

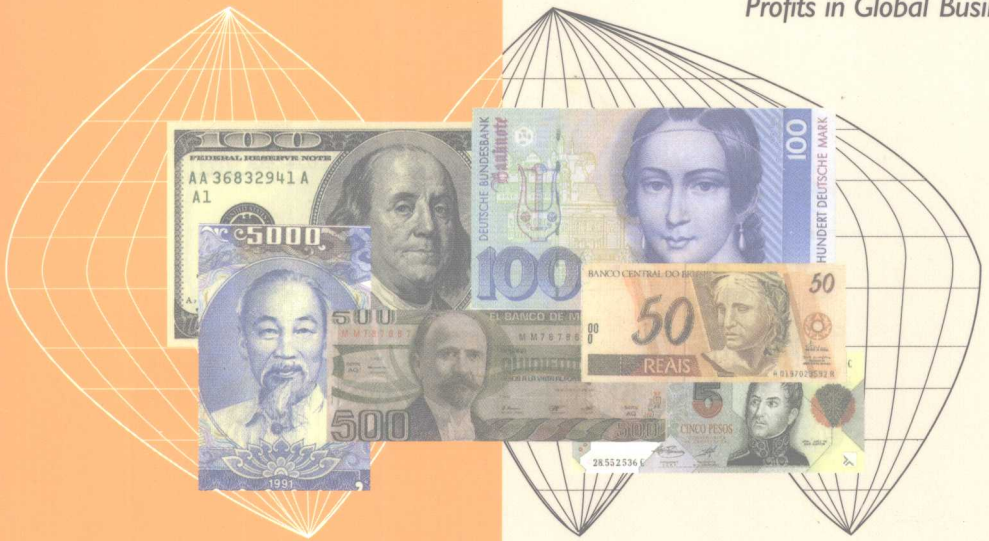
简明商务英语系列教程 ②

A SHORT COURSE IN

# INTERNATIONAL BUSINESS ETHICS

## 国际商业伦理

*Combining Ethics and  
Profits in Global Business*



**CHARLES MITCHELL**

导读 王立非

THE SHORT COURSE IN INTERNATIONAL TRADE SERIES



上海外语教育出版社

外教社 SHANGHAI FOREIGN LANGUAGE EDUCATION PRESS

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# *International Business Ethics*

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Combining Ethics and Profits in Global Business

Charles Mitchell

导读 王立非

Editor:

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(AUDENCIA Nantes Ecole de Management)

图书在版编目(CIP)数据

国际商业伦理 / (美) 米切尔 (Mitchell, C.) 著; 王立非导读.

—上海: 上海外语教育出版社, 2009

(简明商务英语系列教程)

ISBN 978-7-5446-1126-8

I. 国… II. ①米…②王… III. 商业道德—英语—高等学校—教材 IV. H31

中国版本图书馆 CIP 数据核字(2008)第 176115 号



**WORLD TRADE PRESS®**

*Professional Books for International Trade*

*A Short Course in International Business Ethics,*

developed by World Trade Press, Petaluma, California USA.

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本书由世界贸易图书出版社授权上海外语教育出版社出版。

仅供在中华人民共和国境内(香港、澳门和台湾除外)销售。

图字: 09-2008-274

**出版发行: 上海外语教育出版社**

(上海外国语大学内) 邮编: 200083

电 话: 021-65425300 (总机)

电子邮箱: [bookinfo@sflep.com.cn](mailto:bookinfo@sflep.com.cn)

网 址: <http://www.sflep.com.cn> <http://www.sflep.com>

责任编辑: 吴文子

印 刷: 上海外语教育出版社印刷厂  
经 销: 新华书店上海发行所  
开 本: 787×1092 1/16 印张 12.5 字数 359千字  
版 次: 2009年2月第1版 2009年2月第1次印刷  
印 数: 5 000 册

书 号: ISBN 978-7-5446-1126-8 / F · 0026

定 价: 28.00 元

本版图书如有印装质量问题,可向本社调换

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## 出版前言

截至 2008 年,教育部已批准对外经济贸易大学、广东外语外贸大学和上海对外贸易学院三所高校设立商务英语本科专业。目前,全国已有近 700 所院校开设了商务英语专业方向或课程,商务英语教学内容由语言能力、跨文化交际、商科知识、人文素养四个课程群组成,如何建设和完善商务英语教材已成为办好商务英语专业的关键因素之一。

上海外语教育出版社经过精心策划,适时推出了商务英语知识群的教材——“简明商务英语系列教程”。这套原版商务英语专业知识阅读教材从美国世界贸易图书出版社最新引进,共 12 本,涉及商科知识的各个领域,包括国际经济学、国际贸易、管理学、营销学、国际商法、商务谈判、商业伦理、商业文化、商业合同、商业支付等。本系列教材的特点是:知识体系完整,内容简明扼要,语言文字流畅,理论联系实际。为了帮助读者更好地理解商务英语学习所必备的商务专业知识,本套教材组织了阵容强大的专家委员会,还特邀对外经济贸易大学商务英语的专家教授为本系列教材撰写导读,相信一定会对学习者大有裨益。

本系列教材可以作为大专院校商务英语、国际贸易、工商管理等专业学生的相关课程的教材,同时也可作为企业各类管理人员的培训教材或辅导资料,以及广大商务英语学习者的自学教程或阅读丛书。

“简明商务英语系列教程”专家委员会

2008. 10

## 1 商业伦理的发展现状

### 1) 商业伦理学的定义

商业伦理学又称之为企业伦理学或管理伦理学,是20世纪七八十年代才兴起的一门交叉学科。它将一般伦理学的原则与方法应用于工商管理活动,目前,已成为大学管理学院或商学院普遍开设的一门管理学课程。商业伦理学以工商管理活动领域中的规范和制度为研究对象,其主要任务是依据一般规范伦理学的原则和方法探究工商活动的伦理规则,并据此对工商管理的活动、制度和规范进行道德评价,研究工商企业的伦理建设等。具体内容包括:市场经济的伦理原则、工商企业的责任和目的、营销中的伦理原则、财务管理中的伦理问题、生产与营销中的消费者规范、环境保护问题、工商企业的伦理建设等。

### 2) 商业伦理学的进展

商业伦理学作为一门新学科,最早兴起于20世纪70年代的美国,当时美国工商经营活动中欺诈行为日益泛滥,如行贿受贿、垄断价格、商业欺诈、环境污染等,种种丑行被披露出来,其中以美国洛克希德公司的著名贿赂案轰动美国,震惊世界。最后洛克希德公司被指控犯有四大欺骗罪和四大伪证罪,它的总裁和董事长在强大的压力下,不得不引咎辞职。在公司丑闻不断被曝光并引起巨大社会反响的形势下,商业伦理学在美国迅速兴起。

国外关于商业伦理的研究主要包括以下几个方面:1.有关工商管理制及其政策的道德评价以及整个商业活动的道德价值导向问题;2.工商企业的社会责任及其在处理内部和外部关系中的经营管理伦理问题;3.个人在商业经营管理活动中的职业伦理问题等。

商业伦理学在中国的发展:中国有5000年辉煌灿烂的文明历史,在长期的商业实践中,中华民族形成了丰富的商业伦理。商业伦理学的发展在我国经历了三个阶段:1)1978-1984年:在哲学伦理学和职业伦理学层次上的讨论。2)1984-1994年:研究商业伦理、管理伦理和经济学的伦理问题。3)1994

年至今:商业伦理学阶段。商业伦理学在中国的发展可以从5个方面看:1) 论文专著不断涌现; 2) 论题涉及广泛,大致可归为四类:a) 具体探讨商业伦理学的研究对象、学科特征、主要课题和基本问题; b) 挖掘可古为今用的中国传统商业伦理思想、可洋为中用的西方近代商业伦理思想; c) 致力于建设社会主义市场经济伦理原则和体系; d) 还提出一些新论题,如三资企业中的伦理问题和网络伦理等。2) 成立专门科研机构,包括研究中心、研究项目等; 3) 国内学术界与企业界之间以及中外商业伦理学界的研究交流活动也日趋频繁。4) 企业关注商业伦理发展; 5) 吸引不同学科的学者参与,包括哲学界、经济学、工商管理学、法学界人士、大众媒介和政府等。当前,商业伦理面临五个挑战:

1) 公司治理和企业诚信; 2) 全球化与全球伦理; 3) 国际贸易中的公平与WTO; 4) 机构行为者的作用; 5) 当代技术的伦理问题。

## 2 本书的特色

### 1) 作者简介

查尔斯·米歇尔毕业于美国宾夕法尼亚大学,现为总部在纽约的专门研究全球经济预测与管理问题的研究机构——会议董事局出版主任。这个组织是一个非赢利性的经济和商业研究机构。

本书作者一生的大部分时光是驻外,工作和生活阅历十分丰富,亲眼目睹和经历了许多国家的商业、社会和政治的变化。作者的早期职业是南非约翰内斯堡《兰德每日邮报》的一名记者,后来成为美联社国际分社(UPI)驻南非的新闻记者,成功地报道了安哥拉和莫桑比克等国的战争和独立。之后,他升任为美联社莫斯科分社的新闻部主任。

### 2) 本书特色

本书是讨论商业伦理学的入门级教材,涵盖了商业伦理学的基本知识,各章节内容相互联系,又独立成章,各章开篇都有提要,使读者可以对要点有一个全貌的了解。全书将深奥难懂的伦理学理论观点用生动的案例讲解,通俗易懂,并在每章开头引用与主题相关的名言警句,以突出本章节伦理思想的重点,书后还列出了商业伦理领域重要的专业术语,可操作性与应用性很强。本书重点突出商业活动中的“诚信”原则,这是现代企业要发展和成功的必要条件,如果说,过去中国的企业没有重视诚信经营,那么,中国进入WTO以后,企业就必须与国际接轨,遵守国际商业伦理规范。本书具有较强的可读性和启发性,是一本语言流畅规范、内容简明的教材。

### 3) 使用对象与方法

本书可作为大专院校国际贸易、商务英语、商务管理等专业学生的国际商业伦理课程的教材,同时也可作为企业各类管理人员的商业伦理培训教材,以及对商业伦理感兴趣或学习商务英语的读者阅读的参考书。在使用本教材进行教学时,应将重点放在如何建立商业伦理规范,以案例法为主,给出公司企业或个人的商业伦理的正反二方面的案例。

## 3 本书主要内容

本书共分为18章,前16章的主题涉及国际商业伦理的各个方面,第17章是生词表,第18章是商业伦理研究的有关资源。

### 第一章 伦理的重要性

本章重点讲述了商业伦理的重要性,世界各地的商业人士都面临着伦理挑战,按照伦理道德进行商业活动将会成为未来的趋势。本章从各个不同角度论述了商业伦理的重要性,其中包括商业伦理产生的原因、商业活动地位的历史变迁和人们对商业伦理的不同理解。此外,作者解释了商业伦理作为社会契约的作用以及企业公民的概念。最后,提出可持续发展是最新的趋势,也是消费者对企业的期望。

### 第二章 伦理的文化基础

本章主要阐释了文化与伦理二者的关系,不同的文化产生不同的伦理观,了解文化才能理解特定文化中的商业伦理。本章阐述了文化的三个组成要素,对民族文化进行了定义和分类。此外,作者还介绍了文化的其他特征和文化的相对性,提醒人们关注主观性和语境,指出伦理道德与社会或个人的风格有关,也与道德规范有关,并列出了商业伦理的误区。

### 第三章 个人、公司和社会付出的代价

本章分别论述了政府、企业和个人为伦理道德失范的商业行为付出的代价,引用了在莫斯科的开美国餐馆的一位经理的故事。接着文章从以下几点来阐释主题:腐败在几个方面对国家发展危害巨大;个人为受贿而付出高昂代价;公司及社会为此也蒙受损失。这种代价不单纯是经济损失。作者在本章的后半部分讨论了一些不同的观点,引用了一些政府官员对受贿行为的辩解。

### 第四章 善有善报吗?

本章讨论了公司的行为与其收益的关系。首先,作者列出了三条公司之所以按照伦理办事的原因。作者举例说明,良好的商业道德可以为公司带来积极



影响,良好的商业伦理可以控制成本,并详细介绍了“善因营销”,公司能够从中获得利益,改善自己的社会形象。作者还提出了许多提升公司伦理形象的策略,特别强调开展企业员工伦理教育时要放眼全球、脚踏实地。

## 第五章 规范商业伦理

本章主要讲述商业伦理和法律的关系。文章开头就指出对于在不同文化下进行商业活动的企业来说,很难在不同的商业伦理和法律中作出选择。是否需要全球规范呢?并不是所有的企业都拥有自己的伦理规范。作者介绍了国际商业伦理的几条基本准则以及三个规范样例。最后作者给出了企业之所以要遵循这些规范的几点原因。

## 第六章 伦理与董事会

本章讨论了国际商业伦理的标准问题。作者首先说明了国际标准对企业的重要性。然后作者介绍了董事会和公司董事的职责与作用,董事会的行动和洞察力因地域不同而有所差别。作者指出亚洲虽然是个例外,但若吸引西方投资,也会面临适应西方标准的压力。作者还列出了迫使企业采用更高的伦理标准的事实。此外,作者介绍了全世界如何应对商业伦理的全球化趋势,最后介绍了跨国公司治理法规和伦理以及跨国公司治理的组织网络。

## 第七章 股东激进主义:保持公司不偏离伦理的轨道

本章开头由例子引出:假如你持有一家世界级公司的股票,但作为股东,你不喜欢该公司的生意,或对该公司所投资国家的人权问题不满意,或者只是讨厌该公司对待员工的态度,你该怎么做呢?就遵循“华尔街原则”:对公司的管理不满就卖掉它的股票。

作者首先谈了建立道德和财务责任,然后论述了激进主义的根源,比如,制度的不同、宗教的影响等等,分析了激进主义的利和弊。然后提到披露高管的收入有利于股东激进主义者在全球范围内的成功。最后,作者谈到人为操控的道德,并以股东激进主义向美国政府施压为例进行了说明。

## 第八章 对社会负责的投资:道德至关重要的新趋势

对于很多个人投资者来说,不仅要知道公司是否赚钱,还要知道它是如何赚钱的。这种社会负责任性投资已经成为全球资本市场的重要组成部分。

作者首先谈到股东激进主义者在监督公司经济投资方面的重要作用,简单介绍了社会负责任性投资的发展历史,介绍了社会负责任性投资的发展现状和其作用。其中举了日本和美国的例子来说明,进行社会负责任性投资是否成本很高,并说明这种投资方式是建立在宗教价值观基础上的。作者又以伊斯兰教的投资为例说明社会负责任性投资是如何进行的,比如其共同基金是如

何运作的。最后，作者谈到了一种以价值为基础的投资理念，就是投资于与自己价值观一致的公司。

### 第九章 个人的伦理之战

开篇作者谈到公司是由人组成的，在道德和利益之间做决定的时候也是由人来权衡的。尽管目前公司的道德规范已经广为流传，但仍然有一些公司为了业务和利益去欺骗。每天社会都为这一选择付出代价。

文章谈到道德选择也要受到特定文化背景的限制，并对错误行为发生率进行分析。继而作者谈到为什么员工有偷窃行为以及如何解决这些问题。作者还谈到了如何在各种道德中做出选择，包括哪些因素，并且讨论了职业道德是否现实的问题，并以送礼物为例解释了什么是现实的职业道德。最后给出了道德的自我测试。

### 第十章 建立高效的企业伦理规范

本章指出，跨国公司面临的一个新任务，就是要把良好的道德观带入到所在国。开展跨境业务的公司必须接受外国的道德监督。公司应该建立一个良好的公司文化和道德规范。作者首先从战略的角度谈道德规范的必要性，解释了什么是公司文化和其重要性，并比较了道德和顺从的区别，比较了顺从和以价值为基础的道德计划。然后，作者提出了道德规范的几个要素，以及如何书写公司道德规范。作者又提到了有道德的领导，建议从全球的角度进行管理。作者提出了什么是有效的道德计划和如何测试该计划是否有效以及制定步骤。

### 第十一章 开展跨国公司的伦理培训

本章指出，虽然要将不诚实者教育成有道德的人对公司来说很难，但提高员工的道德水准是一项长期不懈的任务。因此，企业要雇用员工，应该首先考察应聘者的德行。对员工的思想道德品质开展培训非常必要，开展培训有多种方式，有效培训课程应包括以下内容：品德培训的重点、宣传道德内容的方法、建立品德办公室、建立品德档案。最后，作者又谈到道德调查技巧以及调查内容。

### 第十二章 公司/企业机密与伦理：充满诱惑

本章首先介绍了什么是商业机密，并举例加以说明如何避免潜在的灾难。本章还用举例的方式讨论了商业间谍造成的成本问题、成本损失和诚信下降。作者还以宝洁、联合利华为例，论述了职业道德问题。除了私人企业，作者还谈到了政府和企业的间谍活动，不同国家对商业间谍活动看法不同，并以日本、法国和巴西的商业间谍案为例。作者指出，商业情报搜集要防止不择手段，并提出了情报搜集人员的职业道德规范。

### 第十三章 网络伦理：在发展中不断完善

网络行为的匿名性正考验着人们的道德底线。调查显示，许多公司的员工在工作时间利用公司的资源上网消遣、发送私人电子邮件，大大降低了工作效率。许多公司制定了网络规范，限制并监控员工的网络行为。然而这又涉及到保护员工的隐私，因此，如何合理监控成为目前一大难题。此外，世界各国都在设法保护网民的个人信息不受侵犯。欧盟为此制定了迄今最全面的法律，美国等国家则担忧此法律会限制网络技术的发展，因而更倾向于依赖网络行业的自我约束和自我规范。

### 第十四章 全球性的贿赂与腐败——经受考验的底线

商业贿赂是全球经贸往来中普遍发生的腐败现象。国际组织通过调查跨国公司，对各国的商业贿赂情况排出名次，发展中国家受贿现象最为严重。调查同时指出，引发商业贿赂的原因主要是许多政府官员薪资过低，又很容易逃避贿赂处罚。不少国家的政府利用政治、外交手段为本国公司取得在他国的商业机会，催生了全球贸易的先天不平等，使得商业贿赂越演越烈。

### 第十五章 区域伦理：日本、俄罗斯和阿拉伯银行伦理一瞥

世界上许多地区由于拥有各自不同的传统文化和道德观念，形成了不同的商业伦理。本章以日本、俄罗斯和伊斯兰银行为例，描述了在全球经济一体化进程中，三个地区分别体现的儒家哲学、社会主义和伊斯兰商业伦理观与西方商业伦理观的碰撞与交融，强调不同文化语境影响下的商人应相互沟通，相互理解，相互尊重彼此的商业伦理，遇到文化碰撞时要努力消解，找到最佳的解决方案。

### 第十六章 个案研究：个人决策

本章给出了十个案例，涉及如何处理灰色地带事件，以及不同商业伦理相互碰撞的问题。其中包括各国员工私自给客户回扣以提高业绩、日本雇员隐瞒老板的不道德商业行为、沙特阿拉伯合作伙伴不愿裁员、中国年轻的经理不愿聘用年长于自己的人、女雇员遭受上司性骚扰、跨国公司对当地员工和本国员工医疗待遇不同等形形色色的案例，供读者分析，每个案例都给出了作者的建议和解释。

### 第十七章 生词表

### 第十八章 研究资源

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## Why Ethics Matter

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*THE MORE ONE KNOWS ETHICS, THE MORE IT IS USED  
AND THE MORE USEFUL IT BECOMES. — PLATO*

DEBATES ABOUT INTERNATIONAL BUSINESS ETHICS are as old as international business itself. During the decades of the 1980s and 1990s business ethics was predominately a subject taught at business schools and debated by academics. It had little impact in the international business world, where the prevailing attitude was that anything goes and everyone is paid to cut a deal. Many governments (including France, Japan and Germany), recognizing the reality of doing business in certain parts of the world, actually allowed businesses to write off bribe payments on their corporate income tax.

### Ethical Challenges Everywhere

Every executive, regardless of his or her geographic location, every corporate board, regardless of where it sits, has at some point faced a decision that challenges their ethical standards. The course of action taken often does not quite pass muster with basic ethical standards. In other words, it “smells.”

A European manufacturing company trying to break into the Asian market is asked to “donate” to a charitable foundation run by the brother of a high government official. A German drug company offers government health officials from developing countries lavish entertainment as an inducement to buy its drugs. A local government hoping to have its city become a venue for the Olympics arranges for the local university to provide entrance for offspring of selection committee members. A US Internet company sells information gleaned about its customers’ online habits without their consent or even their knowledge.

In each case, the company’s managers can reasonably argue that they are pursuing the interests of shareholders in a lawful manner. A decade ago, not breaking the law may have been enough. Today, however, the global business playing field is changing. The pressure to act ethically, to act as a good corporate citizen of the world, is growing in both developed and developing nations.

For example: One-third of UK consumers claim to be seriously concerned about ethical issues when shopping — although only half of that number put their principles into action and buy (or boycott) products because of the manufacturer’s reputation. The MORJ research firm, commissioned by Britain’s Co-operative Bank, found one-in-four consumers claim to have investigated a company’s social responsibility at least once: one-in-two shoppers say they have bought a product and recommended a supplier because of its socially respon-

sible reputation. The report shows a heightened awareness of ethical issues among the UK public and a boom in the market for ethically-oriented products and services. The ethical consumer market, which encompasses a whole range of products from stock investments to green beans, is worth an estimated 8 billion pounds per year. And it is growing annually.

## Ethics: Good for Profits?

According to a 1999 survey conducted by the UK-based Prince of Wales Business Leadership Forum and Environics International Ltd., an Australian consulting firm, 40 percent of 25,000 respondents in 23 countries had thought in the past year about punishing a specific company perceived as not being “socially responsible”; half of their respondents — one-in-five consumers worldwide — have avoided the product of a company or spoken out to others against a company perceived as shirking its “corporate citizenship” role. Meanwhile, consumers were just as likely to “reward” a company perceived as socially responsible by purchasing their products.

Business leaders and CEOs read these numbers and realize the bar has been raised. Corporations of all sizes, especially multinationals, are more attuned to the bottom-line value of being a good corporate citizen and playing by the rules. Individual business people are seeking to do “what is right” (though this is often prodded by corporate ethics standards and local laws) rather than maintaining an attitude of “anything to close the deal.”

All these factors, along with the growth of large multinational companies, have transformed the concept of business ethics from an academic discipline into an emerging operating force. Along with corporate ethics, corruption and bribery in international business have surfaced as important issues in an interdependent world economy. No longer seen purely as a morality play, the increasingly accepted view of corruption and bribery is that they hinder competition, distort trade and harm consumers and taxpayers while undermining public support for government. As a result, more and more corporations see business ethics as a bottom-line issue — not an optional one of morality. The acceptance of ethics as contributing to corporate operating profits or losses means they are receiving unprecedented attention.

It is for this reason that “behaving ethically and responsibly” may be the wave of the future, if only because the right thing to do can also be the profitable thing to do. Consider:

- A two-year study by The Performance Group, a consortium of seven international companies — Volvo, Unilever, Monsanto, Imperial Chemical Industries, Deutsche Bank, Electrolux and Gerling — concluded that improving environmental compliance and developing environmentally friendly products can enhance company earnings per share, increase profitability and also be important in winning contracts or investment approval in emerging markets.
- A 1999 study, cited in the US journal *Business and Society Review*, showed that 300 large corporations found that companies which made a public commitment to rely on their ethics codes outperformed companies that did not do so by two to three times, as measured by market value added.

- A 1997 study by DePaul University found that companies with a defined corporate commitment to ethical principles do better financially (based on annual sales/revenues) than companies that don't.

The challenge — and part of the problem — is that business has been globalized faster than the development of a universally recognized framework for a code of ethics and conduct. Technology has raised ethical issues that only a few years ago simply did not exist. Ethical debates now rage on issues from genetically modified food and animals to human cloning to privacy on the Internet. Globalization also brings companies into more frequent contact with other countries and cultures that (sometimes to their surprise) do business by different rules. This raises a pivotal question: “Whose ethics are we talking about?”

Corporations are only beginning to learn that while expanding into profitable new markets, they must also begin to take into account the social agendas and cultures of these new markets. While no global standard of ethics and conduct yet exists — there are several suggested standards being promoted from the Paris-based International Chamber of Commerce (ICC), the United Nations and the US Department of Commerce — the world is seeing a convergence of sorts in what corporations and consumers from all cultures deem important. For example, although values and cultures differ, there is universal acceptance of the notion that a good corporate reputation is a competitive advantage in global business. How that reputation is built is another matter.

## History: Why Business Has Ethical Problems

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We are living in an era when “The Captains of Industry” have become somewhat deified, gracing the covers of news and business magazines and appearing as larger than life icons meant to inspire us lesser mortals to success. Considering historical attitudes towards the ethics of business people, this amounts to a major comeback for the profession of business. (There are many business analysts who will argue that this celebrity status has actually proven to be a major distraction to many CEOs who are more concerned about their personal image than their company's bottom-line and long term performance.)

Of course it wasn't always this way — and it still isn't in some societies. (The popular attitude towards today's oligarchical new capitalists in Russia — one of outright contempt and loathing — is one example.) In fact, since the dawn of recorded history, the businessperson, the merchant and the trader have been on the bottom rung of the social ladder. Doing business and being good were considered mutually exclusive.

Karl Marx, a failed stockbroker turned economist, wrote that greed is inherent in humankind — he meant it as a negative, of course. He seems to have been on to something. If there is one constant in history, it is the fight against people's seemingly innate urge to take advantage of others. Beginning with the Code of Hammurabi in the 18th century B.C., society has tried to play a role in introducing some basic ethics for business. Hammurabi was the chief of Babylon which is considered by many to be the world's first metropolis, complete with a form of organized commerce.



The code regulates in remarkably clear terms the rules of society — and business. It would not be a stretch to call it the first corporate code of ethics. It behooved the merchant-trader to follow the rules — or else. Bad business practices were harshly punished with a biblical eye-for-an-eye mentality. For example, if a man built a house badly and it collapsed, killing the owner, the builder was to be killed in retaliation. If the owner's son was killed, then the builder's son was slain. This is an early indication of the problems of defining ethical behavior.

#### THE ANCIENT GREEKS

The ancient Greeks continued the trend of imbuing businesspeople with less than honest motives and intent. Hermes, the Greek god of Commerce and the Market, was the official patron of traders and merchants. However, he was also considered the official patron of thieves. His distinguishing qualities were cunning, ingenuity, knowledge and creativity — all valued qualities in the world of business — and criminal activity. He was the fastest of the gods (Hermes became the Roman god Mercury), and one of his main tasks was leading the souls of the dead to the Underworld. He spun lies and illusions (too bad there was no truth in advertising laws back then) that turned those who came into contact with him into some of the earliest victims of fraud. The ancient Greek priests, eager to maintain their own power, lumped together the virtues of successful businesspeople and successful con men. It has been a stigma that has proven very hard to shake.

#### THE WORLD'S GREAT RELIGIONS

Since their inception, the world's great religions have been preaching the need for ethics in business. Holy books are strewn with warnings about wealth accumulation without accompanying social responsibility. All seem to be suspect of successful business practitioners, equating business success and making gobs of money with, in some cases, eternal damnation.

For example, the Bible's Book of Exodus (23: 6-8), warning against "greasing the wheels" with cash, states: "Thou shall take no bribe, for a bribe blinds the officials and subverts the cause of those who are in the right."

And Ecclesiastes (5:12) warns against too much business success: "Sweet is the sleep of the laborer whether he eats little or much; but the overabundance of the rich will not let the rich sleep."

The Islamic holy book, the Koran (Surah CIV), singles out the unethical businessperson for a one-way trip to Hades. "Woe to every slanderer, defamer who amasses wealth and considers it a provision against mishap. He thinks that his wealth will make him immortal. Nay, he shall most certainly be hurled into the crushing disaster."

And the Jewish Talmud is a must read for any businessperson with plans for a post-retirement stint in heaven. The Talmud discusses what types of questions people are asked by God after their deaths. The very first question, says the Talmud, is *Nasata V'netata Be'emunah* — "Did you conduct your business affairs with honesty and integrity?"