

Chapter 2

Jokes That Illustrate Unethical Business Behaviour



2.1 Introduction to a Jokes-Based Method of Illustration

We learn from journalists about extreme unethical behaviours in business. Newspapers report on big settlements, large scandals and environmental disasters. Apart from that, business ethicists do not have so many sources to learn from. Maybe we have some own experiences, or we learn from friends and relatives. Social scientists may do research that touches on business ethics, but journalists report the most. In contrast, the business world itself tries to hide their unethical practices and aims to protect their reputation. This raises the question of how to study ethical transgressions in business, and what are sources for ethics scholars to illustrate what happens, next to what journalists can report.

Social scientists are familiar with method reflections when it comes to empirical research methods. They may be aware of the sampling issues related to the selection of an illustrative case. For philosophers, such reflection is rare, as their methods are assumed to be theoretical. They connect ideas, criticize assumptions or develop and apply principles. Illustration can then be part of a deductive argument, for instance, when Thomson (1985) uses various trolley cases based on the ideas of Philippa Foot, to illustrate situations where deontological ethics better captures our moral intuitions than consequentialist reasoning. In a similar somewhat naïve way, ethicists use business ethics cases based on journalistic accounts. However, this use is not unproblematic, as journalists focus on newsworthiness, for instance, and on extremes. These illustrations might miss more than they may cover. Therefore, also for ethics scholars, it is important to reflect on the limitations of the sources they use for illustration, and how they select their empirical sources. Therefore, empirical illustration needs to be treated like a research method in business ethics.

Underexplored as source for illustration in business ethics are business jokes. They are made and shared in the business context, and they criticize unethical business practices from the inside. They illustrate norm violation, but also activate norms by stressing its funniness and oddity. Critical business jokes draw on insider knowledge

and experiences of affected stakeholders. However, how well such jokes can illustrate ethical issues and how well they cover the full spectrum of unethical business practices, we do not know yet. Therefore, we need to find out *how well business jokes can illustrate the relevant ethical issues in a business context*. To answer this question, this chapter presents and evaluates a jokes-based illustration method to show ethical transgressions applied to the context of consultants and their clients. Related method questions are how to search, sample, select and interpret business jokes that serve as an illustration of ethical transgressions.

In the next sections, key values in consultants' codes of conduct will be reviewed first, to set a standard for business behaviours that cross the line of ethics in this field. Second, ten common ethical transgressions will be discussed as shared by consultants. For each of them some publicly available illustrative consultant jokes will be searched, selected and interpreted. They can illustrate all these common business ethical transgressions, in ways relevant both for descriptive and evaluative research. After this, concerns will be discussed related to the possibilities and limitations of the jokes-based illustration method for business ethics, given that jokes are no literal illustrations. As business jokes illustrate the more common, everyday transgressions, they are a new source for illustration in business ethics, complementary to newspaper articles.

2.2 The Issue—Code Violations as Food for Jokes

The new jokes-based method of illustration will be applied to various examples of violating standards of the code of conduct for consultants as reported in the Netherlands. These codes help to set the standards and to prevent ethical transgressions. The reported ethical transgressions are part of the daily work-life of consultants, and the same transgressions are also criticized in business jokes.

In the Netherlands, the code of the OOA (Orde van Organisatiekundigen en Adviseurs) is for individual consultants. The discussed version is from 2014, but it is currently under revision. The Dutch ROA (Raad van Organisatie Adviesbureaus) had the same code, but changed it in 2021. The key values are still the same.

At the moment of writing, there are ca. 200.000 consultants in the Netherlands, half of them independent, half of them employed (CBS, 2021; I&O Research, 2019). Only ca. 2% of them is member of the OOA or ROA (Consultancy.nl, 2015). That seems little, but international consultancies in the Netherlands usually have their own codes of conduct, which makes the number of consultants that commit to a code of conduct somewhat higher.

In the European context, more broadly, many national consultancy associations are members of FEACO and follow the FEACO code. In contrast, OOA and ROA have their own, more extensive code. Consultancies in the US can be members of IMC, also with its own code of conduct. These international codes of consultancies or consultancy associations are all quite similar and intend to articulate the most important ethical norms and values that should be guiding consultants in their work.

Table 2.1 Key values addressed in consultancies' codes of conduct

OOA key code	FEACO Code of ethic	IMC USA
Expert	Qualification Quality	Requisite experience, competence knowledge and expertise of assigned staff
Reliable	Clarity contract/finances Confidentiality	Contract clarity Confidentiality
Meticulous	Ethics Transparency	Realistic expectations Integrity
Professionally independent		Independence, objectivity
		Fiscal integrity
		Commitment to the public and the profession

Sources

OOA <https://www.ooa.nl/download/?id=17939577> (last accessed: Nov. 2021)

ROA <https://www.roa-advies.nl/files/25/ROA%20Gedragcode.pdf> (last accessed: Nov. 2021)

FEACO <http://www.feaco.org/aboutfeaco/codeofethic> (last accessed: Dec. 2020)

ICM https://cdn.ymaws.com/www.imcusa.org/resource/collection/FF4D824A-2E4D-4199-9263-63C5FD63D135/imc_usa_code_of_ethics__final_.pdf (last accessed: Dec. 2020)

They aim to prevent forms of misconduct as criticized by clients, colleagues, and journalists. Still, much unethical behaviour happens under the radar and becomes food for critical business jokes.

Key values in consulting are being qualified for the job (expertise) being transparent regarding contracts (reliability) and putting the client's interests first (meticulousness). Professional independence is mentioned as well, except by FEACO. If consultancies are members of an association such as ROA in the Netherlands, MCA in the UK or the Institute of Management Consultants (IMC) in the US, codes are binding for them, and the same applies to individual consultants that are members of an association. Table 2.1 summarizes what kind of norms and values are stressed in such codes as being key values.

In the past, codes of conduct have been criticized for having little impact, (e.g. Allen & Davis, 1993; Kaptein & Schwartz, 2008; Kubr, 2002; O'Mahoney and Markham, 2013; Webley & Werner, 2008). O'Mahoney (2011) argues they are vague and they shift responsibility from the organization to individual consultants, referring to the experiences of UK consultants. Still, codes help to address what is unethical behaviour in a business context by setting a standard. Criticisms in newspapers or in business jokes are usually at odds with such standards.

From an ethics perspective, codes of conduct can be related to deontology as ethical perspective (Krehmeyer & Freeman, 2012). Deontological ethics tries to define universal principles that can guide our behaviour. This is exactly what a code of conduct tries to do. Poulfelt (1997) considers consequentialism a more helpful ethical perspective for consultants than deontology, as it is difficult for consultants to formulate rules that hold in every situation, because stakeholder interests can be very

different or even conflicting. Consequentialists would ask what the consequences are of our behaviour, considering all involved stakeholders. They ask who is harmed, or who will benefit from what consultants recommend to their client. A third perspective is called virtue ethics. It helps asking what kind of person I will become if I behave in certain ways, and how it affects my character. Virtues can be modesty, honesty, courage, etc., and according to Aristoteles (1985), they require moderation: too much courage becomes recklessness, and too much honesty can be perceived as tactless. Shaw (2020) has argued that virtue ethics is the most relevant perspective for consultants, as it is a professional service that very much depends on professional character. We might thus conclude that all three perspectives are relevant and helpful in practice.

Irrespective of a preferred ethical perspective, when it comes to humour all ways of crossing the line can be inspirational for crafting critical business jokes. Lack of virtue or clumsiness can be funny, as can be the less favourite consequences someone suffers (as with a clown). When consultants or stakeholders start making jokes about consultants' unethical behaviours, they illustrate how norms like those stressed in the codes of conduct are mildly violated. This triggers emotional responses that cause laughter among those who know the sector well enough to recognize the normality of the transgression implied in such jokes (Veatch, 1998). As argued earlier, the normality condition of humour explains why popular jokes may give good illustrations, the required mild norm violation why jokes can illustrate unethical behaviour.

2.3 Application—Ten Business Ethical Transgressions Illustrated

2.3.1 *Illustration Method: How to Search and Select Jokes Illustrating the Top Ten*

Recently, ten common business ethical transgressions of consultants have been reported in *M&C Quarterly* a Dutch professional journal for consultants (Bouwmeester, 2020). In this section, these ten transgressions will be illustrated by business jokes, and the question is how well they illustrate and what exactly they could illustrate. As a method, an illustration of ethical transgressions will be applied and evaluated. Jokes are no literal illustration, no mirror image and they emphasize norm violation for those who can understand. Like with metaphors, interpretation is key. As a reader, you are invited to evaluate the interpretations, given the context. Context is given first, illustrations follow; the proof is in the pudding.

To assess how well jokes can illustrate moral transgression, it would be enough to read the top five and their illustrations. The reason for reporting the entire top ten is to show what happens if transgressions become less common. Then there are less jokes to choose from, and illustrative coverage can become less strong, whereas the issues

can still be quite serious. Discussing the full top ten enables a better assessment of the limits of the jokes-based illustration method. I leave it up to the reader to decide how relevant it is to study the illustration method in so much detail, or to skip the reading of transgressions from six to ten.

2.3.2 Illustration Results: A Top Ten Ethical Transgressions in Business Jokes

The top ten in Bouwmeester (2020) was based on 75 interviews with consultants, done between 2017 and 2020. For this book, 51 more interviews from 2021 could be added. Interviews were performed by students of my ethics course in the MSc Management Consulting at Vrije Universiteit Amsterdam. Students have explored ethical challenges experienced by consultants during their consulting career. Most interviews were done face to face, but due to COVID-19, the 2021 interviews were mostly done by video calling. Most interviewed consultants were Dutch, some had a non-Dutch background, and then mostly European. The average age of the interviewed consultants is around 30 years, similar to the average age in big 4 consultancies. That means, the perspective of junior consultants is well represented. Consultants have been asked for their consent and all interviews have been transcribed.

The 51 new interviews support the earlier top ten, but have changed the ranking somewhat, as based on how often the transgressions were reported. Overbilling has entered the top three, due to the new interviews. In total, 112 interviews could be used for identifying the more recurrent ethical challenges mentioned. These issues that made it to the top ten have been mentioned at least 6 times and up to 22 times. Table 2.2 gives an overview of this top ten, what key values from the code of conduct are violated and how many consultants reported the issue.

Table 2.2 Overview of ethical transgressions top ten

Type of ethical transgression:	Violated values from the code of conduct	Times reported
1. Harming interests of client employees	Meticulousness	22
2. Independence under pressure	Professional independence	15
3. Overbilling and selling juniors as seniors	Reliability	15
4. Fake it till you make it	Expertise	12
5. Extending unnecessary work: a revenue model	Meticulousness	11
6. Confidentiality and double billing	Reliability	9
7. Supporting morally dirty clients	Meticulousness	8
8. Underperformance	Expertise	8
9. Insufficient protection of client data	Reliability	6
10. Bending conclusions	Professional independence	6

The jokes-based illustration method introduced here will be used to illustrate this top ten. Illustrative jokes were selected from a compendium of ca. 100 text jokes on consultants that I have collected together with students, and initiated by Oscar Haffmans. Most of these jokes have been found on the Internet, and cover topics like ethics, work-life balance, use of technology, etc. Keywords that Oscar used in his search to create the initial sample were “consultant”, “consulting”, “consultancy”, “management consultant”, “management consulting” and “management consultancy”. Each of these words was combined with the word “joke”, and each search was conducted twice, once with and once without quotation marks. Over the years, more jokes were found and added in a less systematic way. All links to the jokes were last accessed on August 8, 2021. If links would expire, jokes can usually be found somewhere else by searching in google with one line of the joke.

To select jokes from the sample, the joke with the best illustrative value has been chosen. This requires an understanding of the joke, as well as of the ethical issue, that is illustrated. Sometimes only some lines from a list joke were selected, as most other lines were not relevant. Selection criteria have been topical fit (descriptive) and aligned critical message (normative). Below issues from the top ten based on the interviews will be described first, and then illustrated with jokes.

1. **Harming the Interests of Client Employees**

Interviewees have mentioned mostly the risk of harming employees in client organizations with their work. Particularly challenging are clients who ask consultants for an opinion on individual employees when this is not part of the assignment. Reactions from consultants range from asking to formally extend the scope of the assignment, to sticking to the original assignment. A middle ground is to make clear in very general terms where problems in a department originate so that clients can draw their own conclusions. Consultants do not want to assess employees behind their back, also when they clearly see how an employee or manager is not functioning well. A solution to the problem has once been to offer a training to an entire management team and not just the problematic manager. Still, sometimes consultants give in to such unethical requests of clients, at the cost of employees.

A similar dilemma occurs when organizational and other stakeholder interests do not tie in well with each other. Examples are automation and rationalization projects. Often well-functioning employees have to leave, while machines or IT systems take over. It is a problem of all times for consultants, but it is never fun, and it requires careful balancing of various stakeholder interests. The issue is that not every innovation is necessary or beneficial from the point of view of the wider client system, although consultants can make money with it. And indeed, they do.

Illustrative jokes In the sample, many jokes are criticizing the consultant role related to employee interests. Below three examples are selected, the first two showing employee anger indicating their interests have been harmed. The

third is ridiculing the rationalization routine as a one size fits all approach, suggesting many employees will lose their jobs without a real need.

Did you hear that the post office just recalled their latest stamps? They had pictures of consultants on them.....and people couldn't work out which side to spit on.
(www.infolanka.com/jokes/messages/1581.html)

Why are consultants like nuclear weapons?
If one side has one, the other side has to get one. Once launched, they cannot be recalled. When they land, they screw up everything forever.
(www.infolanka.com/jokes/messages/1581.html)

There was a glass of water on the table...
One man says, "It's half full". He is an optimist.
Second man says, "It's half empty". He is a pessimist.
Third man says, "It's twice too big". He is a management consultant.
(<http://nowthatisfunny.blogspot.com/2005/10/jokes-about-consultants.html>)

Interpretation The first two jokes are targeting consultants, and it is not difficult to imagine how employees feel being a victim of what consultants have done to them. Employees could share such jokes among each other to express their discontent. And maybe consultants share such jokes as well, when they feel somewhat guilty for not taking employee interests into account sufficiently. It is all against the principle of meticulousness (OOA code of conduct), ethics (FEACO code) or integrity (IMC USA code). Meticulousness is also under pressure in the third joke on rationalization, indicating organizations are always too big. The efficiency focus is what consultants are famous for. They downsize organizations, replace people by IT systems and suggest outsourcing strategies. As a result, people lose their jobs and they hold consultants accountable. A consequentialist perspective can best help to indicate how the overall effect of such projects might be considered unethical by harming employee, or other stakeholder interests, especially in cases without an urgent organizational need for the change. The jokes read as outsider jokes, that is, being made by client employees about consultants. The illustrative value of the selected jokes is high. The normality condition of humour explains why there are many more examples to choose from in this category.

2. **Independence Under Pressure**

A feeling of being manipulated when writing down conclusions is number two in the top ten, based on how many consultants mention the issue in the interviews. There are two ways how this happens. The first is that clients want to hear a certain outcome for which the grounds are insufficient. In the examples mentioned, consultants say they keep their backs straight. They might give in if preferred alternatives are not too far behind in terms of supportive evidence, impact or benefits. There are also examples where the consultant does not agree professionally with the client's preferred approach, but where the relationship with the client is given most weight.

The second source of pressure on the independence of advice comes from personal relationships with a client that may arise during the assignment, or that already existed before the assignment. Examples are getting drunk together, making friends and entering into a love affair. In the case of an existing friendship, an example is the request for help with improving business operations, including ending a practice of tax evasion. Phasing out this illegal practice means consultants commit to such practices for friends, while they would not be willing to do so otherwise.

Illustrative Jokes Related to professional independence and client influence the selected jokes address several issues with objectivity and professional judgement. It is a more subtle kind of joking than in the earlier jokes, but again integrity standards are activated as being violated.

From: Consulting Revisited

- In case of doubt, make it sound convincing.
- If you consult enough experts, you can confirm any opinion.

(<http://nowthatisfunny.blogspot.com/2005/10/jokes-about-consultants.html>)

From: Consultant or Prostitute?

- Creating fantasies for your clients is rewarded.

(www.caseinterview101.blogspot.com/2014/04/how-big-4-employees-are-like-prostitutes.html)

Interpretation The selected jokes criticize aspects of the consultant-client relationship, and how clients can manipulate consultants. The last line in “consulting revisited” is quite telling: clients know how to get the outcomes they want. Also, sexual relationships between consultants and clients are addressed in several jokes, with consultants in a more dependent position again. When independence is an issue, character is criticized, which makes the criticism foremost virtue ethical. Independence is a key value in the Dutch code of conduct, though not in the FEACO code. The jokes are written in the second person and read like insider jokes, addressing where and how consultants feel themselves that they are crossing the line of independence.

3. **Overbilling, and Selling Juniors as Seniors**

Often consultants know up front they cannot deliver everything they promise in their proposal. Still, they pretend they can when closing the deal and they suggest in the contract they will do more and spend more hours than they are really planning to do. This starts during proposal writing. Junior consultants report how their CVs have been pimped in the proposal to support a higher fee. Next to that, juniors often execute work that, according to the proposal, was intended for a senior. Although contracts usually indicate that the project team cannot be guaranteed, junior consultants have to walk on their toes in

such cases. Both clients and junior employees experience the consequences of such overbilling.

Illustrative Jokes The selected jokes below illustrate how consultancies are billing more hours than they deliver, and also that partners drop all kinds of tasks on the desk of juniors they are not yet qualified to do.

St. Peter

A contractor dies on in a fishing accident on his 40th birthday and finds himself greeted at the Pearly Gates by a brass band. Saint Peter runs over, shakes his hand and says “Congratulations!”

“Congratulations for what?” asks the contractor.

“Congratulations for what?” says Saint Peter. “We are celebrating the fact that you lived to be 160 years old.”

“But that’s not true”, says the consultant. “I only lived to be forty.”

“That’s impossible”, says Saint Peter, “we added up your time sheets.”

(www.infolanka.com/jokes/messages/1581.html)

A Partner in a large consulting firm and a more junior colleague decide to go on a weekend trip hunting bears.

They arrive at their small log cabin set in a clearing deep in the forest. The Junior Consultant starts to prepare a simple meal for them in the kitchen and begins to set up the range of equipment he has brought along for the bear hunt.

The Partner drops his bags and immediately disappears out the front door of the cabin; he is gone for about an hour.

Suddenly, the Partner comes running at full speed out of the trees, back across the clearing and straight in through the front door of the cabin, with a huge grizzly bear just a few paces behind him.

As he disappears out the back door he yells over his shoulder at the Consultant “*OK, You skin this Beauty, I’ll go get us another!*”

(www.reddit.com/r/consulting/comments/5xpwbz/best_jokes_about_consultants/).

Interpretation The first joke criticizes the practice of overbilling which is clearly unethical from a deontological and virtue ethical perspective. The criticism is linked to the codes of conduct where reliability is at stake as contracts are not transparent, and consultants do not live up to them. In the second joke, the bear represents a new assignment, and the partner is doing what you could call acquisition, while the junior is left to kill and skin the bear, which means executing a very difficult assignment, without senior colleagues that can support. It is a common experience among juniors, and their interests are harmed. If they cannot manage, clients will feel the consequences as well. Given the intimate knowledge expressed in the jokes they read like insider jokes, and they illustrate quite well a very common kind of problem that both clients and juniors may encounter.

4. **Fake It Till You Make It**

Overbilling is a form of dishonesty, and so is bluffing related to expertise. Consultants often suggest more experience and knowledge than they really

have. It almost seems a second nature of consultants that they overpromise and try to catch up during the assignment. They learn while getting paid by the client, and consultants tell with great pride how this usually works out by investing many extra hours, and working very hard. However, junior consultants also report how they struggle and feel insecure. Sometimes they become a project manager without any experience, or they give a workshop on digitization without sufficient knowledge. Then they have to fall back on the formula: “good question, we’ll come back to that later”. Others had to replace a senior manager during a board meeting at the client’s site due to a car breakdown and did the best they could. What also happens is that consultancies take on more projects than capacity allows for. Usually, a few proposed projects are cancelled, but sometimes all of them start, which creates capacity problems. In one case, a consultancy never did a similar assignment before, still claiming they were qualified, and the client accepted. Consultants have also agreed on ‘milestones’ in the contract they knew they could never achieve, hoping for a good overall ending. Mostly, the bluffing works out well, but sometimes the hidden risks for clients are really high. Consultants seem to pay the price for such bluffing, as they have to make up for their lack of knowledge and expertise with overtime and extra engagement.

Illustrative Jokes There are many jokes in the sample related to lack of expertise. The fake it till you make it practice means that expertise can be matched in the course of the assignment. Selected jokes illustrate how consequences of this practice spill over into work-life conflicts, given the huge time investments that are demanded to live up to the bluffing:

From: Top Ten Ways to Know You’ve Got the Consulting Bug

- Constant urge to give advice on subjects you know nothing about.
- A two-page story in Business Week is all it takes to make you an expert.
- Firmly believe that an objective viewpoint means more than any real work experience.
- Tired of having a social life beyond work.

(www.organisationalpsychology.nz/_content/_jokes/isconsultants.html)

Wife or Mistress

A lawyer, a doctor and a management consultant were discussing the relative merits of having a wife or a mistress.

The lawyer says: “For sure a mistress is better. If you have a wife and want to divorce, there are a number of complex legal problems to resolve and it will probably be very expensive.”

The doctor says: “It’s better to have a wife because the sense of security and wellbeing lowers your stress and your blood pressure and is good for your health.”

The management consultant says: “You’re both wrong. It’s best to have both, so that when your wife thinks you’re with your mistress, and your mistress thinks you’re with your wife—you can go to the office and get some work done.”

(<https://managementconsulted.com/about/consulting-jokes/>)

Interpretation The first joke indicates that expertise lacks when consultants start or sell an assignment. Both jokes illustrate how consultants are willing to go the extra mile, which is needed when you start projects without sufficient expertise. Consultants pay the price in terms of reduced private life, due to the overly high work demands. In the fake it till you make it category, a project ends well for the client, due to the massive learning investments made by consultants. From a consequentialist perspective, no harm is done to the client. Still, consultants do operate in the grey zones of their codes of conduct related to expertise. Maybe they would argue they have the experience and skills to catch up in time. Therefore, virtue ethics best helps to criticize this behaviour, as consultants are not honest with their clients. They are even reckless, as they take risks a client would not like them to take. Jokes are written in the second person, which makes sense, as outsiders will not notice what risks they have been subject to. Accordingly, these are insider jokes.

5. **Extending Unnecessary Work: A Revenue Model**

Consultants sometimes continue with assignments that will lead nowhere, especially in change projects. The client wants to pay, but consultants feel useless. For example, in one case, consultants gave their clients a sense of security after an IT migration by just staying, in case something might go wrong. A big team of consultants did nothing for weeks. Another example is a customer who wanted to implement a change process against the will of the involved employees. How long do you go on with that, very well knowing the project is going to fail in the end? Or, in preparation for a change process consultants made an analysis with suggestions for a roadmap, while the will to change was insufficient from the start. Completing such assignments provides revenues, but generates very little added value. These projects are carried out until the end, or even stretched at the expense of clients. However, when clients ask for this, it is tempting to suggest you feel their problem and to propose you can help.

Illustrative Jokes Many business jokes in the sample picture consultants earning money without really helping clients or without adding much value. The selected jokes criticize this reality in different ways.

It takes two things to be a consultant—grey hair and hemorrhoids. The grey hair makes you look distinguished and the hemorrhoids make you look concerned.

(www.pinterest.com/pin/280560251758981648/)

What do consultants do when they see light at the end of the tunnel? Sell more tunnel. (tunnel joke based on: <https://maaw.info/GadgetsandGames/PoliticalJokes.htm>, joke 34)

From: Top Ten Things a Consultant Shouldn't Tell a Client.

- I could just tell you the answer, but we're committed to a three-month project.

(www.mycustomer.com/marketing/strategy/top-ten-things-a-consultant-shouldnt-tell-a-client)

Interpretation Jokes like these suggest consultants extend projects within the scope of a contract, also if they could have sold the solution in less time. It is part of their business model to be opportunistic. The jokes show a critical first-person voice (insider perspective) and a “third-person” outsider perspective. It seems the practice is noticed by clients. The ethical perspectives to criticize the behaviour is mostly virtue ethics, indicated by feelings of uneasiness on the side of the consultants that work on the project. Still, the more senior consultants responsible for the deal feel they operate within the contract, and also the codes leave sufficient room for this practice. A consequentialist form of critique would consider the impact on clients, but as they often co-create the problem, consultants merely exploit the opportunities.

6. **Confidentiality and Double Billing**

Consultants usually sign for keeping all client information confidential. Competitors of their own clients should never find out about strategies and practices by them as consultants. Nevertheless, consultants do want to exploit the accumulated knowledge and experience they gain during their assignments. Capitalizing on such knowledge and experience can lead to various dilemmas. For instance, can you write proposals based on previous projects, can you carry out projects strongly inspired by previous work and what about reselling solutions that have already been developed for another client? The first customer that paid for a solution is the owner, while the consultants still have the solution and want to resell it. Consultants have reported that a whole CRS (central reservation system) is sold a second time, after some minor adjustments. Systems developed for the financial sector were said to be sold several times as well. In addition, knowledge about a large customer with dominant market positions is almost impossible to anonymize. Consultants, therefore, find it difficult to work with their strict non-disclosure agreements, and they often bend the rules without sharing this practice with their clients. Towards the client, this is not very reliable, and the customer who paid first might disagree, when informed about such a practice of double billing. Consultants know they cross the line of confidentiality, but as long as no one notices and their clients stay happy, they take the risk.

Illustrative Jokes Breach of confidentiality is not criticized very much in consultant jokes, probably because it should not be noticed. Still, one joke in the sample is quite hard on consultants’ unreliability. Double billing is somewhat better illustrated in the jokes, but without the fine nuances.

A Mexican bandit made a specialty of crossing the Rio Grande from time to time and robbing banks in Texas. Finally, a reward was offered for his capture, and an enterprising Texas ranger decided to track him down. After a lengthy search, he traced the bandit to his favourite cantina, snuck up behind him, put his trusty six-shooter to the bandit’s head, and said, “You are under arrest. Tell me where you hid the loot or I’ll blow your brains out.” But the bandit didn’t speak English, and the Ranger didn’t speak Spanish. Fortunately, a bilingual consultant was in the saloon and translated the Ranger’s message. The terrified bandit blurted out, in Spanish, that the loot was buried under the oak tree in back of the cantina. “What did he say?”

asked the Ranger. The consultant answered, “He said Get lost, Gringo. You wouldn’t dare shoot me.”

(www.sucs.swan.ac.uk/~cmckenna/humour/work/consult.html).

Top Ten Things You’ll Never Hear from your Consultant

(1) You’re right; we’re billing way too much for this.

(<http://nowthatisfunny.blogspot.com/2005/10/jokes-about-consultants.html>)

While confidentiality issues and reselling are a big theme in the illustrations provided by consultants in interviews, related jokes remain somewhat superficial here. They more address consultants’ opportunism and money-earning focus. Confidentiality remains an implied theme. The jokes also read more like outsider jokes. That makes sense, as consultants may have an interest in hiding. It even is an obligation given the confidentiality agreements in their contracts. Still, the double billing practice also violates confidentiality and reliability principles in codes of conduct. The practice can be criticized based on these principles by taking a deontological stance. The practice translates into character as well. However, from a consequentialist perspective consultants seem able to keep the consequences for clients under control.

7. **Supporting Morally Dirty Clients**

Consultants sometimes accept clients with a dubious reputation, an agenda that is not sustainable with practices close to being illegal. It is not the most frequently mentioned issue in the interviews, but in terms of moral impact, it creates very problematic situations for the involved consultants. Some even decide to quit their jobs, in other cases, they try to turn things towards the better, and some accept and go with the flow. For instance, one client is strongly committed to the use of fossil fuels, while the consultant sees absolutely no future here. His way out is to help make the energy mix more sustainable. Another consultant worked for a client who did not want to spend money on the necessary protection of privacy-sensitive data. He chose to address the issue, but leaves it at that. Also in a project to develop e-Health solutions the privacy of patients was insufficiently protected. Consultants could not do much here either, given the budget constraints. Very challenging was an issue for a consultant who had to help a client develop a ‘dual-use’ technology (which can be used for both civil and military purposes), knowing that this client would most likely use the technology for dubious military actions. In another extreme case, a major European transport organization asked for help in avoiding liability for accidents, caused by overtired bus drivers employed by sub-contractors of the client. The aim of the project was to find the loopholes in the law so that these profitable but dangerous practices could continue. The consultant in question raised the unethical side of these practices with his own management and with the client, and was told that the subcontractor practices were indeed operating in a grey zone, but that it was not illegal. This was the reason for the consultant to end the relationships with his employer. While consultants can find themselves in a very uncomfortable position here with

such employers and clients, the client's stakeholders seem the biggest victims here.

Illustrative jokes Working for clients with a questionable moral agenda is articulated in insider jokes that compare consultants with prostitutes. When looking at the lines on clients and employers in the selected list of jokes from the sample, their roles are strongly criticized.

From: Consultant or prostitute?

- You are not proud of what you do.
- You are embarrassed to tell people what you do for a living.
- If a client beats you up, the pimp just sends you to another client.
- Even though you might get paid the big bucks, it's the client who walks away smiling

(www.organisationalpsychology.nz/_content/_jokes/isconsultants.html)

A consultant is someone who comes in to solve a problem and stays around long enough to become part of it.

(www.ronspace.org/consult.htm).

Interpretation Working for morally dirty clients has a big impact on consultants. Consultants can feel like prostitutes and make jokes about their vulnerability. In these insider jokes, the pains of consultants are articulated, not the pains of the victims of their dirty clients. The presented jokes mostly indicate virtue ethical problems experienced in the consultant-client relationship, making consultants feel heartless and irresponsible. There certainly is a consequentialist side to the problem when looking at the client's stakeholders, which is more illustrated by the second joke. Consultants become partners in crime, operate in a legal grey zone, and their codes will not support this. Many principles are violated here, but mostly meticulousness. Jokes address some of the issues, but in a more generic, associative way. The interviews show what is really going on, and are needed to be able to see what is really behind these jokes.

8. Underperformance

Sometimes consultants take overly big risks when the gap between their expertise and client demands feels unbridgeable. When discussing the proposal with clients they openly indicate capacity problems, lack of expertise or insufficient turnaround time. The fake it till you make it approach seems out of scope. Sometimes the assignment is still given by the client and accepted by the consultancy. Consultants working on such assignments experience major problems. While the client might think any help is welcome, poor performance and big mistakes are the results. Consultants report to be open about their failures and try over again, but when skills are lacking not with a better result. Others report they fear their mistakes will only show later. An example is a conversion of insurance contracts during an IT migration, in which conditions for some insured parties deteriorated unnoticed due to standardization.

Another example is a large-scale evaluation of clients of a bank in connection with new legislation on money laundering and tax evasion. In these very big assignments, hundreds of junior consultants do the work. Many feel they are not up to the task and suspect they might wrongly give clearance to customers, or wrongly block their accounts. The consequences for clients' clients can be considerable, and consultants struggle with their conscience.

Illustrative Jokes Several jokes picture consultants' incompetence. That you can only accept assignments with sufficient competence is stressed in all codes of conduct worldwide. Still, bad examples abound, and in jokes selected from the sample underperformance is indicated like this:

“What is the difference between a consultant and a cable car?”

The cable car stops when it loses track!”

(Cope, 2003, p. 1;

https://books.google.nl/books?id=__kAIKcBlwMC&printsec=frontcover&dq=seven+c%27s+of+consulting&hl=nl&sa=X&redir_esc=y#v=onepage&q=seven%20c's%20of%20consulting&f=false)

Consultant Brains

In a village in darkest Africa a sign hung over a Headhunter's market stall:

- Ordinary brains \$10 /lb
- Engineer brains \$8 /lb
- Doctor brains \$7 /lb
- Accountant brains \$15 /lb
- Consultant brains \$114 /lb

Asked to explain the relatively high cost of consultant brains, the head hunter said “You don't appreciate how many consultants we have to catch to get a pound of brains!”

(www.ronspace.org/consult.htm).

Interpretation The selected jokes criticize consultants' lack of competence from different angles. While consultants say they are explicit about their limitations, they still accept assignments they are not qualified for. Consultants in this situation indicate they feel guilty, try a second time, spend a lot of unpaid work and still cannot make the client happy. This is illustrated in the cable car joke. They also appear as incompetent more structurally and this hurts their reputation as illustrated in the brains joke. The jokes have virtue ethical implications. However, not only consultants themselves can feel how the expertise principle is violated and how their character is harmed. This is also visible to outsiders. Consistent with the observable consequences of underperformance, the jokes are written as outsider jokes, using the third person.

9. **Insufficient Protection of Client Data**

Consultants experience it as a challenge to adequately protect sensitive client data during assignments. Consultants do their work on laptops and colleagues can easily look over their shoulder in an office garden, and so can strangers when they work in a cafe. What is more, if the laptop is left unattended in the train, in a café or at the office, it is very easy to steal. Consultants get extensive training in how to protect data, but some of the protocols highly interfere with normal social rules. Consultants want to be able to trust their colleagues and do not like to take their laptop to the bathroom as standard procedure. However, when things go wrong, it mostly is not as expected: a laptop was stolen from someone's hands, or a young colleague was placing confidential project information on a personal website for CV building. In these two cases, consultants have shared the problem openly with their client, and no real damage was done. Another example is from a consultant who left his laptop together with confidential printouts unattended in a bag in the open office, after leaving for home with a headache, that resulted in a serious talk with his manager. Such sloppiness is not appreciated, and several company rules were violated.

Illustrative Jokes The many rules for protecting client data are rather new due to the new ways of working, and the sample does not have much jokes on data protection procedures. Only some jokes in the sample illustrate the challenges that come with data protection like creating the right passwords, or keeping your laptop close.

A female computer consultant is helping a smug man set up his machine. She asks him what password he'd like to log on with. Wanting to embarrass the woman, he tells her to enter the word PENIS. Without saying a thing, she keys in the password and almost dies laughing at the computer's reply: PASSWORD REJECTED—NOT LONG ENOUGH.

(www.jokebuddha.com/Consultant/recent/3).

From: **You know you've been a consultant for too long when...**

- You feel naked without a laptop hanging from your left shoulder

(<http://sunflowersamurai2008.blogspot.com/2008/02/you-know-youve-been-consultant-for-too.html>)

Interpretation As the topic of data protection is getting more attention recently, it will probably figure more in future jokes. The selected jokes illustrate the practice of keeping your laptop close, to protect client data. Easy passwords are criticized, but good passwords are a memory challenge not everyone is up to. Criticisms in jokes are foremost criticizing the many rules and principles that should prevent data leaks and the related struggles with complying. It makes the jokes insider jokes currently, as the biggest problem for consultants seems following many impractical rules. From an ethics perspective, various logics are clashing, like being a trusting colleague and taking sufficient care of

data protection (conflicting virtues). Still, criminality that makes use of badly protected data is growing, and the potential harm is substantial.

10. **Bending Conclusions**

Consultants are masters of framing conclusions in such a way that a client likes them. Usually, they stay within the limits of the available evidence. However, sometimes consultants make mistakes in their calculations, and when clients then like the outcomes, it is difficult to correct them. In one case, a company is valued on the basis of a programme that assesses working capital. However, the valuation is very high. The consultants suspect the programme has an error, but they do not succeed in finding it. Only after the company has been sold at too high a price, the error comes to light. So what then? The buyer was at a disadvantage, the consultant can no longer do anything because of confidentiality, and the client is happy with the outcome. In another case of selling a company, a consultant spots an error in how the value of the company is calculated, and she addresses the failure, even though her client would benefit if she did not. The mistake is too obvious though. However, when doing negotiations, valuation gets more flexible, and her game is different. Another example is estimating the profitability of a particular kind of renewable energy. It is a sustainable form of energy, so a high estimate is attractive to both the environment, the environmental consultant and the client. But how far can you go? Overall, desirable answers are gladly given, accepting a fairly wide margin of error.

Illustrative Jokes A couple of consultant jokes focus on consultants' use of euphemisms, their flexibility in using evidence and their framing tactics.

From: **Consultants Commandments**

- If at first you don't succeed, destroy all evidence that you tried.
- For every action, there is an equal and opposite criticism.

(www.kilvo.org/humour/consultants-commandments/)

From: **You Might Be a Consultant if..**

- You can explain the difference between “down-sizing,” “right-sizing,” and “firing people's arses,” and you actually believe your explanation.

(<http://nowthatisfunny.blogspot.com/2005/10/jokes-about-consultants.html>)

Santa Claus, the tooth fairy, an honest consultant and an old drunk are walking down the street together when they simultaneously spot a hundred dollar bill. Who gets it?

The old drunk of course: the other three are mythical creatures.

(www.organisationalpsychology.nz/_content/_jokes/isconsultants.html)

Interpretation That in these jokes the honest consultant is seen as a mythical creature, that evidence of failure can be removed and that any option can always be criticized all indicate a great flexibility in presenting facts. The first two jokes are clearly insider jokes, and the latter feels the same, although

the narrative is of a different kind. An ethical angle that fits the criticism in these jokes is virtue ethics, as consultants seem not entirely comfortable with their practices. They translate into character, especially their independence. It is a balancing act where they seem to cross the line more often than they consider acceptable. The seriousness of the issues can also be assessed from a consequentialist angle. In the interviews, consequences are critical in some of the given illustrations. Compared to these illustrations, the jokes are again quite generic. They need the examples to come to life.

2.3.3 Jokes-Based Illustrations and Their Contributions to Ethical Research Questions

When considering the added value of the presented jokes-based illustration method, the illustrations generate descriptive knowledge related to how the ten transgressions look like, or how consultants do this, similar to a normal illustration. However, the jokes illustrating the top ten do not provide an exact mirror image due to irony, distortion, exaggeration, stereotyping, abstraction, etc. This type of illustration requires interpretation. What humour adds to the descriptive elements in the jokes and interviews is a normative perspective. Jokes stress the feeling of absurdity in the illustrated situation, that is, when a reader feels the joke is indeed illustrative of the unethical aspect of the described practice and does fit.

When reflecting on what kinds of unethical practices are illustrated, we see how most jokes relate to virtue ethical concerns, and how they stay close to consultants themselves as insider jokes. The illustrated transgressions relate to character, and they have a more permanent manifestation. They are best visible to consultants themselves. Examples are “lack of independence”, “overly extending projects” and “supporting morally dirty clients”. Here, consultants take limited responsibility for stakeholder interest. “Fake it till you make it” and “bending conclusions” also link to character: consultants are not being honest or are overly risk-taking. The existence of various public jokes indicates the behaviour is normal or common to some extent, and part of professional routines. Therefore, we can conclude that jokes are very well able to pinpoint transgressions with a virtue ethical character, that makes them useful for illustrating issues of professional ethics more generally.

Some of the other issues in the top ten are criticized from an outsider’s perspective due to their visible and damaging consequences such as “harming interests of client employees”, or visible “underperformance”. This translates into consequentialist critiques. Visibility is lower when norms or contracts are violated as with “overbilling and selling juniors as seniors”, “confidentiality and repeat business” or “insufficient protection of client data”. However, if clients would find out, the impact on consultants is big due to the legal consequences. As many consultants move over to clients after some years, secretive practices may get noticed at some point. Still, the consequences for clients seem mostly not too bad yet—that would harm consultants’ own business in the end. More generally, we can conclude that critical

business jokes are also able to illustrate ethical transgressions with a consequentialist or deontological character, even though vices seem to have most fun potential.

The illustrative contributions of jokes make them a descriptive instrument with some limitations due to irony, distortion, abstraction, etc., as well as a means to stimulate normative judgement, and activate moral standards. This dual ability helps not only to illustrate empirically grounded arguments such as the top ten ethical transgressions in consulting but also to illustrate theoretically argued transgressions. Most relevant for business ethics seems to be the jokes' normative call that triggers the laughing emotion. This is the real added value of the jokes-based illustration method. That makes the method useful in answering evaluative research questions about ethical transgressions. Adding business jokes as illustration to a result helps to answer questions like *what* are common ethical transgressions in a business field, and *why* these are transgressions. It is the ability of humour to activate norms, to indicate that there is an ethical issue, and why it is an issue.

2.4 Possibilities and Limitations of Jokes as Illustrations

2.4.1 *Jokes Can Illustrate Common Unethical Business Behaviours*

Common ethical transgressions that consultants have shared in interviews can all be illustrated by business jokes on consultants. Each of the top ten ethical transgressions has been addressed. As the level of detail in jokes is limited compared to the real-life case narratives, they cannot give away all details of professional life. Still, related to the context outlined in the interviews, the jokes make perfect sense. The more common an unethical practice is, as indicated in Table 2.2, the better the jokes illustrate the transgression, and the more business jokes are made in the business context, and thus available to choose from.

The consultant jokes selected for illustration, trigger expectations of what we consider acceptable or desirable practices, while at the same time showing how these common expectations are violated. By provoking a feeling of emotional absurdity, as indicated by Veatch (1998), jokes can be a perfect articulation of moral judgement. They activate moral standards in a humorous way. At the same time, to make the joke understandable, the illustrated immoral behaviours should be familiar enough to be recognizable to a wider audience and to meet the normality condition of humour. That means, the audience should be able to feel: indeed, this does happen and it is emotionally absurd due to its immorality.

Some issues in the top ten unethical behaviour seem consultant specific such as the theme of overlooking wider client and stakeholder interests (Krehmeyer & Freeman, 2012; Poulfelt, 1997; Schein, 1997; Sturdy, 2009). Other themes relate to professional service firms more generally. Lack of expertise (Bouwmeester & Stiekema, 2015) is such a broader theme. The brains joke, for instance, mentions other professions

with under-average brain volumes (accountants). Functional dishonesty like bluffing, exaggeration, using euphemisms or being selective in presenting evidence is found in consulting (cf. Bouwmeester, 2013; Jackall, 1988; Redekop & Heath, 2007), but is also addressed in lawyer jokes (Galanter, 2005, p. 31–6, 157) where one-sidedness may be even stronger. The dominant sales orientation and overcharging (O'Mahoney, 2011; Sturdy, 1997) also figure in lawyer jokes (Galanter, 2005, p. 64), as well as exploitation of juniors by their management (Bouwmeester & Kok, 2018; Galanter, 2005, p. 183). Many ethical issues addressed in the consultant jokes have wider business relevance, and there are also many more business jokes available, than only on consultants. This makes the jokes-based illustration method applicable to other professional service firms, as well as wider fields of business ethics.

How do I select the right jokes for illustration? The topical fit of the jokes is key when searching and selecting jokes for illustration. Jokes can often be read in different ways, they carry ambiguity, irony, abstraction, emphasis, etc., and they always need interpretation to mitigate representation bias. Jokes usually do not provide an exact mirror image of a situation, but emphasize elements. Therefore, the joke's topical fit with the ethical issue has to be carefully considered. Selecting part of a list joke is a way to make the topical fit stronger, by leaving out from a list joke lines that are irrelevant. How well jokes as illustration may work, can be experienced in this chapter by assessing the strength of illustrations of various top ten transgressions. Selection requires an aesthetic judgement by the author. Next to joke selection, joke interpretation is important to make an illustration work. To get the joke, it does require a sense of humour and some context knowledge on the side of the researchers/authors, as well as on the side of the readers. Checking the illustrative value of jokes with some others may help to select the better option.

How can I help the audience to get the joke? To be of value as illustration, audiences confronted with jokes on business ethical issues need sufficient context knowledge to be able to understand such jokes, and to interpret them well. Workplace humour as it unfolds in daily practice is mostly only funny for those who participate in the joking. Such jokes are bound to time, place and social context. Internet jokes have a wider reach, and aim at wider audiences. Still, when using jokes to illustrate business behaviours, audiences need to have sufficient experience with the profession, the business or the criticized practice to understand the humour of the joke, and its implied critical message. If you cannot assume this, it is advisable to provide such context knowledge before presenting the joke. By illustrating the top ten with empirical interview findings, this context knowledge has been provided. When illustrating theoretical arguments it could help to give different kinds of illustrations, both traditional and joke based.

2.4.2 Method Limitations of Using Jokes as Illustration of Ethical Transgressions

The discussed illustration possibilities of jokes have application potential in three other research methods in business ethics: jokes-based interviews, surveys and content analysis. However, before turning to these other methods we have to acknowledge some limitations based on how well consultant jokes could illustrate the top ten ethical transgressions in this field. These limitations need to be considered when assessing the illustrative potential of jokes when moving to other jokes-based research methods and to wider business contexts. When using the jokes-based illustration method it is important to understand that this illustration method always serves as an addition to an empirically or theoretically founded result, and as such the jokes-based illustration method always implies a mixed method design.

The illustrative potential of jokes first depends on how common or rare an immoral practice is, second on how visible norm violation becomes (in vices, negative consequences or harmed principles) and third on how funny immoral behaviour can be (which excludes extreme transgressions). In addition, immoral use of jokes due to stereotyping effects needs to be prevented.

To begin with, only more general and more common issues will make it into the jokes. The transgressions should be able to meet the normality condition of jokes so that sufficient people within the targeted audiences will recognize the unethical behaviours. Compared to the issues discussed in all 126 interviews, the top 10 covers most of the mentioned issues (see Table 2.2). Very unique experiences will not make it into jokes published on the Internet. They might be joking material in individual work settings though. What we can also observe is that jokes in the top five are better for illustration than jokes on issues that have been mentioned less often, which must be due to the normality condition. They seem also more to the point and more developed. Therefore, the more common the ethical issue, the better public jokes may illustrate the transgression.

Second virtue ethical criticisms were most prominent in the interviews with consultants, and they relate well to insider jokes. Coping humour is a good way to reflect on unethical behaviours you struggle with in your work, and to make them discussable. This is first and foremost something that can happen within the occupation, and consultants themselves are the best audience to understand such insider jokes. For outsiders, these moral character struggles are not as visible, and maybe also not as funny. For them, jokes that criticize consequences are more imaginative. Clients and their employees can relate to projects that fail, and they see how consultants underperform. When it comes to deontological issues jokes may become less illustrative and less detailed. The reliability jokes, for instance, hint at practices that require a secretive approach that insiders will hide for outsiders. Still, the data protection jokes allow for a more open discussion, where some of the rules can be ridiculed as well.

Third, there might be humour bias related to what issues are funny. Bad character seems to inspire joking, bad luck and bad consequences do as well, but breaking

moral rules might be less funny when it is no mild offense anymore. Also, when it comes to severe consequences some jokes might turn into hate jokes, and then trigger anger as emotion instead of amusement. When behaviours tend to become criminal, at some point we cannot laugh anymore. Jokes are thus bound to the mild offence of moral norms, excluding the more serious unethical behaviours that journalists report. Still, illustrative jokes have shown to be complementary to the more critical and extreme case reports of journalists. In addition, jokes tend to critique, not to compliment. That is a limitation as well.

Fourth, jokes could contribute to stereotyping, which is a form of overgeneralization. When considering jokes-based illustrations, the fact that audiences get the joke and thus may recognize consultant behaviours, should not support interpretations that all consultants double bill, overcharge, fake it till they make it, etc. The risk that jokes are stereotyping, needs to be taken care of. It very much depends on the ethics of the writer if a joke will become tendentious (Billig, 2005; Zaldivar, 2021). To avoid this, it is important to keep distance when using public jokes for illustration. It is a joke that is made and shared, it is not a joke of the researcher or ethics scholar. We need to handle sharp jokes with care, just like sharp knives, or words.

2.4.3 Reviewer Perspectives on Jokes-Based Illustrations and Possible Responses

The method of illustrating empirical or theoretical arguments with text jokes or cartoons is a way jokes have been used in research before. That means, illustrative use of jokes has survived reviewer criticism. It is a rhetorical device that might help to strengthen an argument in terms of relevance and visibility. Jokes may also have uses beyond illustrating ethical critique, such as indicating low status (cf. Fincham, 1999, p. 341).

Illustration is recommended in theory papers (Sutton and Staw, 1995). Still, as illustrative jokes can be very narrowly focused in their message, potentially including stereotyping, and very often exaggeration or distortion, adding the researcher's interpretation to the humorous material is advisable. Maybe not always, as Schneider and Sting (2020) have an illustrative cartoon on the front page of their article, as if it were a book cover. That one is self-explanatory and goes without author interpretations. The article itself also provides sufficient context and background to make sense of why the joke is selected. In other cases, however, reviewers might question the relevance of the jokes-based illustration, or criticize the implied morality of a joke itself. Some jokes have been experienced as unethical or off limits by particular audiences, as happened with several Mohamed cartoons.

It is good to check with some readers if they feel the humorous illustrations add value, and if they can see a topical connection. This helps increasing intercoder reliability, and reviewers will like that. I asked for such feedback for this book as

well (see my acknowledgements), and in some cases I changed the introduction to a joke to give more context, or worked on the interpretation, to help readers to see what I see.

2.4.4 Practical Tips for Searching Critical Business Jokes

For finding critical business jokes that illustrate unethical behaviour in a profession, a search on google like: jokes/cartoon/memes AND consultants/bankers/managers/politicians/tobacco, etc., will generate some first results for the profession of interest. More specific words related to the issue can be added, but also effective is to search within a more general sample for specific issues, or do more specific searches within websites with their own search option. When extensive sampling is done, and a maximum is reached, selection of the best illustrative jokes is the next step.

Some general sites are useful for searching within the site for the profession or type of business you are interested in. They offer business jokes, and within them you can search for a particular content (all sites last accessed August 8, 2021):

- www.workjoke.com
- www.jokes.one
- www.jokebuddha.com
- www.jokelabs.com/humor-jokes-cat-15-profession-jokes.html
- www.nowthatisfunny.blogspot.com
- www.officehumorblog.com/index.php/category/office-jokes/
- <http://www.officediversions.com> (navigation pane just above the first photo, where you can select a profession like consultants, bankers, etc.).

Cartoons can serve the same purpose, but when using cartoons copyright can be an issue. Most sites offer a search field where you can enter the profession you are interested in. Some places to find cartoons or memes are:

- www.cartoonstock.com
- www.cartooncollections.com (integrated in cartoonstock)
- www.dilbert.com
- www.knowyourmeme.com (search for profession, and then select the tab images)
- www.memegenerator.net (search for profession, then click an icon).

More tied to consultants are the sites below:

- www.organisationalpsychology.nz/_content/_jokes/isconsultants.html
- www.managementconsulted.com/about/consulting-jokes
- www.modernanalyst.com/Resources/BusinessAnalystHumor.aspx
- www.infolanka.com/jokes/messages/1581.html
- www.nowthatisfunny.blogspot.com/2005/10/jokes-about-consultants.html
- <https://www.jokebuddha.com/Consultant/>

- <https://jokojokes.com/consultant-jokes.html> (you can change consultant for banker, lawyer, researcher, etc., in the address).

Related collections.

- <https://maaw.info/GadgetsandGames/PoliticalJokes.htm>
- http://homepage.tinet.ie/~nobyrne/planning_humour.html.

Acknowledgements The ten common ethical transgressions in consulting have been listed before in Bouwmeester (2020), in the Dutch professional journal *M&C Quarterly*, however, without joke illustrations or method reflections.

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