

PART II

MANAGEMENT AND ETHICS

Introduction to Part II

This part of the book is intended to provide insights into and analysis of the major ethical issues presented within the contexts of different managerial functions or roles.

We believe that a context which is grounded in business practice is essential to develop an understanding and appreciation of the severely practical and philosophically challenging field of business ethics. Ethical issues, problems and dilemmas are everyday problems. This is in the sense that they occur every day, in every organisation and for almost every member of those organisations. Managers' ability to deal with ethical issues rests partly on their ability to recognise such issues and partly upon their understanding of how particular issues relate to or exemplify general principles. In the chapters which follow, each of the authors will explore the range of ethical issues within a specific function or role and will ground their discussion of ethical issues within that context.

It begins with Peter Davis's examination of ethical issues in strategic management. The centrality of values within the strategic planning process is becoming increasingly recognised (see Campbell and Tawadey, 1992). Indeed, the many failures of traditional approaches to strategic management can frequently be seen as the result of a lack of thinking about the core values of the business and the absence of attempts to shape strategy as an outcome or development from those values.

The study of ethical issues in marketing is quite well developed and Greta Richards and Collette Blanchfield have developed a helpful review of the major ethical issues in marketing, based in part on their own previous work and pulling together several strands of enquiry. Whereas the ethics of marketing is a well-developed field of study, the study of purchasing has lagged behind. Purchasing as field of management practice has long been recognised as an area rich in the presentation of ethical dilemmas. It is strange, therefore, that it has not been a fruitful area for academic investigation. Graham Wood has begun to redress the balance with his work. His chapter provides a comprehensive review of the field and the ethical dilemmas presented by it.

Brian Elliot offers a systematic and concise review of ethical issues within the field of operations management, referring to both the manufacturing and the service sector. Basing his analysis on different models of operations managers, he offers alternative methodologies for the analysis of typical dilemmas faced by these managers.

Unlike the study of marketing, the literature on human resource management in Britain does not reveal a significant preoccupation with ethical issues. Wes Haydock argues that nearly all decisions relating to human resource management present ethical problems. He discusses this paradox and, by focusing his analysis on specific aspects of human resource management, he identifies and evaluates significant ethical issues in the field.

Margaret Leigh and Richard Scholefield review the various roles of members of the accounting profession and identify the major ethical issues involved in this area. They analyse the limitations of current accounting theory and practice from an ethical perspective, both from the point of view both of accountants in professional practices and of those working in businesses. They offer an illuminating analysis of the effects of the nineteenth century origins of much of modern accounting practice.

None of the authors of the chapters in Part II sit on the fence. There is a common assumption that ethical behaviour is the only acceptable basis for conduct in business. Their work, however, is not based on mere opinion. In all cases, it is based on experience as practitioners and on an informed knowledge of the field of study. Their work reflects a conviction of the centrality of ethical concerns and issues in their various fields of expertise.

Reference

Campbell, A. and Tawadey, K. (1992) *Mission and Business Philosophy*, Butterworth Heinemann, Oxford.