

Management
Course Number: 26:620:661
Course Title: Business Ethics

COURSE DESCRIPTION

This course serves as an introduction to the multi-disciplinary academic literature on business ethics and requires no previous exposure to business ethics or philosophy. The course begins with leading theories in business ethics, which are then explored through various disciplinary applications (management, accounting, marketing and supply chain). Relevant psychological and sociological influences in decision-making are addressed throughout the course and special attention is paid to conducting empirical research on ethics-oriented topics. Guest speakers provide insight into various topics. By the end of the course, class participants will have developed their own business ethics empirical study or normative analysis which will draw upon an ethical aspect of their discipline.

READINGS

Most required readings will be posted to Canvas or provided in class. ‘Further Readings’ are not required. They provide direction for those who plan to build on a topic for their final paper.

To guide your interpretation of the readings, students should consider the following questions:

Theory Papers: How does the theory relate to research in your discipline? On what points would the scholars agree/disagree? Is the theory persuasive?

Empirical Papers: What is the main research question? Is the question persuasively answered? What was the nature of the research design? Did the authors use the best measures? What would you recommend as a follow-up study?

NORMATIVE ANALYSIS

Choose one empirical article from your discipline (possibly something written by your advisor) and try to identify the implicit normative aspects of the article (roughly 1 page). Does the article seem to suggest that certain individual or firm behaviors are good or bad? Does the article consider implications of research for society?

RESEARCH QUESTION & DRAFT OF LITERATURE REVIEW

In preparation for the final project, students will submit a paper containing a research question and an overview of the literature review for the final project. This assignment is meant to encourage students to start exploring their specific interests, make progress in writing their final papers, and receive feedback early in the writing process.

ACADEMIC INTEGRITY

I do NOT tolerate cheating. Students are responsible for understanding the RU Academic Integrity Policy (<http://academicintegrity.rutgers.edu/>)

I will strongly enforce this Policy and pursue *all* violations. On all examinations and assignments, students must sign the RU Honor Pledge, which states, “On my honor, I have neither received nor given any unauthorized assistance on this examination or assignment.” I will screen all written assignments through *SafeAssign* or *Turnitin*, plagiarism detection services that compare the work against a large database of past work. Don’t let cheating destroy your hard-earned opportunity to learn. See business.rutgers.edu/ai for more details.

DISCUSSION LEADER & PARTICIPATION

While students are expected to participate in all sessions, they will also lead one session alongside a classmate. In the role of discussion leaders, students are expected to compare and contrast articles (not merely provide summaries) and encourage participation and exploration of topics by their classmates. Effective discussion leaders ask good, clear questions that help spark class discussions.

GRADING POLICY

10% Normative analysis of an article from underlying discipline ()

10% Research Question & Draft of Literature Review for Final Project ()

20% Discussion Leader (1 session) & Class Participation

60% Final Presentation & Paper (paper is due a week after the final presentation)

COURSE SCHEDULE

Philosophical underpinnings of Business Research

- Bowie, N. 2000. Business Ethics, Philosophy and the Next 25 years. *Business Ethics Quarterly*, pp.7-20.
- Messick, D.M. 1998. Social categories and business ethics. *Business Ethics Quarterly*, 1: 149-172.
- Hartman, E. M. 1998. Altruism, ingroups, and fairness: Comments on David Messick's 'Social Categories and Business Ethics'. *Business Ethics Quarterly*, 179-185.
- Wood, D. J. 1998. Ingroups and outgroups: What psychology doesn't say. *Business Ethics Quarterly*, 1: 173-178.

Social Contracts, Stakeholders & Rights

- Agle, B. R., Donaldson, T., Freeman, R. E., Jensen, M. C., Mitchell, R. K., & Wood, D. J. 2008. Dialogue: Toward superior stakeholder theory. *Business Ethics Quarterly*, 153-190.
- Donaldson, T. 1989. Moral Minimums for Multinationals," *Ethics and International Affairs* 3: 163-182.
- Donaldson, T. & Dunfee, T. 1994. Toward a Unified Conception of Business Ethics: Integrative Social Contracts Theory. *Academy of Management Review*, 19:2, pp. 252-284.
- Donaldson, T. & Preston, L. 1995. The Stakeholder Theory of the Corporation: Concepts, Evidence, Implications. *Academy of Management Review* 20: 65-91.
- Werhane, P. 1988. Persons, rights, and corporations. *Journal of Business Ethics*. 5:336-340.

Further Reading:

- Donaldson, T. 1991. The ethics of international business. Oxford University Press.

- Donaldson, T. and Dunfee, T. W. 1999. Ties that bind: A social contracts approach to business ethics. Boston, MA: Harvard Business School Press.
- Dunfee, T. W. 2006. A critical perspective of integrative social contracts theory: Recurring criticisms and next generation research topics. *Journal of Business Ethics*, 68, 303-328.
- Hsieh, Nien-hê. 2007. Maximization, Incomparability, and Managerial Choice. *Business Ethics Quarterly* 17(3), 497-513.
- Heath, J., Moriarty, J., & Norman, W. (2010). Business ethics and (or as) political philosophy. *Business Ethics Quarterly*, 20(3), 427-452.
- Freeman, R. E. 1984. Strategic management: A stakeholder approach. Boston: Pitman.
- Freeman, R. E. & Evan, W. M. 1990. Corporate governance: A stakeholder interpretation. *The Journal of Behavioral Economics*, 337-359.
- Freeman, R.E.1994. The politics of stakeholder theory: Future directions. *Business Ethics Quarterly*, 409-421.
- Mitchell, R., Agle, B. R. & Wood, D. J. 1997. Toward a theory of stakeholder identification and salience: defining the principle of who and what really counts. *Academy of Management Review*, 853-886.
- Sen, A. 1993. Does business ethics make economic sense? *Business Ethics Quarterly*, 45-54.
- Soule, E. (2002). Managerial moral strategies-in search of a few good principles. *Academy of Management Review*, 27, 114-124.
- Wicks, A., Gilbert, D. Freeman, R. E. 1994. A feminist reinterpretation of the stakeholder concept. *Business Ethics Quarterly*, 475-497.

Utilitarianism, Confucianism & Kant

- Audi, R. 2007. Can Utilitarianism be Distributive? Maximization and Distribution as Criteria in Managerial Decisions. *Business Ethics Quarterly* [**SOPHIA-1**]
- Bailey, A. 2011. Dialogue: The Confucian Critique of Rights-Based Business Ethics. *Business Ethics Quarterly* [**SOPHIA-2**]
- Bowie, N. 1998. A Kantian Theory of Capitalism, *Business Ethics Quarterly*, 37-60.
- Strudler, A. 2011. Morality without rights. *Business Ethics Quarterly*, 672-677.

Further Reading:

- Arnold, D. G. & Bowie, N. E. 2003. Sweatshops and Respect for Persons. *Business*

Ethics Quarterly, 13, Issue 2: 221-242.

Reynolds, S. & Bowie, N. 2004. A Kantian perspective on the characteristics of ethics programs. *Business Ethics Quarterly*, 275-292.

Scharding, T. 2015. Imprudence and Immorality: A Kantian Approach to the Ethics of Financial Risk. *Business Ethics Quarterly*, 243-265.

Scharding, T. Individual actions and corporate moral responsibility: A (reconstituted) Kantian approach. *Journal of Business Ethics*.

Normative vs. Descriptive Theory

Alzola, M. 2008. Character and environment: The status of virtues in organizations. *Journal of Business Ethics*, 78: 343-357.

Donaldson, T. 1994. When Integration Fails: The Logic of Prescription and Description in Business Ethics. *Business Ethics Quarterly* 4: 157-169.

Trevino, L. & Weaver, G. 1994. Business Ethics: One Field or Two? *Business Ethics Quarterly* 4: 113-128.

Cohen, T. R., Panter, A.T., Turan, N., Morse, L.A., & Kim, Y. 2014. Moral character in the workplace. *Journal of Personality and Social Psychology*. [WENRU-1]

Spicer, A, Dunfee, T. & Bailey, W. 2004. Does National Context Matter in Ethical Decision Making? An Empirical Test of Integrative Social Contract Theory. *Academy of Management Journal* 47: 610-620. [KELLY-1]

Further Readings:

Alzola, M. 2011. The reconciliation project: Separation and integration in business ethics research. *Journal of Business Ethics*, 99: 19-36.

Cuguro-Escofet, N. & Fortin, M. 2014. One justice or two? A model of reconciliation of normative justice theories and empirical research on organizational justice. *Business Ethics Quarterly* 435-451.

Searle, J. 1964. How to Derive 'Ought' from 'Is'. *Philosophical Review* 73: 43-

58.

Kim, T. W., Monge, R. & Strudler, A. 2015. Bounded ethicality and the principle that “ought” implies “can.” *Business Ethics Quarterly*.

Schreck, P. van Aaken, D. & Donaldson. 2013. Positive economics and the normativistic fallacy: Bridging the two sides of CSR. *Business Ethics Quarterly*. 297-329.

Singer, M. S. 1998. Paradigms linked: A normative-empirical dialogue about business ethics. *Business Ethics Quarterly* 481-496.

Ethical Leadership [Guest: ()]

Ciulla, J. 2020. Leadership and the power of resentment.

Meindl, J. R., Ehrlich, S. B., & Dukerich, J. M. The romance of leadership.

Administrative Science Quarterly [GRACE-1]

Kurt, E.D. 2008. What, after all, is leadership? 'Leadership' and plural action. *The*

Leadership Quarterly [GRACE-2]

Brown, M. E., Trevino, L.K. & Harrison, D. A. 2005. Ethical leadership: A social

learning perspective construct development and testing. *Organizational Behavior and Human Decision Processes* [KELLY-2]

Gardner, W. L., Cogliser, C. C., Davis, K.M., Dickens, M.P. 2011. Authentic leadership:

A review of the literature and research agenda. *The Leadership Quarterly* [WENRU-2]

Further Reading:

Brown, M. E., L. K. Treviño. 2006. Ethical leadership: A review and future directions.

Leadership Quart. **17** 595-616.

Mayer, D. M., Aquino, K., Greenbaum, R., Kuenzi, M. 2012. Who displays ethical

leadership, and why does it matter? An examination of antecedents and consequences of ethical leadership. *Academy of Management Journal*, 55: 151-171.

Mayer, D. M., Kuenzi, M., Greenbaum, R., Bardes, M. & Salvador, R. 2009. How low

does ethical leadership flow? Test of a trickle-down model. *Organizational Behavior and Human Decision Processes*, 108: 1-13.

Mayer, D. M., Kuenzi, M., & Greenbaum, R. L. 2010. Examining the link between ethical leadership and employee misconduct: The mediating role of ethical climate. *Journal of Business Ethics*, 95: 7-16.

Schminke, M., M. L. Ambrose, D. O. Neubaum. 2005. The effect of leader moral development on ethical climate and employee attitudes. *Organizational Behavior and Human Decision Processes*, 97: 135-151.

Treviño, L. K., Brown, M., & Hartman, L. P. 2003. A qualitative investigation of perceived executive ethical leadership: Perceptions from inside and outside the executive suite. *Human Relations*, 56: 5-37.

Treviño, L. K., Weaver, G. R., & Brown, M. E. 2008. It's lovely at the top. *Business Ethics Quarterly*, 18: 233-252.

Unal, A. F., Warren, D. E. & Chen, C. C. The normative foundations of unethical supervision in organizations. *Journal of Business Ethics*

Warren, D. E., Peytcheva, M. & Gaspar, J. 2016. When ethical tones at the top conflict:

Adapting priority rules to reconcile conflicting tones. *Business Ethics Quarterly*.

Behavioral Ethics Models

Jones, T. M. 1991. Ethical decision making by individuals in organizations: An issue-contingent model. *Academy of Management Review*, 16, 366-395.

Treviño, L. T. 1986. Ethical decision making in organizations: A person-situation interactionist model. *Academy of Management Review*, 11, 601-617 [SOPHIA-3]

Ferrell & Gresham. 1985. A contingency framework for understanding ethical decision making in marketing. *Journal of Marketing*, 87-96. [GRACE-3]

Reynolds, S. J. 2006. A neurocognitive model of the ethical decision-making process:

Implications for study and practice. *Journal Applied Psychology*, 737-748. [KELLY-3]

Warren, D. E. & Smith-Crowe, K. 2008. Deciding what's right: The role of external

sanctions and embarrassment in shaping moral judgments in the workplace. *Research in Organizational Behavior*. [WENRU-3]

The Ethical Organization

DUE: Normative Analysis

- Ashforth, B. E., & V. Anand. 2003. The normalization of corruption in organizations. *Res. Organ. Behavior* 25 1-52.
- Hegarty, W. H., & H. P. Sims. 1979. Organizational philosophy, policies, and objectives related to unethical decision behavior: A laboratory experiment. *Journal of Applied Psychology*, 64: 331-338.
- Smith-Crowe, K., & Warren, D. E. 2014. The emotion-evoked collective corruption model: The role of emotion in the spread of corruption within organizations. *Organization Science*.
- Victor, B., & J. B. Cullen. 1988. The organizational bases of ethical work climates. *Administrative Science Quarterly*, 33: 101-125.
- Warren, D. E., Gaspar, J. & Laufer, W. S. Is formal ethics training merely cosmetic? A study of comprehensive ethics training and indicators of ethical organizational culture. *Business Ethics Quarterly*. [WENRU-4]
- Further Reading:**
- Ashforth, B. E., D. A. Gioia, S. L. Robinson, L. K. Treviño. 2008. Re-viewing organizational corruption. *Acad. Management Rev.* 33 670-684.
- Brief et al. 1996. What's wrong with the Treadway Commission Report? Experimental Analyses of the Effects of Personal Values and Codes of Conduct on Fraudulent Financial Reporting. *Journal of Business Ethics*, 15: 183.
- Brief, A. P., Buttram, R. T., & Dukerich, J. M. (2001). "Collective corruption in the corporate world: Toward a process model." In M. E. Turner (Ed.), *Groups at work: Theory and research* (pp. 471-499). Mahwah, NJ: Lawrence Erlbaum.
- Palmer, D. 2008. Extending the process model of collective corruption. *Research in Organizational Behavior*, 28: 107-135.
- Treviño, L. K., & Weaver, G. R. 2001. Organizational justice and ethics program "follow-through": Influences on employees' harmful and helpful behavior. *Business Ethics Quarterly*, 11: 651-671.
- Warren, D. E. 2006. Ethics initiatives: The problem of ethical subgroups. In E. B. Mannix, M. Neale, & A. Tenbrunsel (Eds.), *Research on Managing Groups and Teams: Ethics* (pp. 83-100). London: Elsevier Science Press.
- Warren, D. E. 2007. Corporate scandals and spoiled identities: How organizations shift stigma to employees. *Business Ethics Quarterly*.
- Weaver, G. R., Treviño, L. K., & Cochran, P. L. 1999. Corporate ethics programs as control systems: Influences of executive commitment and environmental factors. *Academy of Management Journal*, 42: 41-57.

Weaver, G. R., L. K. Trevino, & P. L. Cochran. 1999. Corporate ethics practices in the mid-1990's: An empirical study of the Fortune 1000. *Journal of Business Ethics*, 18: 283-294.

Constructive & Destructive Deviance

Greenberg, J. 1990. Employee theft as a reaction to underpayment inequity: The hidden cost of pay cuts. *Journal of Applied Psychology*, 75, 561-568. [GRACE-4]

Warren, D.E. 2003. Constructive and destructive deviance in organizations. *Academy of Management Review* 28, 622-632. [GRACE-5]

Warren, D. E. & Schweitzer, M. E. 2019. When weak sanctioning systems work: Evidence from auto insurance industry fraud investigations. *Organizational Behavior and Human Decision Processes*. [GRACE-6]

Wilde, J. H. The deterrent effect of employee whistleblowing on firms' financial misreporting and tax aggressiveness. *The Accounting Review*, 92: 247-280.

Zhang, J., Pany, K. & Reckers, P. M. J. 2013. Under which conditions are whistleblowing "Best Practices" best? *Auditing: A Journal of Practice & Theory*, 32: 171-181. [WENRU-6]

Further Reading:

Greenberg, J. 1993. Stealing in the name of justice: informational and interpersonal moderators of theft reactions to underpayment inequity. *Organizational Behavior and Human Decision Processes*, 54, 81-103.

Hollinger, R. C., & Clark, J. P. 1982. Formal and informal social controls of employee deviance. *The Sociological Quarterly*, 23: 333-343.

Hollinger, R. C., & Clark, J. P. 1983. Deterrence in the workplace: Perceived certainty, perceived severity, and employee theft. *Social Forces*, 62: 398-418.

Mulder, L. B. 2009. The two-fold influence of sanctions on moral norms. In D. DeCremer (Ed.), *Psychological perspectives on ethical behavior and decision making*: 169-180. Charlotte, NC: Information Age Publishing.

Mulder, L. B., Verboon, P. & De Cremer, D. 2009. Sanctions and moral judgments: The moderating effect of severity and trust in authorities. *European Journal of Social Psychology*, 39: 255-269.

Nelissen, R. M. A., & Mulder, L. B. 2013. What makes a sanction "stick"? The effects of financial and social sanctions on norm compliance. *Social Influence*, 8:70-80.

Smith, N. C., Simpson, S. S., & Huang, C. 2007. Why managers fail to do the right thing: An empirical study of unethical and illegal conduct. *Business Ethics Quarterly*, 17: 633-667.

Tenbrunsel, A.E., & Messick, D.M. 1999. Sanctioning systems, decision frames, and cooperation. *Administrative Science Quarterly*. 44 684-707.

Warren, D. E. 2019. The persistence of organizational deviance: When informal sanctioning systems undermine formal sanctioning systems. *Business Ethics Quarterly*, 29:55-84.

Spring Break

Virtue Ethics [Guest ()]

Alzola, M. 2015. Virtuous persons and virtuous actions in business ethics and organizational research. *Business Ethics Quarterly*, 287-318.

Harman. 2003. No character or personality. *Business Ethics Quarterly*. [SOPHIA-4]

Hartman E. A. 1994. The commons and the moral organization, *Business Ethics Quarterly*, 4, 253-269. [SOPHIA-5]

Hartman, E. M. 2006. Can we teach character? An Aristotelian answer. *Academy of Management Learning & Education*. 5: 68-81.

Solomon, R. 1992. Corporate roles, personal virtues: An Aristotelian Approach to Business Ethics. *Business Ethics Quarterly* 3 (1992): 317-339. [SOPHIA-6]

Further Reading:

Alzola, M. 2012. The possibility of virtue. *Business Ethics Quarterly*.

Audi, Robert. 2012. Virtue ethics as a resource in business. *Business Ethics Quarterly* 22: 273-291.

Hartman, E. 1996. Organizational ethics and the good life. Oxford University Press.

Hartman, E. 2013. Virtue in Business: Conversations with Aristotle. Cambridge.

Hartman, E. 2006. Can we teach character? An Aristotelian answer. *Academy of Management Learning & Education* 5, n68-81

Koehn, Daryl. 1995. A role for virtue ethics in the analysis of business practice. *Business Ethics Quarterly* 5:533-539.

Solomon, R. 1992. Ethics and excellence: Cooperation and integrity in business. Oxford University Press.

Solomon. 2003. Victims of circumstances? A defense of virtue ethics in business. *Business Ethics Quarterly*. 13(1): 43-62.

Predictors of Un/Ethical Decision Making

DUE Research Questions & Paper Outline

Chen, M., Chen, C., & Sheldon, O. 2016. Relaxing moral reasoning to win: How organizational identification relates to unethical pro-organizational behavior. *Journal of Applied Psychology*

Lee, J. & Gino, F. 2015. Poker-faced morality: Concealing emotions leads to utilitarian decision making. *Organizational Behavior & Human Decision Processes*, 126:49-64.

Reynolds, S. J. 2006. Moral awareness and ethical predispositions: Investigating the role of individual differences in the recognition of moral issues. *Journal of Applied Psychology*, 91, 233-243.

Reynolds, S. J., & Ceranic, T. L. (2007). The effects of moral judgment and moral identity on moral behavior: An empirical examination of the moral individual. *Journal of Applied Psychology*, 92(6), 1610–1624.

Schweitzer, M., Ordonez, L. and Douma, B. 2004. Goal setting as a motivator of unethical behavior. *Academy of Management Journal*, 47, 422-432.

Further Reading:

Aquino, Karl, and Americus Reed II. 2002. The self-importance of moral identity. *Journal of Personality and Social Psychology*, 83, 6, 1423- 1440.

Bazerman, M. H., & Tenbrunsel, A. E . 2011. *Blind spots: Why we fail to do what's right and what to do about it*. Princeton, New Jersey: Princeton University Press.

- Bazerman, M. & Sezer, O. 2016. Bounded awareness: Implications for ethical decision making. *Organizational Behavior & Human Decision Processes*, 136: 95-105.
- Bailey, W. & Spicer, A. 2007. When does national identity matter? Convergence and divergence in international business ethics. *Academy of Management Journal*, 50: 1462-1480.
- Cohen, D., Nisbett, R. E., Bowdle, B.F., Schwarz, N. 1996. Insult, aggression and the southern culture of honor: An experimental ethnography. *Journal of Personality and Social Psychology*, 70: 945-960.
- Desai, S. D. & Kouchaki, M. 2017. Moral symbols: A necklace of garlic against unethical requests. *Academy of Management Journal*, 60: 7-28.
- Gunia, B. C., Wang, L., Huang, L. I., Wang, J., & Murnighan, J. K. 2012. Contemplation and conversation: Subtle influences on moral decision making. *Academy of Management Journal*, 55(1), 13-33.
- Hegarty, W. H., & Sims, H. P. (1978). Some determinants of unethical decision behavior: An experiment. *Journal of Applied Psychology*, 63, 451-457.
- O'Fallon, M. J., K. D. Butterfield. 2005. A review of the empirical ethical decision-making literature: 1996–2003. *J. Bus. Ethics* 59 375–413.
- Nichols, S. & Mallon, R. 2006. Moral dilemmas and moral rules. *Cognition*, 530-542.
- Robertson, D. C., & Anderson, E. 1993. Control system and task environment effects on ethical judgment: An exploratory study of industrial salespeople. *Organizational Science*, 4: 617-644.
- Salvador, R., R. G. Folger. 2009. Business ethics and the brain. *Business Ethics Quarterly*, 19:1-31.
- Shao, R., Aquino, K., & Freeman, D. 2008. Beyond moral reasoning: A review of moral identity research and its implications for business ethics. *Business Ethics Quarterly*, 18, 513-540.
- Smith-Crowe, K., & Warren, D. E. 2014. The emotion-evoked collective corruption model: The role of emotion in the spread of corruption within organizations. *Organization Science*.
- Tangney, J. P., Stuewig, J., Mashek, D. J. 2007. Moral emotions and moral behavior. *Annual Review of Psychology*, 58, 345-372.
- Tenbrunsel, A. E., K. Smith-Crowe. 2008. Ethical decision making: Where we've been and where we're going. *Acad. Management Ann.* 2 545-607
- Treviño, L. K., den Nieuwenboer, N. A., & Kish-Gephart, J. 2014. (Un)ethical behavior in organizations. *Annual Review of Psychology*, 65(1), 635-660.

Treviño, L. K., & Youngblood, S. A. 1990. Bad apples in bad barrels: A causal analysis of ethical decision-making behavior. *Journal of Applied Psychology*, 75, 447-

476.

Wiltermuth, S. S. & Flynn, F. J. 2013. Power, moral clarity, and punishment in the workplace. *Academy of Management Journal*, 56: 1002-1023.

Zhong, C. B. (2011). The ethical dangers of deliberative decision making. *Administrative Science Quarterly*, 56, 1-25.

Artificial Intelligence & New Technologies [Guest: ()]

Bostrom, N. & Yudkowsky, E. 2011. The ethics of artificial intelligence. In Ramsey, W. & Frankish, K (Eds). *Cambridge Handbook of Artificial Intelligence*.

Johnson, D. G. 2015. Technology with no human responsibility? *Journal of Business Ethics*. 127: 707-715. [KELLY-4]

Kim, T. W. & Scheller-Wolf, A. 2019. Technological unemployment, meaning in life,

purpose of business, and the future of stakeholders. *Journal of Business Ethics*. [WENRU-5]

Scharing, T.K. Recognize Everyone's Interests: Business Ethics, Autonomous Vehicles and the New Trolley Problem. Under review

Scharing, T.K. 2019. National Currency, World Currency, Cryptocurrency: A Fichtean

Approach to the Ethics of Bitcoin. *Business & Society Review*, 124(2): 219-238.

[KELLY-5]

Further Reading:

Asaro, P. M. A body to kick, but still no soul to damn: Legal perspectives on robotics.

Bhargava, V. & Kim, T. W. 2017. Autonomous vehicles and moral uncertainty. In Lin, Abney & Jenkins (Eds.) *Robot Ethics 2.0*, Oxford University Press.

West, D. M. 2015. What happens if robots take the jobs? The impact of emerging technologies on employment and public policy. Center for Technology Innovation at Brookings.

Measuring & Reporting Performance (Financial and Social)

- Bazerman, M. H., Moore, D. A., Tetlock, P. E. & Tanlu, L. 2006. Reply: Reports of solving the conflicts of interest in auditing are highly exaggerated. *Academy of Management Review*, 43-49.
- Dunfee, T. W. 2003. Social investing: mainstream or backwater? *Journal of Business Ethics*, 247-252.
- Hiller, J. S. 2013. The benefit corporation and corporate social responsibly. *Journal of Business Ethics*, 118: 287-301.
- Moore, D. A. Tetlock, P. E. Tanlu, L. Bazerman, M. H. (2006). Conflicts of Interest and the Case of Auditor Independence: Moral Seduction and Strategic Issue Cycling, *Academy of Management Review*, 31(1), 10-29.
- Nelson, M. (2006). Ameliorating conflicts of Interest in Auditing: Effects of recent reforms on Auditors and their clients. *Academy of Management Review* 31, 30-42. **KELLY-6**

Further Reading:

- Bamber, L. S., Jiang, J., and Wang, I. Y. (2010). What's my style? The influence of top managers on voluntary corporate financial disclosure. *The Accounting Review*, 85, 1131-1162.
- Chen, X. & Kelly, T. F. 2015. B-Corps—A growing form of social enterprise: Tracing their progress and assessing their performance. *Journal of Leadership & Organizational Studies*, 22: 102-114.
- Dunfee, T. W. (2006). Do firms with unique competencies for rescuing victims of human catastrophes have special obligations? corporate responsibility and the aids catastrophe in sub-Saharan Africa. *Business Ethics Quarterly*, 16(2), 185-210.
- Deskins, M. R. 2012. Benefit corporation legislation, version 1.0—A breakthrough in stakeholder rights? *Lewis & Clark Law Review*.
- Gendron, Y., Suddaby, R. and Lam, H. 2006. An examination of the ethical commitment of professional accountants to auditor independence, *Journal of Business Ethics* 64, 169-193.
- Harris, J. & Bromiley, P. 2007. Incentives to Cheat: The Influence of Executive Compensation and Firm Performance on Financial Misrepresentation. *Organization Science*, 18: 350-367
- Hasler, J. E. 2014. Contracting for Good: How Benefit Corporations Empower Investors

and Redefine Shareholder Value. *Virginia Law Review*.

Hess, D. 2001. [Regulating corporate social performance: A new look at corporate social accounting, auditing, and reporting.](#) *Business Ethics Quarterly*, vol. 11 (2): 307-330.

Jamal, K. and Tan, H. T. (2010). Joint effects of principles-based versus rules-based standards and auditor type in constraining financial managers' aggressive reporting. *The Accounting Review* 85, 1325-1346.

Weaver, G. R., L. K. Trevino, & P. L. Cochran. 1999. Integrated and decoupled corporate social performance: Management commitments, external pressures, and corporate ethics practices. *Academy of Management Journal*, 42: 539-552.

CSR and Stakeholder Reactions [Guest: ()]

Barnett, M. & Salomon, R. 2012. Does it pay to be *really* good? Addressing the shape of the relationship between social and financial performance. *Strategic Management Journal*, 33: 1304-1320

Barnett, M., Hartmann, J. & Salomon, R. 2018. Have you been served? Extending the relationship between corporate social responsibility and lawsuits. *Academy of Management Discoveries*, 4(2): 109-126.

Barnett, M. 2007. Stakeholder influence capacity and the variability of financial returns to corporate social responsibility. *Academy of Management Review*, 32(3): 794-816.

Lyon, T. P., & Montgomery, A. W. (2013). Tweetjacked: The impact of social media on corporate greenwash. *Journal of Business Ethics*, 118(4), 747-757.

Margolis, J. D. & Walsh, J. P. 2003. Misery loves companies: Rethinking social initiatives by business. *Administrative Science Quarterly* 48(2) 268-305.

Further Reading:

Berman, S. L., Wicks, A.C., Kotha, S. & Jones, T. M. 1999. Does stakeholder orientation matter? The relationship between stakeholder management models and firm financial performance. *Academy of Management Journal*.

Glac, K. 2009. Understanding socially responsible investing: The effect of decision frames and trade-off options. *Journal of Business Ethics*. 87:41-55.

Gardberg, N. & Fombrun, C. 2006. Corporate citizenship: Creating intangible assets across institutional environments. *Academy of Management Review*, 31: 329-346.

Hillman, A. J. & Keim, G.D.. 2001. Shareholder Value, stakeholder management, and

social issues: What's the bottom line? *Strategic Management Journal*, pp. 125-139.

Tschopp, D. T. & Huefner, R. J. 2015. Comparing the evolution of CSR reporting to that of Financial reporting. *Journal of Business Ethics*, 127: 565-577.

Ward, J. C. and Ostrom, A. L. 2006. Complaining to the masses: The role of protest framing in customer-created complaint web sites. *Journal of Consumer Research* 33, 220-230.

Wicks, A., Gilbert, D. Freeman, R. E. 1994. A feminist reinterpretation of the stakeholder concept. *Business Ethics Quarterly*, 475-497.

Final Presentations

Final Papers Due

SUPPORT SERVICES

If you need accommodation for a *disability*, obtain a Letter of Accommodation from the Office of Disability Services. The Office of Disability Services at Rutgers, The State University of New Jersey, provides student-centered and student-inclusive programming in compliance with the Americans with Disabilities Act of 1990, the Americans with Disabilities Act Amendments of 2008, Section 504 of the Rehabilitation Act of 1973, Section 508 of the Rehabilitation Act of 1998, and the New Jersey Law Against Discrimination. More information can be found at ods.rutgers.edu.

[Rutgers University-New Brunswick ODS phone (848)445-6800 or email dsoffice@echo.rutgers.edu]

[Rutgers University-Newark ODS phone (973)353-5375 or email ods@newark.rutgers.edu]

If you are *pregnant*, the Office of Title IX and ADA Compliance is available to assist with any concerns or potential accommodations related to pregnancy.

[Rutgers University-New Brunswick Title IX Coordinator phone (848)932-8200 or email jackie.moran@rutgers.edu]

[Rutgers University-Newark Office of Title IX and ADA Compliance phone (973)353-1906 or email TitleIX@newark.rutgers.edu]

If you seek *religious accommodations*, the Office of the Dean of Students is available to verify absences for religious observance, as needed.

[Rutgers University-New Brunswick Dean of Students phone (848)932-2300 or email deanofstudents@echo.rutgers.edu]

[Rutgers University-Newark Dean of Students phone (973)353-5063 or email DeanofStudents@newark.rutgers.edu]

If you have experienced any form of *gender or sex-based discrimination or harassment*, including sexual assault, sexual harassment, relationship violence, or stalking, the Office for Violence Prevention and Victim Assistance provides help and support. More information can be found at <http://vpva.rutgers.edu/>.

[Rutgers University-New Brunswick incident report link: <http://studentconduct.rutgers.edu/concern/>. You may contact the Office for Violence Prevention and Victim Assistance at (848)932-1181]

[Rutgers University-Newark incident report link: https://cm.maxient.com/reportingform.php?RutgersUniv&layout_id=7 . You may also contact the Office of Title IX and ADA Compliance at (973)353-1906 or email at TitleIX@newark.rutgers.edu. If you wish to speak with a staff member who is confidential and does **not** have a reporting responsibility, you may contact the Office for Violence Prevention and Victim Assistance at (973)353-1918 or email run.vpva@rutgers.edu]

If students who have experienced a temporary condition or injury that is adversely affecting their ability to fully participate, you should submit a request via <https://temporaryconditions.rutgers.edu>.

If you are a military *veteran* or are on active military duty, you can obtain support through the Office of Veteran and Military Programs and Services. <http://veterans.rutgers.edu/>

If you are in need of *mental health* services, please use our readily available services.

[Rutgers University-Newark Counseling Center: <http://counseling.newark.rutgers.edu/>]

[Rutgers Counseling and Psychological Services–New Brunswick: <http://rhscaps.rutgers.edu/>]

If you are in need of *physical health* services, please use our readily available services.

[Rutgers Health Services – Newark: <http://health.newark.rutgers.edu/>]

[Rutgers Health Services – New Brunswick: <http://health.rutgers.edu/>]

If you are in need of *legal* services, please use our readily available services: <http://rusls.rutgers.edu/>

Students experiencing difficulty in courses due to *English as a second language (ESL)* should contact the Program in American Language Studies for supports.

[Rutgers–Newark: PALS@newark.rutgers.edu]

[Rutgers–New Brunswick: eslpals@english.rutgers.edu]

If you are in need of additional *academic assistance*, please use our readily available services.

[Rutgers University-Newark Learning Center: <http://www.ncas.rutgers.edu/rlc>

[Rutgers University-Newark Writing Center: <http://www.ncas.rutgers.edu/writingcenter>]

[Rutgers University-New Brunswick Learning Center: <https://rlc.rutgers.edu/>]

[Optional items that many faculty include:

- Students must sign, date, and return a statement declaring that they understand the RU Academic Integrity Policy.

- Students must sign, date, and return a statement declaring that they understand this syllabus.]