Editorial

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There is no shortage of ethical issues in business. Two years after its beginning, the Volkswagen “Dieselgate” scandal is still in the news, prompting questions not only about legal liability, but also on business responsibility, ethical leadership, and honesty to stakeholders. Technological innovations such as autonomous driving and big data pose new ethical challenges, involving automated decision making in ethical dilemmas, responsible use of private data, and issues of privacy. Examples of tax evasion, corruption, human rights violation, or environmental pollution reveal that immoral and irresponsible behavior in organizations remains an important topic.

In light of these ethical questions, decision makers are in need of answers, and the academic field of business ethics may provide guidance here (Küpper 2007). In addition to the many normative approaches to business ethics (Küpper 2011; Zimmerli and Aßländer 2007), behavioral research has gained ground in the field of business ethics (Kish-Gephart et al. 2010; Tenbrunsel and Smith-Crowe 2008). Experiments on ethical behavior—conducted by philosophers, economists, psychologists, and management scholars—have provided fascinating insights into how human beings *actually* behave in ethically challenging situations.

Although the normative significance of experimental research for normative ethics is hotly debated (Berker 2009; Greene 2003, 2014; Rosenthal 2015; Singer 2005), it is widely acknowledged that a proper understanding of people’s *actual*

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behavior is a necessary condition for identifying ways to influence their behavior in a desired way (De Cremer et al. 2011; Schreck 2016). In this vein, scholars from various disciplines have developed descriptive, empirically grounded models of ethical decision-making (e.g., Greene et al. 2004; Haidt 2001; Treviño 1986), and they have provided empirical insights into the determinants of moral and immoral behaviors such as lying and cheating (Ariely 2011; Bazerman and Tenbrunsel 2011), sabotage (Chowdhury and Gürtler 2015; Hartmann and Schreck 2016), and cooperation (Chaudhuri 2011; Greene 2013).

To contribute to the growing body of literature on behavioral (business) ethics, we used this special issue to invite theoretical and/or empirical submissions on the topic of experimental research in (business) ethics. All submitted manuscripts went through a double-blind peer-review process, the special issue finally contains four articles which all present empirical studies on ethical issues.

The first contribution “On the Duty to Give (and Not to Take)—An Experiment on Moralistic Punishment” by Rainer Michael Rilke reports the results of a laboratory experiment on the participants’ willingness to enforce a fairness norm by punishing norm-violators. The experiment involves a standard dictator game in which one participant (the ‘giver’) is endowed with an initial payment and can decide on whether or not to share this endowment with a second participant (the ‘recipient’). A bystander can observe the first giver’s behavior and punish him when he believes his behavior was unfair. The study finds that the willingness to enforce the norm through punishment depends on whether the giver’s decision is framed as *giving* money to or *taking* it away from the recipient. Also, punishment is higher when the recipient can observe the bystander’s decisions.

The second article deals with honesty in managerial reporting processes. With her study “The Influence of Peer Honesty and Anonymity on Managerial Reporting”, Anja Schwering contributes to the experimental literature on participative budgeting. Here, subordinates may overstate their cost reports to their superiors and demand more capital than they actually need. The present study shows that peer behavior affects honesty: when participants in a laboratory experiment can observe their peers’ cost reports, honesty decreases over time.

Johanna Jauernig, Matthias Uhl, and Christoph Lütge are the authors of the third article, “Moral Commitments between Competitors: Trick or Truth?” In their experimental study, they investigate whether competitors voluntarily commit themselves to moral behavior; and whether they live up to that commitment later on. Results indicate that whether or not participants act in line with their commitments largely depends on competitors’ behavior: if competitors commit to ethical strategies as well, participants are willing to refrain from unethical behavior.

The fourth and final article, entitled “The Influence of Psychopathic Traits on the Acceptance of White-Collar Crime—Do Corporate Psychopaths Cook the Books and Misuse the News?” is authored by Volker Lingnau, Till E. Dehne-Niemann, and Florian Fuchs. The authors are interested in the psychological concept of corporate psychopathy as a personality trait which may be responsible for immoral behaviors in organizations. The article’s methodology differs from the other three studies in that it is based on survey data rather than experimental data. By means of two online surveys, the authors investigate whether participants who rank high on

the multidimensional psychopathic personality scale show higher levels of acceptance of either an accounting fraud or an insider-trading. From the results of their study, the authors conclude that the personality trait of psychopathy is an important predictor of immoral behavior.

Taken together the four articles compiled in this special issue offer interesting insights into actual ethical decision-making and behavior. We hope these studies will contribute to the steadily growing field of behavioral ethics, and that the evidence they offer will ultimately serve one of the most important goals of business ethics: the improvement of behavior in organizations in an ethical sense.

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