the people in Oceania live in Indonesia and 86% of its citizens are Muslim, a majority of people living in Oceania are Muslim.

English is an official language in 22 countries (although it may be one of a number of official languages), French is an official language in another 3 countries, Portuguese in one, and languages indigenous to the region in 3 (but in two of those English is generally used in business and higher education).

Existing Literature

Only three countries in Oceania were included in the worldwide survey of business ethics commissioned by ISBEE that was published in 1997 as a special issue of the *Journal of Business Ethics*: one article on Australia and New Zealand by Milton-Smith and another on the Philippines by Sison and Palma-Angeles.

A reference work on business ethics that includes country entries relevant to Oceania is *The Blackwell Encyclopedic Dictionary of Business Ethics*, which has entries on Australia (Small 1997, Small, 2005; the article in second edition focuses on the period since the first edition) and New Zealand (Singer 1997, Singer and Robb, 2005). The article on "business ethics in developing countries" is not specific to those countries in Oceania. Other examined reference works, such as Sage's *Encyclopedia of Business Ethics and Society*, do not include geographically based entries.

There is some cross-over with studies on corporate social responsibility as a field, however of the 21 chapters in *Global Practices of CSR*, edited by Samuel Idowu and Walter Leal Filho, only one chapter was devoted to a country in Oceania, that on Australia (Gustavson, 2009). Other studies of business ethics at country level, such as Francis's *Ethics and Corporate Governance: An Australian Handbook*, are written for practitioners and are "how to" manuals, rather than studies that make a theoretical contribution to our understanding of business ethics in the region, or that provide a review of the academic literature in the region.

As such, of the 29 countries in Oceania, there is previous literature on business ethics as an academic field on only three.

Research Process and Methodology

Before the research commenced human research ethics clearance was first obtained from the Australian National University (protocol 2009/611).

Although it is possible to track research since 1995, it has not been feasible to track the development of teaching and training, both of which have been studied from a "snapshot" of what was being taught in 2010. The methodology reflects this difference.

It must be emphasised that where the official language, or one of the official languages, of a country is English, searches in languages other than English, or examination of documents not in English, was not undertaken.

Survey forms

The report has drawn data from the survey response forms discussed in the introduction to this book by Deon Rossouw. It must be stressed that the response to the request to complete survey forms did not result in data that can be considered a valid sample. Owing to the small number of responses received, additional information was gathered as outlined in the sections below.

Although respondents were asked for the term used for "business ethics" in their mother tongue, only languages that are either official or indigenous languages of Oceania were taken into consideration. Terminology in other languages (for example, the languages of expatriate academics) was not taken into consideration in the analysis.

Higher education institutions

To understand teaching and training, the first step was to determine the number of higher education institutions in each country. There is neither a definitive list, nor a standard definition of a higher education institution. The following sources were used:

- Braintrack, used by Elsevier for USA and Canada (*www.braintrack.com*)
- Webometrics list of higher education institutions with websites: *www.webometrics.info/university_by_country_select.asp*
- International Association of Universities: *www.iau-aiu.net/onlinedatabases/list.html*

Table 2 lists the total number of higher education institutions in each country in Oceania.

221	Philippines
132	Indonesia
79	Australia
35	New Zealand
18	Singapore
5	PNG
4	Fiji
2	New Caledonia
2	Samoa
2	Timor-Leste
1	French Polynesia
1	Guam
1	Tonga
1	Micronesia, Federated States of
1	American Samoa
1	Marshall Islands
1	Northern Mariana Islands
1	Solomon Islands
0	Cook Islands
0	Kiribati
0	Nauru
0	Niue
0	Norfolk Island
0	Palau
0	Pitcairn
0	Tokelau
0	Tuvalu
0	Vanuatu
0	Wallace and Futuna Islands

Table 2 Number of higher education Institutions in each country

Many are not comprehensive universities and many do not offer business programmes, but are specialist institutions specialising in, for example, theology or school teaching.

There is a total of just over 500 higher education institutions among the 29 countries of Oceania. By comparison, there are some 5000 in Europe and more than 3000 in the USA.

Process for searching for courses

Once the higher education institutions had been identified, the following process was developed by Samuel Riethmuller (2010), using keywords provided to him, to identify courses on business ethics:

University websites were searched using the following terms:

"business ethics"

business AND ethics

"corporate ethics"

corporate AND ethics

professional ethics

professional AND ethics

"economic ethics"

economic AND ethics

"corporate social responsibility"

"corporate governance"

"corporate sustainability"

"corporate citizenship"

"stakeholder"

University websites were checked to see if they had an online course handbook or course database.

If university websites did not have a good search function, Google was used, by using the "site:" operator which limited the search to a particular website. For example, a search on the Australian National University website for both "business ethics" and "corporate governance"

would be constructed: "business ethics" OR "corporate governance" site:anu.edu.au

The rule of thumb used for the global business ethics project was that a course must have 25% or more content related to the keywords. Many courses have a week or so devoted to ethics "added on" to the core content at the end. In this case, such courses were not included. Some courses dealing with corporate governance may be primarily about the mechanisms of governance or legal requirements. These courses were included, but a note was made in the spreadsheet as to their focus.

The information was recorded in a spreadsheet as follows:

Insti-tution	Cou rse Cod e	Course Title	Name of course adminis-trator	Email of course admin	Notes	URL contain-ing course description

Another worksheet was used to record additional information about each institution, such as if they have a special workgroup or centre focusing on business ethics, or a degree or major that focuses on the key topics, for example, the Australian National University's Major in Corporate Sustainability.

Process for searching for research

The principal method for searching for research publications, developed by Samuel Riethmuller (2010) using keywords provided to him, was through a country-by-country search for articles in the SCOPUS database, using the query:

AFFILCOUNTRY(<INSERT>) AND (((business) OR (corporate) OR (firm) OR (economic)) AND ((ethics) OR (moral) OR (governance) OR (responsibility) OR (stakeholder) OR (sustainable) OR (sustainability) OR (ethical) OR (citizenship) OR (stakeholder)))

Riethmuller noted the difficulty of identifying books written in a country, as opposed to those written about a country, and there was no

attempt to be comprehensive. One technique that he used was to search a copyright deposit library in a country by a combination of search terms (e.g. "business ethics") and local publishers active in that country (for example, "University of New South Wales Press").

For Australia, two Federal Government bodies, the Australian Research Council and the Australian Bureau of Statistics, have issued codes to classify research produced within Australia for reporting purposes. Of these codes, the following are relevant for this survey:

- Field of Research Codes as defined by the Australian Research Council:
- 150106 Sustainability Accounting and Reporting (15 Commerce Management and Tourism Services; 01 Accounting Auditing and Accountability; 06 Sustainability Accounting and Reporting)
- 150303 Stakeholders (15 Commerce Management and Tourism Services; 03 Business and Management; 03 Corporate Governance and Stakeholder Engagement)
- 220102 Business Ethics (22 Philosophy and Religious Studies; 01 Applied Ethics; 02 Business Ethics)
- Socio-Economic Objective Codes as defined by the Australian Bureau of Statistics (2008)
- 950402 Business Ethics (95 Cultural Understanding; 04 Religion and Ethics; 02 Business Ethics)
- The previous edition of these codes, issued in 1998, classified Business Ethics as 750406 (75 Social Development and Community Services; 04 Religion and Ethics; 06 Business Ethics).

We were unable to access government databases for use in this project.

Process for identifying non-profit organisations

The following process was developed by Samuel Riethmuller (2010) to identify relevant non-profit organisations:

- While exploring for courses at each university, note was made of any special research groups or collaborations across multiple universities that were relevant to the search terms.
- A web search (Google) for the search terms and using the operator, e.g. "site:org.au" so as to limit the search to non-profit organisations in the country of interest. The list of site codes for each country can be found at *www.iana.org/domains/root/db/*
- Once an organisation was identified, it was removed from the search by using "-", for example, to remove the St James Ethics centre from the search a "-site:www.ethics.org.au/" was included in the search terms, to make it easier to trawl through the hits.
- The organisation name, URL, and contact details were copied into the spreadsheet.

Findings

The findings for Oceania are reported in this section.

Terminology

As noted earlier, of the 29 countries in Oceania, 22 have English as an official language and teach and publish in English, even when there are other official languages. A further two countries use English for business and education, even though it is not an official language. Of the other 5 countries, no evidence of activity in business ethics has been found in Timor-Leste or French Polynesia, there are no higher education institutions in Wallace and Futuna Islands, and a country report was not submitted for New Caledonia. Apart from English, the only language that has been identified that is used for business ethics teaching, training, or research in Oceania is Indonesian.

In English-speaking countries, for various reasons it appears that "business ethics" is no longer being described just as "business ethics", but also as "corporate social responsibility", "corporate sustainability",

"corporate governance" , "corporate citizenship", and "stakeholder engagement". Reasons for this within Oceania have not been established, but the following possibilities need to be further investigated. Firstly, CSR and sustainability may be seen as more "trendy" and so more attractive to students and more likely to attract both research funding and media attention. Secondly, in Australia, the government's classification of business ethics as a division of "philosophy and religious studies", whereas it appears that most scholars in the field are in business faculties, may make it difficult to justify to their activity in a "non-business" field. It is also interesting that when the Australian government commissioned the St James Ethics Centre (*www.ethics.org.au*) to set up a web page and programme for business ethics (*www.thehub.ethics.org.au*), it was called "responsible business practice", with "ethics" being found only as part of one dot point of what is was set up to do.

In Indonesia, Bahasa Indonesia is the official language. Terminology relating to the field includes: *etika business* (business ethics), *etika ekonomi* (economic ethics), *etika perusahaan* (corporate ethics), "CSR" (corporate social responsibility), *ekonomi kerakyatan* (people economics), and *ekonomi Islam* (Islamic economics) (Wijaya 2010). The last two terms in particular suggest a very different perspective to that found in all other countries in the region.

Of survey responses, a speaker of Marshallese from the Marshall Islands reported that the term for business ethics in that language was *mantin jerbal*, translated as "policies for work".

Prevalence and distribution of business ethics

Business ethics is evident as an academic field in all of the larger countries in Oceania. In terms of research, the two OECD countries, Australia and New Zealand, dominate in absolute terms, followed by Singapore; if viewed on a per capita basis, these three countries become even more dominant.

In more than half of the countries we have found no activity. In particular, there was no identified activity in any of the ten countries with a population of less than 60,000 or in any of the eleven countries with no higher education institutions (the largest of which has a population of 218,000). It is not surprising that the presence of higher education institutions appears to be essential for the existence of business ethics as an academic field in Oceania. This is a key finding of this survey, as it signals an opportunity for NGOs to target teaching or training in countries with no higher education institutions, thereby providing knowledge and skills in business ethics without competing with local educational institutions. It also signals that academics should be encouraged to undertake research on countries with no higher education institutions as those countries appear to be not undertaking that research for themselves.

Most specialised business ethics teaching appears to be taking place in business faculties or business schools, especially in the disciplines of management and accounting. However, it is often included as one or two hours of lectures of many courses, which does not meet the criteria for inclusion in this project, and so its non-inclusion in our findings in a particular institution or discipline area within that institution does not mean that it is not being taught in that area. For example, CPA Australia recommends that ethics be integrated into the accounting curriculum, rather than taught as a standalone course, as the latter may signal to students that it is an extra, rather than fundamental to everything that they do. One aspect of teaching on which data was not gathered was whether or not business ethics courses were being taught by staff with specific expertise in business ethics. New Zealand has eight universities and some 27 polytechnics or private training institutes, most of which teach business ethics, corporate governance and sustainability at undergraduate and postgraduate level (McGhee 2010). Several universities have research centres for corporate governance or research groups on business

sustainability (McGhee 2010). The number of courses offered in selected countries is given in Table 3.

Country	No. courses	No. institutions	Total no. institutions
Australia	335	45	79
Fiji	9	3	4
Papua New Guinea	6	4	5
Guam	2	1	1
American Samoa	1	1	1
Micronesia, Fed.	1	1	1
Samoa	0	0	2
Marshall Islands	0	0	1
Northern Mariana	0	0	1
Tonga	0	0	1

Table 3 Number of relevant courses in ten selected countries

It is notable that no institutes or centres devoted to business ethics were identified, although there is a number devoted to professional ethics, notable examples including the St James Ethics Centre (Sydney, Australia) and the Centre for Applied Public and Professional Ethics (a multi-university centre in Australia funded by the Australian Research Council).

Academic societies include the Australian Association for Professional and Applied Ethics, and the Australasian Business Ethics Network, the latter founded on 01 December 2010 to encompass Oceania (the former Australian Business Ethics Network had become inactive). Industry-based organisations supporting business ethics and business ethics training include Indonesia Business Links (*www.ibl.or.id*) and the New Zealand Business Council for Sustainable Development. There are currently no academic journals in Oceania that are devoted to business ethics, but the *Australian Journal of Professional and Applied Ethics* includes some articles on business ethics, the *Asian Journal of Business Ethics*, which includes the Asian parts of Oceania (Singapore, Indonesia), the first issue of which is dated January 2012.

Focus areas in business ethics

As noted earlier, it is difficult to characterise Oceania, and there are different foci in different countries, for example, Islamic Ethics is prominent in Indonesia (Wijaya 2010) but not in any of the other countries in Oceania. To generalise, the following are the focus areas of business ethics in Oceania:

- corporate environmental sustainability
- corporate governance
- corporate (social) responsibility
- professional ethics
- society/stakeholders

This is in contrast to the 1995 survey (which admittedly only covered 3 countries), when ethics was much more focused on avoiding illegal behaviour, including bribery and corruption. The focus is now on the "triple bottom line", mirroring changes in society.

It is not surprising that the natural environment should be the primary focus of concern. Of the economic, social and environmental aspects of business, it was the last to become of mainstream concern, and has done so especially since the early 1990s. Current major issues of public interest include the global warming debate and concerns over water security. Key events in the development of this have been the 1992 Rio Earth Summit, both Brent Spar and the founding of the World Business Council for Sustainable Development in 1995, the release of ISO14001 in 1996, the Kyoto Protocol in 1997, and the Dow Jones Sustainability Index in 1999. Oceania consists of almost 20,000 islands, and the issue of global warming and rising sea levels is of acute interest. For example, the country of Tuvalu's highest point is only 4.6 metres above sea level, with most of it less than one metre above sea level, and so the entire nation is threatened.

Themes in training

Little data has been collected on training done other than by higher education institutions. In Indonesia, training on business ethics is provided particularly by company units and company-funded institutions (Danamon Peduli, Yayasan Unilever, Sampurna Foundation, Tanoto Foundation), focusing mostly on topics of CSR and entrepreneurship (Wijaya 2010). In New Zealand, the private training providers have a general focus on ethical and legal compliance and governance. Professional bodies, such as CPA Australia, offer business ethics training to their members (McGhee 2010).

At first glance, it appears that business ethics training is focused on:

- corporate governance
- corporate social responsibility
- ethical and legal compliance

These areas are very practically focused on what people in business actually have to do in relation to ethics, especially issues relating to compliance.

Themes in teaching

The main themes in teaching on business ethics, drawing specifically on the courses listed in Table 3 above, are:

- moral philosophy and business
- professional ethics e.g. marketing, accounting
- society/stakeholders
- natural environment/sustainability
- ethics and governance
- organisations and their employees

Whether the focus is undergraduate or postgraduate appears to be country-specific. These courses tend to be elective at degree level, but may be mandatory in particular majors.

Teaching is based on a solid theoretical foundation, although courses may have a strong practical focus. This encourages ethical thinking and

in particular the ability to reason through ethical problems and reaching a justifiable conclusion. As James Rachels wrote in his famous textbook *The Elements of Moral Philosophy*, "Moral Truths are Truths of Reason" (p. 41). Although the key philosophical ethical theories such as utilitarianism, contractarianism, and Kantianism are covered in business ethics education, so are key theories developed in business and economics including agency theory and stakeholder theory. Many courses that meet the 25% minimum requirement cover a variety of material in addition to business ethics, for example, "CSR accounting and reporting".

In Papua New Guinea, all six courses include the term "business ethics" in the title. In Fiji, eight of nine courses include the word "governance" in the title, for example, "Issues of governance and ethics of accounting". The only business ethics course in American Samoa is "ethics in the workplace". In Australia, many courses refer to CSR or sustainability or corporate governance rather than business ethics.

An interesting example is to consider the use of textbooks. It appears that US textbooks are widely used in teaching throughout Oceania. The country in Oceania with the largest number of higher education institutions, the Philippines, is a former US colony, and so this is perhaps not surprising.

Most Australian business ethics courses use American textbooks. In part, this is surely due to a paucity of locally written textbooks. Arguably the most successful is Grace and Cohen's *Business Ethics*, first published in 1995, which in 2010 went into its fourth edition, however, although the first two editions were subtitled *Australian Problems and Cases*, the word "Australia" was deleted from the third edition onwards, although the examples are still mostly Australian. Clark and Johnson's *Management Ethics* also appeared in 1995 and Woldring's *Business Ethics in Australia and New Zealand: Essays and Cases* appeared in 1996, but both appeared in only one edition, now long out of print. After this promising start, Australians turned away from writing textbooks, al-

though there were exceptions such as John Harrison's *Ethics for Australian Business* in 2001. Although publishers frequently ask academics to write business ethics textbooks, the Australian government does not consider textbooks to be research output for the purposes of collecting data on research performance or for research funding, and universities generally do not allow textbooks to be counted as evidence of research activity, and so a powerful institutional disincentive, coupled with the extensive online resources provided by most US textbooks, has seen little active interest in producing teaching materials. The first Asia-Pacific edition, 2009, by George Sansbury, of Shaw and Barry's US textbook *Moral Issues in Business* de-emphasises law and focuses more on ethics, suggesting that Sansbury perceived a difference in the approach to ethics in the two countries.

In Indonesia, "teaching on Business Ethics in many Islamic universities (Islamic University of Indonesia, College of Islamic Economics, State Islamic Universities, etc.) is included in the topic of Islamic economics. In the departments of Economics or Political Sciences of secular universities (including Gadjah Mada University, University of Indonesia, Trisakti University), topics of Business Ethics and CSR are available. Other topics include Religion and Economic Issues, Professional Ethics (Duta Wacana Christian University) and Entrepreneurship (Ciputra University)" (Wijaya 2010). Business ethics is typically taught at postgraduate level (Wijaya 2010).

In New Zealand, business ethics education is predominantly taught in the undergraduate curriculum, but there are also some courses taught as part of MBA programmes (McGhee 2010).

Themes in research

Business ethics research in Oceania is focused in Australia, New Zealand, and Singapore, with some work appearing in Indonesia and the Philippines. Of the 23 countries of Polynesia, Micronesia, and Macronesia, only a total of 15 articles were listed in SCOPUS between 1995 and

2009 (an average of only 0.043 articles per country per year), with a majority being from Fiji's University of the South Pacific.

An analysis of the material listed in SCOPUS provides the following list of themes, in the following rank order:

- society/stakeholders (excluding "csr")
- accounting/auditing/reporting
- environment/nature
- governance
- sustainability
- marketing/consumers
- international/global business
- responsibility (excluding CSR)
- corporate social responsibility
- leadership
- women/gender
- decision-making

Although these topics are not in themselves surprising, it is perhaps surprising that other topics were not in the top twelve. Neither "corruption/bribery" not "law/legal" were among the 12 most frequently occurring terms, despite both being a focus in the earlier worldwide survey of business ethics and a focus in ethics training. Computer ethics did not feature on the list: although issues such as privacy may not be discussed in direct relationship to business, they are surely directly relevant to business. The overall picture, however, is distorted by the fact that the overwhelming majority of research comes from the three most highly developed of the 29 countries: Australia, New Zealand, and Singapore, and so the list is dominated by issues of interest to scholars in these countries. If we look at for example Indonesia, in which a majority of the population of Oceania lives, corruption remains a research area of interest, and Islamic economics (including Islamic finance and trade) is the most attractive research area of business ethics for scholars.

It is interesting that so few of these issues are at the micro (that is, individual or group) level or the meso level (that is, the corporation). Most are at the macro level, that is, they look at systemic issues. Again, we see a significant different to the results of the 1995 survey. In two of the three 1995 survey countries from Oceania, the list was (Milton-Smith 1997):

- employment conflicts of interest
- environmental issues
- sexual harassment
- workplace safety
- employee privacy
- conflicts between the company's ethics and foreign business practices
- security of company records
- affirmative action
- employee health and screening
- inappropriate gifts to corporate personnel
- unauthorised payments to foreign officials
- balancing work and family commitments

Nevertheless, it must be recognised that in some countries, especially those with few higher education institutions, business ethics research may be driven by institutions outside the academy. For example, at the 8th (2008) Annual Ethics Symposium of the Divine Word University, Papua New Guinea "Ethics and Professionalism during Turbulent Times in PNG", it was notable that none of the speakers were academics, but included speakers such as the Governor of the Bank of PNG and the Police Commissioner. It is possible that the amount of research on business ethics in some countries has been underestimated.

Major business ethical issues over next five years

A combination of survey responses and trends in the literature suggest a number of foci for business ethics as an academic field in Oceania over the next five years; these can be grouped under three main headings, as follows. It must be emphasised that data used in this section was mostly from Australia and New Zealand.

The natural environment, especially business' environmental impact, and relationship to sustainable use of the natural environment, is the most frequently named. This is not surprising given the enormous media attention focused on this issue, the potential for business' negative impact on the environment to do more massive long-term damage to humanity than anything else that business does, and that the Islands of Oceania would face a major impact from rising sea levels.

Corporate governance is expected to be a major issue, especially because of a perception that the global financial crisis resulted, at least in part, from unethical corporate governance practices and from a lack of ethics-driven corporate governance practices. By understanding what went wrong, business ethicists may be able to prevent a recurrence.

Corporate social responsibility, especially the interrelationships between business and its stakeholders, is the third area of focus. Of these interrelationships, two may be particularly prominent: issues relating to equity, and issues relating to cultural and religious pluralism.

These major foci tend to be macroeconomic issues. There may be two reasons for this. Firstly, micro issues have formerly received more emphasis, and so our state of knowledge is better and consequently in less urgent need of further study. Secondly, it is the macro issues that are of principal interest to society in general in 2010. I suggest that the move towards macro issues is not the result of a desire on the part of business ethicists to be proactive and fill the gaps in the field, but is instead a response to the concerns of society, of which business ethicists are also members, and so is reactive. Academia is being externally

driven and turning its attention to issues of society and of business. This is surely a good and appropriate response for academia to focus on issues that are of interest to society and business, rather than being insular and pursuing its own interests.

Conclusion

Business ethics is still a nascent academic field through most of Oceania. Of the 29 countries in the region, only two are OECD countries, and while business ethics has been established as an academic field in those two, plus Singapore, it is still developing in a dozen of the region's other countries, but no development at all has been found in half of the region's countries, including all of those with no higher education institutions. A major task for business ethics in this region is to both seed the development of the field in countries in which development has not yet begun, and for those countries in which business ethics is established, to undertake empirical research on business ethics in these countries.

There are major differences in business ethics as an academic field between the different countries in Oceania, which relate to a variety of factors including the number of higher education institutions, level of development (for example, OECD/non-OECD), and religion (with Indonesia being significantly different to all other countries in the region). As such, there is not an "Oceania" voice in business ethics. Nevertheless, a general trend, using the previous global survey as a baseline, is evident: a move from a focus on workforce and corruption to a focus on stakeholders and the natural environment; from a focus on illegal behaviour to a focus on legal but likely harmful behaviour. There is a blurring of boundaries between business ethics, corporate social responsibility, corporate sustainability, corporate citizenship, corporate governance, and stakeholder management.

A potentially significant event occurred in Melbourne, Australia, on 01 December 2010: a meeting of some three dozen academics at which was founded the Australasian Business Ethics Network (ABEN), intended to be a regional network for Oceania to replace the inactive Australian Business Ethics Network. The impact of this will be reported in the next Global Survey of Business Ethics.

Acknowledgments

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9

CONCLUSION

GJ (Deon) Rossouw[1]

Introduction

The objective of the Global Survey of Business Ethics was to provide a global and comparative view of developments in business and economic ethics as a field of training, teaching and research over the period of 1995 to 2010. The reason for selecting 1995 as starting point of the survey period was because the first attempt at surveying business ethics on a worldwide scale was done in 1995 and reported at the First Congress of the International Society of Business, Economics, and Ethics in 1996 in Tokyo (cf. Enderle, 1997).

The 1995 survey was a truly worldwide survey in the sense that perspectives from countries from all continents and regions of the world were included in the survey. However, no attempt was made to include all countries from all regions of the world. In that sense the survey can justifiably be called a worldwide but not a global survey, because it did not cover all countries in the world. The 2010 survey was deliberately

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designed to be global in scope. An attempt was made to survey the state of business and economic ethics in each country on the globe. To achieve a global reach, the earth was divided into nine regions: (1) Central Asia, (2) East Asia, (3) Europe, (4) Latin America, (5) Middle East and North Africa, (6) North America, (7) Oceania, (8) South and South East Asia, and (9) sub-Saharan Africa.

The preceding articles report the findings of eight of the nine regions listed above. The Middle East and North Africa region did not succeed in producing a report. Attempts are currently being made to fill this gap in the global survey of 2010. Should a report on the Middle East and North Africa region materialise in the near future, it will be published separately, but still against the backdrop of this global survey.

The Global Survey of Business Ethics had the objective (as outlined in the introduction) of determining how business ethics as a field of training, teaching and research has developed since 1995 with regard to the following aspects:

- the terminology used to refer to business and economic ethics
- the prevalence of business and economic ethics
- the themes covered in training programmes on business and economic ethics
- the themes covered in formal academic teaching on business and economic ethics
- the themes covered in business and economic ethics research, and
- the major business ethical issues that are foreseen over the next five years

A comparative summary and analysis of the findings regarding these aspects of the survey across the eight regions will be provided below. This chapter will then conclude by drawing a number of conclusions and by identifying some crucial issues for the further development of the field of business ethics.

Global comparative findings

In this section, broad patterns, continuities and discontinuities that emerged in a comparison across the eight regions will be identified and discussed, starting with the terminology that is used to refer to the field of business and economic ethics.

Terminology

There clearly is terminological rivalry in the field of business and economic ethics. The first rivalry is between economic ethics and business ethics. In all regions the term business ethics is the most widely used term for referring to the field of business and economic ethics. However, within specific countries a distinction is drawn between economic ethics and business ethics and they are seen as distinct, though related fields of study. Pertinent examples of countries where a clear distinction is being drawn are Germany, with its distinction between *Wirtschaftsethik* (economic ethics) and *Unternehmensethik* (business ethics), and China, with its distinction between *jingji lunlis* (economic ethics) and *qiye lunli* (business ethics).

In countries where no clear distinction is drawn between economic ethics and business ethics, the preferred term that is used to refer to both fields is "business ethics". Economic ethics is thus included with the scope of meaning of the term "business ethics". On the one hand this can be seen as recognition that the ethics of business enterprises cannot be studied in isolation from the ethics of the economic systems within which enterprises operate. However, on the other hand, the assumption that economic ethics is always included in the scope of business ethics might be an unwarranted one as it might also be indicative of an inherent neglect of economic ethics within the field of business ethics. A clear tendency towards the latter was reflected across regions where there is a tendency to narrow the scope of business ethics to enterprise ethics and even to managerial ethics. In an inverse way, the prominent focus on

economic ethical issues in the new challenges that are foreseen over the next five years is a recognition of the neglect of economic ethics within the field of business ethics.

The rivalry between business ethics and economic ethics dwarfs into insignificance when compared with the rivalry between the term "business ethics" and a host of competing terms that all deal with corporate responsibility. The main contender in this respect is "corporate social responsibility" (CSR) or more recently, just "corporate responsibility". Other minor contenders are "corporate citizenship", "corporate governance", and "corporate sustainability". The specific rivalry between the terms "business ethics" and "corporate (social) responsibility" is so fierce that in a country like India some respondents initially refused to participate in the Global Survey of Business Ethics, because they indicated that they are working in CSR and not in business ethics.

The attractiveness of the term corporate social responsibility (or corporate responsibility) as well as the other contending terms revolves around two considerations. First, all these terms have in common that there is no explicit reference to the word "ethics" (or morality). Specifically in Europe, but also in some parts of Asia and in Australia, people shy away from the e-word (ethics) in public discourse, because the term has either religious or moralistic connotations for them. Second, all these terms have the word "corporate" in common. The word "corporate" has clear managerial connotations, which is more palatable and trendy, and therefore also more attractive. The darker side of this preference for this family of terms that avoid explicit reference to ethics is that it might also signal a systematic exclusion of normative considerations within the training, teaching and research associated with this family of corporate responsibility terms.

There are also a couple of interesting discontinuities between the different world regions when it comes to the use of terminology. While corporate (social) responsibility is included within the scope of business

ethics in most regions of the world, in other parts of the world it (CSR) is seen as something quite separate from business ethics. In India and the Spanish-speaking part of Latin America, business ethics is regarded as focusing on intra-organizational ethics, while CSR focuses on extra-organisational responsibilities. Brazil, however, seems to be an exception in Latin America, as business ethics is the term preferred by corporations to refer to the internal and external dimensions of corporate ethics, while NGOs and governmental organisations prefer terms like corporate social responsibility, sustainability and accountability to give expression to the ethical responsibilities of corporations.

Another discontinuity amongst the different world regions has to do with the width of the scope of the term "business ethics". In developed economies there is a tendency to reserve the term for the ethics of private sector enterprises. However in developing and transitional economies the tendency is to include both private and public sector organisations within the scope of business ethics. There are mainly two reasons for this. First, in developing and transitional economies the state is often a prominent economic player in the form of state-owned and parastatal enterprises. In such contexts it makes sense to include such enterprises within the scope of business ethics. Another explanation is to be found in the problem of corruption that often burdens developing and transitional economies. The promotion of ethics in both private and public sector organisations forms an important part of governance reform that is intended to cure both the supply and demand side of corruption. Consequently business ethics is portrayed as something that has equal significance for the private and the public sector.

The findings across the regions also made it clear that the terminology used in mother tongues that are not languages used in formal teaching and research is rather unstable. Respondents often coined terms in response to the survey question on terminology, but it was clear that there is no consensus about the terminology used to refer to business and

economic ethics. The mother tongue terminology that was presented was mostly transliterations of the terms economic and/or business ethics. It was interesting to see that back-translations from mother tongue terminology to English terminology rendered meanings that were either wider or much narrower than those normally associated with the terms "economic and/or business ethics".

Prevalence

One of the objectives of the Global Survey of Business Ethics was to gauge the prevalence and distribution of business ethics on a global scale. Compared to the 1995 worldwide survey of business ethics (cf. Enderle, 1997), there has been a substantial growth in business and economic ethics over the last decade and a half. The field is no longer dominated to the same extent by the US as it had been by the mid-1990s. However, a clear divide between the global south and the global north still prevails, as can be seen particularly when it comes to academic publications in business and economic ethics.

Should one categorise the prevalence of business and economic ethics according to the categories of low, medium and high, a rough estimation would be that North America and Europe would occupy the high category, sub-Saharan Africa, South and South East Asia, East Asia and Oceania the medium category, with Latin America and Central Asia in the low category (see Table 1). However this would be a very rough estimate that does not give sufficient recognition to substantial differences within each of these regions.

While business ethics as a field of training, teaching and research is clearly well institutionalised and entrenched in the USA and Canada, the same cannot be said of Mexico in the same region. In a similar vein, it is clear that business ethics is not well developed in the Latin American region, but then it is substantially better developed in Brazil, Argentina and Chile than in the rest of region.

Such intraregional skewedness can also be found in other regions. In sub-Saharan Africa business ethics is more advanced in Southern Africa and East Africa than in West and Francophone Africa. Even breaking it down to subregions within a specific region such as sub-Saharan Africa still does not give an accurate portrayal of the prevalence of the field. In Southern Africa, for example, business ethics is well developed in South Africa, but not well developed in the other countries in the Southern Africa subregion.
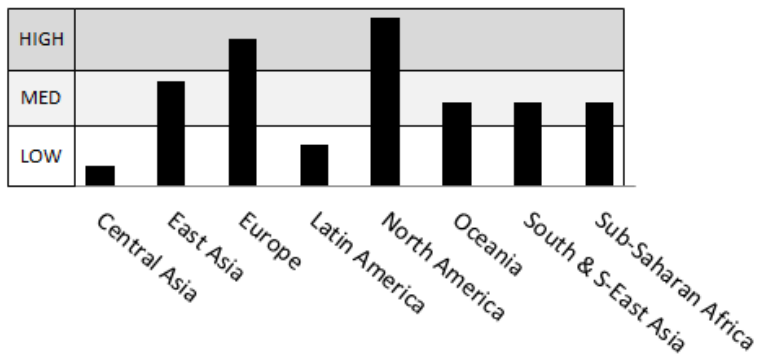

Table 1 The Prevalence of Business Ethics

Also in Europe, a region with a high prevalence of business ethics, there are important subregional differences. There is more on offer in training, teaching and research in business ethics in Nordic and Core European countries than in Southern and Eastern European countries. In Central Asia, which has been classified as a region with a low prevalence of business ethics, there is more activity in the field in Russia than in the rest of the countries in the region. Discrepancies are also evident in South and South East Asia where India, Bangladesh, Sri Lanka, Thailand, and Malaysia are leading the development of the field. In East Asia the prevalence of economic and business economic ethics is not as skewed as in other regions. There are quite dramatic differences between the countries in the Oceania region. Business ethics as a field of training

is prominent in countries such as Australia, New Zealand and Singapore, but then again almost, if not totally, absent in other countries in the region.

Training

For the purpose of the survey a clear distinction was made between training and teaching. Training within the context of the survey refers to vocational training that does not lead to a formal academic qualification. The providers of training that were surveyed were limited to tertiary educational institutions and centers, non-profit organisations and professional associations. It is important to bear in mind that when a topic is reported in a specific region it does not necessarily mean that it applies to all countries in that region. There are significant intraregional differences, which are reflected in the preceding detailed regional reports.

Table 2 below provides an overview of the topics covered in training courses on business and economic ethics across the eight world regions. As can be expected, the focus areas of training courses are geared towards serving the needs of business practitioners. Thus, it does not surprise that the two topics that are found in training courses across all eight regions are the governance and management of ethics in organisations and corporate responsibility. These topics cover both the internal management of ethics within organisations and the management of their external responsibilities towards the societies in which they operate.

Themes in training	NA	LA	AF	EU	CA	SA	EA	OC
Governance / management of ethics	x	x	x	x	x	x	x	x
Corporate social responsibility and citizenship	x	x	x	x	x	x	x	x
Ethics of specific functional areas or professions	x		x	x	x	x	x	x
Compliance and supply chain management	x	x	x	x		x	x	x
Need or business case for ethics	x	x	x	x			x	x

	NA	LA	AF	EU	CA	SA	EA	OC
Sustainability / sustainability reporting		x	x	x	x	x	x	
Ethical dilemmas and decision-making	x	x	x		x		x	
Responsible leadership	x	x	x	x		x		
Reputation and public relations management	x	x		x				x
Personal integrity		x		x			x	
Fraud and corruption prevention			x	x				
Vocabulary / terminology of business ethics	x		x					
Human and worker rights				x				
Ethics of market competition					x			
Corporations and peace building							x	
Intercultural ethics					x			

Table 2 Themes in Training
NA=North America, LA=Latin America, AF=sub-Saharan Africa, EU=Europe,
CA= Central Asia, SA=South and South East Asia, EA=East Asia, OC=Oceania

A further two topics that are popular in training courses – and were reported in seven of the eight regions – are the management of the ethics of supply chains of organisations and the ethics of specific functional areas in organisations (such as procurement or marketing) as well as the ethics of specific professions. In this latter category the ethics of accountants and auditors were reported with high frequency across the regions.

Six of the eight regions indicated that the motivation (or business case) for being ethical in business is included in training courses. This once more is unsurprising as training courses are often used to create awareness about ethics in organisations. Also a proper understanding of why ethics is of strategic importance for enterprises is often a first step on the road of ethics management and corporate responsibility. More surprising was to see that sustainability and sustainability reporting already feature as a topic in training courses in six out of the eight regions.

This is an indication that sustainability has moved beyond the academic arena and is considered an important part of managing organisations.

Responsible leadership, ethical decision-making and ethical dilemmas are included in training courses in five out of the eight regions. Topics in training courses that are covered in four or less regions are ethics and reputation management, personal integrity, the prevention of fraud and corruption, and basic concepts and distinctions in the vocabulary of business ethics.

There are also a few unique topics that are only included in training in one, but not in the rest of the regions. The ethics of market competition and intercultural ethics are, for example only included in training courses in Central Asia, while the role of business in processes of peace building is only to be found in South and South East Asia.

Teaching

Teaching within the context of the Global Survey of Business Ethics refers to formal educational programmes that lead to academic qualifications. It includes both undergraduate and postgraduate teaching. The purpose of the focus on teaching was to determine what content is being taught in business and economic ethics modules that are on offer at institutions of higher learning around the world. Table 3 below provides a summary of the main themes in teaching across the eight world regions. Once more it is important to take in mind that these themes were identified in the regions listed in Table 3, but not necessarily in all countries in that specific region.

Themes in teaching	NA	LA	AF	EU	CA	SA	EA	OC
Governance / management of ethics	x	x	x	x	x	x	x	x
Corporate social responsibility and citizenship	x	x	x	x	x	x	x	x
Ethics of specific functional areas or professions	x		x	x	x	x	x	x
Economic ethics	x	x	x	x	x		x	
Sustainability	x		x	x		x	x	x

Theories of ethics (philosophical and religious)	x		x	x		x		x
Ethical dilemmas and decision-making	x	x	x		x		x	
Globalization and international business ethics	x		x	x		x	x	
Stakeholder analysis and stakeholder management	x			x			x	x
Fraud and corruption prevention			x		x			
Vocabulary / terminology of Business Ethics	x		x					
Individual moral responsibility	x							
Need or business case for ethics	x							

Table 3 Themes in Teaching

The two themes that are most common across all regions are exactly those that were most common in training courses, viz. the corporate governance and management of corporate ethics and corporate responsibility. The explanation is probably that that business schools are also catering for the needs of business practitioners and therefore would include these topics that are of direct interest to managers.

The second most common theme in teaching is the ethics of specific functional areas (such as the ethics of finance or marketing) and the ethics of professions. It is to be expected that this theme will feature in the curriculum of universities that prepare students to become members of various professions.

Economic ethics and sustainability are the third most common themes in teaching. They are followed by theories of ethics (both philosophical and religious), ethical decision-making and the resolution of moral dilemmas, and globalization and international business ethics. In these themes the more reflective, theoretical and systemic nature of academic study can clearly be seen. It is also clear that macroeconomic ethical issues and questions are dealt with to a much greater extent in teaching than in training.

Themes that appear in teaching in four or less of the regions include stakeholder analysis and management, the vocabulary of business ethics, prevention of fraud and corruption, individual moral responsibility, and the business case for ethics in business.

Research

An analysis of the research across the eight world regions made it clear that research in business and economic ethics is still heavily dominated by the Global North. This is especially true in the case of research published in formal academic journals. Much of what is being researched and written in the global south finds its way into local journals, magazines and newspapers but is seldom seen in the well-known academic journals in business and economic ethics.

Themes in research	NA	LA	AF	EU	CA	SA	EA	OC
Governance / management of ethics	x	x	x	x		x	x	x
Corporate social responsibility / stakeholder relations	x	x	x	x		x	x	x
Sustainability	x	x	x	x		x	x	x
Economic ethics	x	x	x	x		x	x	
Business and social justice / human rights	x	x	x	x		x	x	
Theories of ethics (philosophical and religious)	x		x	x			x	x
Corruption	x	x		x		x		x
Ethics of specific functional areas or professions	x		x	x				x
Globalization and international business ethics	x		x	x				x
Business Ethics as academic field	x	x	x	x				
Ethics and business performance	x			x			x	x
Ethical dilemmas and decision-making	x							x
Business ethics and legal compliance	x						x	

Table 4 Themes in Research

The main themes that emerged from the analysis of the published research in the eight regions are displayed in Table 4. It will be noted that no research themes were reported for the Central Asia region. This is because the research in that region is so sparse and diverse that no significant trends in business ethics research could be identified.

The three most common themes that were identified across all the regions that reported trends in business ethics research are the governance and management of ethics in organisations, corporate responsibility and stakeholder relations, and sustainability. The same pattern that was seen in training and teaching thus repeats itself in research, viz. that the internal and external governance and management of ethics and corporate responsibility are the most common themes. What is however different in the case of research themes is that sustainability now joins the rank of most common themes in business and economic ethics research.

What is striking is that the second most common themes in research are economic ethics, social justice and human rights. It thus seems that politico-economic issues enjoy more prominence in research than they do in teaching and training.

The third most common theme in research is philosophical and religious ethics, and corruption. There seems to be no discernible differences between the global north and global south when it comes to these two themes as the spread between the global north and south is fairly even regarding research interest in the themes of corruption and theories of ethics.

Research themes that were identified in at least four of the regions include ethics in specific functional areas of business or in professions, globalization and international business ethics, the study of business ethics as academic field, and the relationship between business ethics and business performance. The least common themes in business ethics research are ethical dilemmas and decision-making, and ethics and legal compliance.

Emerging issues

As part of the survey, respondents were also asked what they think the major ethical issues will be that are likely to emerge in the field of business and economic ethics over the next five years. From the wide variety of responses that were received from the eight different world regions, some clear patterns emerged. These patterns most probably have less to do with a global consensus than with the time period in which the Global Survey of Business Ethics was conducted, viz. the global financial crisis that affected the entire globe at the time of the survey. In Table 5 below that captures the most common themes regarding new challenges that are likely to arise in the next five years, the impact of the global financial crisis on the thinking of the respondents about the future challenges in the field can be clearly seen.

Major challenges over the next five years	NA	LA	AF	EU	CA	SA	EA	OC
Enhancing responsibility of business in society	x	x	x	x		x	x	x
Global justice and equity in business and trade	x	x	x	x			x	x
Rethinking the capitalist system	x		x	x	x		x	
Sustainability	x		x	x			x	x
Institutionalising ethical corporate culture			x		x	x	x	x
Regulation / external control of business	x		x		x	x		
Rethinking business education / curriculum	x			x		x		
Responsible leadership	x			x			x	
Global standards in business	x		x				x	
Corruption		x		x		x		

Table 5 Major challenges over the next five years

The theme that emerged in the most regions is enhancing the responsibility of business in society, followed by the themes of global justice and equity in business and trade. The group of third most common

themes included the rethinking of the ethics of the capitalist system, sustainability, and institutionalising ethical culture in organisations.

Taken together, it is evident that there is a core around which this set of three most common themes revolves. There clearly are deep concerns about the impact of business on society, the capitalist economic system within which business operates, and the fairness and sustainability of the global politico-economic dispensation. As a consequence of these concerns there is likely to be an increasing focus on systemic politico-economic issues and on the role of business in society. Based on these trends that are foreseen, macro-politico-economic issues and normative reflection on the economy and the responsibilities of business might consequently become more prominent over the next five years. More operational issues will however remain important as can be seen from the focus on institutionalising ethical corporate culture.

Other but less common themes that were foreseen to arise over the next five years include regulation over business, reform of the business education curriculum, responsible leadership, global standards in business, and corruption.

Conclusions

From the findings of the Global Survey of Business Ethics a number of conclusions can be drawn regarding the status of the field of business and economic ethics.

It is clear that business and economic ethics has become a truly global field with activity related to training, teaching and research now spread over all continents and regions of the world. In all eight regions that were included in the survey activities related to training, teaching and research were found. Also in all regions business ethics was fairly well institutionalised in at least some countries in each of the eight regions. The exception in this regard is the Central Asia region where the presence of business ethics as a field of training, teaching and research is

rather rudimentary. The dark hole in the galaxy of business ethics remains the Middle East and North Africa (MENA) region, where fairly little is known about the state of Business Ethics across the region as a whole. It is most unfortunate that the report for the MENA region never materialised as there seems to be happening more than is usually suspected.

The reasons for the growth of the field of business and economic ethics are manifold. There are different factors in different parts of the globe that fuel the growth and expansion of business ethics as a field of training, teaching and research. These driving factors include, but are not limited to: business school accreditation criteria, institutional vision, religious orientation, political agendas, business scandals, social demand, corporate governance reform, corruption prevention, and student demand. There is, however, one factor that deserves to be singled out as a crucial factor in the growth of business ethics as a field of training, teaching and research, and that factor is the existence of regional business ethics networks. The growth of the field of business ethics is enhanced and accelerated by the existence of national, regional, continental and global business ethics network – obviously on the condition that such networks are vibrant and active. Such networks not only stimulate entry into, and growth of the field of business ethics, but also facilitate reciprocal learning and research. The existence of such networks also played an important role in this Global Survey of Business Ethics as they gave researchers access to databases and networks of experts that simply were not available to researchers in those regions where no such networks exist.

Although business and economic ethics as a field of teaching, training and research has gained a global foothold, there still remain glaring discrepancies between the ways the field has been institutionalised in the global north and the global south. This discrepancy is nowhere clearer than in business ethics research. Research in business ethics is still

largely dominated by the global north. An analysis of research published in the leading academic journals in the field of business and economic ethics shows the extent of the global north domination – as the recent study by Chan *et al.,* (2010) has demonstrated. There are, however, some notable developments in the global south that might improve this imbalance between the global north and global south in the field of research publications. Especially important in this regard is the emergence of regional journals in the global south, such as *Journal of Human Values* (published since 1995 in India), the *African Journal of Business Ethics* (published since 2005) and the *Asian Journal of Business Ethics* (introduced in 2011). The stimulation of academic research output in the global south remains one of the most important challenges that need to be overcome to consolidate the field and prepare the way for the further growth and expansion of the field in the global south.

The fields of economic ethics and business ethics on a global scale seems to be regarded as one field rather than two, with the notable exceptions of Germany and China where the two fields are regarded as distinct, though related fields. In the rest of the world economic ethics is regarded as an integral part of business ethics. Judging from the economic ethical issues that are foreseen over the next five years by respondents in this survey, it seems that the prominence of economic ethics within the field of business ethics is likely to increase in the near future.

The relationship between business ethics and related fields such as corporate (social) responsibility (CR) and corporate sustainability (CS) is much more murky and troublesome. It is worrying that these latter fields are perceived in some parts of the world (like Europe and South and East Asia) as distinct fields that are not related to the field of business ethics. The distinction between these fields often hinges on two matters: First, business ethics is seen as focused on the individual and internal ethical dimension of business enterprises, while CR and CS are

seen as focused on the external responsibilities of corporations. Second, business ethics is seen as a more normative undertaking with distinct philosophical and in some cases also religious undertones, while CR and CS are seen as more managerially orientated fields with a social scientific basis.

Both these points of distinction between the fields of business ethics and CR/ CS are unfortunate and do not bode well for the future. Business ethics can neither afford to be narrowed down to a restricted view of only the individual and intra-organisational dimension of ethics, nor to be stripped from managerial and social scientific perspectives. As a multidisciplinary field business ethics has to retain its focus on both the internal and external responsibilities of business and examine these responsibilities from normative, social scientific and managerial perspectives. Also the fields of CR and CR cannot afford to be stripped from either their normative dimensions, or from their relationship with the intra-organisational ethics dimension of business enterprises.

The tension between normative and social scientific approaches within the field of business ethics on a global scale is thus still far from settled. Similar tensions prevail regarding what is considered the appropriate focus of ethical analysis in these related fields. In this respect the tension revolves around whether the focus should be on the individual level, the intra-organisational level, the business and society level or the economic systems level (cf. Enderle, 2010: 730 732). Should any of these approaches or levels of ethical analysis be marginalised or excluded from business ethics, the field of business ethics will be severely impoverished. For business ethics to accommodate these internal tensions a certain level of "ambidexterity" and "bilingualism" (in the words of Donaldson, 1994) and the ability "to walk on two legs" (in the words of Enderle, 2010) are required.

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Globethics.net

Globethics.net is a worldwide ethics network based in Geneva, with an international Board of Foundation of eminent persons. It provides an electronic platform for dialogue, reflection and action on ethics. Its central instrument is the internet site *www.globethics.net*. Globethics.net has three objectives.

Access to ethics resources

To ensure that people in all regions of the world are empowered to reflect and act on ethical issues.

In order to ensure access to knowledge resources in applied ethics, Globethics.net has developed its *Globethics.net Library,* the leading global digital library on ethics. Globethics.net took this initiative to ensure that persons – especially in Africa, Asia and Latin-America – have access to good quality and up to date knowledge resources on ethics. The founding conviction of Globethics.net was that more equal access to knowledge resources in the field of applied ethics will enable persons and institutions from developing and transition economies to become more visible and audible in the global discourse on ethics. There is no cost involved in using the library. Individuals only need to register (free of charge) as participants on the Globethics.net website to get access to all the full text journals, encyclopedias, e-books and other resources in the library.

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Sharing Values. A Hermeneutics for Global Ethics
Editors: Ariane Hentsch Cisneros and Shanta Premawardhana
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The Value of Values in Business. Global Ethics Forum
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Ethics in Politics. Why it matters more than ever and how it can make a difference
Benoît Girardin (2012)
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This book is an affirmation: Yes, ethics in politics is possible – and it pays off. It is not a naive dream. The author chooses a pragmatic approach and tests whether value-orientation can make a difference in politics and how. He presents practical cases and outlines criteria for dealing with dilemmas. He singles out four fundamental ethical values to achieve: limitation of power, effectiveness, accountability and justice. He develops a global and intercultural perspective, referring to Western and Eastern traditions and some world religions.

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Globethics.net Global No. 6 (2012)

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The survey highlights variations in the terminology used to refer to business and economic ethics and the prevalence of business and economic ethics; the themes covered in training programmes, formal academic teaching and research; and the major business ethical issues that are identified in the different world regions over the next five years.

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