The Role of Business Ethicists in a World of Cultural Pluralism

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Abstract

Different ethical theories and moral traditions provide different answers to normative questions. Over the past 25 years, enlightened individuals and institutions worked hard and were successful in finding a common moral ground: People all over the world — regardless of their religious affiliations and cultural backgrounds —agree on a substantial number of values. While the focus on normative commonalities is precious and a welcome basis for a constructive dialogue among cultures, the application of the moral norms and principles to specific contexts in diverse cultural settings necessitates more than general agreement. Michael Walzer´s differentiation into „thin" and „thick" meanings of moral terms shows the direction in which the intercultural business ethics discourse should go. Especially internationally active companies have to find a way to be „at home" in a specific host country and respect its traditional wisdom, but also adhere to internationally accepted norms. The role of business ethicists should be to help define a „corridor" of responsible practices that are embedded in a specific culture *and* remain internationally acceptable. To change the business world for the better business ethicists will have to leave the academic ivory tower and assist corporate management to improve the moral quality of solutions for complex problems.

About the Author

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Introduction

For the greatest part of my professional life I have been working in corporations in positions with a high responsibility for employees, financial and other resources, customers and the common good. At the same time, I was engaged for more than 30 years in research and teaching business ethics and corporate responsibility. In both spheres of my professional engagement I was frequently involved in debates on matters of ethical importance with representatives of civil society organizations, churches and academia, as well as with institutions of the United Nations system. Many of these debates were highly controversial. There were not, in fact, morally superior people on the one side and morally inferior people on the other. The controversy was a result of different worldviews, value premises and different criteria for what would constitute "good" and "fair" behavior in a certain situation and what would constitute malpractice.

Many of the issues that rank high on the agenda of business ethicists today are "old" in substance: unfair labor standards, environmental sins, corruption or discrimination. Those issues gathered new importance and momentum in the context of globalization. The complex economic, social, ecological and political processes associated with globalization have significant positive, but also a number of negative ramifications. Globalization has opened up great economic opportunities and, as a result, progress in poverty reduction has been made. Since many economic benefits of globalization are unevenly distributed, however, major inequalities persist. "Modern" lifestyles, resource use and consumption patterns are threatening to surpass the Earth´s carrying capacity. Increased human activity and emissions strain the planetary absorption capacity – climate change being one of the consequences. Persistent inequalities and struggles over scarce resources are counted among the key causes of conflict, instability and violence, which in turn are key obstacles to achieve sustainable human development. The United Nations emphasized that the central challenge of the post-2015 development agenda is to ensure that globalization becomes a positive force for all our peoples of present and future generations.[1]

Some of the barriers to inclusive, people-centered, sustainable development have their roots in a national as well as an international deficit of good governance and accountability. Examples include the failure to create and implement an independent and efficient judicial system entrusted with the enforcement of laws that ensure public welfare, but also hidden protectionism as well as unfair trade and finance regimes. Other obstacles include an unfavorable endowment with natural resources, adverse climatic conditions, and high population pressure. Again others are rooted in a lack of good corporate governance and an absence of corporate responsibility if not deliberate, unscrupulous malpractice. It is in this second category where business ethicists are expected to contribute to a better state of affairs.

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[1] UN System Task Team on the Post-2015 UN Development Agenda: Realizing the Future We Want for All. New York June 2012.

New Challenges for Business Ethicists

Some basics and my personal axiomatic assumptions
Business ethics is the study of the moral quality of business activities and decisions by applying scientific methods. It strives to find criteria to classify human and institutional business behavior as beneficial not only in economic performance terms, but also, or predominantly, in ethical performance terms. And it evaluates the means and processes by which to achieve those performance goals. Thus, the purpose of business ethics is to find *material* ("what?") and *procedural* ("how?") norms that a company voluntarily and verifiably applies with the aim to gain and maintain their moral license to operate. Ethical reflection also helps to find a balance between the profit motive and wider social welfare considerations. It can help to manage upcoming dilemma and moral conflict situations. As many sorts of morally questionable behavior conform to legality in some countries or are not explicitly covered by law, business ethics aims higher than legal compliance: Also (if not particularly) in business ethics the old Kantian differentiation in *morality* (incited by a person´s normative conviction) and *legality* (advocated by prudence) is of paramount importance.

Ethics and morals both address "right" and "wrong" conduct. *Morals* describe the principles of conduct, customs, practices and written as well as unwritten rules that are considered to be in line with what is judged to be "the right thing to do" by a group of people at a given time in a specific societal and cultural context. As different cultures have differing criteria according which human conduct ought to be judged as "good" we find a great number of *mores.* Differences between them are a priori just "differences" without the appropriation of moral inferiority or superiority.

Ethics is a branch of philosophy that involves systematizing, defending and recommending concepts of right and wrong conduct, often addressing disputes of moral diversity. The result is no longer what people in a given society or cultural setting *feel* to be right, what national law or a specific religion prescribe. Ethical analysis reflects and judges a given morality by referring to well-founded and consistent standard of right and wrong. These standards form the basis for respective normative obligations. Ethics prescribe what human beings *ought to do* in the light of absolute *rights* (e.g. the right to life), human *obligations* (e.g. to treat human beings humanely and respect their inalienable dignity) as well as global values (e.g. fairness) and esteemed virtues (e.g. truthfulness, compassion).

The new landscape for ethical reflection and the role of the ethicist
The role of the business ethicist should to a significant extent be different from that of his colleagues teaching general moral philosophy. It is true that by reading textbooks and attending lecture series in moral philosophy, every intellectually gifted and philosophically interested human being can find inspiration to reflect on his own moral beliefs. Moral self-reflection can create awareness about one´s personal potential for improvement. Moral reasoning also acts as a catalyst to address moral issues and dilemma. As Albert Schweitzer once stated, ethical reflection always results in an elevation and stimulation of one´s ethical disposition (ethos). But that alone may not be sufficient to effectively change the ethical quality of business interactions. The critical reflection of traditional philosophical schools of thought – and there are many – cannot bridge the gap between ethical theory and business practice. An exclusively academic

moral philosophy of business practices does not help integer managers to improve the ethical quality of their decisions, as it

- does not reach the level of concrete practical business problems;
- does help to bridge the gap between the theoretically *ideal* state of affair and the concrete complexity of business in a competitive surrounding that is far from ideal;
- does not indicate ways and means to bridge the gap between good managerial moral judgment and the possibilities of coherent acting;
- nurtures the illusions that there is always a positive outcome of virtuous behavior and business success: by far not always is there a short- or medium-term "business case" of ethical decision-making.
- And it does not consider the cultural and societal context within which the result of ethical reflection should become effective.

Karl Marx´s 11th "thesis on Feuerbach" describes my desideratum for business ethics: *"Philosophers have hitherto only interpreted the world in various ways; the point is to change it."* With other words: Business Ethics must not only endeavor to identify malpractice in the light of ethical norms, but also help to initiate and nurture changes in managerial decision-making that result in solutions of a higher moral quality. It must therefore start with the analysis of concrete practical problems, do research with the objective to help develop solutions and give impulses on how to solve existing dilemma. Applied ethics like business ethics considers three different dimensions of a process striving to improve the ethical quality of human and corporate actions in the context of business activities:

- The "**ought to**" dimension, i.e. teaching the normative obligations derived from the different philosophical schools of thought and describing what human beings *ought to do* in the light of these insights – observance of the "Golden Rule" is certainly the most prominent in this category;
- The **"want to"** dimension, i.e. analyzing why most people sometimes fail to act morally despite better knowledge[2];
- The **"can"** dimension, i.e. examine external constraints that prevent decision makers from following an ethical course despite their personal willingness.

Just as I would not expect from legal advisors to tell me the limits of law and what is therefore impossible, I would not expect from business ethicists to tell me what is immoral. I work on the assumption that the moral Gaussian distribution is approximately the same among all members of society. I refuse to accept stereotypes such as the "greedy", "dishonest" and "disrespectful"[3] businessperson. I find them irresponsible and unethical. I assume that an unprejudiced analysis would come up with a similar distribution of "saints" and "villains" on the Gauss curve of all other professions and all other walks of life.

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[2] See Gellerman S.W.: Why ´good´managers make bad ethical choices. In: Harvard Business Review July-August 1986, pp. 85 – 90;

[3] See, e.g., Laufer Green Isaac (2004): Hidden Agendas: Stereotypes and Cultural Barriers to Corporate-Community Partnerships; and Linda Merieau: The Human Factor: Addressing United Nations Staff Perceptions of the Business Community when forming Cross-Sector Partnerships. In: Journal of Corporate Citizenship Issue 31 (autumn 2008) pp. 23 ff.

In a reasonable division of labor and responsibilities, business managers have different tasks, duties and rights than, e.g., academia, churches or political parties. The *business of business* has not much changed since what Milton Friedman proclaimed more than 50 years ago: it must its resources and engage in activities to make profits *so long as it stays within the rules of the game*, which is to say, engages in open and free competition without deception or fraud.[4] The business of business still is business – but "the rules of the game" have changed significantly since Friedman´s publication. Today's minimal corporate ethical standard is to create value in the context of the corporate core competence while adhering to internationally accepted norms. Profits, as understood today also by enlightened managers, are sustained proceeds from corporate activities pursued in a responsible way.

Sustained earnings can only be realized when a company uses its resources in an economically prudent, socially responsible, environmentally sustainable, and politically acceptable way – in other words, in a manner that ensures the prospering of a company along with the public good. Profits are *not* an isolated corporate objective, but understood as the aggregate indicator that a company is successful in a comprehensive sense and over time; profitability is embedded in the corporate human rights, social, ecological, and anti-corruption performance. Successfully competing with integrity means that businesses

- Create productive and fairly remunerated jobs;
- Develop, produce and offer products and services that meet customers´ needs;
- Enhance technical progress to create new or more effective and efficient solutions to unsolved problems;
- Pay taxes and contributions to pension funds and insurances;
- Do investments, triggering business and income in the supply chain, and
- Train employees to increase their qualification – and if they leave the company – their employability, AND
- Assure a return on capital invested that is commensurate to remunerate investors for the capital they make available, the risks they take and the future investments they plan.

Agreed, economic activities are not ends in themselves; they must serve society and its members – but one should not make the mistake to underappreciate the societal value of normal and upright business and take it as "granted".

Beyond the "hands of law" as custodians of the common good and in addition to the normative considerations brought in by business ethicists, there is a third trustee of the common weal, i.e. the entirety of stakeholders in a given society. The expectations of business stakeholders in modern societies are getting more diverse and certainly more sophisticated. And there is one additional factor that makes international business more complex: Different cultures result in differences in the „collective programming of the mind, that distinguishes the members of one group or category of people from another

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[4] Friedman M. (2002): *Capitalism and Freedom.* (Fortieth Anniversary Edition) Chicago/London University of Chicago Press, p. 133.

... The „mind" stands for the head, heart, and hands – that is thinking, feeling, and acting, with consequences for beliefs, attitudes, and skills (... as well as...) systems of values."[5]

So, globalization comes with the baggage of a number of new challenges for responsible business; business ethicists are expected to bring in their knowledge and skills to help managers compete with integrity to develop an inter-culturally acceptable corporate responsibility approach.

Cultural diversity adds complexity to business ethics and corporate responsibility efforts

The full implementation of today´s state of the art corporate responsibility commitments expected by the international community is quite a task. To work in full compliance with, e.g., the principles of the UN Global Compact, significant training from the Board level through to the line management is essential – and this on a corporate-wide level. Competing with integrity does entail additional investments (e.g. in ecological precautionary measures and social endeavors) and may imply the exclusion of some low-cost suppliers due to human rights related concerns or insufficient social and environmental standards. For enlightened corporate leaders, this will not pose an insurmountable problem; they are likely to accept the extra cost to be paid in favor of the legitimacy and sustainability of their business. However even then managers of international corporations are confronted with additional complex issues:

- **Different political, social and economic conditions**. To cope with these, it might be necessary to introduce differential pricing systems, build different kinds of customer relations than at home and develop adjusted business models. Capable mangers can handle this.
- **Different law systems and legal requirements**. There are differences between Anglo-Saxon "common law" and Continental European codified law that may pose an issue once in a while; but this is not the main issue at stake: What really matters here are the sometimes substantial differences in law quality and substance between some emerging countries and OECD countries. "Good" companies cannot hide behind "bad" laws; wise managers will therefore apply the precautionary principle. They will not exclusively rely on local legality, but strive for international legitimacy and live up to the spirit of international norms, such as those the UN Global Compact refers to.

By far the most challenging managerial task in today´s international business, however, is the handling of

- **Different normative imperatives due to cultural diversity**. Judgment on the 'good' or 'bad' of certain aspects of corporate or individual conduct depends on the respective school of moral thought and socio-cultural tradition observed in a given context. Certain values and attitudes of one culture are not necessarily appreciated in another.
  Human beings tend to perceive the world around them through the lens of personal upbringing, collective cultural socialization, formative experiences, peer´s judgments and other factors. Together, these factors determine the way human beings construct

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[5] Hofstede G. (2001): Culture´s Consequences. 2nd edition (Sage Publication) London, p. 9 f.

'reality'. This reality is a personal perception rather than an objective representation of external facts and issues; it is the *subjective* result of the assimilation, accommodation and adaptation processes people go through in life.[6]

Complex issues, so we know, deserve more than self-referential simplifications, and yet we seldom apply this knowledge consistently in practice. When faced with issues that are dealt with differently in the home than in the host country, managers from one culture are likely to use their own culturally determined value systems as the standard against which to measure the conduct of members of the other culture – or they adopt the norms of the other culture.[7] For the transcultural interpretation of a corporate responsibility concept there is no *one and only* correct solution: "unambiguous solutions work for simple systems and simple problems only."[8] Systems of "organized complexity", however, "evade our attempts to generate simple and clear-cut answers. These systems call for interdisciplinary approaches, for open inquiries that enable investigators to escape the confinements of a specific discipline and to become aware of aspects that are necessary to *satisfyingly* solve the problem."[9]

Any social, political and economic science – and thus also business ethics – must be driven by the search for truth and be as free as possible from personal values and the vested interests of the researcher – and yet, it is practically impossible to rule bias out. Unlike in natural science, where a result is determined to be 'right' or 'wrong' by mathematical deduction or experimental verification, conclusions derived from social science and political analysis depend to a large extent on culturally determined *personal values and worldviews*.

When "corporate responsibility" is discussed in Switzerland, Germany, in the United States, or in India or China, or elsewhere, discussants implicitly refer to an economic, social, environmental and human rights-related state of affairs that is considered to be desirable from their specific cultural perspective. Managers – like all other people – usually act as a result of their cultural upbringing. Paul Streeten once pointed out that no one could be objective, pragmatic and idealistic all at the same time.[10] 'Disinterested' social and political sciences do not exist – neither does a disinterested business ethics or corporate responsibility discourse. A view presupposes a viewpoint; the cognitive interest is determined by the view of the world, by valuations and axiomatic assumptions – and that view is culturally determined.

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[6] This, in a nutshell, is the crux of the plurality of constructivist philosophies and sciences. For a survey see Riegler A.: "Editorial. The Constructivist Challenge." In: *Constructivist Foundation*, Vol. 1, No. 1, Brussels 2005, pp. 1-8; for details see Watzlawick P. (Ed.): *The Invented Reality: How do we know what we believe we know?* W.W. Norton, New York 1984; von Glasersfeld E.: *Radical Constructivism. A Way of Knowing and Learning*. Falmer Press, London 1995; Maturana H. and F. Vaerla: *Autopoiesis and Cognition.* Reidel, Boston 1979; von Foerster H.: *Understanding understanding*. Springer, New York 2003.

[7] Resick C.j. et alia: What Ethical Leadership Means to me: Asian, American, and European Perspectives. In. Journal of Business Ethics. Vol. 101 (2011) pp.452.

[8] Riegler A.: "Editorial. The Constructivist Challenge." In: *Constructivist Foundation*, Vol. 1, No. 1, Brussels 2005, pp. 1.

[9] Ibid.

[10] Streeten P.: "Vorwort." In: Myrdal G.: *Das Wertproblem in der Sozialwissenschaft.* 2nd edition, Verlag Neue Gesellschaft, Bonn 1975, p. 13.

The cultural context determines what the analysts look for and see, how they define the problem and, therefore, implicitly, what solution of a problem they come up with. Participants from different cultures may use the same technical and normative terms, but due to their different notion of these terms they come up with different judgments. This, by the way, is by no means true for people living in different countries only – similar differences of judgment exist within individual countries, e.g., between city dwellers and rural people living, between young people in the modern sector and old people in mountainous regions. Significant judgmental differences (e.g. on the scope and content of corporate responsibility) exist even between students of business administration, sociology or ethnology at one and the same university.[11]

The cultural reputation challenge
For international business enterprises, cultural pluralism and its consequences create a complex challenge: On the one hand, a company that wants to be successful in a particular market has to understand the needs of its customers and their expectations in order to serve them best and eventually gain their trust by competing with integrity. International corporations must therefore become part of all the local cultures and societies they are engaged in.

On the other hand, the success of an internationally active company is not only judged in economic terms by financial analysts, and not only by authorities, media, and civil society in the host country. International corporations must be part of many local cultures – but have only *one* brand to defend and *one* reputation to loose in the global 'court of public opinion'. This 'court' has a 'jury' that is composed of members with different nationalities. Due to their diverse culturally determined mental programming they bring in the pluralism of their own values, interests and perspectives. Many of the resulting judgments are different from those taught at business schools and management seminars. As a result, even the most ambitious corporate responsibility program, developed with the advice of the most gifted business ethicists and implemented by the most ambitious management will never achieve unanimous approval.

Corporate responsibility leaders are aware that there *are* fundamental values that are not to be violated, regardless of what local law in a specific country allows for. Corporate leadership is respectful of cultural pluralism. They are therefore sensitive to differences in values, attitudes, and behaviors. In the final analysis, all these characteristics shape the expectations of their customers, the market and therefore determine success. But contrary to philosophers, anthropologists and experts in culture who can concentrate on the reflection of cultural differences, business managers will have to come to a decision on how such differences ought to be dealt with in a given situation – and they will have to live with the fact that not all stakeholders on a local and global scale can be pleased.

To be explicit: This discourse is not about elaborating whether or not a company should abide by law – legality is a non-negotiable commandment. We are also not dedicating

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[11] Siehe hierzu die Arbeit des SCORE Teams am Institut für Soziologie der Universität Basel: http://soziologie.unibas.ch/fileadmin/soziologie/user_upload/redaktion/Dokumente/Corporate_Responsibility_and_Sustainable_Development_2013_06_04.pdf

time to the discussion of exotic food preferences, culturally determined dress codes, beliefs and superstitions, understanding of punctuality, use of the "left hand" or customs and practices of a religious nature, nor anything else that falls into the private sphere of expression. What we are concerned with here are potentially substantial differences between local customs and international norms with ramifications for employees, customers and representatives of authorities.

Examples of issues that ought to be dealt with bearing in mind the potential cultural sensitivity include the exchange of favors and gifts, labor and remuneration standards as well as any practices relevant to international human rights standards.

- What exactly are fair salaries? Which standards of reference should the management take as a benchmark for comparison? Of course, a company must pay a living wage – but beyond that? Can today´s social and economic standards of, let us say Switzerland or Germany, serve as an appropriate reference point? Probably not. But then, what are relevant benchmarks? How much should a company pay in salary and social benefits in order not to be labeled as "exploitative" and yet not price itself out of the market?
- How should a serious and considerate management decide about the legitimacy of a gift given to a respectable person in a society that practices gift giving as an expression of good manners and respect for the recipient?[12] Most international companies have subsidiaries also in the US and the UK and therefore are expected to comply *globally* with the US Foreign Corrupt Practices Act or the British Bribery Act, both of which have a restrictive interpretation of what a an acceptable gift could be. Is the insistence on a US-American perspective on a business interaction in China cultural or moral imperialism? Or, seen through the opposite lens, is disregarding normative imperatives of an Anglo-Saxon origin moral relativism?
- After the official acceptance of the UN Guiding Principles on Business and Human Rights[13], new issues gain importance: How should one define human rights related corporate responsibilities with regard to the "economic, social and cultural" dimensions of the human rights? When judging a pharmaceutical company defending their intellectual property rights, how can you reconcile Article 17 (according to which "everyone has the right to own property … and no one shall be arbitrarily deprived of his property") with the spirit of Article 25 (according to which "everyone has the right to a standard of living adequate for the health and well-being of himself and of his family, including, amongst others, medical care")?
- Other highly sensitive issues can arise in the context of standards accepted in modern societies but incompatible with a number of traditional standards. While same-sex partnerships are seen as a human right and have legal support in many western countries, they are not tolerated in a number of other countries. Should a

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[12] "Guanxi" e.g. represents a Confucian concept due to which a close relationship between people involves an exchange of reciprocal mutually beneficial favors (incl. gifts, information, opening up of business relationships). The cultivation of good business relations may necessitate gifts which in a Western cultural setting may be perceived to be bribes. See Millington A. / Eberhardt M. / Wilkinson B.: Gift Giving, Guanxi and Illicit Payments in Buyer-Supplier Relations in China: Analysing the Experience of UK Companies. In: Journal of Business Ethics Vol. 57 (2005), pp. 255 – 268;

[13] http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

company from a country, where same-sex couples enjoy the same insurance and pension benefits as traditional marriages, apply this policy to every host country? How should insurance and pension schemes be designed in communities where polygamy is an accepted form of life?

The short answer to all these questions is: They cannot be answered by corporate management alone; and they cannot be answered exclusively from a 'Western', or 'Indian', or 'Chinese' perspective. With the exception of some very basic universal values, there is no single list of truths. The societal and cultural setting in which we grow up, its specific contextual norms, attitudes and rites shape our normative judgment. When it comes to moral imprint and value premises, we all carry our particular socio-cultural rucksack. As a result, an international corporation cannot 'transplant' its headquarter codices and policies into its group in foreign countries, nor can it "do in Rome as the Romans do" (入口随俗, rù xiāng suí sú). The 'transplantation' will trigger a 'rejection reaction', while the uncritical adoption and acceptance of attitudes and behaviors of a different culture might result in moral relativism and lead to criticism elsewhere.

Intercultural stakeholder dialogues
Sustainable solutions of problems that arise due to cultural differences must be the result of intercultural dialogue. Such dialogues must be respectful towards the traditional wisdom of other cultures and fair to the stakeholders involved. Management should be enabled and empowered to design a robust 'corridor' of corporate responsibility policies and practices that are, on the one hand, embedded in a local culture but, on the other, still compliant with the spirit of international norms. Business ethicists can facilitate and enrich stakeholder dialogues and bring in their special knowledge in the definition of such a corridor.

The first step of such a development and design process is the search for an *intercultural moral common ground*, i.e., values and normative imperatives that are respected in all cultures, recognized by all religions and at all times. Here one does not have to start from scratch; there is a huge store of knowledge available. Endeavors to define binding ethical norms for a enlightened self-interest driven way of living together in peace and prosperity are available: Since the early 1990´s a number of studies, result of commissions´ work as well as the opus of eminent individuals such as Hans Küng have raised awareness about and drawn attention to the existence of universal norms, values or principles:

- The "Declaration Toward a Global Ethic" and the body of thought of the Global Ethic Foundation developed over more than two decades by Hans Küng[14], including the "Manifesto Global Economic Ethic"[15],
- The "Common Framework for the Ethics of the 21st Century" developed by UNESCO[16],

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[14] http://www.weltethos.org/index.php

[15] Küng H. / Leisinger K.M. / Wieland J.: Manifesto Global Economic Ethic. Consequences and Challenges for Global Businesses. (dtv) Munich 2010;

[16] http://unesdoc.unesco.org/images/0011/001176/117622eo.pdf

- The report of the World Commission on Culture and Development: "Our Creative Diversity"[17] and
- The report of the Commission on Global Governance: "Our Global Neighborhood".[18]

The common denominator of all of this work for a collaborative ethos is the desirability that individual actors and institutions act according to the "Golden Rule" as well as internalize and apply in their personal and professional life common values such as non-violence, reverence for life, solidarity, fairness, justice (also in its inter-generational meaning) truthfulness, tolerance, equality, sustainability, respect for human rights and integrity.

Another important commonality of the work for global values is that human development can no longer be perceived as „… a single, uniform, linear path, for this would inevitably eliminate cultural diversity and experimentation, and dangerously limit humankind's creative capacities in the face of a treasured past and an unpredictable future." [19] Last but not least there is a pronounced need for political and corporate leadership, one „…made strong by vision, sustained by ethics, and revealed by political courage that looks beyond the next elections" [20] – the corresponding equivalent for business leaders would be "moral courage that looks beyond short term economic results".

While all of these documents conclude that there *are* shared values and common normative imperatives, and while this *is* reason to celebrate – this consensus represents only a first step. A general common ethical denominator like, e.g. "we treasure fairness" is nice to read but does not represent by itself a human resource guideline of practical relevance. Agreement to a general, abstract norm does not necessarily lead to agreement when that norm is applied for the solution of a specific ethical issue in a specific situation. Michael Walzer´s differentiation is most helpful in this respect:

> „Moral terms have minimal and maximal meanings; we can standardly give thin and thick account of them, and the two accounts are appropriate to different contexts, serve different purposes."[21]

Reasonable people all over the world can easily agree that „justice", „fairness", „truthfulness", or „freedom" are all important values. But this agreement remains „thin" in the sense of abstract, general and out of context. Moral deliberations, so Michael Walzer,

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[17] World Commission on Culture and Development: Our Creative Diversity. Paris, July 1996 (http://unesdoc.unesco.org/images/0010/001055/105586e.pdf)

[18] Commission on Global Governance: Our Global Neighborhood (http://www.gdrc.org/u-gov/global-neighbourhood/);

[19] World Commission on Culture and Development: Our Creative Diversity. Paris, July 1996 (http://unesdoc.unesco.org/images/0010/001055/105586e.pdf) , p-7

[20] World Commission on Culture and Development: Our Creative Diversity. Paris, July 1996 (http://unesdoc.unesco.org/images/0010/001055/105586e.pdf) , p-7

[21] Walzer M.: Thick and Thin. Moral Argument at Home and Abroad. Notre Dame University Press 1994, p. 2;

„ought to be done in a thick manner, accounting for the specificities of the actual situation in which a decision has to be taken. The "thin" level of the moral discourse propagates general terms and concepts like "justice", "truth" or "freedom" – the thick level necessitates a discourse about how to achieve a desired good concretely, and this is much more difficult as people acknowledge the concept but give "truth" or "justice" their own additional meaning, derived from their own culture. The claim that we must all be heading in the same direction since there is only one direction in which good-hearted (or ideological correct) men and women can possibly march is an example of philosophical high-mindedness. But it does not fit our moral experience."[22]

Individuals in a given cultural environment make their moral judgment on a *specific* action in a *specific* situation on the background of their „thick morality". Their judgment is embedded in their very specific individual experiences, values systems and socio-cultural contexts – and this is perfectly fine. However, their judgments are *subjectively* true and right, binding only to those who submit to them, not to everybody else. The discourse to determine the corporate responsibility principles and standards for, e.g., fair labor or legitimate gifts and entertainment in a certain country, has to take into consideration local values and norms and reflect those in the light of the respective international norms. A moral concept that is accepted and internalized and therefore becomes effective has to become „thick".

A serious and impartial analysis with the help of business ethicists will find three categories of moral standards and behavioral patterns of interest in the context of competing with integrity:

- Some are ***different but not morally inferior.*** Here a company is well advised to be broadminded and tolerant of local traditions and perceptions. Respecting diversity is a core ethical value. Examples can be found in the field of marketing and advertisement but also with regard to gifts and entertainment customs about which full transparency can be created.
- On the other side of the moral "Gauss-distribution" are moral standards and behavioral patterns that are ***plainly unacceptable by international standards***. In this instance, a company must insist on zero-tolerance; examples are violation of internationally proclaimed human rights as well as all forms of child work, forced or compulsory work. Any respectable company can create a corporate culture in which the dignity of human beings is respected – all it needs is the political will to do so and managers who stand up for their values.
- Moral standards and behavioral patterns that are a ***related to the different stage of socio-economic development***. In this instance, an enlightened, precautionary approach based on a case by case decision has to be taken; examples are in the remuneration area and with regard to social benefit structures, and (to a limited extent) with regard to the environmental protection beyond the locally requested standard.

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[22]   Walzer M.: Thick and Thin. Moral Argument at Home and Abroad. Notre Dame University Press 1994, p. 9;

Of course, this sounds much easier than it is, because it involves transcultural judgment. Moral questions are never easy to answer and culturally determined ethical problems and moral ambiguity have no simple solutions. A prerequisite to deal with such issues in an appropriate way are managers who respect culture and possess the ethical 'musicality' to find the middle path. Ideally, managers they should act under these circumstances like *situation ethicists*: It is obvious that not every "good" end justifies all means. Decision makers must focus on the consequences of their decisions in relation to the goals aspired.

> „What is to be done in any situation depends on the case, and the solution of any moral issue is, therefore, quite relative. What is right is revealed in the facts. But once the relative course is chosen, the obligation to pursue it is absolute: The obligation is absolute, only the decision is relative, only the **how** is relative not the **why**." [23]

The corporate values defined by Top Management in dialogue with relevant stakeholders must be non-negotiable absolutes. The same is valid for the derived corporate normative imperatives. The problem is that their implementation must be adapted to a specific culture otherwise they are likely to be perceived as "imported and imposed". If that were so, standards will not be internalized and just complied with superficially if and when controls are made.

Towards a two-dimensional approach to defining and implementing corporate responsibility
In the context of globalization managers of home and host countries, ideally with the advice of business ethicists and cultural experts must work together define a „corridor" of responsible practices that are embedded in a specific culture *and* remain internationally acceptable. The task is to formulate appropriate local ethical standards in the light of the non-negotiable global values. To this end two separate steps will have to be taken:

1. To align corporate values, codes of conducts as well as responsibility guidelines with global core values and the normative imperatives derived from the moral common ground developed by the "Declaration Toward a Global Ethic", the "Manifesto Global Economic Ethic", the UNESCO report "Common Framework for the Ethics of the 21st Century", as well as the report "Our Creative Diversity".

As the content of these reports are all "thin" moral concepts, companies will in a second step have to

2. Contextualize them in the light of the specific cultural setting of a host country. While the destination (metaphorically "Rome") of the corporate responsibility journey, i.e. the corporate core value and normative principles, are non-negotiable, the "road to Rome" can be adapted to the specific context of different cultures.

Inter-culturally staffed teams should then evaluate what specific local culturally determined customs and practices are most likely to collide with an international

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[23] Fletcher J.: Situation Ethics. The New Morality (Westminster John Knox Press) Louisville,S.143f

perception of responsible conduct – and look for solutions to both sides of the coin. The constructive use of available managerial moral free-space[24] in combination with moral imagination[25] is likely to allow for new dimensions of leadership.

Realistically this will be seen as an additional burden by a majority of managers. They are already 100% engaged to satisfy their customers and deliver good business results. But then, the importance of emerging countries like China, India, or others is likely to grow not only in economic terms but also with regard to their normative shaping power. The time when a few Western industrial countries were able to determine what is right for the rest of the world has come to an end. A "clash of cultures" in the normative sphere of doing business is not likely to result in a doomsday "clash of civilizations"[26] scenario, but it can create frictions, challenge mutual trust and therefore make international economic cooperation more difficult. That, however, would be a waste of scarce resources that could be invested in a peaceful, mutually beneficial sustainable global development.

Where do we go from here?
I am aware that only a small minority of internationally engaged companies invests the necessary resources to find transculturally sustainable solutions. I also suspect that not too many business ethicists are eager to get involved with corporate policies, codes and guidelines, out of fear that their peers in the philosophy department might presume conflict of interest. But both attitudes are not helpful to realize a *Future We Want for All*. To work by trial and error is associated with unnecessary frictions and cultural misunderstandings – just about the opposite of what is needed if globalization is to become more people-friendly and sustainable.

What was proposed in 1996 by Thomas Donaldson in his sagacious article "Values in Tension: Ethics away from Home" in the Harvard Business Review is still valid today and ought to be brought back to the attention of business managers and ethicists alike:[27] To be able to manage culturally determined conflicts and tensions, international enterprises must first of all create a corporate culture that rewards ethical behavior. This brings us to an insight that Edward Freeman formulated as follows:

- It makes no sense to talk about business without talking about ethics!
- It makes no sense to talk about ethics without talking about business!
- It makes no sense to talk about either business or ethics without talking about human beings![28]

The old focus on leaders mind-set and personality gains new importance: All aspects of values management (code of conduct, corporate responsibility guidelines, bonus and promotion systems that integrate moral parameters, compliance management,

[24] Donaldson Th. / Dunfee Th.W.: Ties that Bind: A Social Contracts Approach to Business Ethics. Harvard Business School Press, 1999

[25] Werhane P. H. / Moriarty B.: Moral Imagination and Management Decision Making. Business Roundtable Institute for Corporate Ethics 2009 http://www.corporate-ethics.org/pdf/moral_imagination.pdf

[26] Huntington S.: The Clash of Civilizations and the Remaking of World Order. (Simon & Schuster, New York 1996.

[27] Donaldson Th.: Values in Tension: Ethics Away from Home. HBR September-October 1996, pp. 48 – 62;

[28] Freeman R.E. et alia: Stakeholder Theory. The State of the Art. Cambridge University Press, Cambridge 2011, S.7.

etc.) are important to make it plain what the expected standards of individual conduct in the company are. But no company acts only as an abstract legal institution. Corporate actions are brought out always through the many different individual human beings working at different levels of the hierarchy. One cannot separate irresponsible corporate conduct of executives from the persons responsible for setting the framework in which those executives have to work. Neither responsible corporate conduct nor corporate misconduct "falls from heaven." They are the result of individual decisions. The ultimate decision on a specific action or omission is always an individual moral decision — and such decisions are always a consequence of top management´s value mind-set and their leadership styles.

As sensitivity and "ethical musicality" are so important to deal proactively with issues of cultural diversity, the selection of personalities for top management positions must be morally enriched and transcend conventional competencies. Corporate leadership profiles will also in future contain a high *cognitive intelligence (IQ)* and appropriate *technical intelligence* to master the particular challenges of particular businesses, to understand issues of strategic importance, and to run a complex organization. On top of this, corporate leaders are expected to be equipped with the *emotional and social intelligence* to perceive, assess, and manage their own emotions and those of the people they work with. They also should have *social competence* to get along with people regardless of social class or hierarchical rank. Last but not least, ideal leaders are blessed with *cultural and moral intelligence* – that is, the mental capacity to determine how universal normative principles should be applied to their personal values, goals, and actions – as well as *moral competence* to practice what they know are the right things to do in different cultural settings.

In times of globalization more than ever before must management development endeavors be enriched by teaching and learning contents that help managers to spot intolerable practices regardless of cultural affiliation and to exercise good judgment when ethical conflicts arise.

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商业伦理学家在文化多元化世界中的作用

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摘要

不同的伦理学理论和道德传统对标准问题提供了不同的答案。在过去的 25 年里，开明的人们及各种机构努力工作并成功地发现了一种道德共识：生活在世界各地的人们—不考虑其宗教信仰和文化背景—对大部分价值都能达成共识。当对规范共性的关注成为进行不同文化间建设性对话的一种宝贵的受欢迎的基础时，在不同文化背景下特定语境中的道德规范及原则的应用与共识相比尤为必要。Michael Walzer 对道德含义的"薄"和"厚"的分化显示了跨文化商务伦理学言论应该发展的方向。尤其是从事国际业务活跃的公司应该找到一种方式，使其即使在特定的东道国也如在"自己家里"一般，并尊重东道国的传统智慧，同时应遵循国际公认的标准。商业伦理学家的作用应该是帮助对根植于某种特定的文化之中并在国际上得到公认的责任实践的"通道"进行定义。为了改善目前的商业世界，商业伦理学家不得不离开象牙塔，协助企业管理从道德品质上提高各种复杂问题的解决方案。

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序言

在我的职业生涯中的大部分时间，我在公司从事的工作需要对员工、财务和其他资源、客户和公共利益高度负责。同时，我从事商业道德及企业责任的研究教学工作超过了 30 年。在我从事的两个专业领域，我经常与来自民间团体、教会、学术界以及联合国系统机构的代表讨论伦理问题的重要性。许多诸如此类的辩论备受争议。事实上，并不是道德高尚的人站在一方，而道德低劣的人在另一方。辩论各方只因世界观不同而产生了辩论，世界观的价值前提及不同的标准将构成特定情况下"良好的"和"公平的"行为，同时不同的世界观也会构成不法行为。

今天，在商业伦理学家的议程中排名较高的许多问题基本上都是"老生常谈"：劳工标准不公平、环境恶劣、腐败或歧视。在全球化背景下，那些问题得到更多重视而且在逐渐加剧。与全球化相关联的复杂的经济、社会、生态以及政治过程不仅带来了显著的积极作用，同时也带来了大量的负面影响。全球化在减贫方面展示了巨大的经济商机，作为结果，取得了重大进展。许多全球化的经济利益分布不均衡，但是，主要的不均衡依然存在。"现代化"生活方式、资源利用和消费模式存在超出地球承载能力的威胁。人类活动及排放的日益增加在过度消耗行星的吸收能力—气候变化就是后果之一。稀缺资源的长期不均衡和争斗被认为是冲突、不稳定及动乱的主要原因，反过来这种冲突、不稳定及动乱又成为实现人类可持续发展的关键障碍。联合国强调 2015 后发展议程的主要挑战是确保全球化成为我们现在所有人类及我们后代的积极力量。[1]

制约包容性、以人为本、可持续发展的部分根源在于一个国家以及国际良政治理及问责制的缺失。例如，未能创建并实现一个独立、高效的的司法系统，赋予该司法系统的执法责任既可以保证公共福利，但是也会隐藏保护主义以及不公平的贸易和金融体制。其他制约因素还包括自然资源禀赋较差、不利气候条件以及人口压力过大。而且，如果不是刻意的肆无忌惮的玩忽职守的话，其他制约的根源也在于缺乏良好的公司治理以及公司责任的缺失。在第二类情况下，期望商业伦理学家可以有助于造就更好的状态。

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1 联合国系统任务组的 2015 后联合国发展议程：实现我们想要的未来。纽约，2012 年 6 月。

对商业伦理学家的新的挑战

部分基本原理和我个人的公理假设

商业道德通过运用科学手段对商业活动及经营决策的道德品质进行研究。它致力于寻找标准，不仅从经济表现角度，而且主要是从道德表现角度将人类和机构的商业活动划分出有益的活动。而且还对所使用的手段及过程进行评估，通过评估达到绩效目标。因此，商业道德的目的是找到材料（"什么？"）和程序（"怎样？"）规范，公司自愿并有效应用规范的目的是为了获取并保持其道德许可进行经营。伦理反思也有助于在盈利动机和更广泛的社会福利的考虑件找到平衡。伦理反思可以帮助管理即将到来的困境和道德冲突的情况。因为在某些国家各种不道德行为符合合法性或未明确受法律约束，商业道德的目标更高于遵纪守法：而且（如果不特别）在商业道德中，道德（受到一个人规范性信仰的煽动）和合法性（倡导审慎）的旧的康德分化也是至关重要的。

伦理和道德都提出了"正确"和"错误"行为。道德描述了行为准则、习惯、惯例和书面的以及非书面规则，这些准则被认为符合在特定的社会及文化背景中在指定的时间内由一群人判定为"这样做是正确的事情"。因为不同的文化有不用的标准，据此我们发现的大量习俗的人类行为应该被判定为"好的"。它们之间的区别仅仅是一个先验的"不同"，没有道德优劣的区分。

*伦理*是哲学的分支，涉及争取和错误行为的系统化、防御及推荐概念，经常解决具有道德多元化的争端。其结果不再是人们在特定的社会或文化背景下感觉正确的事物，也不再是国家法律或特定的宗教规定的事物。伦理分析通过参考具有充分依据及统一标准的正确及错误来反映及评判某一特定道德。这些标准形成了各自的规范义务的基础。伦理规定人类应该按照绝对权利（比如生命权）、人类的义务（比如人道的对待人类以及尊重他们不可剥夺的尊严）以及全球性的价值（比如公平）和受人尊敬的美德（比如真诚和怜悯）。

伦理反思及伦理学家的作用的新的前景

商业伦理学家的作用在很大程度上与其同行教授的一般道德哲学不同。确实通过阅读道德哲学的教科书以及参加系列讲座，每一个智力有天赋的并对哲学感兴趣的人都能找到反思自己的道德信仰的灵感。道德自省能够使人创建意识提高其自身的潜能。道德推理也可以作为一种催化剂提出道德问题及道德困境。阿尔贝特·施韦泽 （Albert Schweitzer）曾经指出道德反思总是会导致一个人道德倾

向的提升和激励（个人气质）。这本身可能不足以有效地改变业务交互的道德品质。传统哲学思想的批判性的反思—有很多—不能缩短伦理理论和商务实践之间的差距。商务实践的专门的学术道德哲学无法帮助所有管理人员提高其决策的道德品质，因为

- 无法达到具体实际的商业问题的水平；
- 不能有助于缩短事件的理论理想状态以及与理想相差很远的竞争日益激烈的商业的具体复杂性之间的差距；
- 无法给出方式及方法来缩短良好的管理道德评判与行为一致的可能性之间的差距；
- 形成了一种错觉，认为一直存在一种良性行为及商业成功的积极结果：到目前为止不总是有短期—或中期的伦理决策的"商业案例"。
- 并且没有考虑文化及社会背景，在这种背景下伦理反思的结果才会生效。

马克思(Karl Marx)的"菲尔巴赫论纲"中的第十一条描述了我对商业道德的迫切需求："迄今为止*哲学家们只是用不同的方式解释了这个世界；关键是要改变这个世界*"。换一句话说：商业道德必须不仅仅是按照道德规范努力识别玩忽职守，还应该有助于发起并鼓励管理决策中的变革，这将促使解决方案具有更高的道德品质。因此，现在必须开始对具体的实际问题进行分析，为了帮助开发解决方案并推动如何解决现有的困境开始进行研究。应用伦理学比如商业道德考虑了一个过程的三个不同维度，而这个过程是为了努力提高商业活动中人和企业行为的道德品质：

- "应该"维度，比如教授源于不同哲学思想的规范义务并规定人类按照这些自我醒悟应该做什么一遵守"金科玉律"在这个范畴内是最重要的；
- "想要"维度，比如分析为什么大多数人尽管受到良好的教育[2]但其行为却有时不符合道义；
- "能够"维度，观察除了决策者的自身意愿之外有哪些外部约束阻止其遵照伦理课程做事。

正因为我不会期望法律顾问告诉我法律的局限性以及因此什么是不可能的，我也不会期望商业伦理学家告诉我什么是不道德的。我假设道德高斯分布在所有的社

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[2] 参见 Gellerman S.W.：为什么"好的"管理者会做出不好的道德选择。见：Harvard Business Review July-August，1986，85—90 页；

会成员中的分布几乎相同。我拒绝接受具有比如"贪婪的"、"不诚实的"和"无礼的"[3]这样的刻板印象的生意人。我发现他们是不负责任的和不道德的。我假设一个通过一个没有成见的分析将会在所有其他职业和生活的其他方面的高斯曲线上提出类似"善"和"恶"的分布。

在合理分工及责任中,企业管理者与学术界、教会或政党相比有不同的任务、职责和权利。自从50多年前米尔顿·弗里德曼(Milton Friedman)宣称:只要遵守游戏规则,其从事的活动就必须盈利,也就是说,参与开放且自由的竞争,没有欺骗或欺诈,商业经营就没有多少改变。[4] 商业经营仍然是经营一但是,自从弗里德曼的做出上述宣告之后,"游戏规则"已经发生了显著的变化。今天最低的企业道德标准就是以企业核心竞争力来创造价值,同时要遵守国际上公认的规范。利润,今天被开明的管理者所理解的,以一种负责任的方式从企业活动追求的持续性的收益。

一家公司仅仅利用其资源,通过一种经济上谨慎的、对社会负责的、可持续环保的的并在政治上可接受的方式就可以获得持续性收益一换一句话说,以一种确保公司的繁荣与公共利益相结合的方式。利润不是一种独立的企业目标,但可以理解为总指标,可以表明该企业在全面意义上最终取得了成功;盈利能力与企业人权、社会、生态、以及反腐紧密相连。利用诚信在竞争获得成功意味着经营

● 创造高效和能够公平获得薪酬的工作机会;

● 开发、生产和提供能够满足客户需求的产品和服务;

● 强化科技进步,为未解决问题创建更有效更高效的解决方案;

● 纳税并交纳养老金及保险;

● 进行投资,触动供应链中的业务及收益,以及

● 对员工进行培训提高其资质一即使他们离开公司一也会提高他们的就业能力,并且

● 保证投资回报,这种回报是对投资者提供投资以及承担的风险还有未来投资计划的一种相应的酬劳。

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[3] 参见,比如Laufer Green Isaac (2004):秘密议程:企业界合作关系的刻板印象和文化障碍;和Linda Merieau:人为因素:当形成跨部门合作时,解决联合国人员对商界的看法。见:Journal of Corporate Citizenship Issue 31(autumn 2008)23页以后。

[4] 参见 Friedman M. (2002):资本主义和自由(Fortieth Anniversary Edition)Chicago/London University of Chicago Press, p. 133。

公认的，经济活动本身不是目的；必须服务于社会及每个社会成员一但是一个人不能错误地低估正常的和正规商业的社会价值，并把其作为"理所当然"。

超出了"法律之手"的范围，作为公共利益的守护者，除了商业伦理学家带来的规范考虑之外，还有公共福利的第三个受托人，比如特定社会中的整体利益相关者。在现代社会中商业利益相关者的期望越来越多元化，显然也更复杂。还有一个其他因素使得国际业务更加复杂：不同的文化导致"集体思维编程的不同，这种思维编程将一组成员或一类人中的成员与另一组或另一类区分开来。。。"思维"代表头脑、心脏和手一也就是思考、感觉和行动，并对价值的信仰、态度和技能（以及。。。）系统产生影响"。[5]

因此，全球化给负责任的公司带来了许多新的挑战的压力；期望商业伦理学家运用他们的知识和技能来帮助管理者通过诚信来建立一种跨文化的可接受的企业承担责任的方式。

文化的多元化增加了商业道德以及企业责任的复杂性

国际社会所期待的的企业责任承诺在当前发展状况的全面实施是一项艰巨的任务。完全按照例如全球契约的原则开展工作，从董事会层面到管理者进行重要培训是至关重要的一并且是在公司级层面开展培训。建立诚信并不需要额外投资（比如生态防范措施及社会的努力），可能意味着要淘汰一些低成本的供应商，考虑到其人权相关问题或其社会和环境标准不符合要求等原因。对于开明的公司领导，这不会成为不可逾越的问题；为了支持其业务的合法性及可持续性，他们可能会接受支付额外的成本。但是即使这样国际企业中的管理者依然面临更多复杂的问题：

● **不同的政治、社会和经济情况。**为了应对这些情况，可能需要引进与国内不同的价格体系，并建立不同类型的客户关系，而且要开发可调整的商业模式。有能力的管理者能够处理这种情况。

● **不同的法律体系及法律要求。**盎格鲁撒克逊"普通法"与欧洲大陆的成文法之间的区别有时可能会构成问题；但这不是利益攸关的主要问题：在这里真正重要的问题是一些发展中国家和经合组织国家之间在法律素质和本质上有时存在的实质性的区别。"好的"企业不能隐藏在"不好的"法律背后；明智的管理者因此会采用预防原则。他们不会完全依赖当地的合法性，但是会争取国际合法性并遵守国际规范的精神，比如联合国全球契约提到的那些

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[5] Hofstede G. （2001）：文化的结果。第二版（Sage publication）伦敦，第九页以后.

规范。[6]

到目前为止，今天的国际业务中最具挑战性的管理任务是处理以下问题：

- 文化多元化造成的不同的规范需求。通过在特定背景下的观察，发现判断企业或个人某方面行为的 "好"或"坏"取决于各自的道德思想学派和社会文化传统。一种文化中的某种价值观和态度在另一种文化中未必适用。

人类倾向于通过个人教养、集体文化的社会化、成长经历、同行的判断以及其他因素的角度来了解自己周围的世界。同时，这些因素决定了构建'现实世界'的方式。

因此我们知道，复杂的问题比自我指涉的简化问题应得到更多的关注，但是我们很少将这种知识与实践相结合。当面对那些在本国与在东道国会采取不同处理方式的问题时，来自一种文化的管理者很可能采用他们自己的文化决定价值体系作为标准，并以此衡量其他文化成员的行为一或者他们采用其他文化的标准。[7]对于企业责任观中的跨文化解读，没有唯一的正确解决方案："只有针对简单体系和简单问题的明确的解决方案"。[8]但是，"组织复杂"的体系"使我们避开了产生简单明确的解决方案的尝试"。这些体系要求跨领域的研究方法以及开放式研究，这种研究方法使调查者能够脱离某一特定方法的束缚，并可以认识到哪些方面是圆满解决问题所必需的。"[9]

任何社会、政治和经济学一同时还有商业道德一必须是以寻找真理为目的，并尽可能独立于个人价值以及研究院的既得利益一然而，排除偏见几乎是不可能的。与自然科学不同，也不同于通过数学推导或实验验证来确定是'正确'或'错误'的结果，来自社会科学和政治分析的结论在很大程度上取决于文化决定的*个人价值和世界观*。

当在瑞士、德国、美国、或在印度或中国，或在任何地方讨论"企业责任"时，讨论者含蓄地引用了一个与经济、社会、环境和人权相关的状态，这种状态

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[6] 概括地说，这是建构主义哲学和科学多元化的关键所在。参阅 Riegler A 的调查："社论。建构主义的挑战。"其中：建构主义的基础,布鲁塞尔 2005 第一号第一卷,第 1-8 页；详细内容参阅 Watzlawick P.（Ed.）：虚拟现实：我们如何了解我们认为我们了解的东西？W.W. Norton，纽约 1984；von Glasersfeld E.：激进建构主义。了解和学习的方式。福墨出版社，伦敦 1995；Maturana H.和 F. Vaerla：自我生产和认知。Reidel，波士顿 1979；von Foerster H.：Understanding understanding。Springer，纽约 2003。

[7] Resick C.J. et alia：道德领导对我意味着什么：亚洲、美洲及欧洲视角。商业伦理期刊（2011）第 101 卷 452 页。

[8] Riegler A.："社论。建构主义的挑战。"建构主义的基础，布鲁塞尔2005第一号第一卷，第1页。

[9] 出处同上。

从他们特定的文化视角来说是不错的。管理者一像所有其他人一样一通常会按照他们的文化提升后的结果行事。Paul Streeten曾经指出没有人能够同时既客观、又务实，而且还是理想主义。[10] '公正无私的'社会和政治学是不存在的一即不存在无私的商业道德，也不存在无私的企业责任话语。一个视角是以一种观点作为前提；认知兴趣是有世界观、估值和公理假设决定的一并且视角取决于文化。

文化背景决定了分析家寻找并看到了什么，他们如何定义问题以及，隐含的意思是，他们提出了什么解决方案。来自不同文化的参与者可能使用同一种技术和规范条款，但是由于他们对这些条款持有不同的见解，因此他们给出不同的判断。附带提一下，这绝不是仅适用于生活在不同国家的人们一在单个国家，其判断也存在着类似的差异，比如城镇居民和农民之间，在现代化部门的年轻人和在山地生活的老年人之间。比较明显的判断差异（比如企业责任的范围及内容）甚至存在于同一所大学的工商管理、社会学或民族学的学生之间。[11]

文化声誉的挑战

对于国际企业，文化多元化及其影响创造了一个复杂的挑战：一方面，想在特定市场取得成功的企业，为了给客户提供最好的服务并最终通过诚信获得他们的信任，不得不理解其客户的需求及期望。因此，国际企业必须融入到他们所在的当地文化及社会当中去。

另一方面，从事国际业务活动的公司取得的成功不是通过金融分析师对经济方面的判断，也不是通过东道国的政府当局、媒体和公民社会对经济方面的判断来决定的。国际企业必须成为众多当地文化中的一部分一但其只需要捍卫一个品牌，在全球'法庭的舆论'中也只会丧失一个声誉。这个'法庭'有一个由不同民族成员组成的'陪审团'。由于他们不同的文化决定思维模式，他们带来了自的价值观、兴趣和视角的多元化。许多最终的判断与在商业学校及管理课程中学到的不同。因此，即使是最雄心勃勃的企业责任计划，并在最有天赋的商业伦理学家的建议下开发的，由最有野心的管理者实施的计划也将永远不会获得一致通过。

企业责任领导认识到一些基本价值不容侵犯，即使某一特定国家当地的法律允许，也不容侵犯。企业领导尊重文化的多元化。因此他们对价值观、态度和行

[10] Streeten P.: "前言" 其中: Myrdal G.: Das Wertproblem in der Sozialwissenschaft。第二版，Verlag Neue Gesellschaft，波恩 1975，第 13 页。

[11] 参见巴塞尔大学社会学研究所的SCORE团队的工作
http://soziologie.unibas.ch/fileadmin/soziologie/user_upload/redaktion/Dokumente/Corporate_Responsibility_and_Sustainable_Development_2013_06_04.pdf

为的差异很敏感。在最终的分析中，所有这些特征符合其客户及市场的期望，因此获得成功。但是，与哲学家、人类学家和文化名家关注文化差异的表现不同，企业管理者必须对在某一特定情况下应该如何处理这种差异作出决定—并且他们必须面对这样一个事实：并不是在本地及全球范围内的利益相关者都会满意。

需要明确的是：这种言论不是要详细说明一个公司是否应该遵守法律—合法性是一种没有任何商量余地的法令。我们也不没有把时间用来讨论奇异的食物偏好、文化决定着装要求、信仰及迷信、对于守时的理解、使用"左手"或宗教习惯和习俗，也没有讨论涉及私人领域的任何其他内容。我们在此关心的是对员工、客户及权威代表产生影响的当地习惯与国际规范之间潜在的巨大差异。

在解决时考虑到潜在的文化敏感性的问题实例包括惠赠及礼物的交换、劳动和薪酬标准以及与国际人权标准相关的任何实务。

- 什么是真正公平的薪酬？管理者应该参考什么标准作为比较的基准？当然，一个公司必须支付基本生活工资—但除此之外呢？让我们看看瑞士或德国今天的社会和经济标准可以作为适当的参考吗？可能不行。但是那么，相关标准是什么？为了不被贴上"剥削"的标签，一个公司应该支付多少薪水作为工资及社会福利，而不会脱离市场由它自己确定这个价格？

- 一个认真的考虑周到的管理者应该决定如何将一份礼物赠送给一位在社会上受人尊敬的人士才能合法，并表明赠送礼物只是为了表达对对方的一种礼貌及尊敬？[12] 大部分国际公司在美国、英国有子公司，因此这些公司被期望能够在全球范围内遵守美国海外反腐败行为法或英国贿赂法案，两者都对什么是可接受的礼物进行了限制解释。是坚持以美国视角来看待中国文化中的业务交互还是以道德霸权来看待？或通过相反的角度来看，是无视盘格鲁撒克逊道德相对主义起源的规范要求吗？

- 正式接受联合国对商业和人权的指导原则之后[13]，新的问题更为重要：一个人应该如何从人权的"经济、社会和文化"维度定义域企业责任相关的人权？当判断一家制药公司维护其知识产权时，你如何将第17条（根据第17条"每个人有权拥有产权。。。并且任何人的财产不得任意剥夺。"）与第25条（根据第25条"每个人都有权为了其及其家人的健康和幸福，包括其他

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[12] "关系"代表了一种儒家的概念，由于人们之间的亲密关系涉及到了互利互惠的情况（包括礼物、信息、业务关系的开放）。培养良好的业务关系可能需要礼物，在一个西方文化背景下这种情况可能被认为是贿赂。参见 Millington A. / Eberhardt M. / Wilkinson B.：中国的馈赠、关系和买卖关系中的违法付款：对英国公司的经验分析。其中：商业伦理期刊（2005）第 57 卷，第 255-268 页；

[13] http://www.ohchr.org/Documents/Publications/GuidingPrinciplesBusinessHR_EN.pdf

人，享有足够好的生活标准及医疗服务"）的精神达成一致？

● 在已经被现代化社会接受但不符合传统标准的背景下，可能产生其他高度敏感的问题。在许多西方国家，同性伙伴关系被视为一种人权并且得到了法律支持，但在许多其他国家他们是不被接受的。在一个公司自己的国家同性伴侣像传统婚姻中的伴侣那样享受同样的保险和养老金，但是该公司应该将这种政策应该应用于每一个东道国吗？当一夫多妻制成为一种公认的生活方式时，社会上的保险及养老金应该如何设计？

对于所有这些问题最简单的答案就是：这些问题不能只由企业管理者来回答；不能只从'西方'，或'印度'，或'中国'的角度来回答。除了一些非常基本的普世价值，没有单一的真理。我们的成长所经历的社会和文化背景，其特定的环境规范、态度以及习俗塑造了我们的评判标准。当谈到道德印记和价值前提时，我们都会背上特定的社会—文化的包袱。因此，一个国际公司既不能将它总部的法律和政策'移植'到其他国家的公司团队中去，也不能入乡随俗。这种'移植'会引起'排斥反应'，但是不加批判的接受和接纳不同文化的态度和行为可能会导致道德相对主义并在其他方面引起批判。

跨文化的利益相关者对话

由于文化不同所产生的问题必须通过跨文化对话找到合理的解决方案。这种对话必须尊重其他文化的传统智慧和公平对待参与其中的利益相关者。应该授予管理者权利，使其能够设计一个企业责任政策及实践的强健的'通道'，一方面这种政策及实践扎根于当地的文化，但是另一方面，又符合国际规范的精神。商业伦理学家能够促进并丰富相关利益者的对话，并能够将他们专门的知识应用于该通道的定义中来。

上述发展及设计过程的第一步是寻找跨文化道德共识，比如，价值观和规范要求，这种价值观及规范要求无论在任何时候在各种文化中都是备受尊崇，并得到所有宗教的认可。在这里不需要从头开始；在这里有一个巨大的知识储存。为生活在和平及繁荣的社会中的一个开明的利己主义者努力寻找有约束力的道德规范是可以实现的：从二十世纪九十年代早期开始的大量的研究，委员会的工作结果以及像 Hans Kung 这样的杰出个人的作品已经开始认识到并关注普世准则、价值观或原则的存在：

● Hans Kung 对"全球伦理宣言"和全球伦理基金会的思想主体研究了

二十多年[14]，其中包括"全球经济伦理宣言"[15]，

● UNESCO 提出了"21 世纪的公共伦理框架"[16]，

● 世界文化和发展委员会的报告："我们创造性的多元化"[17]；

● 全球治理委员会的报告："我们的全球社区"[18]。

对于协作精神而言，所有这些工作共同点在于根据"黄金法则"，寻求单独个体和机构在行动时的共同满意度，以及在个人生活和职业生活中将共同的价值观进行内化和应用。这些共同的价值观包括：非暴力；尊重生命，团结，公平，公正（跨代同样适用），诚实，宽容，平等，可持续发展，尊重人权，正直等。

另外一个就全球价值观具有共性的重要观点是：人类的发展不能被视为："一个单一的，统一的，线性的路径，因为这样将不可避免地消除文化的多元化和试验过程，导致在珍惜过去和面对不可预知的未来时，人类的创造能力容易受到限制。"[19] 最后，我们需要明确表明对于政治和企业领导的需求，他们需要"看起来很强大，具有持续性的道德规范，并且显示出应对下届选举的政治勇气"— 对于商业管理者相应的等效要求则是"具有超越短期的经济效益的道德勇气。"[20]

尽管这些文件都得到了相同的结论，即共同的价值观和同样的规范要求是必需的，这的确是值得庆祝的理由，但是这种共识仅仅是第一步。一般常见的伦理标准，如"我们珍惜公正"，读起来让人感觉良好，但它并不代表与实际相关的人力资源指导原则。一个综合抽象的规范协议并不一定能作为在特定情形下针对某个特定的伦理问题的解决方案。在这种情形下，迈克尔·沃尔泽提出的差异化有助于解决这种问题：

"道德条款有最狭窄和最宽泛的涵义；我们可以给予它们不同的描述标

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[14] http://www.weltethos.org/index.php。

[15] Küng H. / Leisinger K.M. / Wieland J.：全球经济伦理宣言。全球业务的影响及挑战。（dtv）Munich 2010；

[16] http://unesdoc.unesco.org/images/0011/001176/117622eo.pdf

[17] 世界文化和发展委员会的报告："我们创造性的多元化"，巴黎，1996 年 7 月 (http://unesdoc.unesco.org/images/0010/001055/105586e.pdf)

[18] 球治理委员会的报告："我们的全球社区"（http://www.gdrc.org/u-gov/global-neighbourhood/);

[19] 世界文化和发展委员会的报告："我们创造性的多元化"，巴黎，1996 年 7 月 (http://unesdoc.unesco.org/images/0010/001055/105586e.pdf) 第 7 页

[20] 世界文化和发展委员会的报告："我们创造性的多元化"，巴黎，1996年7月 (http://unesdoc.unesco.org/images/0010/001055/105586e.pdf) 第7页

准，这两种描述适用于不同的环境，服务于不同的目的。"[21]

全世界理性的人都很容易的达到共识，即"正义"，"公平"，"真诚"，"自由"等都是重要的价值标准。但是这些对于价值观的抽象和宽泛的解释仍显"薄"，容易断章取义。对于道德的审议，迈克尔·沃尔泽如是说道：

> "应该以一种详尽周密的形式进行，对采取某个决定的相应实际情形进行详细的描述。对于道德话语 "单薄"层面的分析包含对一般条款和概念的解释，如"正义"，"真理"或"自由"等。— 对于"厚重"层面的解释则包含如何获得具体的预期善行等，人们认可该概念标准，但由于各自派生的文化不同，因此对于"真理"或"正义"的标准有着自己的认识和解释，造成对这些概念的解释和实施有较大难度。我们的方向性是一致的，因为不论男女，心地善良（或意识形态正确）的人们所追求的目标具有一致性。这种论述是在哲学上品格高尚的一个例证，不过，这并不符合我们的道德体验。"[22]

在特定的文化环境内，个体有自己的"厚重的道德标准"背景，他们在特定的情形下对特定的行为做出道德判断。他们的判断与自己特定的个人经验，价值体系，以及社会文化背景是密不可分的，这也是毋容置疑的。然而，虽然他们的判断是主观真实和正确的，但真实和正确仅适用于和他们价值观一致的人而言，并不能针对所有人群。比如，在就某个国家的公平劳动，合法的礼品和招待费用等共同的责任原则和标准进行论述时，应结合当地的价值观和规范予以考虑，并且应反映出各自参照的国际规范标准。被接受和内化的道德观念开始生效并变得"厚重"。

在企业伦理学家的帮助和诚信竞争的背景下，进行认真和公正的分析，我们会发现三个类别的道德标准和利益行为模式：

●**道德标准有所不同但无优劣之分。**公司应视野开阔，无偏见，并且应对当地的传统和观念持宽容态度。对多元化的尊重是伦理价值观的核心。在市场营销和广告领域可参见具体事例，也可以参见与礼品和招待习俗，建立全面透明信息体系。

●道德的"高斯分布"体现的另一面是道德标准和行为模式，显然**按照国际标准，这是不可接受的。**在这种情况下，公司必须坚持零容忍，坚持零容忍态度

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[21]迈克尔·沃尔泽 厚与薄 国内与国际道德论证 圣母玛利亚大学出版社 1994年，第2页

[22]迈克尔·沃尔泽 厚与薄 国内与国际道德论证 圣母玛利亚大学出版社 1994年，第9页

的事例包括违反国际公认的人权,各种形式的童工劳动,强迫或强制劳动形式等。任何值得尊敬的公司都可以建立自己的企业文化,在这个企业文化中,人类的尊严得到尊重—它们需要这样的政治意愿以及支持自己的价值观的管理者。

●**与社会经济发展的不同阶段相关的道德标准和行为模式**。在这种情况下,建议采用基于实例的启发预防性方法,做出对具体事例的相关决定。相关实例可见薪酬规定,社会福利结构,以及(在有限的范围内)超出本地环保标准规定等领域。

当然,因为它涉及到跨文化的判断,听起来似乎不像真正的实施过程一样困难。但是道德问题是不易解答的,对于文化决定的道德问题和道德模糊性没有简单的解决方案。能够以恰当的方式处理这类问题的先决条件在于:尊重文化和拥有伦理"音乐性"的管理者能够找到中正之道。理论上,在这种情况下,管理者应该如同情境伦理学家一样行事:很明显,不能为了一个"良善"的结果不择手段。决策者必须专注于与期望的目标相关的决定所带来的后果。

> "在何种情况下应该怎样做取决于具体事例,对于任何道德问题的解决方法也是相对的。事实会表明什么才是正确的。但是,一旦选择了相关的途径,对此应付的责任和义务则是绝对的:责任是绝对的,但决定和如何实施决定则是相对的,实施决定的原因不属于相对范畴。"[23]

由最高管理层与利益相关者交换意见而定义的企业价值观具有无容辩驳的绝对性,派生企业的规范标准同样有效。问题在于其实施必须适应一个特定的文化,否则极有可能被视为"进口并强制实施"。如果是这样的话,标准不会被内化,仅能在需要进行控制时达成表面上的一致性。

采用一个二维的方法来定义和实施企业的社会责任

在全球一体化的环境中,理论上,本国和东道国的管理者,根据商业伦理学家和文化专家需要提出的建议,多方协作,为植根于特定的文化和得到国际认可的职责履行过程确定实施"通道"。其任务是按照不可协商的全球价值观制定相应的地方性道德标准。为达成这一目标,需要采取如下两个独立的步骤:

1. 使下述各方面发展一致:企业价值观;行为规范;以全球的核心价值观为指导的责任指导原则;以 "全球伦理宣言"为基础并源自道德共识的规范标准;"全球经济伦理宣言";联合国教科文组织报告"21世纪伦理共同框架";以及报告"我们创造性的多元化"。

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[23] Fletcher J.: 情境伦理学 新道德(威斯敏斯特约翰诺克斯出版社) 路易斯维尔 S.143f

鉴于这些报告的内容都是有关"单薄"的道德观念，公司应该进行下一步的行动，它们应该——

2. 融入东道国的特定文化环境，而企业社会责任之旅的目标和目的地（比喻为"罗马"），即企业核心价值和规范性原则，是不可协商的。"条条大路通罗马"，可适应于不同文化的具体情况。

跨文化的工作人员团队应该对如下方面进行评估，即哪些特定的地方文化决定的风俗习惯和做法最有可能与负责的国际做法不一致，并力求解决双方的矛盾。将对道德管理的自由空间[24] 的建设性应用和道德想象力[25]相结合，提供管理的新维度。

事实上，这将被大多数管理者视为额外的负担。他们已经100%向顾客做出承诺，承诺满足顾客需求并提供良好的经营业绩。但是，像中国，印度或其他新兴国家的重要性很可能不仅表现在经济方面，还表现在其规范塑形能力的增长方面。一些西方工业国家为世界决定什么是正确的时代已经走到了尽头。在商业业务的规范领域内的"文化冲突"，不太可能导致类似世界末日般的"文明冲突"[26]场景的产生，但是它有可能产生摩擦，使相互的信任受到质疑，从而使国际经济合作更加困难。这是稀缺资源的浪费，这种稀缺资源，本应该投资于一个和平的，互惠互利的全球可持续发展环境内。

我们该何去何从？

据我所知，只有少数国际化经营的企业对必要的资源进行投资，寻求跨文化可持续发展的解决方案。我也怀疑，没有足够的商业伦理学家积极投入参与公司政策，规则和指导原则的制定和实施，他们害怕他们在哲学行业的同行可能会由此推断产生利益冲突。每个人都希望拥有美好的未来，这两种态度对于实现这样的未来都有着消极的作用，工作中试验和错误的发生会产生不必要的摩擦和文化上的误解—我们追求越来越友好的和持续性发展的全球化发展，而这恰恰是全球化发展的对立发展方向。

1996年，托马斯·唐纳森哈佛商业评论中发表文章"价值观张力：伦理远离家园"，这篇睿智的文章在今天依然很有说服力，并且应该引起业务经理和伦理学家的共同关注[27]。为了成功应对文化引起的冲突和紧张局势，国际企业必须

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[24] Donaldson Th/Dunfee Th. W.:绑定的关系：商业伦理的社会契约方法。哈弗商业学院出版社，1999

[25] Werhane P. H./Moriarty B.:道德想象力和管理决策。商业圆桌会议企业伦理研究所 2002 http://www.corporate-- - ethics.org/pdf/moral_imagination.pdf

[26] Huntington S.: 文明的冲突和世界秩序的重新排列（Simon&Schuster,纽约 1996）

[27] Donaldson Th.: 价值观张力：伦理远离家园. HBR-九月-十月 1996， 48-62 页；

首先营造企业文化，对道德行为予以奖励。爱德华·弗里曼提出了如下的见解：

- 只谈业务而不谈道德是没有意义的！

- 只谈道德而不谈业务是没有意义的！

- 只谈论业务或道德而不谈人性是没有意义的！[28]

先前对于管理者的思维定式和个性的关注有了新的意义：价值管理的各个方面（行为准则，企业社会责任指导，整合道德参数的奖金和晋升系统，合规管理等）都是重要的，这为公司内部的个体行为设定了清晰的预期标准。但是没有一家公司仅作为一个抽象的法律制度存在。公司行为是不同的个体在不同级别的层次结构共同作用进行完成的。一个人不可能将管理人员的不负责任的企业行为与管理人员为之服务和负责的企业框架分离开来，无论是负责任的企业行为还是企业失当行为，都不可能"从天而降"。他们都是个人决策的结果。一个特定行为的最终决定和失职经常取决于个人的道德决策——这种决策往往是高层管理人员的价值思维定式和他们的领导风格的结果。

因为在主动处理文化多元化等问题时，敏感性和"道德的音乐性"非常重要，所以在对高层管理人员进行选择时必须注重他们道德的丰富性和超越传统的竞争性。未来的企业领导人应该具有较高的认知智力（IQ）和适当的技术信息，以应对特定企业的特殊挑战，了解战略的重要性，并运行这个复杂的组织机构。除此之外，企业领导人应该具备情感和社交智能能力，来感知，评估和管理自己积极与其共事的人的情绪。他们也应该具有社交能力，无论对方社会阶层或等级如何，都能够与之和谐相处。最后需要提出的一个重要方面是：理想的领导者都拥有得天独厚的文化和道德智慧——也就是具有将通用的规范应用于他们的个人价值观，目标和行动中的能力——同样，他们也具备道德能力，能够在不同的文化背景下履行实施正确的事情。

在全球化发展进一步加深的今天，必须通过丰富教学和学习内容推动管理发展，这能够帮助管理者发现在任何文化归属情形下都无法忍受的行为，并且可以帮助管理者在遭遇道德冲突时进行良好的判断。

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[28] Freeman R.E. et alia:利益相关者理论.艺术发展状况. 剑桥大学出版社，剑桥 2011, S.7.

節 亮 風 高