2019 ABEN Conference - Combined abstracts

Contents

Challenges to Sustainable Environmental Impact Mitigation within the Mining Sector in Ghana

Prince Amoah (PhD Candidate), Assoc. Professor Gabriel Eweje, Dr. Ralph Bathurst

School of Management, Massey Business School, Auckland, New Zealand

Abstract

This paper explores the challenges to environmental sustainability practices in addressing the proximate impacts of mining before mine closure. According to a UNDP report in 2018, mining presents critical sustainability risks, especially in terms of the environmental sustainability of host communities. These environmental sustainability challenges including deforestation, pollution, loss of fauna and flora, harmful ecological exposures due to ore leaching are major concerns of mining across the globe, particularly in developing countries. The situation is worst in developing countries because of the absence of clear sustainability requirements within their mining legislations and gaps in compliance monitoring and enforcement. Therefore, to address these sustainability risks, large-scale mining companies in developing countries have embraced sustainability practices to account for the consequences of their activities.

However, despite the growing interest in sustainability research and the plethora of studies on the environmental impacts of mining, there is a dearth of knowledge about how sustainability initiatives of companies address their proximate impacts in Ghana. Thus, this paper analyses the challenges within corporate and institutional processes that undermine the practices of large-scale companies using a qualitative research approach. Interviews were conducted, which involved mining companies and stakeholders such as host communities, regulators, industry association, civil society organizations, and the district assemblies. The main themes that emerged from the analysis are categorised as environmental regulations, residual mitigation, proactive mitigation, and compliance monitoring gaps. Based on this, the authors argue that while there has been regulatory evolution in the mining and minerals legislation including improved sustainability practices of companies, existing ecological challenges relate to the legacy of industry self-regulation and institutional anomie within the extractive landscape.

Building a 'moral operating system' for IT students: pedagogies and problems

Dr Craig Bellamy[1], Nectarios Costadopoulos[2]

[1]*CSU Study Centre Melbourne,* [2]*CSU Study Centre, Sydney*

Abstract

In this paper, we will discuss the obstacles, lessons learnt, and innovations in pedagogy in delivering the subject, Topics in Information Technology Ethics, which is the applied professional ethics subject for the Masters in IT at CSU. It is also, more broadly, a mandatory subject for all Computer Science degrees in Australia, under the auspices of the Australian Computer Society (ACS). As part of this discussion we examine the present ethical landscape in the IT industry and outline how we prepare students to enter the industry with independent ethical agency. It is the contention of the presentation that argument, reasoning, and logic skills are the seminal learning proficiencies required for students to enter the dynamic ethical landscape of the digital economy, although this is not without limitations.

Indeed, ethics is now the 'wicked problem' in the IT field as there is a developing international 'tecklash' against the industry led by specific high-profile incidents (i.e. Cambridge Analytica and the Christchurch massacre) and public concern for privacy, transparency, and dysfunctional digital markets. The Australian, New Zealand, EU, and US governments have responded with strict new regulation, including fines for violation of privacy, distribution of inappropriate harmful materials, and copyright infringement.

Graduate Computer Scientists entering into this complex new domain of enforceable ethical practice may face legal or other action if they are in breach of new and proposed laws regulating the industry. It is in the interests of the Australia Computer Society, the broader industry, and educators in the field to prepare students for the ethical challenges they face, as is already the case with other more established fields such as Accounting and indeed, Higher Education. Damon Howiwtz (2014) put it succinctly, stating that what the IT industry needs is a better 'moral operating system' to guide ethical decision making to face today's looming challenges.

One evident way to certify that students are prepared for 'ethical practice' in the industry is to ensure that their ethical judgement is sound and reasoned (Tavani, 2015). We teach ethical reasoning and

judgement skills through a number of means; case studies, scenarios, and interactive YouTube videos of ethical dilemmas with multiple outcomes. At CSU we have pioneered a way of streamlining ethical decision making through the Doing Ethics Technique, an early innovation developed by academics in the subject, to build reasoning skills in systematic and logical way (Simpson, Nevile, Burmeister, 2003). Recently we have been using argument mapping software to allow student to map ethical arguments in imminent ethical dilemmas enabled by the rise of Artificial Intelligence and autonomous vehicles. This has had mixed results in terms of digital pedagogy and assessment outcomes (MindMup, 2019). This is because the leap from classical ethical theories to contemporary ethical problems is difficult for many students (although the link is more apparent between Foots seminal ethical dilemma "the trolly problems" (1967) and rogue autonomous vehicles).

Together, we will discuss the contemporary problem of teaching ethical reasoning and logic in an IT ethics class and our advances in the area.

References

1. Horowitz, Damon, "We need a moral operating system", 2014, Ted Talk, https://www.ted.com/talks/damon_horowitz
2. Philippa Foot, "The Problem of Abortion and the Doctrine of the Double Effect" in Virtues and Vices (Oxford: Basil Blackwell, 1978) (originally appeared in the Oxford Review, Number 5, 1967.)
3. MindMup, Sauf Pompiers Limited, Leigh-On-Sea, UK, https://www.mindmup.com/
4. SIMPSON, Christopher; NEVILE, Liddy; BURMEISTER, Oliver. Doing Ethics: A Universal Technique in an Accessibility Context. Australasian Journal of Information Systems, [S.l.], v. 10, n. 2, May 2003. ISSN 1449-8618. Available at: <https://journal.acs.org.au/index.php/ajis/article/view/159>. Date accessed: 12 Sep. 2019. doi:http://dx.doi.org/10.3127/ajis.v10i2.159.
5. Tavani, Herman T, Ethics and Technology: Controversies, Questions, and Strategies for Ethical Computing, 5th Edition, Wiley Press, 2015

Positioning culturally diverse stakeholders for positive social impact – Lessons from Traditional Owner Trusts in the Australian mining industry

Julia Benkert[1], Chris Dembek[2], Robyn Eversole[3]

[1]Swinburne University of Technology, Melbourne, Australia, [2]Centre for Social Impact, Swinburne University of Technology, Melbourne, Australia, [3]Centre for Social Impact, Swinburne University of Technology, Melbourne, Australia,

Abstract

In the Pilbara region of Western Australia, mining is by far the largest source of economic activity, contributing to over 70 Percent of the provincial income (Remplan, 2019). Consequently, the environmental and social impacts of mining on the region are significant, and with local Indigenous communities being the most relevant regional development actors, mining companies invest heavily in compensation arrangements to manage their relationships with Traditional Owner communities. While the creation of positive social impact is commonly a declared goal of these (cash) compensation schemes, positive and sustainable social outcomes from these benefit agreements remain difficult to demonstrate. Under the terms of the agreements, royalty payments are paid into community trust funds which then provide funding to community organisations and beneficiaries in accordance with the trusts' aims. Tensions arise around the governance and management of the trust funds, impeding the relationships between mining companies and local community stakeholders. Mining companies are concerned with how the royalty payments are spent as they want to be seen to be dealing fairly with communities and see their reputation and social license to operate at stake. Community stakeholders on the other hand are concerned with seeing their community development being tied to fund management issues and with being controlled by external stakeholders, and commonly bemoan the lack of open communication and transparency, and they feel that the trust funds are ineffective for meeting their communities' needs for development.

For this study, we have explored those dynamics with focus on a large multi-national mining company that has entered into benefit agreements with several Traditional Owner communities in the Pilbara region in Western Australia. Drawing on interviews, observations, and relevant documents from the cases, this study unpacks how benefit agreements could work better to achieve positive social impact.

To aid our analysis, we have also conducted an extensive desktop research to compare our local findings with relevant international case studies. Given that the relevant regional development actors in this study are Indigenous Australian communities who have individual agreements with the mining company in the study context, the research approach has been guided by a decolonizing lens (Tuhiwai Smith, 2012) and grounded in the cross-cultural organising literature to ensure validity and reflexivity of the findings, as well as reciprocity in the overall project (Peters, 2017).

Our findings reveal that lingering cultural contradictions have impaired the effectiveness of the trusts throughout the negotiations and implementation phases, albeit they have been left largely unaddressed. The long-negotiated contractual frameworks that form the benefit agreements between Traditional Owner communities and the mining company are not culture-free legal instruments, but reflect a distinctively 'Western' approach to business relationships. Consequently, the trust fund structures and governance mechanisms have implications for how objectives for successful social impact are defined at the compensation scheme level, what approaches to measuring success have been prioritised, and what initiatives have been considered as worthwhile for creating social impact. However, what constitutes positive social impact means different things to different stakeholders, depending on their circumstances, expertise, and worldviews. A strengths-based community development approach (Eketone, 2006) recognizes the right that Indigenous people have to define those things that are important to themselves, using their own processes to advance and develop on their terms. In line with that, we propose a set of strategic principles that can guide culturally diverse stakeholders towards the creation of mutually beneficial partnerships for the creation of positive social impact.

References
Eketone, A. (2006): *Tapuwae: a vehicle for community change*, Community Development Journal, 41 (4), pp. 467-480
Peters, A. (2017) '*Moondani Yulenj: An examination of Aboriginal culture, identity and education'* PhD Thesis, Swinburne University of Technology: Hawthorn
Remplan (2019) Pilbara Economy Profile. https://www.economyprofile.com.au/pilbara (accessed 29/09/2019)
Tuhiwai Smith, L (2012) '*Decolonizing Methodologies: Research and Indigenous Peoples'* Zed Books Ltd: London

An ethical framework for CSV: Developing *degrowth* solutions for the decarbonisation journey

Carol Bond

RMIT University

Abstract

Civil society is driving unprecedented change in how businesses understand the capitalist model of the corporation. This shift in understanding parallels scholarly recognition of the growing expectation that the 'purpose of the firm' expand beyond profit maximisation to include improved societal outcomes, including environmental well-being (Ararat, Colpan, & Matten, 2018; Donaldson & Walsh, 2015). The shift is gathering momentum from degrowth scholars who are driving an agenda for prosperity without growth, coupled with environmental justice (Akbulut, Demaria, Gerber, Martinez-Allier, 2019). This paper suggests that in order for the purpose of the firm to be reconceptualised in line with improved societal outcomes and degrowth economics, there needs to be an ethical frame around which theory and practice can coalesce. In fact, the principles of CSV have potential to be reconceptualised as an ethical framework to help increase social value in communities affected by major resource projects as they respond to degrowth imperatives (e.g., decarbonisation) (Porter and Kramer 2006; 2011). A case study from the Australian energy sector serves as an illustrative exemplar of this shift.

There are three papers that allow for the move to rebadge and add depth to Porter & Kramer's CSV framework from an ethics perspective. The first paper is a literature review focusing on the debate between Crane *et al.* (2011) and the Porter and Kramer corpus on CSV (Camarena-Martinez, Ochoa-Silva, & Wendlandt-Amezaga, 2016). This literature review supports the positions that Strategic CSR encourages the concurrent production of social and economic benefits. In addition, however, the review also points to a prioritisation of the environment as a social good. Nevertheless, the authors acknowledge that CSV functions as an overlapping construct within the contested field of CSR with the *caveat* that none of the other CSR constructs make the same claim as CSV. The second review is more extensive and has a different purpose: to focus on the ontological and epistemological properties of CSV (Dembek, Singh, & Bhakoo, 2016). The authors conclude that there are some unmet societal needs that can be addressed with CSV within a limited set of claims on what social benefit is achieved. In their suggestions for further

research, they challenge other scholars to derive a measure for CSV to quantify the "satisfaction of human needs of particular stakeholders" (Dembek et al., 2016). Finally, this paper builds on a study advocating for a practical application of CSV as one hallmark of a 'smart corporation'. "Smart corporations proactively look for opportunities that have been ignored and try to explore these needs to their benefits ….to create new wealth and social value for [communities]" (Moon, Parc, Yim, & Park, 2011, p. 55). In particular, the authors identify regional clusters of industrial activity as fertile ground to maximize CSV for communities, especially in rapidly developing economic areas. The case study used to illustrate the contribution to theory comes from the Australian energy sector as it moves rapidly towards decarbonising Australia's energy infrastructure.

References
Ararat, M., Colpan, A. M., & Matten, D. (2018). Business Groups and Corporate Responsibility for the Public Good. *Journal of Business Ethics*, *153*(4), 911–929. https://doi.org/10.1007/s10551-018-3920-4

Camarena-Martinez, J. L., Ochoa-Silva, B., & Wendlandt-Amezaga, T. R. (2016). Exploring the Origins of Creating Shared Value in the CSR Literature. *International Journal of Business and Management*, *11*(12), 97. https://doi.org/10.5539/ijbm.v11n12p97

Dembek, K., Singh, P., & Bhakoo, V. (2016). Literature Review of Shared Value: A Theoretical Concept or a Management Buzzword? *Journal of Business Ethics*, *137*(2), 231–267. https://doi.org/10.1007/s10551-015-2554-z

Donaldson, T., & Walsh, J. P. (2015). Toward a theory of business. *Research in Organizational Behavior*, *35*, 181–207. https://doi.org/10.1016/j.riob.2015.10.002

Moon, H., Parc, J., Yim, S. H., & Park, N. (2011). An extension of porter and kramer's creating shared value (CSV). *Journal of International and Area Studies*, *18*(2), 49–64.

Porter, M. & Kramer, M. (2006). Strategy and society: the link between competitive advantage and corporate social responsibility, *Harvard Business Review, 84*(12), 78-92.

Porter, M. & Kramer (2011). Creating Shared Value, Jan-Feb 2011, 2-17.

Ethical Governance – Case Study of a Grass-Roots Sport Organisation

Victor Borg

RMIT University

Abstract

The board of directors are responsible for the protection of the organisation's core values which define its legitimacy. Good ethical governance reflects the willingness and ability of the board of directors to set the tone at the top and when necessary, take appropriate decisive action at all organisational levels to correct behaviours which diverge from its core or espoused values. Espouse theory posits that an organisation's core values define its legitimacy by signalling 'what we do or what we would like others to think we do'. On the other hand, enacted values signal 'what we actually do' thus reflect individual behaviours which influence perceptions of ethical governance and organisational legitimacy. Enacted values answer the question "what's it really like to be part of this organisation"? thus providing a theoretical basis to explain behaviour. The problem is that what we say we do does not always translate into what we actually do. Good ethical governance is therefore required to align enacted values when these are not congruent with espoused values. Not-for-profit organisations operating at grass roots level in the sports industry provide a unique setting to investigate first-hand the relationship between espoused values and enacted values in the context of ethical governance. Under this setting, conflicts of interest for example reflect enacted values which diverge from espoused values. Volunteers may seek rewards from the organisation as a form of compensation for their hard work in running the organisations business and operations from board level down to managing game days and fund-raising activities. Once appointed to a position of influence, conflicted members exercise their positional power to lobby and exert pressure on coaches and club officials to put their children forward for selection in higher performance teams even though their children may lack the skills and ability to perform at a high level, and in doing so, bask in their children's elite status. Cronyism is also another example of divergent behaviour. Older siblings, family members or friends may be appointed into coaching positions or gain employment without undergoing an appropriate due process or without having proper qualifications. Such problems can corrode espoused values and create a toxic culture that can threaten the organisation's legitimacy and alienate members. The research question is 'To what extent does good ethical governance align incongruent values?' A thematic case study using an analytical approach was

conducted to discover the enacted values of the organisation by interviewing forty (40) members performing various organisational roles and two (2) sponsors, to identify their perceptions of the organisation's value structure as defined by five core values of Enjoyable, Friendly, Safe, Professional and Excellence. Written submissions were also obtained from fourteen (14) members who were unable to attend interview sessions. Minutes and papers of board meetings were also reviewed to gain further insights into the organisation's enacted values. The findings of this case study will be useful to educators, business and industry practitioners as they manage the alignment of enacted and espoused values to strengthen legitimacy thus earn credibility and community support.

Keywords: ethical governance, enacted values, espoused values, case study

Building a more moral world

Peter Bowden

University of Sydney

Abstract

Our world has created many moral conflicts – same sex marriage, the treatment of refugees, gun control, capital punishment, health care in the United States, sexual abuse of children, abortion, the sanctity of the confessional, euthanasia, and war. We also have many moral theories - well over twenty - to use in deciding how we resolve these issues. One of the reasons why we have not resolved these moral disagreements is that we have too many theories. One of the more debatable theories is Immanuel Kant's categorical imperative: Act only according to that maxim whereby you can, at the same time, will that it should become a universal law .This rule enables you to claim that your view on the above conflicts is the correct one, that the opposing viewpoint is wrong. Other moral theories, particularly the theories on virtue, also can be used to support whichever side you wish. We see these conflicts daily in the media. It is incredible that after over 2000 years of moral theorising, we are still not able to decide the difference between right and wrong.

This paper proposes a universal moral rule. It searches through the moral theorising over history, from the time of Solomon and the Book of Proverbs, through the teachings of Jesus Christ, through the Asian religions and philosophies, to the modern western philosophies, to identify commonalities in moral thinking. The purpose was to determine if a common, overriding moral theory can be identified from around the world and over history. It does that; the theory being cast in similar but somewhat differing wording from each source. To adopt the Buddhist wording, it is: "Our duty in life is to help others, above all not to harm them". Four of the current Western theories evidenced a commonality with this thinking They are John Stuart Mill's Utilitarianism (1863), William Frankena's Ethics (1973), Bernard Gert's Common Morality (2004) and Tom Beauchamp's and James Childress', Principles of Biomedical Ethics (2009). When applied to the current moral conflicts, this rule provides a usable guideline in all cases. The paper then asserts that the teaching of this rule, and its application, should constitute the core content of all ethics courses.

Mind the gap: Finance Directors understanding of organisational culture

Clare Burns, Heather Stewart, Luke Houghton

Griffith Department of Business, Strategy and Innovation, Griffith University

Abstract

Directors in Australian finance organisations' impact thousands of finance staff, who in-turn, impact millions of customers, some of whom are vulnerable (Kingsford Smith, Clarke, & Rogers, 2017). Numerous government and regulator investigations into the finance industry have found long standing problematic culture issues to do with fairness (Australian Government Department of Treasury, 1997; Campbell, 1981; Murray, 2014). Despite these investigations, large finance organisations' ethical conduct have continued to fall below community standards (Hayne, 2019). As yet, the finance industry, using traditional quantitative approaches, have not resolved deep-rooted ethical problems within its culture; but they have increased reporting on their espoused values (Australian Council on Superannuation Investors, 2017; Commonwealth Bank, 2018). Organisational theorists advise a gap between espoused values and those in use, within an organisation, produces a breeding ground for defensive routines (Argyris, 2010; Schein, 2010). Defensive routines emerge when people's social order is challenged; therefore, they seek stability through projection, denial, games, blame, and other rationalisations (Ashforth & Mael, 1989; Oh & Farh, 2017).

A review of the 2018/19 Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry (hereafter Commission) documents found evidence of director defensive mechanisms such as projection, rationalisation, cover-up, self-sealing logic, and denial (Hayne, 2019; *Transcript of Proceedings, 20 November*, 2018; *Transcript of Proceedings, 27 November*, 2018). These documents also revealed customer outcomes of defensive routines: farmers and small businesses losing their livelihoods, vulnerable people being sold finance products not-fit-for-purpose, and customers being offered loans they could not afford (Hayne, 2019). While little is known on director's cultural assumptions, it is unlikely finance directors intentionally seek to bring harm to vulnerable customers. Still, the Commission, like other investigations, found an "unwillingness to acknowledge problems and deal with them" (Australian Government Department of Treasury, 1997; Campbell, 1981; Hayne, 2019, p. 377).

Organisational culture within finance has been studied less than other industries such as the arts, architecture, media, health, and sport (Holderness, 2017; Li, Griffin, Yue, & Zhao, 2013). There is scant literature on finance director subculture and their impact on the organisation's subcultures, other than what is stated in corporate reports. These reports do not include enacted values in use indicating underlying assumptions (Argyris, 2010; Holderness, 2017; Sheedy & Griffin, 2018). The time to address the development of improvement of an organisation is when there is a problem (Schein & Schein, 2016). The Commission labelled the industry "dishonest and greedy" (Hayne, 2018, p.73), recommending they follow organisational theorists advice to "hold up a mirror" to reality (Hatch, 2011; Hayne, 2019, p. 377). Given the significance of finance directors' subculture on their subordinate's subcultures, the research question which guides this study is, *How do finance directors understand their organisational subcultures?* Which leads to an underlying question: *Why is there a need to meaningfully investigate finance subcultures to improve ethical culture within large finance organisations?*

An interpretive, exploratory study into a large finance organisation is now underway which incorporates organisational fieldwork of three key subcultures (Schein & Schein, 2016): directors, designs (people developing financial products and processes), and operators (people directly engaging with customers). Early findings from this research will be shared, which includes verbatim quotes from each subculture that either corroborates espoused values, such as "the customer is at the heart of everything we do," or contradicts what is espoused. For example, directors in this study said their culture is "collaborative," "fair," and "simple." Designers spoke of "the hierarchy delaying results" and people being "nice" to the point of "too nice," where "complacency" is tolerated. Operators spoke of their culture being "complex," "cliquey," "high pressure," and a lack of career progression. For directors to decrease the gap between espoused values and values in use, instead of minding the gap, a deeper understanding of subcultures is needed.

References
Argyris, C. (2010). *Organizational traps: Leadership, culture, organizational design*. Oxford, England: Oxford University Press.
Ashforth, B. E., & Mael, F. (1989). Social identity theory and the organization. *Academy of Management Review, 14*(1), 20-39.
Australian Council on Superannuation Investors. (2017). *Corporate Sustainability Reporting in Australia: 2017*. Retrieved from Melbourne, Australia: https://www.acsi.org.au/sustainability-reporting.html
Australian Government Department of Treasury. (1997). *Final Report of the Financial System Inquiry*. Retrieved from Canberra, Australia:

https://www.aph.gov.au/About_Parliament/Parliamentary_Departments/Parliamentary_Library/pubs/rp/RP9697/97rp16

Campbell, K. (1981). *The Campbell Committe Report [Australian Financial Systems Inquiry]*. Retrieved from Canberra, Australia: http://fsi.gov.au/publications/

Commonwealth Bank. (2018). *Annual Report 2018, Becoming a simpler, better bank*. Retrieved from Sydney, Australia: https://www.commbank.com.au/content/dam/commbank/about-us/shareholders/pdfs/results/fy18/cba-annual-report-2018.pdf

Hatch, M. J. (2011). Material and meaning in the dynamics of organizational culture and identity with implications for the leadership of organizational change. In N. Ashkanasy, C. Wilderom, & M. Peterson (Eds.), *Handbook of Organizational Culture Climate* (2nd ed., pp. 341-358). Thousand Oaks, CA.

Hayne, K. M. (2019). *Final Report: Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry, Volume 1*. Retrieved from Canberra, Australia: https://financialservices.royalcommission.gov.au/Pages/reports.aspx#final

Holderness, C. G. (2017). Culture and the ownership concentration of public corporations around the world. *Journal of Corporate Finance, 44*, 469-486.

Kingsford Smith, D., Clarke, T., & Rogers, J. (2017). Banking and the Limits of Professionalism. *University of New South Wales Law Journal*, 411-455.

Li, K., Griffin, D., Yue, H., & Zhao, L. (2013). How does culture influence corporate risk-taking? *Journal of Corporate Finance, 23*, 1-22.

Murray, D. (2014). *Financial System Inquiry Final Report*. Retrieved from Canberra, Australia: http://fsi.gov.au/publications/final-report/

Oh, J. K., & Farh, C. I. (2017). An emotional process theory of how subordinates appraise, experience, and respond to abusive supervision over time. *Academy of Management Review, 42*(2), 207-232.

Schein, E. H. (2010). *Organizational culture and leadership* (Vol. 2). San Francisco, CA: John Wiley & Sons.

Schein, E. H., & Schein, P. (2016). *Organizational Culture and Leadership* (5th ed.). San Francisco: CA: Jossey-Bass.

Sheedy, E., & Griffin, B. (2018). Risk governance, structures, culture, and behavior: A view from the inside. *Corporate Governance: An International Review, 26*(1), 4-22. doi:10.1111/corg.12200

Transcript of Proceedings, 20 November, Commonwealth of Australia, Royal Commission Hearing into Misconduct in the Banking, Superannuation and Financial Services Industry Sess. 6319-6725 (2018).

Transcript of Proceedings, 27 November, Commonwealth of Australia, Royal Commission Hearing into Misconduct in the Banking, Superannuation and Financial Services Industry Sess. 7120-7231 (2018).

Merging Catholic and Secular Hospitals: Governance, Good Faith and Trust in Creating the Kingston Health Sciences Centre (Kingston, Ontario, Canada)

A. Scott Carson

Smith School of Business, Queen's University, Kingston, Ontario, Canada

Abstract

In countries with a public healthcare system, such as Australia, Canada and New Zealand, attempts to rationalize hospitals within the system to reduce costs and promote accessibility, patient-centred care and system effectiveness, have led to "forced" hospital mergers and closures. For instance, in Ontario, Canada's largest province, the provincial government established a restructuring commission in the mid 1990s that reduced the system from 255 to 150 hospitals. The benefits have been widely disputed. Especially in the cases of Catholic-secular hospital mergers, that process created much ill-will toward the government. In recent years, Ontario has encouraged "voluntary" Catholic-secular integrations, but all attempts have so far failed – except one.

The Kingston Health Sciences Centre (KHSC) was created in 2017 by a voluntary integration (legal merger) of the Kingston General Hospital (KGH) with the Catholic Hotel Dieu Hospital (HDH) under a single management team, one board of directors and a special purpose "partnership council" with representatives from the two founding hospital boards. Its governance structure is unique. It was designed to overcome the biggest hurdle in Catholic-secular integrations, namely protecting the Catholic mission and dealing with prohibited procedures such as abortion, contraception and assisted death. The Ontario government is watching carefully to see if KHSC succeeds because its governance model is potentially transferable, not just within Ontario but to any common law country with a public healthcare system.

This paper addresses the governance, religious and ethical issues in integrating hospitals when one of them has a powerful religious world-view that would materially impact the governance and operation of the newly created entity. While the focus of the paper is on Catholic-secular integrations, its results could apply to any integration of faith-based and secular institutions. The Kingston Health Sciences Centre is an illustrative case study, in which the author was an "active participant researcher". The case

study is used to generate insights and theory creation through description, explanation and conceptual analysis. The richness of the KHSC case enables both an explanation of the unique governance structure and of a crucial ethical feature of the legal merger and subsequent operating agreements, namely the "good faith". Because contracts are in principle "incomplete", i.e., unable to anticipate every situation that could lead to a dispute, contracting parties must believe that each will act in "good faith", namely in the best interests of the institution overall. In turn, this leads to an important ethical principle in the process of negotiating the agreement, namely "trust" and its derivative, "trustworthiness".

This case breaks new ground in theorizing about secular-religious institutional integrations. A new governance model is put forth, and its ethical underpinnings (i.e., good faith and trust/trustworthiness) are conceptually explored. Further, the governance model has direct practical application, not only to the Ontario context but to similar legal jurisdictions around the world. The paper is relevant to governance theorists, legal scholars, ethicists and healthcare policy makers.

Exploring the antecedents of team ethical cultures: Ethics programs and its components

Guillem Casoliva, Muel Kaptein

RSM Erasmus University Rotterdam

Abstract

Using a sample of 1,800 members of a UK private company, this article presents the results of a study into the relationship between team ethical culture and the components of an ethics program. Five components of an ethics programs are identified: code of conduct, compliance officer, helpline, online and live training. Given that team ethical cultures may differ in their presence and impact within an organization, it is important to explore what their antecedents are. Ethics programs are designed to prevent unethical behavior, hence it is expected that the quality of its implementation and its components will affect the dimensions of team ethical cultures. The results confirm this positive relationship, although the effects of individual components on different dimensions of team ethical cultures vary. Implications for research and practice are discussed.

INTRODUCTION

Many of the studies on the ethical culture of organizations consider ethical culture to be homogeneous and unitary within an organization and to be distinctive between organizations For example, many researchers talk about *the* ethical culture of an organization (e.g. Zaal, Jeurissen, & Groenland, 2017; Zhang, Chiu, & Wei, 2009). New findings suggest that team ethical cultures may differ in their presence and impact within organizations (Casoliva & Kaptein, 2019) so the question is what their antecedents are.

There is a stream of literature on the antecedents of ethical culture of organizations (e.g. Ardichvili et al., 2012; Burnaz et al., 2009; Desplaces et al., 2007; Kaptein, 2009; Pierce & Sweeney, 2010). One antecedent suggested is the ethics programs. Research shows a positive relationship between ethics programs and the ethical culture of organizations (Warren Gaspar & Laufer, 2014). In most of these empirical studies, the presence or absence of ethics programs is examined with regard to ethical culture (Kaptein, 2009). In a few of these studies, the quality of specific components of ethics programs is

assessed but the outcome is limited to one dimension such as employee intentions to behave ethically (Ruiz et al., 2014). Yet scholars have called for taking a group-level approach to more fully understand ethical culture (see review Trevino et al. 2006).

This article focusses on the ethics programs and its components as antecedents of team ethical culture. To date, no research has been conducted that studies the antecedents of ethical culture on the team level. Prior empirical work on ethical culture at team-level has primarily focused on outcomes (Huhtala et al., 2015a; Kangas et al., 2017; Kaptein & Van Dalen, 2000; Schaubroeck et al. 2012). To go a step further of most other studies and not only studying the presence of ethics programs and its components, this article also incorporates its quality. Otherwise, studying the mere presence of components within a company would limit the interest of study because it is very likely that the same components are present for every team in an organization.

To answer this research question, we have studied the team ethical cultures and the ethics programs of a large multinational based in the United Kingdom. For 180 teams comprising 1,800 employees we have surveyed their ethical culture through the dimensions of CEV model (Kaptein, 2008). For the quality of implementation of the ethics program, we have assessed five components: code of conduct, compliance officer, compliance hotline, online compliance training and in-person compliance training. The assessment includes employee knowledge, frequency of communication and usefulness of the component. We start with defining the key components of this study, first about team ethical cultures and then ethics programs. This is followed by the effects of ethics programs on team ethical culture, discussion of the methodology and results of the survey. The paper concludes with an overview of the implications for future scientific research and management.

Identifying Tensions in Sustainability in Chinese and New Zealand Business Partnerships

Michelle Sitong Chen, Gabriel Eweje, Jeffrey C. Kennedy

Massey Business School, Auckland, New Zealand

Abstract

This paper empirically examines tensions in addressing divergent sustainability issues between Chinese and New Zealand firms in business partnerships. Existing research posits that there are tensions that emerge in addressing divergent sustainability issues which need to be recognised and balanced in firms. However, tensions in sustainability are a relatively new area and largely unexplored empirically between firms in collaborative business partnerships, particularly drawing from paradox theory. If these tensions cannot be understood and addressed adequately, it will not only have negative impacts on individuals' interests, but also on the development of organisations and ultimately the prosperity of the society.

This paper adopts a qualitative approach in order to investigate the perceptions of tensions in sustainability between Chinese and NZ firms in business partnerships based on interviews as the preferred research method. A total number of 33 in-depth individual interviews alongside one informal group discussion were carried out at 16 relatively large Chinese and NZ firms known for their commitment to sustainability that are in business partnerships.

The empirical findings of this paper reveal that the Chinese and New Zealand firms in business partnership are faced with complex and multiple sustainability tensions which are thus more difficult and challenging for them to address simultaneously. Further, the findings also show that these companies tend to ignore and neglect them by putting their main focus on financial issues which results in unethical consequences. Theoretically, this paper contributes to scholarly understanding of tensions in sustainability between firms in collaborative business partnerships in relation to the nature of the tensions and their application to paradox theory. Practically, this paper reminds the practitioners that it is difficult and challenging to manage the sustainability tensions simultaneously, because moving one competing demand may affect another one. Although Chinese companies have started to be aware of the importance of sustainability implementation, they need to learn from NZ companies how to achieve financial and nonfinancial sustainability through improving their organisational sustainability regulations and standards.

Preaching to the Converted – Enrolment Bias in Business Schools' Ethics Subjects

Deborah Cotton, Gerhard Hambusch, Gerhard Van de Venter

Department of Finance, University of Technology Sydney

Abstract

Fraud, greed and other unethical behaviour in financial markets appear to be as prevalent today as they were decades ago in the days of Barings Bank, Enron and WorldCom. For example, in 2017, the Australian Government established the Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry in response to media and other reports of an ongoing culture of greed within the Australian financial services industry. In 2019, The Ethics Centre, in commenting on the findings of this report, stated that "The fact that a loophole was available to be exploited does not mean that it should have been. The capacity to exercise ethical restraint (not to do everything that is possible) was always latent within the ranks of the boards and senior management."

This paper focuses on university ethics training intended to equip business students to better understand unethical dilemmas, thereby enabling them to make decisions that are (more) ethical. However, how effective are university ethics courses at providing systemic change to improve moral judgement in finance if the students that are most in need of ethical training do not actually enrol in them?

We shed light on this question, by analysing the results of a survey that was created to investigate finance students' moral judgement of a dilemma frequently encountered in financial markets, which is insider trading. Our research is different from most university ethics studies that only test students who are enrolled in an ethics subject. We therefore fill an important gap in the existing literature by including students that do not have the intention to ever enrol in an ethics subject, or seek professional ethics training for that matter.

The survey was administered in the first week of the Spring 2019 semester and before the start of the ethics subjects at an AACSB accredited business school of a leading Australian university. Different student groups undertaking a finance degree took the survey. Overall, the survey was completed by 362

undergraduate and postgraduate finance students with diverse backgrounds and stages of study. Our sample contains three groups of students: students who were about to start an ethics subject (Group 2) or plan on enrolling in an ethics subject (Group 3) and students who were not enrolled in, nor planned to enrol in an elective ethics subject (Group 1).

Our survey analysis shows that Group 1's evaluation of the ethical dilemma presented was on average statistically significantly different from Group 2's and Group 3's responses. Specifically, finance students who were enrolled or expressed intention to enrol were significantly more likely to identify and be more critical of unethical behaviour when compared to finance students who had no intention on enrolling in an ethics elective. This is an important finding for ethics training at universities and in businesses that suggests that individuals with poor moral judgement do not actively seek ethics training. In the university context, this suggests that ethics training should be a mandatory part of business degree programs.

Corporate denial in the global garment supply chain: Explaining the persistence of industrial disasters in Bangladesh.

Annie Delaney[1], Rosaria Burchielli[2], David Whyte[3], Shelley Marshall[4]

[1]RMIT University, [2]LaTrobe University, [3]Liverpool University, [4]RMIT University

Abstract

This paper argues that multinational garment corporations sustain the social conditions and relations that enable the continuity of human and labour rights violations by engaging in *denial* techniques. We apply the concept of denial/neutralisation (Cohen, 2001) to the garment industry in Bangladesh with attention to the role of global value chains.

We analyse the ways in which global supply chains facilitate corporate denial using exploitive conditions of work in the garment industry and the conditions of numerous factory fires preceding the Rana Plaza building collapse in Bangladesh. Findings from our empirical data are used to extend thinking about the role of governance of value chains.

The garment sector is infamous for labour rights abuses that deny the dire working conditions of those engaged in this industry. Industrial disasters have been a persistent feature of work and production in Bangladesh. Instead, most lead-firms and other powerful actors in the value chains opted to deny their role in those disasters using techniques of neutralisation that are described in this paper. The poor and unacceptable workplace conditions that existed prior to the 2013 Rana Plaza incident were ignored until there was collateral damage of such magnitude that it shocked the public conscience (Siddiqi and Uddin, 2016). It was only *after* the Rana Plaza event that lead-firms, the Bangladeshi government and the Employer Association were shamed into making improvements to building safety (Donaghey and Reinecke, 2018).

This paper examines denial in garment value chains and argues that techniques of denial are particularly important for actors whose profits rely on the reputation and quality of brands. We propose that denial strategies by lead-firms are combined with governance and coordination of complex supply chains through which they source their branded products to create value.

The forms of denial that legitimise those responses have implications for activating production, and consumption and the intersection between them. Informed by a neo-Gramscian interpretation of the data,

the paper proposes a framework of denial in ways that connect the immediate conditions of exploitation in the Bangladeshi supply chain to a broader common sense around corporate accountability and labour relations.

References

Cohen S (2001) *States of Denial. Knowing about atrocities and suffering*. Polity Press, Cambridge

Donaghey J and Reinecke J (2018) When Industrial Democracy Meets Corporate Social Responsibility — A Comparison of the Bangladesh. *British Journal of Industrial Relations*, 56:14-42

Siddiqui, J and Uddin S, (2016) Human rights disasters, corporate accountability and the state: Lessons learned from Rana Plaza, Accounting, Auditing & Accountability Journal, 29:679-704

Ethical decision making across the public-private divide

Gabriel Eweje, Margaret Brunton, Aymen Sajjad

Massey Business School, Auckland, New Zealand

Abstract

It is a taken-for-granted role that managers have a significant role of decision-making within organisational settings regardless of the size. Despite requiring a systematic approach to solving problems and making decisions, the ethical dimensions of the process can be easily overlooked. Because of the paucity of literature both nationally and internationally about ethical decision-making, a 2-phase mixed-method study was undertaken. In the first phase, interviews were conducted with 20 senior managers across the public and private sector, asking about the types of decisions they make on a daily basis and what ethical dimensions are inherent in those processes. They were also asked about the perceived values of their organisation and how they compared with their own personal values. Finally, managers were asked about critical incidents that had occurred relevant to the topic. Participants included 9 managers who were responsible for privately-owned organisations and 11 who worked in managerial roles in the public sector. The interviews lasted from 28-80 minutes. This phase 1 data is being thematically analysed to provide input for an online national questionnaire survey for New Zealand managers. The results in progress suggest that managers make ethical decisions ethically and managers bring different perspectives to organising and prioritizing their thinking to consider the implications for possible solutions. There was a consistent thread throughout the interviews of self-responsibility, the pressure from budgets and decreasing access to resources and the relentless nature of change, and commonly, resistance from organisational stakeholders. Technology also played a dominant role in decisions, also reflecting the dynamic workplaces the managers inhabit on a daily basis. Often the decisions were made routinely and thus managers were not always consciously aware of them. Thus, most found it helpful (and in some cases compelling) when attempting to rank the ethical values that underpinned the process, both personal and organisational.

Do ethical leaders influence on employee behaviours? A case from a public tertiary care hospital in Pakistan

Muhammad Faisal, Michael Muchiri, Pauline Stanton

Abstract

Ethics in the organisational environment and particularly the role of ethical leaders has become an important nexus for all the stakeholders. Such as all types of organisations (public and private), leaders and managers, front-line employees, customers and scholars of the field. The public health care holds a significant value in the life of the poor Pakistani people. However, the performance of public health care in Pakistan has been on the decline due to several reasons such as increasing population, scarcity of resources, shortage of human resources, and widespread prevalence of unethical practices and behaviours. Subsequently, the current study has examined the role of ethical leaders in a government teaching tertiary care hospital in Pakistan.

In this paper, we argue that the presence of ethical leadership in managers and supervisors of front line employees can improve the performance of public hospitals in Pakistan. We base this argument on the social learning theory where employees learn from their leaders, and consequently, leaders become the role model for those employees. As a role model, these managers lead from the front, encourage people who perform good and ensure compliance towards the ethical practices. Similarly, these leaders also punish employees who violate the discipline. It is argued that if the employees perceive their leaders as ethical, they are more likely to develop affective commitment towards the organisation and engage in positive behaviours like organisational citizenship behaviour (OCB) and restrain from indulging into negative behaviours like counterproductive workplace behaviour (CWB). Building on the previous studies, where both OCB and CWB has been categorised as individual (I) and organisational (O) behaviours. The current study only includes OCB towards individual (OCBI) and CWB towards individual (CWBI) . Where affective commitment mediates the relationship between ethical leadership and OCB. Furthermore, we also propose that once OCB-I is expressed, it will help employees to avoid being indulge into CWB-I.

The second largest public teaching tertiary care hospital in the city of Lahore, Pakistan was selected as a case study to collect the data from front line doctors. As per the hospital record, there was a total of 880 employees. A total of 270 surveys were distributed, 199 were returned. After going through, extensive

data cleaning process, 178 responses were retained. The majority 57.3% of doctors were from the age group of 25-31 years and almost 90% of doctors had an experience of 1-5 years.

The reliability of all the scales was greater than 0.85 except affective commitment, which is a little less than .6. The data analysis was conducted using SEM approach in AMOS software. The model fit was achieved as CFI (.95), chi-square (1.44), RMESA (.04), PCLOSE (.98) and SRMR (.06) were all above the threshold limit. The results showed that AC significantly and positively mediates the relationship between ethical leadership and OCB. However, affective commitment showed no mediation effect between the relationship between ethical leadership and CWB. Lastly, our argument that OCB mediates between AC and CWB showed no indirect relationships or the mediation effect despite that the significant direct impact between the constructs.

Ethical Leadership from a Heideggerian Ontological Perspective

Alice Gibson

Monash University

Abstract

Organisations contribute to some of the world's most intractable problems. If these problems are to be addressed, organisations will need to be part of the solution, which will require ethical leadership. In order to facilitate ethical leadership, it is important to understand what it is in practice. Much of the ethical leadership literature comes from an 'objectivist' perspective and uncritically adopts Brown, Treviño and Harrison's (2005) definition of ethical leadership. This definition provides the foundation of how 'ethical leadership' is understood and how the phenomenon is conceived in practice in much of the ethical leadership literature. According to Brown et al. (2005) ethical leadership is, "the demonstration of normatively appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making" (p120). Brown et al (2005) explain that 'normatively appropriate conduct' is that which is "evaluated by followers as normatively appropriate" (p120). Price (2017) and Flanigan (2017) are critical of Brown and Treviño's 'objectivist' approach (and by extension, those that follow in their footsteps). Essentially they argue that Brown and Treviño's approach does not critically engage with the 'ought' of ethics.

There is an 'ought' in Brown and Treviño's definition of 'ethical leadership'; it essentially amounts to what a 'leader' ought to do is to conform to the socially accepted norms of their 'followers'. What is missing is any *defence* of why conforming to socially accepted norms is indeed the way I *ought* to act. There is something theoretically lacking in the 'ethics' of ethical leadership, conceived of as 'social norms'; particularly without any defence of why social norms *ought* to prevail.

Heidegger (1962) argues that Dasein (which is a particular instance of a human Being) is first and foremost a 'they' Being. This reference to 'the they' is not referring to one specific person, but to people generally. One acts, as 'they' act. One is constituted and constrained by the social world, and the social conventions we are inculcated with. It is inescapably from this place that Dasein acts. Therefore the 'ethical social norms' to which Brown and Treviño's definition refers, are necessary. Nevertheless, acting according to

'the they' is – in a way – to conform, and act inauthentically. Acting *authentically* is when we are our 'ownmost self'. When I act authentically, I 'choose to choose' rather than just conform with what 'one does'. In being authentic one takes responsibility for one's own choices. Dasein is also fundamentally a Being-with-Others. We are in the world with other people; there is no 'I am', without Others, because we are constituted by Others. One's authentic choices therefore should take account that one is in the world with-Others. .

I will examine what these ontological conceptions of authenticity, in-authenticity and Being-with might look like in practice through an analysis of a semi-structured interview exploring the sense-making of an energy-sector professional. My research methodology utilises a 'hermeneutic interpretive phenomenology' and is itself based on Heidegger's ontological theory.

References
Brown, M. E., Treviño, L. K., & Harrison, D. A. (2005). Ethical leadership: A social learning perspective for construct development and testing. *Organizational Behavior and Human Decision Processes, 97*(2), 117-134. doi:10.1016/j.obhdp.2005.03.002
Flanigan, J. (2017). Philosophical methodology and leadership ethics. *Leadership, 14*(6), 707-730. doi:10.1177/1742715017711823
Heidegger, M. (1962). *Being and Time* (J. R. Macquarrie, Edward, Trans.). Oxford, UK: Blackwell
Price, T. L. (2017). A "critical leadership ethics" approach to the Ethical Leadership construct. *Leadership, 14*(6), 687-706. doi:10.1177/1742715017710646

A critical evaluation of the restructure of the Code of Ethics for Professional Accountants

Alena Golyagina, Eva Tsahuridu

School of Accounting, RMIT University, Australia

Abstract

In this paper we use critical discourse analysis, as developed by Fairclough (1989), to analyse and compare the 2016 version of the international Code of Ethics for Professional Accountants (Code) issued by the International Ethics Standards Board for Accountants (IESBA) with the restructured Code issued on the 9th of April 2018. The key objectives of the Code Restructure project were to (IESBA 2018):

- Increase the prominence of the requirement to comply with the fundamental principles, independence, and apply the conceptual framework
- Emphasise the overarching requirements in the Code of compliance with the fundamental principles and where applicable independence
- Distinguish requirements from application material
- Increase clarity of who is responsible for compliance, particularly in relation to independence
- Increase language clarity to improve readability and understandability, reduce complexity and length of sentences and grammatical structures and avoid archaic and legalistic terms.

Following Fairclough, our analysis focuses on the three key aspects of the Codes: content, relations and subjects.

We examined the terminology and classifications in the Codes, as they represent the beliefs and values of their producers. Grammatical features of the two Codes, including sentence structures, which can express processes, actions, participants, circumstances, relationships and manner of occurrence were also analysed. Importantly, we focused on understanding how agency is attributed to the individual accountant, thus understating the attribution of responsibility. The use of nominalisations, over-wording, passive sentences and inanimate subjects, which may lead to dehumanisation and the absence of the human face in the text were also explored.

Our findings indicate that overall the new Code improves clarity of relationships between actors by clarifying modality usage and creates a more detailed and functional structure. We find a reduction in over-wording which improves readability and clarity of the text, thus understandability. The new structure of the Code highlights the responsibilities, accountabilities and obligations of professional accountants. However, in both the old and new Code agency and causality are at times unclear, thus failing to consistently attribute responsibility to professional accountants and aid them to assume an active and reflective role, leading to the possible risk of abdication of responsibility. The firm is a hyponym of professional accountant, leading to a possible reduction of text clarity and sense making of the concepts and attributable responsibilities. The terminology typically relies on pre-existing classification schemes and the values of the producers of the text, as evidenced by the classification of accountants and engagements, somewhat challenging the principles based and conceptual framework approach of the Code, possibly supporting the view that the principles and framework are not in themselves adequate for universal application. In our analysis, we do not find any evident differences between the Code and the Independence Standards. While this may make understanding both easier for professional accountants, it may lead to a more compliant approach and less reliance on professional judgements.

Euphemisms, such as the use of the word inducement, indicates the use of a more formal vocabulary, reflecting the formal relationship between the producers and users of the Code. The authors are positioned as the powerful givers of information while users are positioned as passive receivers, indicating a power distance between the Code authors and the professional accountants. The Code uses formal communication, where there are no personal pronouns, emotion expressing or informal words thus limiting the inclusion of the professional accountant.

An analysis of the Code content indicates a shift towards public practice and audit and assurance engagements and a shift of responsibility towards the firm rather than the individual professional accountant.

Finally, we discuss the implications of our analysis for professional and organisational codes of ethics in general.

Royal Commissions in Australia, a scapegoating ritual?

Howard Harris

School of Management, UniSA Business School

Abstract

Royal Commissions in Australia have become more frequent; they are marked by aspects of theatre, drama and spectacle. Given that the opportunity for and practise of reasoned debate has declined the Royal Commission is now recognised as a mechanism for the discussion and debate of issues of public importance. Concerns about the culture of corporations, including banks and religious institutions, and the identification of those who could be held responsible for misconduct have been features of recent Royal Commissions and the responses to them. Royal Commissions address questions of business ethics.

The paper considers how the Royal Commission has come to be the preferred mechanism for the resolution of important differences in the community, and hence for the survival of the community itself.

Recent Royal Commissions in Australia have exposed the absence of universal shared values, or the impotence of the remnant of such values as a means of guiding behaviour in important social institutions. Evidence is presented showing the extent of this failure of values in contemporary Western societies. A characterisation of the responses to this demise is presented, noting that despite the loud calls for the restoration of traditional values not all are unhappy to see the end of the dominance of Western/ mediaeval/ religious values, and that some accept a plurality.

In that context the paper considers the mechanisms by which trust can be restored, especially in the situation where the person or organisation to be trusted has been shown to have acted in ways that are inconsistent with trustworthy behaviour. (Royal Commissions may be particularly effective at demonstrating this aberrant behaviour.) Five mechanisms for the restoration of trust are considered, based on stakeholder theory, discourse theory, diplomatic practice, Foucault's promotion of ethics as art or aesthetics, and the Royal Commission itself. A conclusion is drawn that the restoration of trust cannot be the sole responsibility of the 'perpetrators' for social cohesion cannot be restored without the engagement of the 'victims'.

The identification of those who can be held responsible has been notable in the conduct of recent inquiries and public commentary has often focussed on those identified as villains or scapegoats. This is considered in the light of Girard's account of both victims and scapegoats. The paper shows how René Girard's concept of mimetic desire provides a useful lens through which the phenomenon of the Royal Commission can be analysed, thus applying non-traditional theory to current challenges and showing how Royal Commission can provide practical solutions.

References

Australia. (2019). *Royal Commissions and Commissions of Inquiry*. Canberra, ACT: Parliament of Australia

Cowdell, S. (2013). *René Girard and Secular Modernity: Christ, Culture, and Crisis*. Notre Dame IN: University of Notre Dame Press.

Fukuyama, F. (2004). *State-building: Governance and world order in the twenty-first century*. London: Profile Books.

Fuoli, M., & Paradis, C. (2014). A model of trust-repair discourse. *Journal of Pragmatics, 74*, 52-69.

Gardner, H. (2011). *Truth, beauty, and goodness reframed: Educating for the virtues in the twenty-first century*. New York: Basic Books.

Greenwood, M., & Van Buren III, H. J. (2010). Trust and stakeholder theory: Trustworthiness in the organisation-stakeholder relationship. *Journal of Business Ethics, 95(3), 425-438.*

Hayne, K. (2019, 9 August 2019). On Royal Commissions: text of a speech given at Centre for Comparative Constitutional Studies 2019 Conference at Melbourne Law School. Retrieved from https://meanjin.com.au/blog/on-royal-commissions/

Hofstede, G. (2011). Dimensionalizing Cultures: The Hofstede Model in Context. *Online Readings in Psychology and Culture, 2*(1).

Lane, B. (2019, 14-15 September 2019). Woke is broke, so switch off outrage machine, says author *Weekend Australian,* p. 18.

MacIntyre, A. (1985). *After Virtue* (2nd ed.). London: Gerald Duckworth.

Nietzsche, F. (1913). *The Genealogy of Morals* (H. B. Samuel, Trans. O. Levy Ed. Vol. 8). Edinburgh UK: TN Foulis. Original publication date 1887.

O'Leary, T. (2002). *Foucault: The art of ethics*. London UK: Continuum.

Pless, N. M., Maak, T., & Harris, H. (2017). Arts, ethics and the promotion of human dignity. *Journal of Business Ethics, 144*(2), 223-232.

Verrender, I. (2018, 19/11/18). Kenneth Hayne, housing and why we fear the truth about the banks. Retrieved from https://www.abc.net.au/news/2018-11-19/royal-commission-banking-housing-and-why-we-fear-the-truth/10509138

Regulatory Governance and Managing Wicked Ethical Problems in the Bangladesh Power Generation Sector

AKM Fazlul Hoque[1], Quamrul Alam[2], Julian Teicher[3]

[1]Central Queensland University, Melbourne campus, [2]School of Business & Law, Central Queensland University, Melbourne campus, [3]School of Business & Law, Central Queensland University, Melbourne campus

Abstract

Ethical practices in the public sector organisation is an important requirement for good governance. The role of government and regulatory organisations to ensure good governance is a debatable issue in the developing world. Ethical standard-setting alone is ineffective in ensuring governance reform. Therefore, policy formulation and implementation demand ethical standard in the public sector.

Bangladesh has adopted macro-economic reform programs that have attracted world recognition. The government is aspirant to achieve middle-income status by 2021 and a developed country by 2041. To materialise this goal, the government has planned to maintain macro-economic stability to elevate GDP growth rate to 10 per cent and per capita income US $2000 by 2021. The power and energy sector is considered as the lifeline in supporting economic activities for the rapid transformation of the economy.

The supply of affordable and quality power in a sustainable manner is a global concern, and Bangladesh is not an exception. However, the government of Bangladesh is unable to bear gigantic expenditure due to capital, technical and resources constraints like other developing countries and has adopted policy initiatives in 1996 to attract private sector investment in power generation. But there was no significant private investment in the power sector. In 2007 and 2010, the government of Bangladesh has taken some special initiatives to attract private investors in the power sector. Under these special initiatives, the government purchases liquid fuel at a global rate and then sells primary fuel to the power generating companies at a lower-than-market-rate. Then the government buys generated power at a higher-than-generation-cost and later resells to the distribution utilities at a lower-than-purchase-rate. The government lends loan at a lower-than-market-interest-rate to the Bangladesh Power Development Board (BPDB) (the only statutory organisation responsible for power sector management) concerning the distribution of power at lower-than-generation cost to mitigate these losses.

Along with a very generous subsidy policy, the government also takes all market and business risks to support these power sector companies. Moreover, private companies get loans from government banks on easy terms and enjoy renegotiations over contracts. Despite these supports, private companies have not been successful in generating power as stipulated in the contracts. The lack of competition and unethical business practices are blamed for these poor performances. Most of the under-performing companies enjoy contract renewal instead of having any punishment or penalty. The private investors form an invisible nexus with the regulatory bodies and control the power sector. This invisible nexus has established unethical business deals with high-level policymakers and create entry barriers for new companies. This powerful nexus has created a culture of non-compliance, captured the regulatory institution, made the partnership contract dysfunctional, and policy initiatives ineffective. Experiences of the Bangladesh power generation sector show how wicket ethical practices have engulfed the institutions at the cost of good governance.

The preliminary findings of our study show that absence of proper feasibility study, selection of inexperienced providers, faulty contract documents, uncompetitive bidding process, ineffective regulatory institutions, and weak monitoring and evaluation mechanisms create severe ethical misconduct. The study also reveals that the government has compromised with economic development associated with fraudulent and irregular practices through increasing dependency to the private companies. Bangladesh has been tolerating in corrupt practices and failed to establish credible institutions. As a result, the government has become part of the corrupt businesses, and the state is trapped in the black hole of unethical practices.

Exploring Changes of Internal Mechanisms by Adoption of Integrated Reporting in Japanese Companies

Masahiro Hosoda

College of Humanities and Social Sciences, Ibaraki University, Japan

Abstract

Integrated reporting (IR) is a new reporting framework that proposes the integration of financial and non-financial information in a single report by the International Integrated Reporting Council (IIRC). The IIRC hopes that IR will engender a longer-term focus among managers and investors, replacing the short-termism often blamed for several of the ills of capitalism (and of accounting) (de Villiers et al., 2017). The rapid implementation of IR has been accompanied by a growing body of academic literature. To date, research into integrated reporting has been limited to theoretical investigations and stand-alone case studies (de Villiers et al., 2017). Moreover, studies on integrated reporting in Japan have focused on conceptual discussions of integrated reporting and investigating the relationship between financial performance and disclosure of integrated reports. It has been claimed that it is unclear why companies pursue integrated reporting, what approaches and internal mechanisms early adopters use to implement it, and whether it is driving organizational change at this early stage (McNally and Maroun, 2018; Stubbs and Higgins, 2014).

Given the lack of knowledge in this area, this research explores what approaches and internal mechanisms early adopters use to implement integrated reporting, and whether it is driving organizational change. The data were gathered through semi-structured interviews and exchanging e-mails with managers and staff members who are in charge of developing integrated reporting. All selected companies are pioneers of integrated reporting in Japan (4 companies, at the time of this submission).

The results of content analysis showed that IR practices by early adopters in Japan have not necessarily stimulated new innovations in disclosure mechanisms. This study did not uncover radical, transformative change to reporting processes, but rather incremental changes to processes and structures that previously supported sustainability reporting as shown in Stubbs and Higgins (2014). However, the importance of promoting integrated thinking in the workplace by using IR was noted.

Since Japanese companies have had long-term business perspectives and practices for a long time, IR may not cause radical changes of internal mechanisms in Japanese companies.

This study contributes to research on IR that focuses on internal mechanisms in relation to adoption of IR. This research shows the cases of companies pioneering IR in Japan and examines the results from the Japanese management perspectives and practices. This research also has practical implications by showing the best practices of IR in Japan.

References

de Villiers, C., Venter, E. R., & Hsaio, P. C. K. (2017). Integrated reporting: Background, measurement issues, approaches and an agenda for future research. *Accounting & Finance*, *57*(4), 937-959.

McNally, M. A., & Maroun, W. (2018). It is not always bad news: Illustrating the potential of integrated reporting using a case study in the eco-tourism industry. *Accounting, Auditing & Accountability Journal*, *31*(5), 1319-1348.

Stubbs, W., & Higgins, C. (2014). Integrated reporting and internal mechanisms of change. *Accounting, Auditing & Accountability Journal*, *27*(7), 1068-1089.

Exploring Whistle-blowing Intentions among Public Accountants in Japan: The Moderating Role of Perceived Organizational Support in Breaking the Silence

Mohammad Hudaib[1], Roszaini Haniffa[2], Shinji Horiguchi[3]

[1]University of Glasgow, [2]Heriot-Watt University, [3]Kobe University

Abstract

The sine qua non of the accounting and audit profession is auditor independence, a concept which requires all members of the profession to make impartial and objective judgments on the ability of companies to continue as a going-concern and also to fearlessly report the discovery of any wrongdoings such as fraud and other accounting irregularities. However, auditors do not seem to play an active role in reporting wrongdoings and other accounting irregularities despite this being addressed in the audit profession's ethical code of conduct. The 'negligence' on the part of auditors has affected not only shareholders but also wider society as demonstrated by the recent collapse of major banks and financial institutions. Once again market confidence in the independence and role of auditors in reporting accounting irregularities and wrongdoings has been shaken, just as it was after the wave of business failures such as Enron, Worldcom, Northern Rock, Lehman Brothers and Parmalat and the implication on Japan and elsewhere.

The key question that this research seeks to answer is why do auditors choose to remain silent and not blow the whistle especially knowing that it has significant implications on their professional image and on wider society's wellbeing?

The findings will make a significant contribution to the literature on whistle-blowing as well as help the audit profession develop their recruitment and training strategy

Why does business ethics have to be so normative?

Gerard Ilott

School of Business & Law, CQUniversity.

Abstract

The outcomes of the recent Royal Commission into the Banking, Superannuation and Financial Services Industry suggests that ethical behaviour in corporate Australia, especially at the highest levels of some of Australia's biggest corporations—the big banks, insurance and financial services companies, is not as it should be. One should also recall that this royal commission follows previous inquiries and commissions into the collapse of HIH, the foreign currency loans scandal, the Commonwealth Bank's failure to report money laundering, or the Storm Financial Services scandal. Overseas, there have been as many scandals, especially the global financial crisis (GFC) a decade ago.

It is not as if our corporate leaders lack opportunities for a basic education in business ethics. Directors and officers of those same corporations with adverse findings from the Royal Commissioner have had many opportunities to consider and improve their ethical responsibilities, through such avenues as the Australian Institute of Company Directors (AICD), professional Codes of ethics such as APES 110, not to mention MBA courses with strong ethics components. Despite this, little real progress appears to be made at the boardroom and senior executive levels.

What does this mean for we business ethics educators? To be sure, events such as the Royal Commission furnish us with new examples to plunder for case studies, but do we reflect on whether we might be a part of the problem rather than a solution? This paper considers whether our current emphasis on structuralist, normative approaches to ethics (such as APES 110 or the AAA ethical decision-making model) does not provide sufficient opportunities for students to explore their own ethical maturity or priorities. Structuralist normative models act as "received wisdom", instructing the student in the benefits of *someone else's* view of ethical decision-making. This is an approach that may fail at the critical point of a difficult ethical decision.

This papers therefore calls for a project to be initiated by business ethics educators to explore alternative forms of business ethics education. Storytelling, in its many forms, has long been a staple in the study of ethics from a moral philosophy point of view. This suggests that poststructuralism could be

a useful counterpoint to the structuralist normative approaches. Poststructuralist approaches to teaching business ethics include storytelling, story writing (Phillips, 1995), using literature as texts for examining ethics in a business environment (Harris, Schwartz, & Breakey, 2014; Illes & Harris, 2014) and writing about personal experiences as *autoethnography* (Boyle & Parry, 2007). All of these methods serve to *absorb* the student into the scenario and allow for exploration and questioning. The absence of received wisdom in the form of normative strictures means that the students must interpret and explore instead of accepting someone else's view of the world.

> *Narrative activity (story telling)…is at once a discursive medium for reinforcing moral paradigms, probing the contours and meanings of events, and instantiating identities and positions. Narrative activity allows members of communities to reflect upon events, thoughts and emotions (Ochs, 2011, p. 80).*

Storytelling places reader and writer, or listener and speaker, deep within a scenario where the participants can probe and discover thoughts, emotions and actions in a safe and reflective way. The reader becomes in situ, not a remote observer as the reader of a textbook or case study might be. Even the simple stories of Dr Seuss can trigger deep ethical debates about right and wrong and where goodness can be found (Greenwood, 2000).

Checklists, codes and models have largely replaced stories in the business ethics curriculum and this may well be to the detriment of the continued moral development of our students. Stories can immerse the reader into a scenario in a way that a case study or a decision-making model can never do. We need more stories in our curriculum.

Keywords: Normative ethics, poststructuralism, storytelling.

References

Boyle, M., & Parry, K. (2007). Telling the Whole Story: The Case for Organizational Autoethnography. *Culture and Organization, 13*(3), 185-190. doi:10.1080/14759550701486480

Greenwood, M. (2000). The study of business ethics: A case for Dr Seuss. *Business Ethics: A European Review, 9*(3), 155-162. doi:10.1111/1467-8608.00186

Harris, H., Schwartz, M., & Breakey, H. (Eds.). (2014). *Contribution of fiction to organizational ethics* (First edition.. ed.): Bingley, England : Emerald.

Illes, K., & Harris, H. (2014). How stories can be used in organisations seeking to teach the virtues. In M. Schwartz & H. Harris (Eds.), *The contribution of fiction to organizational ethics* (pp. 77–85): Emerald Publishing Group Limited.

Ochs, E. (2011). Narrative in everyday life. In T. Van Dijk (Ed.), *Discourse Studies: A multidisciplinary introduction* (2nd ed., pp. 64–84). London, UK: Sage Publications Ltd.

Phillips, N. (1995). Telling Organizational Tales: On the Role of Narrative Fiction in the Study of Organizations. *Organization Studies, 16*(4), 626. doi:10.1177/017084069501600408

Compassionate behaviour in Health care: Linking the relationship with perceived Organizational Morality and Ethical Climate

Asma Imran[1], Ariba Mann[2], Qamar Zaman[3], Muhammad Nadeem[4], Fakhar –un-Nisa[5], M. Faisal[6], Waseem Yousaf[7]

[1]Department of Management Sciences, COMSATS University Islamabad, Lahore Campus, Pakistan, [2]Department of Management Sciences, COMSATS University Islamabad, Lahore Campus, Pakistan, [3]Business & Management Sciences, Minhaj University Lahore, Pakistan, [4]School of Commerce & Accountancy, Minhaj University Lahore, Pakistan, [5]Department of Management Sciences, COMSATS University Islamabad, Lahore Campus, Pakistan, [6]RMIT University,Australia, [7]Business & Management Sciences, Minhaj University Lahore, Pakistan

Abstract

The research study intends to examine impact of morality on compassion of doctors in Pakistani healthcare sector. This study mainly focus on two objectives first is to study the relationship between perceive organizational morality and compassion. Secondly to examine the moderating role of ethical climate on the relationship of perceived organization morality on compassion.

▪ **Brief literature review based on current literature**

Compassion is also associated to yet being different from other variables of interest to researchers. Especially, a compassionate reaction towards others may be in form of passionate moral or substantial physical support (House, 1981), desirable pro-social behavior (Brief & Motowildo, 1986) or corporate organizational citizenship behavior (Smith, Organ, & Near, 1983) though it's not confined to only these practices, it basically represent full spectrum of reactions to lessen sufferings of fellow humans. For instance, emotional support has been described as speaking, attending, listening and showing concern or empathy to others (Zellars & Perrewe, 2001), responses of compassionate nature go far beyond empathetic discussions and engulfs substantial provisions of physical material assets and funds to lessen the suffering of people's pain (Dutton et al., 2006).

Compassion is also associated to yet being different from other variables of interest to researchers. Especially, a compassionate reaction towards others may be in form of passionate moral or substantial physical support (House, 1981), desirable pro-social behavior (Brief & Motowildo, 1986) or corporate

organizational citizenship behavior (Smith, Organ, & Near, 1983) though it's not confined to only these practices, it basically represent full spectrum of reactions to lessen sufferings of fellow humans. For instance, emotional support has been described as speaking, attending, listening and showing concern or empathy to others (Zellars & Perrewe, 2001), responses of compassionate nature go far beyond empathetic discussions and engulfs substantial provisions of physical material assets and funds to lessen the suffering of people's pain (Dutton et al., 2006).

It has been suggested by Lilius et al. (2012) that compassion cannot be forcefully imposed and applied at work settings as it goes beyond role demands, the present research recommends that taking care of certain state of affairs at organizations make a frame of mind and mentality that arouses and inspires compassion in organizational settings.

Due to these directions which are still unexplored provides a great venue for further exploration which present study tries to examine by looking into the effect of perceive organizational morality on the development of compassion and what role ethical climate play in strengthening or weakening this relationship in health care of Pakistan. Such as, when the perception about ethical climate is positive that organization upholds ethical values, employees perceive that there is joint and common commitment to collective ethical values (Barnett and Schubert 2002) thus previous studies provide enough support for taking up of ethical climate as a moderating variable having deep consequences on either reinforcing or weakening the compassionate behaviors of employees.

- **Research questions/Hypotheses**

The research questions developed after reviewing the literature are as follows:

1. Does perceived organizational morality influence compassion of medical doctors employed by hospitals in Pakistan (Lahore)?

2. Does ethical climate moderates the relation of perceived organizational morality and medical doctor's compassion in context of service industry specifically health care institutes of Pakistan.

- **Methodology**

The study has been conducted on medical doctors (physicians and surgeons) of Pakistan and data has been collected from medical doctors working in both government and private hospitals of Lahore. Reliability has been ascertained through Cronbach's alpha whereas validity has been established through confirmatory factor analysis using AMOS. Linear regression has been applied to determine various relationships.

- **Key Findings**

The study findings proved partial correlation between perceived organizational morality and compassion, wherein ethical climate's moderating role has been proved insignificant in Pakistani cultural setting. Hence it provided unique insights to improve the individual and organizational performance in terms of compassion.

Evaluating Corporate Sustainability in the Agrifood Industry Using a Five Capitals Framework

Sarah Birrell Ivory, Francisco Ascui

University of Edinburgh Business School

Abstract

In 1987, the Brundtland Commission coined the famous definition of sustainable development as "development that meets the needs of the present without compromising the ability of future generations to meet their own needs" (World Commission on Environment and Development, 1987, p. 43). Somewhat less well known is the definition provided at around the same time by the environmental economist David Pearce, asserting that sustainability requires "*at least a constant stock of natural capital, construed as the set of all environmental assets*" (Pearce, 1988, p. 599) (italics in original). The notion of natural capital (the stock of the world's natural resources and ecosystems that provide benefits to society) built on Adam Smith's (1776) classical understanding of economic production depending on the primary inputs of land, labour and capital. More recently, just as the concept of land as a factor of production was extended to natural capital, so too the concept of labour has widened to encompass the concepts of human and social capital. The concept of human capital acknowledges that human productive capacity involves aspects such as health, skills, knowledge and experience; while social capital recognises the distinct value added by human relationships, networks and institutions.

In 2005, these ideas came together in the 'Five Capitals' model (FCM) of sustainability (Porritt, 2005), put forward and promoted by the NGO Forum for the Future (see Figure 1). Unlike the better-known sustainability framework, the Triple Bottom Line (Elkington, 1997), the FCM is deliberately hierarchical, seeing natural capital "...as the overarching capital for the others due to its inherent pre-conditionality and underpinning of fundamental human existence" (Tuazon et al, 2013, p. 43). Human capital is derived from natural capital as humans exist within a biosphere; humans then have the capacity and desire to collaborate, creating social capital. Finally, natural, human and social capitals are combined to produce manufactured and financial capital.
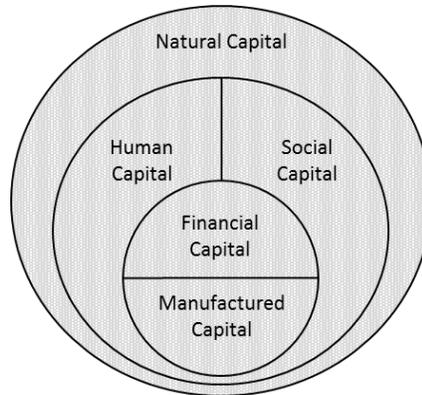
Figure 1: Five Capitals Model

The FCM extends the 'constancy of stock' view of sustainability to all of the five capitals: the idea being that sustainability requires maintaining or increasing the stocks of each kind of capital, so that we can "live off the income without reducing the capital itself" (Forum for the Future, 2014). However, as Pearce acknowledged in 1988, the meaning of constant capital stock is far from clear: it may (*inter alia*) mean constancy in physical terms, economic values or prices; it could be measured in terms of total stock or stock per capita; and the extent to which the capitals should be considered substitutable for each other has generated extensive debate. These questions are challenging even at the global level, and they become even more vexed when applied to the sustainability of an individual company, where questions of scale, efficiency and competitiveness also come into play.

The FCM has been influential in the regional and community development literature (Brereton and Pattenden, 2007 in Tuazon et al, 2013; see also Goodwin, 2003 for other applications in the development literature), but is so far largely absent from the business and management academic literature, despite having found some limited traction within the popular management press and industry publications relating to business and sustainability (Forum for the Future, 2014; Porritt, 2005). In this paper, we analyse an Australian bank's sustainability strategy from a Five Capitals perspective. We investigate how its strategy and business model has evolved over time, from a traditional banking perspective on the provision of financial capital to investors in manufactured capital, to explicit recognition of its decisive role in the maintenance of natural capital (as lender to one in three Australian farmers) and the development of a comprehensive approach to social impact. We also look at its failings, as documented by the recent Royal Commission into misconduct in the Australian financial sector, which ultimately led to the resignation of the bank's CEO and Chairman in early 2019. Taking both of these narratives into account, we assess the feasibility of using an FCM framework to evaluate

corporate sustainability at a strategic level, and whether this has any advantages over alternative approaches such as the Triple Bottom Line.

References

Elkington, J. (1997). Cannibals with Forks: The Triple Bottom Line of 21st Century Business. Oxford: Capstone.
Forum for the Future. (2014). The five capitals model – a framework for sustainability, Available at: https://www.forumforthefuture.org/Handlers/Download.ashx?IDMF=8cdb0889fa4a-4038-9e04-b6aefefe65a9
Goodwin, N. (2003). Five Kinds of Capital: Useful Concepts for Sustainable Development. Global Development and Enviornment Institute, Working Paper No. 03-07.
Pearce, D. W. (1988). Economics, equity and sustainable development. Futures, 20(6), 598–605.
Porritt, J. (2005). Capitalism as if the world matters. Earthscan.
Tuazon, D., Cordera, G.D. and McLellan, B.C. (2013). Sustainable Development: A Review of Theoretical Contributions, International Journal Sustainable Future for Human Security, Vol. 1, No. 1, pp.40-48
World Commission on Environment and Development. (1987). Our Common Future. Oxford: Oxford University Press.

How to Manage AI Wisely? Wise Leadership in the Intelligent Technologies Era

Mahdis Kia, Ali Intezari

University of Queensland

Abstract

Today's socio-political, environmental, and economic challenges, pose new challenges to organizations and leaders. The challenges are *wicked*, in the sense that "they are both pernicious and problematic to address" (Marshak, 2009, p. 58). Wicked problems are tied to multiple stakeholders' interests, exacerbated by gaps in established knowledge, and subject to scientific uncertainty (Head & Alford, 2008).

Due to human's limited cognitive capacity to deal with the wicked problems and complex decision situations (bounded-rationality) (Simon, 1960), new technologies such as Artificial Intelligence (AI) are presented as the solution to human's bounded rationality, and even as a substitute for human's decisions. Unlike the previous technologies, AI however has the learning (machine learning) and decision-making capacities. As such, AI is reshaping organizations and businesses, and, therefore, requires a profound revision of the existing leadership theories, which are significantly human-centric.

Nonetheless, we know little about how profound these imposed changes are, and how seriously the global race and competition for technological advantage could increase the risk of unwise use of AI by cutting corners on safety considerations and social concerns (Cave & ÓhÉigeartaigh, 2019). Russell (2019), an expert at the forefront of AI research, argues that, although AI has an enormous capacity to improve our lives, there is an urgent need to advert the potential threats of AI by reshaping the foundations of AI to guarantee that machines pursue our objectives, not theirs. The global attention to and concern about the use of AI and other intelligent technologies is reflected by the release of strategic plans aimed at establishing research leadership in AI by many countries such as the United States (NSTC, 2016), China (Fa, 2017), and other research-leading nations (CIFAR, 2017).

AI can improve human capability with predictive power that would be impossible to achieve otherwise (Schwab Klaus & Davis Nicholas, 2017). The question that raises here, however, is that how organizations can manage (adopt and use) AI wisely. The notion 'wise adoption and use' draws upon the

wisdom definition by Intezari & Pauleen (2019, 167) that wisdom is the decision making capacity to achieve the right ends using the right means at the right time. In the context of wise management of AI, 'right ends' refers to the legitimate and ethical interests of those who are directly and or indirectly impacted by the use of AI. 'Right means' implies that the adoption and use of AI should not involve the use of coercion or unethical means (i.e. the adoption and use should abide by both legal and ethical obligations). The 'right time' means that the adoption and use of AI should occur when it will have the most positive impact.

The wise adoption and use of AI in organisations require an effective cross-functional and cross-disciplinary collaboration (Response, 2019). Therefore, organisations need a comprehensive framework that provides an understanding of the factors that affect the wise adoption and use of AI. The findings of this study can provide a practical guideline for organizations as to how to change their structure and culture to wisely adopt and use AI to support their strategic decision-making.

We argue that the wise management (leadership) of AI in the organizational context requires an accurate understanding of two critical organizational dimensions: organizational culture and organizational structure. The questions to address are: What are the essential cultural and structural dimensions of the wise management of AI in organizations? What is the role of leaders in the transition from traditional leadership to a scenario where the machine-based intelligent technology is available to support human decisions, and even eliminate human biases?

Reference

Marshak , R. J. (2009). Refl ections on wicked problems in organizations . *Journal of Management Inquiry* , 18 (1), 58 – 59 .

Head , B. , & Alford , J. (2008). Wicked problems: The implications for public management. Paper presented at the 12th Annual International Research Society for Public Management, 26– 28 March, Brisbane.

Cave, S., & ÓhÉigeartaigh, S. S. (2019). Bridging near- and long-term concerns about AI. *Nature Machine Intelligence, 1*(1), 5-6. doi:10.1038/s42256-018-0003-2

CIFAR. (2017). *ANNUAL REPORT-INCREASING IMPACT*. Retrieved from https://www.cifar.ca/docs/default

Elliott, A. (2019). *The Culture of AI: Everyday Life and the Digital Revolution*. Oxon: Routledge.

Fa. (2017). *AI Policy - China*. Retrieved from https://futureoflife.org/ai-policy-china/?cn-reloaded=1.

InfrastructureAustralia. (2019). *An Assessment of Australia's Future Infrastructure Needs*. Australia Retrieved from https://www.infrastructureaustralia.gov.au/sites/default/files/2019-08/Australian%20Infrastructure%20Audit%202019.pdf.

PWC. (2019). 2019 AI Predictions, Six AI priorities you can't afford to ignore. Retrieved from https://www.pwc.com/us/en/services/consulting/library/artificial-intelligence-predictions-2019.html

Response, U. o. M. (2019). *Developing Standards for Artificial Intelligence: Hearing Australia's Voice* Retrieved from https://about.unimelb.edu.au/__data/assets/pdf_file/0020/102791/UoM-response-_Standards-Australia-Discussion-Paper-on-AI.pdf

Schwab Klaus, & Davis Nicholas. (2017). *Shaping the Future of the Fourth Industrial Revolution: A guide to building a better world*. UK:: Penguin Uk.

Simon, H. (1960). *The new science of management decision.* New York: Harper and Row.

Determinants of female representations on corporate board: Evidence from China

Haroon Khan

Abstract

The aim of this study is to examine the determinants of the female representations on Chinese listed firm's boards. We find that the female representations on corporate board is positively associated with firm age, firm performance, corporate governance, family ownership, institutional ownership and managerial ownership while negatively related with the firm size and state ownership. Additionally, this study incorporates predictors of existence of critical mass of female on Chinese listed firms board. Moreover, the study also tests the female led hypothesis and concludes that the female representations increases in the firms that has female CEO or female chairperson. Our results contribute to the previous literature by documenting the determinants of female representations on board, robust by alternative measures of gender diversity, firm size, corporate governance and estimation techniques.

Keywords: Determinants; Women on corporate board; critical mass theory; female led hypothesis; China

Ethics and Ethical Teaching the main threat in Weaving Together Ways to Tackle Fraud and Corruption

Maria Krambia-Kapardis

Cyprus University of Technology

Abstract

A number of well-known fraudulent behaviour cases around the globe, as well as the liquidation of Carillion, the collapse of BHS and the revelations about the pension fund shortfall have highlighted the importance, yet again, of governance, social responsibility, business ethics, transparency, the rights of a broad range of stakeholders, as well as the need to reduce the risk of another financial catastrophe, by tackling fraud and corruption. Whilst the fraud triangle has been used extensively to explain why people commit fraud it has become apparent in the 21st century that corruption is like the mythical Lernaean Hydra that needs a holistic approach to tackle fraud and corruption. Thus, in this article and utilising the CCFP model (Krambia-Kapardis, 2015), it is argued that ethics is the main ingredient used to weave together fraud prevention and anti-corruption actions.

Legislative frameworks addressing fraud and corruption are not only consolidated in corporate law or the criminal code but are also to be found in legislation that stands on its own merit such as the UK Bribery Act of 2010. While legislation codifies the community's moral attitudes into statutes, regulations or guidelines are also promulgated by the legislature to embody social norms in the community. However, the legislature and the government need political will and commitment in order to combat fraud and corruption. As Miller, Roberts, and Spence (2005, 130) noted, "some members of the legislature lack this requisite level of commitment because corruption is [so] deeply entrenched that enacting anti-corruption legislation may have adverse political consequences for them."

Lambropoulou (2012, 94) noted that "overregulation, complex legislation as well as ambiguities in legislation and contradiction in content of legislation" offer public administration a high degree of discretionary power. Furthermore, legislation is not always the solution to the problem unless it is enforced, and in some cases, there may be a requirement to use certain mechanisms to ensure that the legislation serves its stated purpose(s). Lancri (2019) has illustrated that soft law or non-binding legal instruments are perhaps the means in achieving compliance.

Thus, a holistic approach in tackling fraud and corruption is proposed. The model comprises of three pillars: the individual, the company and the society. The running variant in each pillar is ethics. More specifically, firstly, for the individual, the only variant in ensuring fraud and corruption is prevented is one's moral fibre i.e. his ethical values and morals, which are proposed to be based on Aristotle's Nicomachean Ethics; secondly as far as companies or organisations are concerned it is advocated that one of the three variants in tacking fraud and corruption is by embedding an ethical program in the business strategy and, finally for the society, it is argued that one of the four variants needed to ensure fraud and corruption are prevented is by encompassing ethics in the curriculum of all schooling years. Whilst this model is not a panacea in eradicating fraud and corruption, it can go a long way in reducing.

Opportunities and Challenges for Ethical Leadership in New Zealand

Karin Lasthuizen, Marece Wenhold

Victoria Business School, Victoria University of Wellington, New Zealand

Abstract

In current literature on ethical leadership in organisations the complex, multidimensional and cultural environment, in which leaders have to operate is often neglected, despite the fact that the same environment sets important ramifications and generates 'VUCA world' challenges for how leader performance is perceived and evaluated (cf. Heres, Huberts and Lasthuizen, 2017). This includes the influence of individual follower's needs and structural work characteristics (*micro level*; cf. Heres, 2014), industry and sector (*meso level*; cf. Heres and Lasthuizen, 2012), culture and country (*macro level*; cf. Van Eeden Jones & Lasthuizen, 2018). Although the importance of organisational context holds for all kinds of leaders and leadership; the importance of cultural context, in terms of the moral values, norms and practices, is particularly relevant for (the study and understanding of) *ethical* leadership.

Thus, for a deeper understanding of ethical leadership, it is of crucial importance to analyse how society and sector cultures shape ethical leadership perceptions and if there may exist cross-culturally and cross-sectorally concordances. Addressing this research question, this paper aims to explore the meaning of organisational ethical leadership in *New Zealand*, which forms an ideal case study. New Zealand is officially a bicultural nation, where both Pākehā (Anglo-Saxon/Western) and Māori (Polynesian/Eastern) cultures and traditions are recognised by the state, based on country's founding document The Treaty of Waitangi.

Findings from in-depth interviews (N = 40) analysed in NVivo, with key figures from public, private, and community sector organisations and with a variety of cultural backgrounds reveal 1) collectively held perceptions of organisational ethical leadership - including leader integrity, honesty and fairness; 2) differences in ethical leadership perceptions rooted in prevailing cultural notions of identity and appropriate ethical theory – including ethics of care; and 3) typical New Zealand views on ethical leadership and its relevance for sector, society and the country's ethical reputation in the world.

The wider implications of this study for organisational ethical leadership practices, in other countries and/or cultures, will be discussed during the presentation for the conference.

Servant Teacher Leadership, Psychological Empowerment And Cognitive Learning: Evidence from Teaching Hospitals

Moazzam Latif

Abstract

A servant-leader emphasis predominantly on the development and well-being of individuals and the concerned commonalities. The servant-leader shares supremacy situates the needs of others first and helps people develop and perform as highly as possible. Mostly researches highlighted the positive impact of servant leaders on followers. However, the characteristics of a servant leader, such as conceptual skills, empowerment, helping subordinates grow and succeed, putting subordinates first, behaving ethically, emotional healing, and creating value for the community. The current study aimed to investigate the relationship of servant leadership and cognitive learning through the mediating role of psychological empowerment. In this study, data were collected from 450 nurses enrolled in a teaching hospitals using a two-wave, time-lagged study design. Correlation analysis determined the strength and direction of servant leadership constructs and the dependent variables of turnover intention and job satisfaction. Multiple linear regression analysis predicted the influence of job satisfaction and turnover intention, demonstrating a strong, positive correlation linking servant leadership behaviours and job satisfaction thorogh psychological empowerment. The study contributed to filling the gap in health care management by providing a picture of how servant leadership behaviours influenced job satisfaction and retention of nursing staff. Implications for positive social change may lead hospital administrators to encourage the adoption of servant leadership behaviours, by nurse managers, resulting in greater staff nurse job satisfaction, improved patient quality outcomes, sustainable organizational financial success, and expanded community health. The paper particularizes theoretic and applied inferences for the health care sector along with precincts and route for forthcoming research investigations.

Carbon Literacy Exercise for the Climate Change Emergency—a Very Real Business Challenge

Jennifer Leigh[1], Petra Molthan-Hill[2], Rachel Welton[3], Dan Jackson[4]

[1]Nazareth College, USA, [2]Nottingham Business School, UK, [3]Nottingham Business School, UK, [4]Freelance Content Producer in Sustainability, UK

Abstract

Overview: In this interactive exercise session we will explore the use of an interactive carbon literacy training activity that uses large cards to facilitate small and large group dialog on climate change futures—both positive and negative. The 'card game' was inspired by the training delivered as part of the UK-based Carbon Literacy Project (www.carbonliteracy.com), a charitable project, which enables a days-worth of action-based climate change learning in many settings. This experiential method is suitable for higher education (undergraduate, graduate, executive & Ph.D.) and workplace training, and draws upon futuring methods, coaching practices, and the sustainable development goals. In the session, we will run an abbreviated version of the whole exercise, debrief and provide some theoretical background, and discuss potential applications in business ethics, business and society, and sustainability courses.

This innovative experiential and interactive activity allows learners to engage in dialog about what contributes to climate change in both constructive and destructive ways. Sustainability issues, especially climate change, are fundamentally issues about ethical choices—ones which are increasingly dominating the news with the youth climate strike and declarations of climate emergency in the UK, Europe, Canada, the US, and Australia and New Zealand. While the session fits many aspects of the conference theme, specifically we would like to highlight three dimensions: First, the exercise demonstrates a classroom tool which develops ethical leadership and collaboration strategies necessary for achieving positive change by visually and viscerally laying out two ecological futures. Second, the exercise is a unique idea for helping students identify their character strengths and put them into action by identifying steps they can take that contributes to a positive or negative climate future. Third, the act of

59

using the cards is ethical decision making in motion and illustrates graphically what actions can be used to create positive and negative change for individuals, organizations, communities, and the planet.

This experiential exercise involves a set of cards focused on two potential future scenarios related to climate change. The "Positive Futures" half of the cards identify scientific and human interventions that could positively contribute to climate action resulting in a decrease in the overall global temperature. The "Troubled Future" half of cards details destructive individual and organizational activities that fuel carbon emissions and global warming beyond the limits for species survival (See Appendix A for the learning objectives, Appendix B for photos of the exercise, and Appendix C for the session facilitation details).

Keywords: business ethics education, climate change, experiential exercise, Sustainable Development Goals (SDGs)

The role of ethical theories in ethical decision-making of accountants: A qualitative approach using video vignettes

Nirupika Liyanapathirana

Eastern Institute of Technology

Abstract

Purpose: The purpose of this paper is to investigate the role of ethical theories play in the ethical decision-making of accountants in Sri Lanka, a developing country perspective. Although, a number of well-developed normative ethical theories including utilitarianism (rule and act), rights theory, and the theory of justice, have been used in several prior ethics studies to rationalise the decisions of managers, there is less focus in the literature on the application of these theories in the ethical decision-making of accountants. In addition, there is a relative lack of ethical research in developing countries. Sri Lanka provides an interesting context for ethics studies due to various reasons. First, Sri Lanka has seen a number of corporate scandals and fraud linked to corruption and the unethical behaviour of professionals including accountants. As a developing country, one of the biggest issues in ethics in Sri Lanka is the high level of corruption. Second, Sri Lanka has a unique cultural system in which Buddhism is deeply rooted. Therefore, this study examines the link between various principles and decisions made by professional accountants in Sri Lanka. To better understand the ethical behaviour of accountants, some prominent ethical theories including utilitarian, justice and rights principles, deontology and religious ethics are used in this study.

Approach: Data was collected through interviews using four video vignettes. Although the vignette approach has long been used to study ethical decision-making, the usage of video vignettes in qualitative ethics studies is limited. The four vignettes, developed and based on different types of ethical issues in the Sri Lankan context, were used in the study. Responses were obtained for these vignettes through semi-structured interviews with 40 Sri Lankan professional accountants. The analysis of data was conducted using qualitative content analysis. In particular, the Sri Lankan accountants' responses were categorised into common themes of rationales. These rationales were then interpreted using one or more ethical theories.

Findings: The findings indicate that given various pressures in the corrupt environment imposed on accountants, they tend to follow various rules, including ethical principles established by professional

accounting bodies, company guidelines and law, in order to protect themselves, thus rule utilitarianism. In addition, some participants' decision-making centres on rights, justice, and deontological principles. Sri Lankan accountants following those ethical principles tended to place greater weight on ethical values relative to economic values. Further, several accountants' use of religious ethics, including Buddhist ethics, to rationalise their decisions in all four ethical vignettes led to the uncovering of the unique findings of this study. In particular, religious values, including Buddhism's five precepts and following virtues/rules for the right reasons, contributed to their ethical decisions. However, interviewees adhering to act utilitarian theory took the reverse position and they tended to be much more likely to take unethical actions.

Contributions: This study's contributions are twofold: methodological and theoretical. The methodological contribution lies in its employment of video vignettes in interviews in the field of accounting ethics. The theoretical contribution to ethics research is that this study took a useful step in linking theory with practice in order to understand the decisions made by professional accountants in a developing country context, Sri Lanka.

Keywords: Ethics, ethical decision-making, accountants, ethical theories

Reimagining administrative evil

Michael Macaulay

Victoria University of Wellington

Abstract

This paper seeks to map out a new approach to understanding administrative evil through the lens of care ethics. The concept of administrative evil was most famously established by Adams and Balfour (1998) and draws on the work of Hannah Arendt and others to suggest that bureaucracies can encourage immoral and unethical acts by encouraging people to disassociate themselves from their own humanity. Whether through a shifting of accountability (the classic argument of "I was only following orders") or a more substantive depersonalisation of identity (public servants as "cogs in the machine"), working for large scale administrations enables people to behave in ways that they would otherwise never do. Sometimes it demands it.

Administrative evil is not without its critics, not least of which around the concept of evil itself. As Koven (2014: 89) recently argued: "Attributing evil to technical rationality is like blaming the Holocaust on improvements in transportation and advances in the production of poison gas". This paper, however, argues that such criticism is slightly misjudged and that, semantics notwithstanding, the concept of administrative evil is a manifestation of a more prosaic clash between ethics of care, deontology and justice. Furthermore, the paper argues that, broadly speaking, public service ethics rests on the latter two; adherence to a deontological view is so entrenched, for example, that a recent paper for the Australian Public Service hinges on pure obedience as the central virtue of public servants (Kirby et al 2019).

This paper will not spend much time debating the merits of such perspectives. Instead it will demonstrate that the overwhelming evidence is that public servants are crying out for an ethic of care to be instituted. Work from the *Whistle While They Work 2* suite of research shows that throughout Australia and New Zealand the overwhelming number of misconduct issues that are both observed and reported upon are of behavioural issues such as bullying, harassment, HR complaints, etc.

Fast and Slow Thinking about Ethics

Alfred A. Marcus

University of Minnesota, Carlson School of Management, Strategic Management and Organization Department, Minneapolic

Abstract

Daniel Kahneman distinguishes between System 1 and System 2 thinking. Fast thinking or System 1 is an automatic, unconscious, effortless, and intuitive approach. It is the ability to know or understand something nearly immediately, without conscious or intentional reasoning. In contrast, slow thinking or System 2 is an analytical approach, where reason and not intuition dominates. It is controlled, deliberate, and effortful.

The psychologist Jonathan Haidt argues that intuitions are the main factor that drive ethical decision-making; that is fast thinking dominates, and we use reason mainly to create self-serving rationalizations after-the-fact. According to Haidt, we follow our desires and emotion and are not particularly reflective about ethics. Humans, in his view, are not designed to heed the voice of reason. Thus, he suggests that people make the Dalai Lama into a "rock star" not because of rational arguments, but because of the emotions the Dalai Lama elicits to sympathize with tragedies' victims and be concerned with the plight of strangers.

Haidt's perspective would seem to undermine the value of using standard philosophical approaches, central to moral philosophy, to business ethical decisions. There is no need to teach these approaches to students. If people's action are based exclusively on what they intuitively feel, what purpose does reflection serve? Efforts to employ logic in making ethical choices are rather pointless and consist of a clever cover for sentiments such as disgust, revulsion, sympathy, and compassion, which actually govern what people do.

The purpose of the proposed paper is try to better sort out relationship between intuition and logic in ethical decision making. To what extent is Haidt's correct that feelings nearly always prevail over reason in ethical decision making? The paper argues that though System 1 ethics, based on feeling, is powerful, System 2 can and does play an important and *positive role* in the ethical decisions businesses make.

Rationality cannot be dismissed so easily. Moral intuitions do not drive people to the exclusion of System 2 thinking, but more typically System 1 and System 2 thinking interact in ways in which slow and fast thinking both play important roles. Indeed, in some instances System 2, or some approximation of it, should and does dominate over System 2 thinking. Thus, it is incumbent on people in business to choose carefully based on deliberation and reflection. The paper argues that attempts to rely on deliberation and reflection should not be dismissed as they are likely to result in better choices for organizations and society than exclusive dependence on emotion. In business organizations, where ethical dilemmas are complex and consequences significant, reflection should be encouraged. The paper develops a common sense framework that relies on reason for making ethical decision making more reflective. The framework comes from a new business ethics text that the author has written (in collaboration with Tim Hargrave) which is scheduled to be published by Sage Press in January of 2020. The paper develops key elements in this framework.

Ethics: The bigger picture – a project in progress

Glenn Martin

Abstract

There is a need in our society for something to be said about ethics that is accessible to "ordinary mortals" and which offers a reason for them to be ethical. We live in a cynical world where selfishness seems to predominate and all the social/economic/climate problems seem too big. The presenter has written a book, "The Bigger Picture: The place of ethics in human life" to respond to this need. It is at the draft stage and an ebook version is currently being read by a group of "early readers", who come from a variety of fields and age groups. They will provide feedback on the book and suggestions for amendments that would be helpful to the book's purpose.

The book is presented as a conversation between two people. Some of the questions addressed are:

- What is a useful definition for ethics?
- What is the relationship between ethics and success?
- ….between ethics and happiness?
- How does ethics fit into the bigger picture of our lives?
- Is there a set of ethical rules for living?
- How do you make ethical decisions?
- Is it still relevant to talk about virtues and character?
- Can we learn anything from moral philosophy and ancient traditions?
- Is there a place for spirituality in ethics?
- Can we develop ethically?

The session will discuss the context for this project, the envisaged audience, some of the key concepts in the book, and the process being undertaken with the early readers. Albert Schweitzer's definition of ethics is used, and a set of six ethical rules is offered as the foundation for a worthy life, and also as the starting point for codes of ethics in particular fields and professions. Members of the audience may wish to join the throng of early readers.

Degrowth as a Wise Choice

Bernard McKenna, Cle-Anne Gabriel & Ali Intezari

University of Queensland Business School

Abstract

For twenty years, business academic journals have too conveniently solved the dialectic of environmental demands and economic growth with the concept of sustainable development. Yet this literature has generally lacked the courage or imagination to move beyond the business case paradigm, and only a few scholars elaborate different notions outside of a purely capitalist practice, thus falsely presenting the comforting notion that we can have our cake, ecological sustainability, and eat it too, unsustainable consumption and production (Hahn, Figge, Pinkse, & Preuss, 2010). In fact, sustainable development is an oxymoron, according to Kothari Demaria, and Acosta (2014)

For sustainable development to no longer be oxymoronic requires a holistic framework that considers not just environmental sustainability in its fullest sense (Steffen et al., 2015), but also the logic of economic growth, the way growth is measured, and how the benefits of production are distributed.

That is why a more radical notion, degrowth, has emerged recently. Its proposition is that "it is possible to organize a transition and live well under a different political-economic system that has a radically smaller resource throughput" (Kallis et al., 2018, p. 292). But to what extent is this simply a notion or a practice, like veganism that appears as self-abnegation but is really only possible in an environment of bourgeois plenitude? Is degrowth possible in those countries that are still divesting themselves of colonialism? Allied to this is the notion of prosperity and genuine progress, which depreciates output by incorporating the level of environmental and social cost (Kubiszewski et al., 2013).

Adopting the assumption that "Sustainable development is perhaps a moral concept rather than a scientific one," made in UNESCO's (2002) report, *Education for Sustainability, From Rio to Johannesburg*, we propose a Social Practice Wisdom orientation as one that will open us to principles for a livable future directed to eudaimonic outcomes (Vittersø, 2016). A wisdom approach acknowledges the complex nature of solving problems, even more so for a problem as monumental as this. Thus we present the orientation as a series of dialectics requiring resolution.

References

Hahn, T., Figge, F., Pinkse, J., & Preuss, L. (2010). Trade-offs in corporate sustainability: you can't have your cake and eat it. *Business Strategy and the Environment, 19*(4), 217-229. doi:10.1002/bse.674

Kallis, G., Kostakis, V., Lange, S., Muraca, B., Paulson, S., & Schmelzer, M. (2018). Research On Degrowth. *Annual Review of Environment and Resources, 43*(1), 291-316. Retrieved from https://www.annualreviews.org/doi/abs/10.1146/annurev-environ-102017-025941. doi:10.1146/annurev-environ-102017-025941

Kothari, A., Demaria, F., & Acosta, A. (2014). Buen Vivir, degrowth and ecological Swaraj: Alternatives to sustainable development and the green economy. *Development, 57*(3-4), 362-375.

Kubiszewski, I., Costanza, R., Franco, C., Lawn, P., Talberth, J., Jackson, T., & Aylmer, C. (2013). Beyond GDP: Measuring and achieving global genuine progress. *Ecological Economics, 93*, 57-68.

Steffen, W., Richardson, K., Rockström, J., Cornell, S. E., Fetzer, I., Bennett, E. M., . . . De Wit, C. A. (2015). Planetary boundaries: Guiding human development on a changing planet. *Science, 347*(6223), 1259855.

Vitters∅, J. (Ed.) (2016). *Handbook of Eudaimonic Well-being*. Switzerland: Springer.

Elucidating the Relation between Digital and Eco-Systemic Sustainability

Roman Meinhold[1], Vorawin Sirisook[2]

[1]*Mahidol University International College (MUIC),* [2]*Mahidol University, Thailand*

Abstract

The digital infrastructure is an important facilitating tool of today's social life and the lifeblood and platform of daily economic activities. But our digital infrastructure requires a significant amount of renewable and non-renewable resources. In the last months, the Fridays for Future movement taught political and business leaders, but also the wider public, the lesson of not having taken intergenerational responsibility seriously enough. The purpose of this paper is to elucidate the relationship between two crucial forms of sustainability: digital sustainability and eco-systemic sustainability. The transdisciplinary synthetic approach in this paper views this relationship from different disciplinary vantage points, taking into consideration the ICT infrastructure's stakeholders – in a wider sense – who are affected by tradeoffs and conflicts between digital and eco-systemic sustainability, but who may also have an impact on the ICT infrastructure. In this context three arguments are crucial: 1) Our current and prospected economic system is not only heavily depending on ICT, but unthinkable without digital ICT infrastructure (e.g. 5G and fully autonomous driving), 2) digital sustainability in the long run is impossible without eco-systemic sustainability, 3) according to climatologists' findings humanity is heading toward a point of no return in terms of climate change that may finally lead to anthropocentric human extinction. Therefore digital sustainability needs to be not only compatible with eco-systemic sustainability, but needs to operate within its framework.

Keywords: Digitalization, Sustainability, Fridays for Future, Intergenerational Justice, Responsibility

The strategic management of an ethical imperative: Australian business responses to modern slavery legislation

Grant Michelson, Edward Wray-Bliss

Dept of Management, Macquarie University, Sydney

Abstract

Historical struggles to end slavery (including human trafficking and involuntary servitude) gave rise to remarkable legislative and constitutional change in the 19th century. Over one hundred and fifty years later, however, the UK, France and the state of California amongst others have enacted modern slavery legislation, with Australia following suit on January 1, 2019. These developments beg a number of important questions including: why has it been necessary to enact new anti-slavery legislation, and what role has been played by business enterprises in precipitating the need by governments to better regulate and protect contemporary workers/employees (again) from slavery? For some analysts, competitive market pressures, the promotion and utilisation of labour precarity, and the use of opaque global supply chains has enabled, if not encouraged, business enterprises to develop production networks that engendered modern slavery.

This paper, one of two which we are submitting to ABEN this year examining aspects of the phenomenon of modern slavery in Australia, draws on institutional and legitimacy perspectives to examine the strategies deployed by Australian businesses and their representatives to frame the governmental legislative process. Specifically, it evaluates the attitudes of business towards this issue via a public call for submissions by a Parliamentary inquiry into the Modern Slavery Bill (and subsequently passed into law as the Modern Slavery Act). We investigate the content and framing of the 60 submissions by businesses and business representatives to the inquiry and identify the major conceptual themes and arguments deployed.

The findings reveal a sophisticated, largely consistent, set of discursive strategies adopted by business actors in response to governmental movements towards legislating against modern slavery. These strategies consisted of: (i) a top-level statement by the business community deploring modern slavery in unequivocal terms; combined with and largely offset by, (ii) statements of the importance of business to the Australian economy, (iii) statements of the business community's existing laudable ethical practices,

(iv) arguments for a minimalist, voluntary and largely self-defined reporting burden, (v) arguments that legislation must be applied only to the very largest Australian corporations, (vi) arguments that no penalties or other burden should be placed on non-complaint businesses, and (vii) a strategy of the larger business entities making multiple, seemingly coordinated, submissions to the inquiry under different umbrella guises. While it is difficult to prove causality of course from these business strategies to the final legislative outcome, we can say with some confidence that the Modern Slavery Act subsequently passed in Australia, an Act which followed the minimalist and voluntarist UK approach and not the more stringent legislation enacted by other jurisdictions, would have largely pleased and legitimised Australian business interests.

Overall, this paper contributes both to a local examination of the Australian business sector's orientation towards the issue of modern slavery and to a wider understanding of business strategies to manage and contain acute ethical issues which have reached the stage of potential legislative response.

A Systematic Examination of Unethical Business E-Contracts in Developed and Developing Countries

Melville Miranda

Abstract

Regard your good name as the richest jewels you can possibly be possessed of; for credit is like fire. When once you have kindled it you mat easily preserve it, but if you once extinguish it, you will find it an arduous task to rekindle it. – Socrates

Today, the majority of legal problems that are associated with electronic commerce ("e-commerce") are typically resolved through contract law in the same fashion as most other types of business transactions. The term "electronic-contracts" ("e-contracts") is used to refer to contracts that are created in an commerce context through the interactions of two or more individuals. Conventional contract law is generally used to determine the respective responsibilities of business parties to e-contracts. There are some types of legal problems, however, that cannot be completely satisfied by conventional contract law. These problems relate to the requirement for contracts to be writing and to be signed, to issues around offer and acceptance, authentication and integrity of electronic communications and admissibility of evidence. In order to gain some fresh insights into this emerging problem, the purpose of this paper is to review the relevant literature to identify those factors that exacerbate commercial and corporate litigation, locally, nationally and globally as well as an analysis of Indian, Australian, American, Canada and Hong Kong court cases. Finally, a summary of the research and key findings concerning the types of constraints that are associated with e-contracts in developed and developing nations in the conclusion.

Unethical Denial of the Constitutional Recognition of Australian First Nation People

Melville Miranda

Abstract

As of 2019, it has been more than a century since Australia last amended its Constitution, representing the longest period by far since the nation has used this strategy to improve the lives of all Australian citizens. Notwithstanding some significant progress in achieving this goal for most mainstream Australian citizens, the First Nation Peoples have historically been treated as second-class citizens of this country due solely on their race, a harsh reality that remains firmly in place for many members of this demographic group today. This Issues Paper provides a review of the relevant literature to (1) examine the Australian Constitution promulgated in the 1890s against a general white policy of racism towards blacks; (2) identify problems with existing sections 25 and 51 of the Australian Constitution; and (3) determine the extent of the failure of bipartisanship efforts in the past to resolve these problems.

IPV and the workplace: A systematic review and feminist conceptual analysis

Laura Mizaur[1], Regina Taylor[2], Michelle Greenwood[3]

[1]*Creighton University,* [2]*Creighton University,* [3]*Monash University*

Abstract

Intimate partner violence (IPV), known in Australia as domestic violence, is a serious social issue that necessarily affects and is affected by workplaces. Following de Jonge (2016, p. 471), we understand IPV to be "includes any act or omission involving abuse of power within the context of an intimate partner relationship or after separating from the relationship". IPV is a workplace issue for many reasons including: that IPV often occurs on work premises; that IPV affects the abilities of employees to be engaged and productive; that work is significant to employees experiencing IPV for financial, psychological and social well-being and security; that employees who perpetrate IPV sometimes use company resources to enact IPV (Swanberg, Logan & Macke, 2005). While significant numbers of both men and women report IPV experiences, prior research indicates that women's motivation for IPV is most often defensive while men's motivations are dominance and controlmotivated (Kimmel, 2002). Indeed, in keeping with the centrality of power in IPV, Johnson (2006) argues that IPV experienced by women at the hands of men is akin to "intimate terrorism, which is qualitatively different to the "situational violence" experienced by men. Hence, we hold that IPV is a deeply gendered phenomenon and understand it as a form of gender violence.

In some domains, including Australia and New Zealand, workplaces policies and practices with regard to IPV are rapidly developing (e.g. White Ribbon). Yet, scholarship at exploring the interconnectedness between IPV and the workplace is severely limited and lagging both social debate and workplace practice. Thus, it is urgent that we not only take an account of what is known in this burgeoning area of concern, but also explore what is not known and what should be known.

In order to address this pressing issue, we undertake a systematic review and conceptual analysis of the current research at the intersection of IPV and workplace in two stages. First a systematic review of selected scholarly data bases using specified keywords (one IPV related term + one workplace related term) and transparent inclusion/exclusion criteria provide a replicable data set of the relevant scholarly articles in publication. Second a conceptual analysis provides a theoretically informed interpretation of

the data set. Our conceptual analysis uses feminist theories and epistemologies as these provide analytic

tools to both take gender seriously and challenge the individual decontextualized focus that pervades

current thinking. From our findings, summarised in Table 1, we identify from various feminist

perspectives current understandings (what we know), zones of silence (what we do not know) and

potentials for engagement (what we should know) for future research and action.

References

de Jonge, A. 2016. "CSR Through A Feminist Lens: DV and the Workplace in the 21st Century," *Journal of Business Ethics,* 148(3), 471-487.

Kimmel, M.S. (2002). Gender symmetry in domestic violence: A substantive and methodological research review. *Violence Against Women,* (8), 1332-1363.

Johnson, M. P. (2006). Conflict and control: Gender symmetry and asymmetry in domestic violence. *Violence Against Women, 12*(11), 1003-1018.

Swanberg, J. E., Logan, T. K., & Macke, C. (2005). Intimate partner violence, employment, and the workplace: Consequences and future directions. *Trauma, Violence, & Abuse*, *6*(4), 286-312.

Table 1 First, second level and third thematic coding

First level codes	Second level codes	Third level codes
Type of job interference techniques (N=15)		
Employee-level consequences (N=40)	MICRO LEVEL = EMPLOYER-EMPLOYEE	"WOMENS' ISSUES" (Neo-liberal feminism, radical feminism)
Employee responses to IPV (N=14)		
Employer responses to IPV (ie. EAPs) (N=25)	MESO LEVEL = ORGANIZATION	
Perpetrator costs and behaviors in the workplace (N=15)		GENDERING (Socialist feminism, transnational/post-colonial feminism)
Organization-level consequences (N=6)		
Role of organizations in mitigating or contributing to IPV outcomes (N=8)	MACRO LEVEL = SOCIETY	
IPV as an organizational ethics or CSR issue (N=6)		

Environmental Accountability of the Iraqi oil industry: Foreign Direct Investment in Basra

Leanne Morrison[1], Alia Alshamari[2]

[1]RMIT School of Accounting, [2]Tasmanian School of Business and Economics, University of Tasmania

Abstract

This paper explores the accountability responsibilities of the foreign companies which have directly invested in the Iraqi oil industry. Since the ban on foreign investment in Iraq has been lifted, there has been an influx of foreign direct investment in the Iraqi oil industry. Associated with this influx is a critical dip in the wellbeing of the local environment, in addition to a parallel spike in national carbon emissions.

Through the lens of the ethical branch of stakeholder theory, it would seem that these foreign direct investment companies have a duty to account for such damage. An analysis of their environmental reports, however, indicates that this accountability has not been discharged. This paper investigates the complex relationships between Iraq's government, economy, modern history and the foreign-owned oil companies operating in Iraq to explore some of the reasons why such accountability is not being provided. We find that the western democratic values embedded into stakeholder theory mean that it does not hold the same meaning in cultural contexts where democracy is not as well established, and power relationships between stakeholders are less balanced.

Since most of the oil being used globally is sourced from Iraq, it is of great importance to the global community that the companies providing such oil are being accountable for their environmental impact. This paper identifies a crucial problem in the global oil supply chain, and problematises the application of traditional theoretical approaches in the context of the Iraqi oil industry.

Our contributions are, therefore, twofold. One contribution is theoretical in our problematisation of the cultural bias inherent in the ethical branch of stakeholder theory. The second main contribution of this paper is practical, in that we critique the lacunae of accountability in terms of foreign direct investment companies operating in the Iraqi oil industry.

Reframing Nature's Stake with Indigenous Perspectives

Elizabeth Morton, Eva Tsahuridu

School of Accounting, RMIT University, Australia

Abstract

Contemporaneously as looming environmental catastrophes place increasing pressure on society, stakeholder and sustainability management theories have been grappling with the status of nature. Stakeholder theories, in particular, recognise that nature transcends economic interests and concerns a large number of stakeholders. In their approach, they adopt two broad perspectives:

• Nature is considered a stakeholder

• Nature is the context where stakeholders interact, given a voice or represented by intermediaries or legitimate stakeholders.

However, both approaches have been criticised for their inability to wholly or appropriately consider nature. Nature as a stakeholder, according to some, fails the test of being able to have a relationship with the organisation or to be able to be managed by it. Many stakeholder theorists argue that nature is the latter, voiceless, requiring intermediaries to be prepared to act on its behalf and give it a voice. However, with such a conceptualisation, nature is merely considered as the context for which human activity takes place: as if humans are above, or on top of, nature.

We are unconvinced by either approach to nature. We argue that nature does not concern merely a number of stakeholders, nor is it voiceless. Rather, all stakeholders are dependent on nature and nature has a powerful and loud voice. As such, we agree with approaches that reconceptualise nature – not as a silent, injured and somewhat distant stakeholder that needs a good Samaritan to help it out, give it a voice and represent it – but as our basis of being. Borrowing from indigenous perspectives, we explore an interconnected understanding of organisations, people and nature, rather than nature being an external resource or a stake of some or all stakeholders.

In doing so, we agree with Lakoff (2010), who argues that we are suffering from a massive hypo-cognition, lack of ideas we need, in relation to the environment. This hypo-cognition is a consequence of the environmental frame we use that places the environment as separate from, and around, us, as

used in stakeholder and sustainability theories. Similarly, our anthropocentric view of stakeholders as those with names, faces and children (Freeman, 2010) and separation of those faces from nature has led to our current inability to account for nature. The conceptualisation of nature as 'other' rather than as 'I' or 'us' is at the core of our understanding and abuse of nature.

False framing and anthropocentric views have become so ingrained in western society that we cannot emancipate ourselves to cultivate the necessary ideas to the impending crises. As Lakoff argues, this false framing has become the reality we live. With this current understanding of stakeholders and nature as hypo-cognitive, we look to indigenous philosophies to find meaningful and connected relationships that can re-frame and emancipate current theories with respect to nature.

The intimate and sustainable relationships many Aboriginal peoples have with nature, provide the frames we are seeking to deal with the disaster we created. For example, some indigenous knowledge holds that the natural environment, not the firm or its managers, is the central frame. Rather than our owning the resources of nature, traditional knowledge suggests that we borrow it from our ancestors and must protect it for future generations. This largely untapped knowledge could inform stakeholder theory by recasting the firm as a stakeholder of nature.

Championing Ethics in Accounting Profession: Dithering Responsibility

Humayun Murshed

Study Group Australia

Abstract

The increasing internationalisation and diversification of professional accounting services coupled with high degree of market competition and corporate failures has drawn much attention to the accounting profession's ethical consideration in their conduct of professional activities. Researchers and corporate regulators are questioning whether accounting professionals are strongly focusing on professional ethics in order to withstand client and economic pressures that may potentially compromise professional judgement. The apex body of the accountancy profession - International Federation of Accountants (IFAC) has prescribed the code of ethics for professional accountants and distinctly requires accountants to comply with five fundamental principles: integrity, objectivity, professional competence, confidentiality and professional behaviour. Accounting education can be viewed as one of the means of remedy to address the "profession's ethical crisis". Extensive discussion about the role of accounting educators in teaching ethics has been undertaken in the US educational context, including special issues on professionalism and ethics in accounting education; however, there still appears a dearth of research in this area. The IFAC has issued the International Accounting Education Standards; which emphasizes the role of educators in integrating ethics to promote moral values among emerging professional accountants. In view of the above prelude, this on-going research argues that proper understanding and application of ethics in accounting profession should combine the teaching of ethics within the accounting education system and strict enforcement by the accountancy professional regime. Based on the analysis of case studies and empirical investigation it is evidenced that the teaching component of ethics is not adequately integrated within accounting curriculum. Coupled with this there appears to be a lack of strong monitoring and enforcement by the accountancy profession in regards to the application of ethical codes and standards in providing professional accountancy services. This calls for an integrated approach by educators and practitioners for promoting ethics for professional accountants. In this context, this research outlines the following:

- major elements of ethics relevant for professional accountants particularly keeping in mind of their 'public interest' responsibility,

- case studies to demonstrate examples where and how professional ethics are likely to be compromised,

- perceived causes of ethical failure, and;

- the role of accounting educators and practitioners in promoting ethics including designing a set of guidance as way forward

What is the responsibility of global corporations for climate change?

Cristina Neesham

Newcastle University, Newcastle, United Kingdom

Abstract

Environmental philosophers (e.g. Jamieson, 2010; Gardiner, 2011) have argued that our common-sense responsibility concepts prevent us from generating effective solutions to the climate change challenge. On this basis, it can be further argued that common-sense responsibility is particularly inadequate in dealing with the global corporation as a subject of responsibility for climate change. In this paper, I propose a new, prospective principle, namely individual-systemic responsibility, as a norm designed to address the moral fractures that already exist in the operational context of global corporations, as well as the ability of these organizations to respond effectively to climate change as a planetary-scale systemic problem.

Philosophical studies on the concept of responsibility tend to agree on a basic meaning that attributes responsibility as a function of (intentionally) causing harm to an identifiable victim (Jamieson, 2013; Shockley, 2017). Although causation can have individuals or collectives as a source (Shockley, 2017), attributions of individual responsibility are often made by 'isolating' the contributions of individual moral agents, based on distributive justice principles that prove ineffective (Schefczyk, 2012). However, as a moral problem, climate change necessarily emphasizes interdependence, because: (1) apparently harmless local acts can aggregate and compound to produce disastrous consequences at planetary level; (2) both sources and impacts of harm causation can be diffuse and distributed over vast numbers of individual moral agents; and (3) both causes and harms may be distant in space and time (Jamieson, 2014). We therefore need a concept of responsibility that extends beyond conditions of intentionality, 'just' attribution to individuals, and proximity. Furthermore, I argue that this concept should also go beyond harm causation as a defining framework for responsibility, and should promote substantive responsibility (Darr, 2017) for contribution to common goods (or projects) within human society.

In this context, between our general conceptual limitations and climate change, global corporations add a new layer of complexity to the task. Key institutions in this scenario (Fahlquist, 2009), they are forms of human power, organization and coordination that may best approximate the scale of action needed to

address climate change. However, they also tend to augment to global scale three already existing moral fractures: (a) diffusion of collective responsibility (a general-human problem) (Blascovich & Ginsburg, 1974); (b) decoupling of human systems from natural systems (a general-social problem) (Naess, 1990); and (c) proliferation of externalities (a general structural problem of corporations) (Boatright, 1996; Rendtorff, 2017). To these, global corporations add two specific sources: transnationalization (Henderson, 2000) and deterritorialization (Oberoi, 2015).

In short form, the principle of individual-systemic responsibility proposed here states that any moral agent should take full responsibility for the overall (anticipated or predicted) aggregate and compounded consequences, for the whole system, of the individual behaviours he or she engages in. In discussing how this principle reframes the issues of intentionality, 'just' distribution and proximity, this paper illustrates how practicing individual-systemic responsibility as a norm of organizational and social behavior can more easily connect climate-related obligations to actions; and how the five moral fractures affecting global corporations can be remedied.

References

Blascovich, J., & Ginsburg, G. P. (1974). Emergent norms and choice shifts involving risk. *Sociometry*, 37(2), 205–218.

Boatright, J. R. (1996). Business ethics and the theory of the firm. *American Business Law Journal*, 34(2), 217-238.

Darr, R. (2017). Climate change and common-sense moral responsibility. *Environmental Ethics*, 39(1), 21-38.

Fahlquist, J. N. (2009). Moral responsibility for environmental problems—individual or institutional?. *Journal of Agricultural and Environmental Ethics*, 22(2), 109-124.

Gardiner, S. J. (2011). Is no one responsible for global environmental tragedy? Climate change as a challenge to our ethical concepts. In Arnold, D. G. (ed.). *The Ethics of Global Climate Change*. Cambridge University Press, Cambridge (Chp. 2).

Henderson, H. (2000). Transnational corporations and global citizenship. *American Behavioral Scientist*, 43(8), 1231-1261.

Jamieson, D. (2010). Climate change, responsibility, and justice. *Science and Engineering Ethics*, 16(3), 431-445.

Jamieson, D. (2013). Jack, Jill, and Jane in a perfect moral storm. *Philosophy and Public Issues*, 3(1): 37-53.

Jamieson, D. (2014). *Reason in a Dark Time: Why the Struggle against Climate Change Failed – And What It Means for Our Future*. Oxford University Press, Oxford.

Naess, A. (1990). *Ecology, Community and Lifestyle: Outline of an ecosophy*. Cambridge University Press, Cambridge.

Oberoi, R. (2015). Heterarchial networks for global corporations: Emerging unstructured complexity in regulatory landscape. In Crowther, D., & Islam, M. A. (eds.). *Sustainability after Rio* (Developments in Corporate Governance and Responsibility, Volume 8). Emerald Group Publishing Limited, Bingley (pp. 187-219).

Rendtorff, J. D. (2017). *Cosmopolitan Business Ethics: Towards a global ethos of management*. Routledge, London.

Schefczyk, M. (2012). The financial crisis, the exemption view and the problem of the harmless torturer. *Philosophy of Management*, 11(1), 25-38.

Shockley, K. (2017). Individual and contributory responsibility to environmental harm. In Gardiner, S. M., & Thompson, A. (eds.). *The Oxford Handbook of Environmental Ethics*. Oxford University Press, Oxford (pp. 265-275).

Endorsed espoused values and financial performance: A review of 'best-in-class' SMEs

Alain Neher

Charles Sturt University

Abstract

Small and medium-sized enterprises (SMEs) represent the vast majority of businesses and contribute to global economic growth and employment. SMEs also attract considerable interest in their local communities by contributing to the job market and engaging through socially responsible initiatives. Through organisational behaviour and transparent communication, SMEs can build trust and positive image and reputation.

Behaviour in SMEs is shaped by the values of its management that impact strategy and tactics, and eventually, contribute to financial performance. It is therefore important for management to clearly articulate their values to effectively shape the behaviour expected of the staff body.

Managerial values are typically espoused by senior management and most effective when aligned with employees' values and operationalised across the organisation through actions. To have a committed workforce and thus to be successful, the gap between espoused and enacted values must be as narrow as possible. Management can help by actively stressing and interacting with values across the hierarchy and thus narrowing the gap; for example, persistent information and communication, training and workshops discussing examples from practice, or values/ethics officers.

In an earlier study conducted in Switzerland, seven SMEs were identified achieving both high-level of values-interaction and financial performance; setting the benchmark amongst the analysed 46 SMEs. These 'best-in-class' companies have been re-analysed again after eight years, investigating whether their positive relationship between values and financial performance was sustainable over this period. For comparability reasons, same approach and methods were applied as per the previous research. A qualitative content analysis of annual reports identified how well endorsed espoused managerial values were; the respective operational financial ratios were calculated.

After eight years, four SMEs were still listed on the SIX (Swiss Exchange), two companies merged with other companies, and one was listed on an electronic exchange platform for non-SIX shares (OTC-X). That is, five SMEs – four SIX SMEs and one OTC-X SME – could be deconstructed.

Results of this cross-sectional analysis showed that the four SIX SMEs retained their top level of values-interaction whereas the OTC-X SME dropped significantly. A similar picture emerged regarding the financial data. The four SIX SMEs showed positive compounded annual revenue growth rates and increased in the number of employees; that is, they were growing and appeared competitive in their markets. Overall, return on sales (ROS) and return on equity (ROE) showed solid performance, although they differed across the SMEs. On the contrary, all these ratios were lower for the OTC-X SME.

The results suggest that SMEs that publically endorse their espoused values and thus demonstrate values commitment are likely to do financially well and grow. The reasons as to why the OTC-X company suddenly stopped depicting and interacting with their values need further qualitative investigation.

Ultimately, thorough implementation of their espoused values provides management with the opportunity to enhance economic performance.

Bitter medicine but 'doctor knows best'?: The use of corruption and anti-corruption discourse to construct the national identity of Indonesia 1997-2019

Kanti Pertiwi[1], Susan Ainsworth[2]

[1]*Universitas Indonesia/ University of Melbourne,* [2]*University of Melbourne*

Abstract

Since the mid-1990s, an international anti-corruption, 'good governance' and development agenda has become hegemonic to the extent that it is largely unopposed (Marquette, 2003; Brown and Coke, 2011; Lowenheim, 2008). Promoted by supranational bodies such as The World Bank, Transparency International and the International Monetary Fund, who largely represent Western interests, particularly those of Europe and the U.S., this agenda has had a political and material impact in many 'developing' countries.

Underpinning this overall program is a particular definition and construction of corruption as 'the abuse of public office for private gain' (World Bank, 1997). This definition focuses attention on 'reforming' institutions and practices in the governments of 'developing' nations in Africa, Asia and Latin America, rather than addressing corruption in the private sector, MNCs, and the financial markets of the 'First World'. It has become the basis for a body of knowledge and western expertise through which nation-states in the Third World are 'known' and acted upon, and encouraged to know themselves (Escobar, 1995, 2004). Inequality in power relations between Western business interests and multinational development agencies in the Global North and 'developing' countries in the Global South are thus inscribed into anti-corruption and development discourse, knowledge and technologies.

In this paper, we use a postcolonial 'interrogative space' (Jack, Westwood, Srinivas and Sardar 2011, p. 278) to defamiliarize this discourse to show its cultural specificity and its neo-colonial effects. We explore how it is used to construct the national identity of a country often rated as one of the most corrupt in the world, according to the measurement instruments developed and used by powerful 'First World' actors: Indonesia. National identity is a particularly relevant and complex concept for postcolonial studies because it is both a legacy of the Western colonial/modernizing project as well as a means through which ongoing power inequalities and contestation between states and international actors are given form. Theoretically, we understand national identity to be an 'imagined collective'

(Anderson, 1991; Bhabha, 1990) that is narrated into being with specific audiences in mind. Its meaning is dependent on its relation to other nations and awareness of an 'inter-national' beyond its borders as well as shared understandings of its past, present and future, and geographical location. However, despite its clear importance, existing scholarships identify a need for more OMT scholarship that deconstructs the idea of the nation-state.

Addressing this need, we examine how the discourse of anti-corruption and 'good governance' promoted by Western states and multinational development agencies functions as a form of 'soft power' through which 'Indonesia' is constructed over the period 1996-2019 in *The Jakarta Post*. Over this time, we detect a growing sense of collective agency, shifts in Indonesia's relationship with other countries, as well as contesting the straightforward equivalence of corruption with underdevelopment, that has underpinned the international development and anti-corruption agenda.

Towards a Vulnerability Theory of Business

Rich Phan

School of Historical and Philosophical Studies (SHAPS), University of Melbourne

Abstract

There is sometimes a tendency in business circles, when a decision or action is made that impacts human lives adversely, to justify it by appealing to the fact that it is "only business, but not personal". The assumption is that something that might be objectionable at the personal level is acceptable in business. In other words, business decisions and practices belong to a different category than "normal" considerations. Something that is morally questionable in ordinary day-to-day lives of people may be acceptable within business contexts. For instance, it might be argued that business ethics is different than ordinary ethics in that there are values and questions that form part of the considerations separate from ordinary ethics. Thus, the standards of evaluation are necessarily different. This rationalises and justifies some actions or decisions within business contexts that we normally would consider morally objectionable elsewhere.

One such set of concerns is that of executive compensations and the huge disparity between the salary packages of senior executives within large corporations and those of average workers. For instance, recently, the ABC News highlighted that some CEOs of public companies are being paid as much as more than 500 times that of their average worker. While salaries of ordinary workers have largely flatlined for several decades, the compensations of senior executives have spiralled upwards without constraint. Apologists for business defend these sorts of concerns by appealing to the different sets of values and considerations that must be evaluated to judge such business practices and decisions.

In this paper, I analyse these considerations and call into question the standard responses used to counter such business decisions and practices. For instance, one type of response to the disparity between CEO and average worker compensations, is the call to "put people above profits". Another similar response is to appeal to the interests and needs of stakeholders other than those of the shareholders. I propose a different approach that goes beyond the standard business justifications and rationalisations. In so doing, I highlight several ideological confusions that are exposed within traditional debates.

Drawing from the esteemed legal scholar, Martha Fineman, I apply several themes from Professor Fineman's work. In her work over the past decade, Fineman has raised concerns with the classical liberal philosophy that undergirds the centrality of the concept of *homo economicus* within mainstream economics theories. This conceptual foundation is also the bedrock of much business theorising and is accepted as normative by business ethicists and other philosophers. I leverage the robust discourse of contemporary vulnerability theorists to propose a new theory of business. As such, I propose starting with a different question that ought to be front and centre in thinking about the nature and purpose of business. After briefly reviewing several main themes from vulnerability theory and showing their applicability to the formulation of a newer and more robust philosophy of business, I raise and answer several potential objections. In closing out the paper, I propose a research roadmap for the proposed vulnerability theory of business.

Leadership for social innovation: A moral trait perspective

Nicola Pless

University of South Australia

Abstract

Pressing global societal problems (e.g. poverty, climate change) have led to a call for business leaders to engage in the development of social innovations (understood as novel solutions to social problems).

There are different levels of social innovation: first-order social innovations treat problem symptoms, often sustaining then; second-order social innovations treat the root causes of the problem, eventually eliminating it. Critical voices point out that the desirability of business leaders' engagement in SI needs to be discussed not only in light of opportunities, but also risks, and with regard to the sustainability of SIs.

While there is an extensive body of literature about leadership's influence on *technological and administrative* innovation in business, with few exceptions little systematic analysis has been done on the relationship between leadership and SI. This is also reflected in a recent literature review (van der Have and Rubalcaba, 2016). Given the far-reaching consequences of such engagements for society, there is a need to explore in more detail the link between leadership and SI to determine: (1) what kind of leadership approaches can foster the development of sustainable SIs; (2) if and under what conditions business leaders should be encouraged to engage in the development of SIs; and (3) what qualities may be needed and should be developed in future leaders.

In this article we apply a responsible leadership (RL) perspective, which can be defined 'as a relational influence process between leaders and stakeholders geared towards the establishment of accountability in matters pertaining to organizational value creation' (Maak et al., 2016: 464). We argue from a RL perspective that an individual level perspective of moral leader traits (values orientation, moral motivation, degree of care) can help understand what kind of social innovation (first-order versus second-order solutions) a business leader is likely to pursue. Our analysis suggests that leaders with an 'instrumental' trait configuration (shareholder perspective, personalized motivation, low degree of care and compassion) are likely to develop first-order social innovations, and that leaders with an 'integrative' trait configuration (stakeholder perspective, socialized motivation, care and compassion)

are more likely to foster sustainable second-order social innovations. The latter are often better suited to solving important societal problems and have a higher likelihood of serving future generations. We conclude that business leaders with an integrative trait configuration would be best equipped to respond to the call for engagement.

With this article we contribute to research on the micro-foundations of SI. It is structured as follows: We first introduce the concept of SI and discuss an ethics of care in relation to SI. We then explore the micro-level of SI by examining the role that leadership plays in SI with a particular focus on normative leader characteristics and preferences. We show that these underlying configurations are linked to SI and to *how* organizations respond (through SI) to the suffering of others. Finally, we discuss the implications and limitations of this research for scholars and practitioners. [484 words]

Keywords: grand societal challenges, ethic of care, compassion, moral motivation, social innovation, shareholder versus stakeholder perspective, virtues, responsible leadership

References
Maak, T. et al. (2016) Business statesman or shareholder advocate? CEO responsible leadership styles and the micro-foundations of political CSR. *Journal of Management Studies* 53(3): 463–93.
Van der Have, R.P. & Rubalcaba, L. (2016) Social innovation research: An emerging area of innovation studies. *Journal of Business Research* 69(11): 5014–21.

Productive Failure Learning Design in Tertiary Ethics Education

Margaret Redestowicz

Charles Sturt University

Abstract

This presentation proposes an innovative approach to online and blended learning that could enhance tertiary education in professional ethics.

In a literature review in 2010 Arbaugh et al. (2010) could identify only two articles specifically about teaching business ethics online. While in 2013 Collins, Weber & Zambrano found only a further two articles in their literature search. In all cases, the articles did not focus on learning design.

Adams, Harris & Carly (1998) identified several challenges faced in teaching ethics at the university level in general, including: that students cannot be taught ethics at this age because moral reasoning has developed earlier, that many ethical topics are too controversial to effectively evaluate student progress, and that instructors may simply impose their own values on the class. Furthermore, they found that ethics textbooks often focus on high-level corporate scandals rather typical ethical decision making faced by early career graduates and although they include theoretical material, it is rarely linked to the case studies presented. Thus, students are not able to transfer their learning from the theoretical instruction to their own ethical decision-making in a professional context.

Ethics teaching often focuses on the study of ethical dilemmas. These can be thought of as ill-structured problems because they often have many stakeholders with conflicting needs and unpredictable outcomes. Ill-structured problems in learning resemble problems found in real world situations by having unclear goals and incomplete information (Voss, 1988). The ability to understand and solve ill-structured problems can be seen as an "expert skill" based on the ability to use schemas and mental models derived from experience, as well as analogic reasoning to analyse unfamiliar problems (Blasi, 1995). Developing expert skills in students is difficult due to their limited experience and exposure to professional ethical dilemmas.

This proposed learning design is grounded in the work of Kapur (2008, 2015) using "productive failure". Productive failure is a learning design which first engages students in problem solving followed by direct instruction, in contrast to the traditional sequence of instruction followed by problem solving for practice.

(Kapur, 2008). In ethics education this would involve asking students to solve ethical case studies before receiving any instruction in frameworks or philosophies. The effectiveness of the productive failure sequence can be attributed to activating pre-existing knowledge and preparing students to learn more from the direct instruction. Unlike inquiry or discovery learning, students still receive direct instruction – it is only the sequence that is adjusted. This design allows students to see the limits of their knowledge and to compare their own solutions against more expert answers (Kapur & Bielaczyc, 2012).

Recent studies on delayed instruction learning designs have found that this approach results in similar outcomes in declarative (descriptive) knowledge as the traditional sequence, but shows significant improvement in near and far transfer of knowledge - the ability of students to apply theoretical concepts to unfamiliar scenarios and domains (Jacobson, 2017, 2019: Lai, Portolese & Jacobson, 2016). These learning gains would better prepare students for facing ethical dilemmas in their future profession.

References

Adams, J., C. Harris and S. Carley: 1998, 'Challenges in Teaching Business Ethics: Using Role Set Analysis of Early Career Dilemmas', Journal of Business Ethics 17(12), 1325-1335.

Arbaugh, J.B. Godfrey, M.R., Johnson, M., Leisen Pollack, B., Niendorf, B., & Wresch, W. (2009) Research in online and blended learning in the business disciplines: Key findings and possible future directions. *Internet and Higher Education* 12, 71–87

Blasi, A. (1995). Moral understanding and the moral personality: The process of moral integration. In W. M. Kurtines, and J. L. Gewirtz (Eds.), *Moral development: An introduction* Needham Heights, MA: Allyn & Bacon.

Collins, D., Weber, J., & Zambrano, R. (2014) Teaching Business Ethics Online: Perspectives on Course Design, Delivery, Student Engagement, and Assessment. *Journal of Business Ethics*, 125(3), 513-529

Jacobson, M., Markauskaite, L., Portolese, A., Kapur, M., Lai, P., Roberts, G. (2017). Designs for learning about climate change as a complex system. *Learning and Instruction*, 52, 1-14.

Kapur, M. (2008). Productive failure. *Cognition and Instruction*, 26(3), 379–424.

Kapur, M. (2015). The preparatory effects of problem solving versus problem posing on learning from instruction. *Learning and Instruction*, 39, 23–31.

Kapur, M., & Bielaczyc, K. (2012). Designing for productive failure. *Journal of the Learning Sciences*, 21(1), 45–83.

Lai, P. K., Portolese, A., & Jacobson, M. J. (2017) Does sequence matter? Productive failure and designing online authentic learning for process engineering. *British Journal of Educational Technology,* 48(6), 1217-1227.

Voss, J. F. (1988). Problem solving and reasoning in ill-structured domains. In C. Antaki (Ed.), *Analysing everyday explanation: A casebook of methods*, Thousand Oaks, CA, US: Sage Publications, Inc.

Contradictions in sustainable supply chain governance

Aymen Sajjad

Massey University, New Zealand

Abstract

This paper examines contradictions in sustainable supply chain governance. Today, firms are under increasing stakeholder pressure to behave in socially reasonable ways and embrace sustainable business practices. However, these demands are not only limited to enhance sustainability of a firm's internal operations, but include prudent governance of a wide range of supply chain sustainability issues. Accordingly, many firms have incorporated diverse sustainable supply chain governance approaches to enhance their supply chain sustainability performance. Sustainable supply chain governance refers to "practices, initiatives, and processes used by the focal firm to manage the relationship with (i) internal functions and departments and (ii) their supply chain members and stakeholders with the aim of successfully implementing their corporate sustainability approach" (Marco and Paolo, 2014, p.2).

While sustainable supply chain governance is considered as imperative to effectively implement sustainable supply chain management practices, critical contradictions arise from managing complex yet desirable sustainable supply chain issues (Slawinski & Bansal, 2015; Xiao et al., 2019). However, prior research mostly focused on the instrumental perspective (or the business case perspective) and ignored sustainable supply chain governance contradictions. Thus, the purpose of this paper is to empirically examine contradictions of sustainable supply chain governance and suggest a way forward to improve sustainable supply chain management outcomes.

This paper employs a qualitative multiple case study design and data were collected from twenty-three firms. The findings suggest that managers implement different sustainable supply chain governance approaches to improve sustainable supply chain implementation. Nonetheless, at the same time, managers face a variety of conflicting situations that mainly originate from simultaneously pursuing economic, social, and environmental supply chain management goals (Brix-Asala et al., 2018). This phenomenon often creates paradoxes and presents considerable challenges for managers to effectively govern supply chain sustainability issues. Accordingly, it is argued that managers need to recognize and accept sustainable supply chain contradictions as working through conflicting issues hold substantial potential for the improved sustainable supply chain management.

Keywords: sustainable supply chain, governance, sustainability, contradictions

References

Brix-Asala, C., Geisbüsch, A. K., Sauer, P., Schöpflin, P., & Zehendner, A. (2018). Sustainability tensions in supply chains: a case study of paradoxes and their management. *Sustainability*, *10*(2), 424.

Marco, F., & Paolo, T. (2014). Corporate sustainability approaches and governance mechanisms in sustainable supply chain management. *Journal of Cleaner Production*.

Slawinski, N., & Bansal, P. (2015). Short on time: Intertemporal tensions in business sustainability. *Organization Science*, *26*(2), 531–549.

Xiao, C., Wilhelm, M., van der Vaart, T., & van Donk, D. P. (2019). Inside the buying firm: Exploring responses to paradoxical tensions in sustainable supply chain management. *Journal of Supply Chain Management*, *55*(1), 3–20.

Banking on B Corps

Amy Salapak

Abstract

It has been just over a decade since we saw the consequences of ineffective regulation, and a lack of ethics, corporate governance and accountability, which we now know as the Global Financial Crisis. Fast forward 10 years and Australia has had a Royal Commission into its financial services sector. The Royal Commission cast a spotlight on an industry that had for a long time been allowed to financially flourish through a lack of regulation and enforcement, widespread unethical practices and an industry culture where banks operated as if they were above the law. When we contemplated how such conduct was allowed to happen it was found that, "Too often, the answer seems to be greed – the pursuit of short term profit at the expense of basic standards of honesty." (Hayne, 2018, xix).

Banking has for a long time become synonymous with the philosophy 'greed is good'. The Royal Commission demonstrated that little has changed to the banking business model since American economist Milton Friedman's now infamous 1970 *New York Times* essay titled, 'The Social Responsibility of Business is to Increase its Profits'.

But change is on the horizon. A new global business model, known as the Certified B Corporation or 'B Corp' has emerged. A B Corp seeks to challenge the traditional notion of putting profits ahead of people and that a company's primary purpose is to maximise the wealth of its shareholders. B Corps are changing the way companies are choosing to manage their triple bottom line, and by making decisions that consider the impact on all of their stakeholders. They are challenging the status quo in terms of shareholder primacy, what constitutes shared value, and what it takes to build a socially responsible and sustainable enterprise (Certified B Corporation, n.d.).

The B Corp economic movement is quickly gaining global momentum since the first B Corps were certified in 2007. There are currently over 2,750 Certified B Corps across 150 different industries in 64 countries (Certified B Corporation, n.d.). Globally, Australia has the most rapidly growing number of certified B Corps per capita (Durkin, 2019).

However, in the wake of the Global Financial Crisis and Banking Royal Commission, the question is whether the B Corp movement has the capacity to challenge the way in which banks do business? This presentation will investigate what a Certified B Corp is, and the role and responsibility of international

not-for-profit organisation, B Lab, in awarding for-profit entities the globally recognised B Corporation Certified status. It will consider the motivations of banks both across Australia and the US in shifting to the B Corp model, and whether the B Corp movement has the capacity to instil greater ethical practices and corporate responsibility within the financial services industry.

References

Certified B Corporation. n.d. Accessed 30 September 2019. https://bcorporation.com.au/.

Durkin, Patrick. 2019. "To B or not to B: the push for new laws." *The Australian Financial Review*, May 2, 2019. https://www.afr.com/work-and-careers/management/to-b-or-not-to-b-the-push-for-new-laws-20190423-p51gi8.

Hayne, Kenneth M. 2018. *Interim Report: Royal Commission into Misconduct in the Banking, Superannuation and Financial Services Industry*. Commonwealth of Australia. https://financialservices.royalcommission.gov.au/Documents/interim-report/interim-report-volume-1.pdf.

Assessing ethical awareness in an Australian business context

Stuart Schonell

UWA Business School

Abstract

What is ethical awareness, in a business context, and how can it be measured? There has been much debate over the past century over the analysis and measurement of ethical thinking, judgement and behaviour. The debate extends to determining what constitutes an ethical issue, or who decides what is or is not ethical. A normative perspective focusses on moral philosophy and how people 'should' behave. Demographic factors such as culture, religion, nationality, and socio-economic status help define normative morality for particular groups. An alternative perspective is a descriptive or empirical position on ethics, with a focus on explanation and prediction. For the purposes of this research a working definition of ethical awareness, as it relates to business is, "having the cognitive and emotional skills to use accepted societal and professional standards and rules of conduct when interpreting a situation, event or transaction, in order to identify and judge right, fair and equitable dimensions, consequences and courses of action." This definition is broad enough to apply across demographic factors while succinct enough to use when researching ethics in a business context.

This research attempts to answer the question, "does a university business school, post-graduate education, have a positive impact on graduates' ethical awareness and ethical orientation in the workplace?" The focus is on an Australian, accounting and finance industry context. The research focusses only on awareness. Behaviour is not considered due to the myriad of factors outside of the individual's control that impact on behaviour. For example, people do not always behave according to their values, or think about their values when making a decision. This may be due to external factors such as workplace pressures, organisation culture, resource scarcity, or role conflict. It may also be due to internal factors such as attitude strength, decision preferences, or personal involvement. Awareness, on the other hand, demonstrates a person's capacity to consider ethics, if not their conviction.

Assessing ethical awareness is not new, think of Piaget, Kohlberg, Rest, Trevino, etc. Some past approaches are limited by a normative focus on morality or an end goal of predicting or controlling behaviour. Much previous research informed participants that the research focussed on ethics, leading

their responses. This research proposes to use vignettes of common workplace scenarios with embedded ethical dimensions, not specifically alluded to in questions or documentation. Participants attempt to identify and define issues in vignettes, and those that are ethically aware should include in their responses the ethical dimensions present in each vignette.

The second part of the research is to track student ethical orientation over three years. Orientation is an assessment of a person's ideological approach to moral judgement. Forsyth's taxonomy of ethical ideologies is used to determine the extent to which individuals reject universal moral rules (relativism) in favour of ethicality based on context and situation, and the extent to which individuals believe that some sort of moral rule (deontology or teleology) should be used to make moral judgements (idealism).

A Hermeneutic approach to ethical stakeholder relationships in an Australian mega-merger process

Simon Segal, James Guthrie, John Dumay, Steven Segal

Macquarie Business School, Macquarie University

Abstract

In this paper we explore what a hermeneutic approach can offer to understanding how stakeholders are affected by, and affect, a merger process. Locating stakeholder relationships as ethical from the perspective of hermeneutic and stakeholder theory are two approaches that can complement each other in understanding the implications of a merger process for stakeholders. Hermeneutics is premised on the concept of relationships as parts of a whole. We have used both hermeneutic theory and a hermeneutic methodology to interpret and understand what transpires when different stakeholder interests come together as a whole in a case study of the 2017 mega-merger between Australia's two largest gambling entertainment groups – Tatts Group Limited (Tatts) and Tabcorp Holdings Limited (Tabcorp).

The paper contributes to both the ethical and managerial branches of stakeholder theory and merger analysis by outlining how hermeneutic theory and methodology can challenge the view that merger processes are linear and rational. Rather, merger processes ebb and flow through phases of disrupting, and being disrupted by, multiple stakeholders whose inconsistent interests can both conflict and complement. We adopt Flores' (2012) perspective that different stakeholder interests can be balanced through the ethics of the relationships that emerge out of stakeholder concerns.

Our findings point to a more ethical and dialectic understanding of a merger process as a multidimensional construct that enables researchers and practitioners to perceive, anticipate, and advance merger outcomes for all stakeholders.

Keywords: ethics, hermeneutics, mergers and acquisitions, stakeholders, relationships

Visualising Ethics in Accounting: An Assessment for Accounting Students

Pavithra Siriwardhane

School of Accounting, RMIT University, Australia

Abstract

The purpose of the study is to explore the perceptions of principles of ethics in accounting of postgraduate accounting students' in an Australian University. Ethics is utmost important for accountants personally as well as for the survival of the profession. When people internalise values and live by them, ethics become a way of life. The students build a personal interpretation of the world based on their own experiences and interactions. Their personal interests today are conveyed through capturing and captioning moments (through photographs) and storytelling via social media such as Instagram and Facebook. Research says the young generation today spend an average of nine hours per day on their mobile devices (Shatto and Erwin 2016). This dependence on mobile technology affects not only how this cohort learns, but it also drastically affects how we as educators teach and assess them. Their brains have become wired to understand complex visual imagery, making visual approaches to teaching more effective than other approaches. Further, research says the use of narratives and storytelling is especially helpful when teaching students from diverse backgrounds Accordingly, the assessment created in this study uses photographs and storytelling as pedagogical tools.

As the first step, the students are asked to take a photograph (using a camera, mobile phone or a tablet) that reflects just one of the principles of Codes of Ethics for Professional Accountants (CEPA) as discussed during the seminars. The CEPA is issued by Accounting Professional and Ethical Standard Board which are consistent with those issued by the International Federation of Accountants. These fundamental principles are public interest; integrity; objectivity: professional competence; due care; confidentiality; and professional behaviour. The photograph needs to be taken in between after the discussion of the relevant topics. The requirements of the assessment allow the students to use their actual surroundings to pick and choose who and what is important to the principle in CEPA that they have chosen. Next, as the second step the students are asked to give a voice to the photograph (Warren and Parker, 2009) justifying how and why the photograph reflects the ethical principle chosen by them. The visual (photograph) need to be analysed in terms of what is both present and absent. Finally, the students are

asked to justify as per their own personal values and beliefs (such as honesty, loyalty, fairness, caring, respect, promise-keeping, excellence, respect for others, responsible citizenship and accountability etc.) why the ethical principle that has been chosen is important for them as an accountant. Students find this part quite challenging since they need to think outside the box here and be critical while embedding their own inculcated beliefs and values. It is independence in learning. This is the key to life-long learning, growth and meaningful change.

The general feedback from the students was that the assessment was unique, links ethics to real life and enables to reflect deeply on what they have learnt in the class. Even the lecturers who were involved in the course enjoyed marking the assessment since it was always a new photo and a photovoice that had to mark. Assessment results indicate that the hybrid strategy of visuals and self-reflective essay had a positive impact on learning and teaching through student engagement.

Business ethics: upgrade to a new level

Svetlana Snezhko

Abstract

I would like to offer two topics for the upcoming conference **Business Ethics: new challenges, better theories, practical solutions** devoted to ethical leadership and ethics audit. The issue of efficient compliance system is on the rise as formally built compliance framework may not work. Even representatives of regulatory bodies admit that a robust compliance program will exist only if there is a compliance culture in the organization. And under compliance culture we mean ethics culture…

The culture grounds mostly on informal relations and informal leadership. There are even scientific works proving this fact. In our company we have initiated a project on informal promotion of ethics & compliance culture like free and semi-formal meetings with managers and senior leaders devoted to business ethics and compliance issues. Further on we have started conducting a research asking employees how they assess such initiatives and whether they find them effective or just a waste of time. We want to assess the benefit of informal means of communication and interaction in strengthening personnel commitment to compliance and ethical behavior on a par with traditional ways like trainings, policies and procedures, e-mailing. We also conduct sessions with compliance team members to get employees' feedback on promotion of ethics & compliance culture, collect their opinion, get ideas, etc. to make it a "two-way lane". So, I would like to share the details of our initiatives and present the results of the survey.

Ethics audit is another, probably, rather uncommon and new topic for business community, however, is a developing and becoming a current interest for public companies. This is not a standard topic for academic community as well, however, for a couple of years the audit of ethics culture has become of higher relevance than operational and compliance audit. For Russia this is a newly developing trend and we were the first company to conduct it. Ethics audits is not a typical practice for US and European companies since there is no a standard methodology. For our company the audit was conducted by RBEN (Russian Business Ethics Network) who developed their methodology containing 249 criteria – the maximum amount of indicators in comparison to other organizations conducting assessment of ethics culture or compliance program in the world (for example, Ethisphere relies on 112 criteria). I would like to share the methodology we used, speak about the areas assessed, methods used, calculation applied and results. Besides, I would like to speak in general about ethics audit, current trends and mainstream in

ethics&compliance area, and, probably, few words about the role of compliance function in CSR and trends in disclosing information on E&C function in public reports (finding and outcomes of my research).

Developing sustainable management practices: A synthesis of learning in SMEs

Heather Stewart[1], Polina Baranova[2], Rod Gapp[3]

[1]Dept. of Business Strategy and Innovation, Griffith University, [2]Strategic Management, University of Derby, [3]Dept. of Business Strategy and Innovation, Griffith University

Abstract

The aim of this research is to explore and understand how and why proactive small to medium enterprises (SMEs) develop sustainable management practices (SMP) through a synthesis of continual learning lenses. As the initial step in this research we present the conceptual view of three lenses; namely collaborative, normative re-educative and entrepreneurial learning. The integration of these lenses offers a unique organisational development grounding to explore the proactive actions and behaviours of SMEs that have developed their SMPs (Baranova et al, 2017; Stewart & Gapp, 2017; 2018). Although SMEs are by nature the less powerful in creating change, they are often the catalyst in 'making a difference' in the practical world (Baranova & Paterson, 2017). The continual learning lenses we argue affords a distinct synthesis of active, reflective, and collective learning that supports the shift from ignorance to wisdom (McKenna & Biloslavo, 2011) in SMP. The research plan is to use an interpretivist case study (Yin, 2011) to investigate SMEs that are recognised as being proactive e.g. SDGs; BCorp in regional areas of Australia and the UK. In this presentation we will discuss how and why the three distinct perspectives of collaborative, normative re-educative and entrepreneurial are combined through the nexus of continual learning (figure 1) to advance understanding and develop support mechanisms for SMEs in transitioning to SMP.
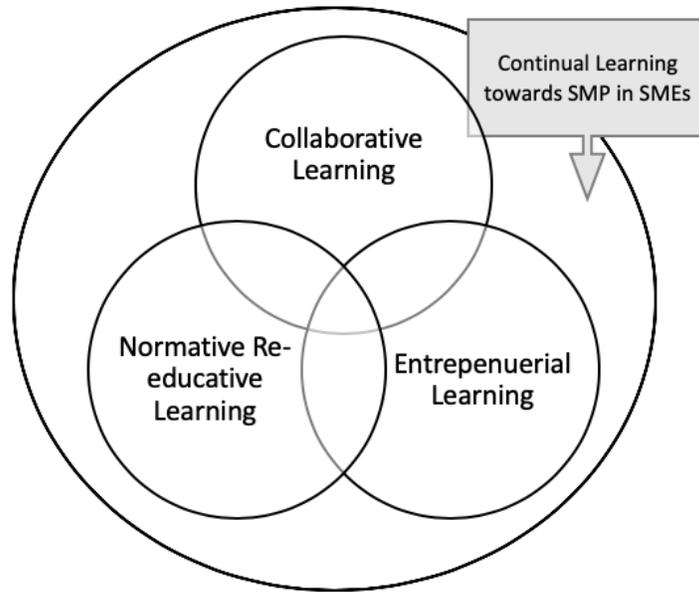
Figure 1: Continual learning towards SMP in SMEs

The synthesis of the theoretical lenses (Table 1) underpins the conceptual view of the collaborative, normative/re-educative and entrepreneurial learning lenses that are aimed at optimising the exploration of proactive SMP in SMEs. Specifically, the features that consider preference for formality versus informality approaches to learning, practice orientation and temporal dimension of learning interventions are significant for design of learning. The internal/external focus refers to preference in engagement with learning opportunities using either internal or external sources of knowledge and expertise. The explicit/implicit orientation refers to a preference in knowledge content and knowledge absorption. Although some of the features in these three approaches are complimentary and some are seemingly in opposition, we believe that these features are indicative of diversity in practical learning. In fact, learning diversity will inform the unique theoretical lens to investigate *how* and *why* SMEs engage with continual learning and improvement.

Table1: Towards continual learning synthesis: Collaborative, normative re-educative and entrepreneurial learning (adapted from Argyris & Schön, 1974; 1978; Gapp & Fisher, 2007;

Features	Collaborative Learning	Normative Re-educative Learning	Entrepreneurial Learning

Formality vs informality preferences	Informal	Informal/Formal	Informal
Practice orientation	Experiential	Experimental	Action-Based
Learning interventions	Short/Long-term	Short/Long-term	Short-term
Internal/external focus	Internal/External	Internal	External
Explicit/Implicit	Implicit	Explicit	Explicit

Theoretically, the unique view of continual learning through the synthesis of collaborative, re-educative normative and entrepreneurial is intended to advance organisational development. We review these learning concepts to gain a depth in sensemaking and underpin a qualitative case study (Yin, 2011) of proactive SMEs and their engagement with SMPs in regional areas of Australia and the UK.

References

Argyris, C., & Schön, D. A. (1974). *Theory in practice: Increasing professional effectiveness* (1st ed.). San Francisco: Jossey-Bass Publishers.

Argyris, C., & Schön, D. A. (1978). *Organizational learning: A theory of action perspective*. Reading, Mass: Addison-Wesley Publishing.

Baranova, P. & Paterson, F. (2017). 'Environmental capabilities of small and medium sized enterprises: Towards transition to a low carbon economy in the East Midlands'. *Local Economy*, 32(8), pp.835-853

Baranova, P., Conway, E., Lynch, N., & Paterson, F. (2017) *The Low Carbon Economy: Understanding and supporting a sustainable transition*. London. Palgrave Macmillan.

Deming, W. (1994). The new economics for industry, government, education (2nd ed.). Cambridge, MA.: Massachusetts Institute of Technology, Center for Advanced Engineering Study.

Gapp, R., & Fisher, R. (2007). 'Developing an intrapreneur-led three-phase model of innovation'. *International Journal of Entrepreneurial Behaviour & Research, 13*(3), 330-348.

McKenna, B., & Biloslavo, R. (2011). 'Human flourishing as a foundation for a new sustainability oriented business school curriculum: Open questions and possible answers', *Journal of Management & Organization*, 17(5), 691-710.

Stewart, H., & Gapp, R. (2017). 'The role of organizational development in understanding leadership to achieve sustainability practices in small to medium enterprises', *Organization Development Journal, Spring*, 1-26.

Stewart, H., & Gapp, R. (2018). 'The tree of knowledge: sustainable management practices for a collaborative'. In L. Spence, Frynas, J.G., Muthuri, J.N., & Navare, J. (Ed.), *Research Handbook on Small Business Social Responsibility: Global Perspectives* (pp. 341-363). Cheltenham, UK: Edgar Elgar.

Yin, R. K. (2011). *Qualitative research from start to finish*. New York: Guildford Press.

Ethical considerations in reviewing Business ethics research

Harsh Suri

Deakin University

Abstract

Despite a growing interest in ethical considerations associated with conducting primary research, ethical considerations associated with reviewing research to inform theories and practices are seldom discussed (Edwards & Kirkham, 2014). However, research reviews play a powerful role in influencing policy, practice, further research and public perception. Hence, ethical considerations of how interests of different stakeholders are represented in a research review have become critical (Suri, 2008).

In this presentation, I call for epistemological pluralism in reviewing research to promote theories and practical solutions in business ethics research that are inclusive of perspectives and interests of stakeholder groups that are typically missing or less represented in the dominant literature (Suri, 2014). I problematise the hegemony of certain types of systematic reviews that are informed by deontological ethics and focus on minimising subjectivity in review findings through formulation of a priori synthesis protocols, defining all key constructs conceptually and operationally in behavioural terms, employing exhaustive sampling strategies and employing variable oriented replicable analyses (Petticrew & Roberts, 2006).

I explore the appropriateness of teleological ethics for interpretive reviews aiming to construct a holistic understanding that attends to subjective experiences of diverse stakeholder groups in varied contexts. Ethical considerations here would focus on authentically representing experiences and perceptions of diverse groups, especially those whose viewpoints tend to be less represented in the literature, to the extent that is permissible from the published literature (Noblit & Hare, 1988). I also explore how reviewers aligned with participatory traditions could draw upon ethics of care (Tronto, 2005) by prioritising attentiveness, responsibility, competence and responsiveness towards practitioners, thus improving participant reviewers' local world experientially through critical engagement with the relevant research. Ethical decision making in participatory systematic reviews focuses on building teams of practitioners with the purpose of co-reviewing research that can transform their own practices and representations of their lived experiences. Suitability of Foucauldian ethics, emphasising the relationship of power and knowledge (Ball, 2013), is examined for informing

methodological decisions in critical systematic reviews that contest dominant discourse by

problematizing the prevalent metanarratives. Such reviews would focus on exploring how certain

perspectives and interests of certain stakeholder groups are shaping our field, blinding us to potential

theories and practical solutions that are more ethical.

References

Ball, S. (2013). *Foucault, power and education*. NY: Routledge.

Edwards, M. G., & Kirkham, N. (2014). Situating 'Giving Voice to Values': A Metatheoretical Evaluation of a New Approach to Business Ethics: JBE JBE. *Journal of Business Ethics, 121*(3), 477-495. doi:http://dx.doi.org/10.1007/s10551-013-1738-7

Noblit, G. W., & Hare, R. D. (1988). *Meta-ethnography: Synthesizing qualitative studies*. Newbury Park: Sage.

Petticrew, M., & Roberts, H. (2006). *Systematic reviews in the social sciences: A practical guide*. Malden, MA: Blackwell.

Suri, H. (2008). Ethical considerations in synthesising research: Whose representations? *Qualitative Research Journal, 8*(1), 62-73.

Suri, H. (2014). *Towards methodologically inclusive research synthesis*. UK: Routledge.

Tronto, J. C. (2005). An ethic of care. In A. E. Cudd & R. O. Andreasen (Eds.), *Feminist theory: A philosophical anthology* (pp. 251-263). Oxford, UK Malden, Massachusetts: Blackwell.

Bogart Technologies: ethics education in a serious game

Eva Tsahuridu, Gillian Vesty, Viktor Arity

School of Accounting, RMIT University, Australia

Abstract

Bogart Technologies is a *serious game*, developed initially to enable accountants to become aware and comply with the restructured international Code of Ethics for Professional Accountants (Code), released by the International Ethics Standards Board for Accountants (IESBA) on the 9th of April 2018. The immersive nature of serious games (*serious* as in education/problem and *game* as in gamified techniques to illustrate the problem at hand, as well as motivate the player) engages the player, or learner, with real life scenarios to elicit individual behavioural responses and captures authentic decision making throughout the 1-hour digital adventure.   Most importantly, the gamified resource provides players immediate feedback which enables them to ascertain the consequences of each of their decisions. In Bogart, the learner plays the role of the newly recruited accountant who is invited to consider and make decisions with ethical implications while fulfilling the role in context. The gamified techniques help to navigate through the day-to-day activities of the company, with the potential for each player to determine their own adventure, based on the decisions they make throughout the game.

The game platform also provides the designers and researchers with insights of ethical decisions that are being made by the individual players. Embedded within the game are multiple issues which are easily adaptable for other professional and business ethics training purposes. That is, the design team has the capacity to use Bogart to focus on areas that need improvement and/or generate extended gameplay for deeper knowledge on areas such as dealing with challenging managers, whistleblowing and the outcomes of dysfunctional performance evaluation.

Five learning modules are wrapped around the Bogart Serious Game and provide infographics, readings, instruction and short practitioner videos, enabling the learner to:

- Understand ethical decision making and its influences
- Become familiar with the Code

- Understand and evaluate their own behaviour in the game and the behaviour of others, and
- Reflect on influences and professional responsibilities.

In contributing to work-integrated learning and training, the game design recognises the important influence of the context on behaviour. Ethical behaviour, as well as the causes and consequences of unethical behaviour, are not easily taught in the workplace. Serious games enable us to provide training opportunities that place people in context without the multiple risks that actual placement may entail for the actors or the people they interact with. Evidence suggests that the use of serious games in training leads to better outcomes in performance, fewer errors, improved skill, knowledge acquisition and retention etc.

Serious games are becoming more prominent because technological developments enable their creation but also because evidence points to their value and effectiveness.

Traditional approaches to business and professional ethics training do not enable learners to be immersed in the context that is going to influence their behaviour. Our Bogart Technologies Serious Game does just that and allows learners to go back and reflect on their decisions and choices, providing opportunities for the identification of ethical blindspots and rationalisations. Further, as discussed above, using secure digital platforms, all decision points can be captured in the data analytics and can provide targeted feedback on decisions and choices. For research purposes, different behavioural responses can be examined, and further training needs identified.

This session will provide insights into the role of serious games in ethics training and education and will let participants play, while also articulating our research agenda.

Institutionally constructed absent resources driving negotiation of cross-sector partnerships: a mining industry case study in Mongolia and Australia

Natalya Turkina

University of Melbourne, Australia

Abstract

Cross-sector partnerships – or initiatives wherein organisations from different sectors collaborate to achieve a common objective – have become a key element in developing corporations' systematic and proactive approach to engaging with a wide range of stakeholders, responding to their pressures and bolstering legitimacy and reputation (den Hond, de Bakker, & Doh, 2015; Selsky & Parker, 2005). Drawing on the resource dependency theory (RDT, e.g., Pfeffer, 1981), some studies indicate that since there are resource dependencies between corporations and their stakeholders, corporations lacking in essential resources often seek to establish cross-sector partnerships to acquire 'strategic fit' of the missing resources (den Hond et al., 2015). Drawing on the institutional theory (e.g., Thornton & Ocasio, 1999), other studies, however, point that negotiating cross-sector partnerships can be contested by partners, who draw upon incongruent institutional values (e.g., Ashraf, Ahmadsimab & Pinkse, 2017). Yet, we need a more specific understanding of how corporations and stakeholders in multiple and conflicting ways value 'strategic resource fit' in the negotiation of their cross-sector partnerships (den Hond et al., 2015; Vurro, Dacin & Perrini, 2010).

I fill this gap by examining a comparative case study of how a multinational mining corporation and its stakeholders – community non-governmental organisations (NGOs) and local governments – negotiate cross-sector partnerships around corporate responsibility towards communities in Australia and Mongolia. First, I show how a corporation's absent community trust constructed by its community logic and community NGOs' absent expertise in prescriptive laws constructed by their state logics drive confrontational negotiation of their cross-sector partnership around this corporation's impact mitigation practices. Second, I demonstrate how a corporation's absent knowledge of communities constructed by its corporate logic and local governments' absent financial resources constructed by their market logic drive non-confrontational negotiation of their cross-sector partnership around this corporation's community development practices. This paper contributes to the knowledge about how cross-sector

partnerships are negotiated by corporations and various groups of stakeholders; to the RDT by
illuminating how institutions construct organisations' resource dependencies in cross-sector
partnerships; and to the institutional logics perspective by depicting how social actors differently
(re)interpret multiple and competing institutional logics depending on their power positions and
situational constraints.

References

Ashraf, N., Ahmadsimab, A. and Pinkse, J. (2017). From animosity to affinity: The interplay of competing logics and interdependence in cross-sector partnerships. Journal of Management Studies, 54(6), 793-822.

den Hond, F., de Bakker, F. G., & Doh, J. (2015). What prompts companies to collaboration with NGOs? Recent evidence from the Netherlands. Business & Society, 54(2), 187– 228.

Pfeffer, J. (1981). Power in organizations. London, UK: Pitman.

Selsky, J.W. and Parker, B. (2005). Cross-Sector Partnerships to Address Social Issues: Challenges to Theory and Practice. Journal of Management, 31(6), 849-873.

Thornton, P. H., & Ocasio, W. 1999. Institutional logics and the historical contingency of power in organizations: Executive succession in the higher education publishing industry, 1958– 1990. American Journal of Sociology, 105(3), 801–843.

Vurro, C., Dacin, M.T. and Perrini, F. (2010). Institutional antecedents of partnering for social change: How institutional logics shape cross-sector social partnerships. Journal of Business Ethics, 94, 39-53.

Ethical Workplace Climate in Nonprofit Organizations: Development of a scale

Govind G. Verma, Saswata N. Biswas

Institute of Rural Management Anand, Gujarat

Abstract

This research builds on the previous studies that have explored the construct of organizational ethical climate. The study develops a deeper understanding of the ethical climate by emphasizing the internal environment of the organization. It introduces a new construct called "ethical workplace climate" to capture aspects related to the perceived ethical atmosphere of the workplace in nonprofit organizations.

The study advances a new measurement model of ethical climate. It follows the scale development methodology, complemented by qualitative inquiry in the initial stages, to produce a reliable and valid scale. The qualitative study adopts Critical Incident Technique (CIT), introduced by Flanagan (1954) to explored some of the underlying questions such as what constitutes the perception of an ethical workplace climate in nonprofit organizations, what frame of reference(s) contribute(s) in constructing the perception of ethical workplace climate, and what influence (negative or positive) the perception of ethical workplace climate has on an individual level and at the organization level. It conducts 72 interviews of development professionals working in 30 different Indian nonprofit organizations. The findings of the qualitative inquiry emphasize the tendency of duality in human behavior and the perpetual tussles to arrive at a putative balance between the individual self-interest and the common interest (or group interest) in an organizational setting. It discovers the underlying ethical criteria, reference points, measurable statements, and a conceptual framework related to the ethical workplace climate. Based on the findings of the qualitative data analysis, the research undertakes a quantitative study and conducts psychometric analysis on responses of 507 participants. The study employs Exploratory Factor Analysis (EFA) to discover the principal dimensions and further, carries out Confirmatory Factor Analysis (CFA) to test the hypotheses related to the dimensions, reliability, convergent validity, discriminant validity, and invariance tests. It uses the structural equation modeling technique to test the hypotheses. Latter, the research conducts another study to establish test-retest reliability of the scale.

The results of this study have multiple implications for nonprofit organizations. It establishes the empirical evidence to the dimensions of ethical workplace climate. The results obtained suggest that the scale performed well, meeting the prescribed reliability and validity of the cut-off criteria. The validated scale opens the prospects of examining various individual and organizational level outcomes and also the possibilities of having more considerable attention to the marginalized field of research for the nonprofit sector. The findings reveal that the important frame of references for the ethical criteria includes self-interest, collegiality, leader's stewardship, and the internal legitimacy of the organization. It emphasizes that the tendency of ethical climate is embedded in balancing the individual interest and collective interest in the workplace. The paper discusses the theoretical and measurement aspects of ethical workplace climate construct.

Keywords: ethical climate, ethical workplace climate, scale development, critical incident technique

Modern slavery and the discursive construction of a propertied freedom

Edward Wray-Bliss, Grant Michelson

Dept of Management, Macquarie University, Sydney

Abstract

This paper, the second of two we are submitting to ABEN on modern slavery, examines the Australian business community's responses to the phenomenon of modern slavery. Both papers draw upon our analysis of a data set of the 60 submissions by businesses and business representatives to the Australian government's *Joint Standing Committee on Foreign Affairs, Defence and Trade* 'Parliamentary Inquiry into Establishing a Modern Slavery Act in Australia' – which preceded the signing into law of Australia's *Modern Slavery Act 2018*, that entered into force on 1st January 2019. Where our first paper drew on institutional and legitimacy perspectives to identify and examine the strategies deployed by Australian businesses and their representatives to frame and capture the governmental legislative process, this paper situates the business community's discursive construction of the issues, and their relation to them, within wider philosophico-historical context.

Perhaps unsurprisingly given the topic of (modern) slavery, we centre our work on the concept of *freedom*. The discursive constructions of freedom which we identify as defining businesses submissions to the inquiry, however, are not those centred upon the subject or plight of the 'modern slave'. Rather, we show that business constructs itself as the subject whose freedoms are at stake and whose emancipation must be guaranteed. We show how: i) through their welcoming of the inquiry, the stressing of their own best practice, their innovation and creativity in addressing social issues, and demands to co-draft final legislation, business constructs itself as the primary agentic moral subject in this arena; ii) through positioning outsourcing, precarious labour and the use of opaque global supply chains as conditions imposed upon, rather than enacted by and of profit to, themselves, Australian business presents a picture of a circumscribed freedom of limited responsibility or accountability for the conditions it reproduces; iii) through extensive advocacy for a non-onerous, a voluntary, penalty-and-consequence-free, legislative response, Australian business positions itself as the real victim of the issue of modern slavery.

Drawing upon philosophical and historical writings, we theorise Australian businesses' discursive constructions of their freedoms. We show first how business responses today map closely onto classical

liberal and neoliberal thought, in which the 'freedom' of the propertied always took precedent over that of the property-less – or, in the case of slavery, those who were property. Second, we show how the responses, arguments and positions presented by modern Australian businesses replicate historical calls for 'gradualism', and the privileging of commercial freedoms over and above those of enslaved persons, demonstrated in the business community's responses to 19th Century abolitionist movements.

+/+ A practical solution: Transactional Analysis in Organisation contributing to ethical Internal Communication

Lucia Wuersch, Jill Fenton Taylor

Charles Sturt University

Abstract

Internal Communication is important to achieving overall organisational success; effective Internal Communication unifies employees in terms of an organisation's mission, values and strategic development (Rogala & Bialowas, 2016). One way of promoting values, in organisational settings, is to apply Transactional Analysis (TA). Introduced by Berne (1961) as an analytical framework for individual and social psychiatry, TA is now being successfully applied in organisational contexts (TA-O) as a systematic approach for personal and group development. Founded on the humanistic values and principles: "I'm OK/You're OK; Everyone can think; Change is possible" (Cornell, de Graaf, Newton, & Thunnissen, 2016, p. viii), TA-O assists in developing positive attitudes towards self and others, and building a culture of trust.

Our research takes the form of an organisational Case Study that explores, both conceptually and in practice, the use of TA-O with a specific focus on Internal Communication. Research is designed as three ethnographic fieldwork projects and takes place as a series of geographic and strategic sites across an administration unit, in Switzerland. The role of this public agency is assisting jobseekers, through regular counselling, to reintegrate into the workforce. Preliminary field work uncovered systematic and long-lasting investments in and maintenance of TA-O principles, embedded in strategic development, policy, internal training, and workplace practices. Further investigative techniques showed that an *I'm OK/You're OK* attitude, expressed as +/+, meaning an unconditional acceptance of the other in terms of human being, was perceived by research participants as being a crucial element to their further development. Adopting a +/+ attitude assisted them to improve their personal competencies, establishing successful relationships and thereby more authentic collaborations. At the centre is a humanistic attitude that was viewed as 'focusing on strengths' (intrapersonal), 'appreciation of others' (interpersonal), and 'building a +/+ culture' (organisational) based on respect.

Organisational field work participants perceived TA-O as a 'holistic framework' that, when utilised, is instrumental in bringing together hard and soft business elements such as strategy and skills. This

influencing of people's skills, attitudes and beliefs (soft elements) can come about by motivating participants' work engagements which, in turn, enhance contribution to organisational policy and strategic aims (hard elements). Analysis showed how TA-O impacts, at different levels (Welch & Jackson, 2007), to improve communication and relationships. For instance, research participants experiencing self-development (intrapersonal level) found they could strengthen collaborations (interpersonal level) thus fostering a wider understanding at the organisational level. Interestingly, the case showed how exposing vulnerabilities, conflicts and challenges can be useful for organisational participants trying to make sense of their shared lived experiences.

When trusting relationships, between supervisors and employees, are supported by +/+ attitudes, conversations took place whereby participants could better listen to and participate in the day-to-day challenges of contemporary workspaces. These findings offer evidence-based possibilities for strengthening organisational practices by uncovering what appear to be some useful contributions in matters pertinent to ethical Internal Communication. It is these emerging connections that most warrant further exploration.

Keywords: Internal Communication, Transactional Analysis, TA-O

References

Berne, E. (1961). *Transactional analysis in psychotherapy: A systematic individual and social psychiatry*. New York: Grove Press.

Cornell, W. F., de Graaf, A., Newton, T., & Thunnissen, M. (Eds.). (2016). *Into TA: A comprehensive textbook on transactional analysis*. London: Karnak Books Ltd.

Rogala, A., & Bialowas, S. (2016). *Communication in organizational environments functions, determinants and areas of influence*. London, UK: Palgrave Macmillan.

Welch, M., & Jackson, P. R. (2007). Rethinking internal communication: A stakeholder approach. *Corporate Communications: An International Journal, 12*(2), 177-198. doi:10.1108/13563280710744847

Disruptive Technology and Unnatural Justice

Scaling accountability to meet power concentrations

Gordon Young

Ethilogical Consulting, Melbourne, Australia

Abstract

Rapid digitisation is a hallmark of the modern era, with disruptive technology quickly becoming the norm rather than the exception. The governance challenges of such technologies are substantial, due to the complexity of regulating unprecedented applications, and the rapid pace of change – moreover these challenges are compounded by the power dynamics at play between developing industries, affected governments, and the public at large.

A generally poor understanding of these dynamics inhibits good governance in general and has led many established norms of accountability to fail in their objectives. Reactive ethical and legal systems, which seek to hold individuals responsible for transgressions after they occur, allow significant harm to occur in this context, as it may be some time before the harm caused becomes apparent, and may even be unintentional. Worse, such an approach allows a Tragedy of the Commons dynamic to arise, with conscientious developers putting themselves at a competitive disadvantage to the brash and exploitative.

With the emergence of technology with significant risk of political harm, such as 'Deep Fakes' and facial recognition technology, measures must be taken to ensure that the exploitative use of such technology is not only discouraged, but offers no reward whatsoever. Through a consideration of this market through the recently developed Dual Maxim Theory of Power Dynamics, innovative governance frameworks will be proposed with a far higher chance of success than existing paradigms of natural justice and due process. While such approaches are controversial by their nature, it is the author's assertion that an age of disruptive technology must be met with equally disruptive governance to ensure harm is minimised and benefit promoted.

Entrepreneurial intention: From business students perspective

Qamar Zaman[1], Saima Jabeen[2], Asma Imran[3]

[1]*School of Business & Management Sciences, Minhaj University Lahore, Pakistan,* [2]*School of Business & Management Sciences, Minhaj University Lahore,* [3]*Department of Management Sciences, COMSATS University Islamabad, Lahore Campus*

Abstract

The growing interest in entrepreneurship education, its impact on job creation and economic growth indicate the strong link between entrepreneurial activity and economic performance. Although extensive research evidence has been available on different scopes of entrepreneurship not much has been revealed about the entrepreneurial intentions of business students and their interests and ambitions in the field of entrepreneurship as a future career. As the unemployment ratio is recorded 5.9% in Pakistan in the year 2016 (Pakistan Bureau of Statistics). It is caused by other unwanted social and societal issues. Which negatively impact on nation as well as economic condition. Therefore the academia is the only best platform to produce such a creative mindset and to step forward to train their graduates to become entrepreneurs. That's why the present study focused on the entrepreneurial intentions in the students of final year of business studies in HEIs of Pakistan. This study is important for various stakeholders such as Government of Pakistan, teachers, parents, students and other researchers who work for the development of business education in Pakistan.

Keywords: Entrepreneurship, Business Student, Universities, Pakistan.

Work-family enrichment and employee's well-being: from occupational future time perspective

Qamar Zaman[1], Tahira Asif[2], Asma Imran[3], Waseem Yousaf[4]

[1]Business & Management Sciences, Minhaj University Lahore, Pakistan, [2]Business & Management Sciences, Minhaj University Lahore, Pakistan, [3]Management Sciences, COMSATS University Islamabad, Lahore Campus, Pakistan, [4]Business & Management Sciences, Minhaj University Lahore, Pakistan

Abstract

"Work Family Enrichment" is a most widely studied concept and many valuable researches have been presented. However, available literature showed that the work-family enrichment as a contextual antecedent of Occupational Future Time Perspective has been remained out of focus from the eyes of the researchers and this linkage has not been studied a lot. With reference to this relationship, our study have investigated that Work Family Enrichment produces the resources and these resources engender the employees towards the well-being outcomes. Moreover, this study suggested that Occupational Future Time Perspective (OFTP) perceived as a personal resource which plays a mediation role between work characteristics and work related well-being outcomes. Therefore, there is a need to study this relationship more. Therefore, general health predicted to our studied as outcome of the personal resource (including OFTP) along-with other well-being outcomes while taking Work-family enrichment into this relationship.

This work have significant contribution in the literature by studying the faculty / teachers of universities in Pakistan because the most studies on work-family enrichment have focus on employees of corporations and for-profit sector of the economy. Applying this study to the work context, HR managers will be able to improve those policies and practices that support the employees to experience the work family enrichment during their career path and enhance the employees' personal resources. The practical contribution of this study for the employees will be that they will be able to understand the indicators of their well-being and health. Moreover, employees will know about the factors that affects the perceptions with respect to their career future.

Work-Family Enrichment and Its Antecedents: An Evidence from Pakistan Higher Education Sector

Qamar Zaman[1], Tahira Asif[2], Asma Imran[3], Waseem Yousaf[4], Umair Abbas[5]

[1]Business & Management Sciences, Minhaj University Lahore, Pakistan, [2]Business & Management Sciences, Minhaj University Lahore, Pakistan, [3]Management Sciences, COMSATS University Islamabad, Lahore Campus, Pakistan, [4]Business & Management Sciences, Minhaj University Lahore, Pakistan, [5]School of Economics & Finance, Minhaj University Lahore, Pakistan

Abstract

For last many years, creating balance between work and family has been becoming more difficult in the scenario of changing world, diverse environment and unusual employment patterns. In this whole situation, researchers have skewed their attention towards the work-family interface and finding out the antecedents of work-family enrichment (WFE), which can enable enrichment in resources (Lapierre et al., 2018). This study aimed to use a sample of faculty members from public sector HEIs / Universities to explore that some resource-providing contextual characteristics and resource-depleting contextual characteristics in work domain relates with Work-Family Enrichment (WFE). Many faculty members spend more hours at their institutions because of ongoing programs which are being offered in different shifts (morning, afternoon, evening) and at weekends. This situation demands more time at work and becomes the reason of draining resources at home (Kelly et al., 2008). In this regard, resources are depleted and enrichment process would suffer.

- **Brief literature review based on current literature**

The research studies have found 'Support' an important antecedents of WFE. An empirical study in China, India and Malaysia have revealed that supervisory and family support's improve one's efficiency at work and consequently their job satisfaction (Zhao, Fujimoto, & Gaur, 2018) (Bhargava & Baral, 2009). Furthermore, they have also shown that WFE has positively related with the social support; an antecedent of WFE (Kelly et al., 2008).

- **Research questions/Hypotheses**

1. Are work domain's contextual characteristics associated with work-family enrichment (WFE)?

2. What is the degree of relationship between resource depleting in the light of contextual characteristics of work domain and Work-Family Enrichment?

▪ **Methodology**

Population: Teaching staff of Government (Public) Sector Universities from Lahore Division, Pakistan and as per data available with HEC, 4100 permanent teaching staff are working in Government (Public) Universities from Lahore Division (N=4100). Through Simple Random Sampling technique would be used to collect responses of desired respondents. Adopted Questionnaire were distributed through Self-administrative Approach. Structured questionnaire will be divided section-wise on the basis of variables. For Data analysis and profiling, statistical inferential were used to get our results.

▪ **Key Findings**

This study have highlight the notion of work-family enrichment (WFE) in Pakistan scenario instead of emphasizing on negative perception i.e. work-family conflict, as most of the work in Pakistan has been done with conflict viewpoint. Moreover, our results depicted and clearly showed that there is a significant relationship between work-family conflict and work-family in perspective of Pakistani faculty members.

▪ **Conclusion/Recommendations**

Theoretical models have proposed that common precursors has the involvement of enrichment that would be congregated as contextual characteristics (also termed as role characteristics, contextual resources, and environmental resources) and also anticipated that the peculiar characteristics (also grouped as a key resources). However, this anticipated study intended to work on contextual characteristics only.

This study will be helpful for Universities' management / Human Resource Managers / Executives / Officers to make and implement policies in accordance with the practical scenarios and situations, as it will identify the antecedents which can enable the enrichment in work-family role.

Keywords: Work-family enrichment, resource providing, resource depleting, faculty, universities, Pakistan

References
Bhargava, S., & Baral, R. (2009). Antecedents and consequences of work-family enrichment among Indian managers. *Psychological Studies, 54*(3), 213.

Kelly, E. L., Kossek, E. E., Hammer, L. B., Durham, M., Bray, J., Chermack, K., . . . Kaskubar, D. (2008). 7 Getting There from Here: Research on the Effects of Work–Family Initiatives on Work–Family Conflict and Business Outcomes. *Academy of Management annals, 2*(1), 305-349.

Lapierre, L. M., Li, Y., Kwan, H. K., Greenhaus, J. H., DiRenzo, M. S., & Shao, P. (2018). A meta-analysis of the antecedents of work–family enrichment. *Journal of Organizational Behavior, 39*(4), 385-401.

Zhao, Y., Fujimoto, Y., & Gaur, S. S. (2018). Life enrichment for workers in contemporary China. *Journal of Organizational Change Management, 31*(1), 173-187.