

Virtuous Enterprises: the Place of Christian Ethics

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Le terme « responsabilité » vient du latin « responsabilis », qui désigne la capacité à répondre aux obligations des autres, à traiter leur attente.

Pour reconnaître chacune d'entre elles, les dirigeants utilisent souvent un mélange d'intuition et de rationalité.

There are certainly many ways of writing a paper about the intersection of business and theology. On the one hand, simply describing the different models of Corporate Social Responsibility (CSR) in the business world and, on the other, summarizing those Bible passages that mention business in some way, which certainly would be an interesting if rather unfocussed method. Given these various methodological approaches methodology, I have decided to focus on the normative question of Christian ethics. Initially, with a less than theological approach, I shall ask if companies should have a moral obligation to implement CSR; and if so, how this could look in practice without taking an excessively naïve approach.

Christian, corporate and collective responsibility

The term 'responsibility' is derived from the Latin 'responsabilis', which means the ability to respond to the obligations and expectations of others. To recognize these responsibilities, managers tend to use a mixture of intuition and rationality. But is it true that only individual persons can be responsible, as they have a conscience? In this context, it is certainly much easier for medium-sized and small companies

to live virtuously according to the principles of CSR than it is for bigger companies.

Do companies really have a character and, therefore, can they be made responsible for things? Peter French (1984) initiated this debate 20 years ago: 'certainly a corporation doing something [...] usually can be described as having reasons for [its] behaviour. In fact, by virtue of those descriptions they [companies] may be properly held responsible for their behaviour, *ceteris paribus*'. In his argumentation, saying that companies, as well as employees and managers, have a character which includes responsibility, French also uses the terms 'reason', 'desires', 'intentions', and 'decision-making' which support the focus on the character of individuals in CSR. In jurisprudence, companies usually are considered as judicial persons.

Are companies responsible?

John Ruggies, who works for the United Nations and is a member of the faculty of the Harvard Kennedy School, wrote in a special report in *The Economist* in 2008, that the theological question of the obligations for CSR would be irrelevant today, as most companies would al-

Box 1: The Church in economic life

With the influence of the Enlightenment and the industrialization in late 18th century, Europe changed politics to provide more economic freedom for business. This was partly a reaction by trade union movements to industrialization. Individual labour rights were reinforced. At this time, economics as an academic discipline became separated from theology, as the market became a separate dimension from religion and politics.

However today in Germany, one of the most secular countries in modern Europe, the Roman-Catholic and Lutheran-Protestant traditions remain the second biggest employers in the public realm. The Church in Germany owns and manages highly regarded compa-

nies especially in three different branches of public life: firstly, as one of the market leaders in health-care including hospitals and homes for the elderly; secondly, in education such as universities, schools, and kindergartens; and finally, in the media, including magazines, bookstores, and radio.

While taking the separation between Church and State into consideration, the established churches still have close ties to politics in ways that differ from the Evangelical movement in the USA. They even provide more jobs than the two biggest privatized companies, the postal services and the telecom industry in Germany (Schwarz, 2005). Globally, many NGOs like the YMCA, World Vision, and the Salvation Army are also linked to politics, and use their Christian background as a guideline for their work on CSR.

Peter Pruzan (2008) pose trois questions essentielles : Une société peut-elle être responsable ? Pourquoi devrait-elle être responsable ? Et quel rôle la foi chrétienne joue-t-elle en la matière, dans le monde des affaires ?

ready implement them. According to this special report, 'some of the big banks, including Goldman Sachs and UBS, have started to integrate environmental, social and governance issues in some of their equity research' (*The Economist*, 'Special issue on Corporate Social Responsibility', 29.01.2008). In this regard, most scholars and practitioners today focus more on the 'how' and less the 'whether' of doing CSR.

The conclusions of *The Econo-*

mist, bearing in mind an enlightened form of self interest, were that failing to take CSR into account would be risky: 'ignoring something that makes business sense' would constitute a certain recipe for failure in the management of the company.

In this context, Peter Pruzan (2008) raises three challenging questions: can a company be responsible? Why should it be responsible? And which role does the Christian faith play in this business case?

Les sociétés ont une nature alliant intuition, empathie et réflexion car : 1) elles constituent des entités juridiques assumant diverses responsabilités légales ; 2) elles sont impliquées dans le système social des relations avec les actionnaires et les parties prenantes.

Dans le contexte actuel de crise financière, la théologie publique atteint un nouveau degré de pertinence en se plaçant à l'intersection entre l'éthique chrétienne et la finance orientée vers le capital.

De nombreux dirigeants ont commencé à réfléchir aux notions de valeurs (finance), de vertus (foi) et d'éthique chrétienne (qui se situe à mi-chemin).

On peut constater que, dans la pratique, la notion de Responsabilité Sociale de l'Entreprise a reçu plus d'attention de la part des dirigeants chrétiens que dans l'enseignement général dispensé par les écoles de commerce.

In times of financial crisis, managers tend to speak on the basis of their own visions, moral virtues, and financial values, but also increasingly on that of their company. But do companies also possess intuition, empathy, and reflection? Pruzan argues two possible affirmations concerning this idea: 1) companies are judicial entities with legal responsibilities; and 2) companies are involved in the social system of relationships with share- and stakeholders. Similar to the phenomenon at a football match, in which fans tend to say that 'we' (they) have shot the golden goal, even employees tend to speak and think in the first-person plural, that 'we' have lost our jobs at General Motors in Detroit, for example. In such a participative and self-referential corporate culture, people tend to feel that way because these interpersonal actions are important in the development of the individual's identity.

Values and virtues

Christian faith was founded on unique virtues, that can be considered to have derived from Jesus' greatest commandment to 'love thy neighbour as thyself' (see Matthew 22:37-40). From Adam as the first worker in Biblical times who experienced the 'sweaty' nature of work, via the Scriptures of sin and the fall (Genesis) to the end of a greedy and worried world (Revelations), finance has not been intrinsically connotated at all pessimistically in theological thought. The Old Testament in

particular speaks quite deferentially about money issues, although this exegesis is not the focus of this paper. In modern times however, some discrepancies between faith and finance on Wall Street are frequently discussed in a controversial and sometimes even hostile manner.

In the current financial crisis, public theology has gained new relevance as it focuses on the intersection of Christian ethics and capital-oriented finance. How do Christian ethics look in business? What are the challenges a Christian manager faces in the neo-liberal economy?

Many managers have started to reflect on their values (finance), virtues (faith), and on Christian ethics in between. Especially in the current crisis, managers with strong leadership skills and education feel able to integrate both CSR and the Christian faith in the workplace. To some extent, one cannot overlook the fact that pastors, churches, and theology are distinct from managers, companies, and economics. However, many of the theological-minded have still missed an important issue: how to integrate the workplace Monday to Friday in a Sunday-centered church that also endorses CSR.

I do not want to say that business is all 'good', since the current crisis shows how immediately Wall Street needs more moral virtues in addition to the financially-driven values. Secular companies need managers and pastors who encourage those who are in despair, but try to live according to Christian virtues rather than

La notion de RSE se situe au croisement entre l'éthique chrétienne (foi) et la gestion des affaires (finance).

Les prières, les leçons et les sermons exprimés à l'église pourraient convaincre les dirigeants que l'Église ne campe pas une posture contreproductive, biaisée ou prosélyte de seule défense des traditions chrétiennes.

Au contraire, les communautés chrétiennes peuvent inviter les dirigeants ou aller les voir sur leur lieu de travail pour leur offrir des perspectives uniques de foi chrétienne, édifier des relations constructives sur la base d'identités matures et leur faire appliquer des principes vertueux, garants d'un monde des affaires plus réfléchi, à l'image de la notion de RSE.

merely the values of stocks. As a field of theological research in Christian ethics, it can be assessed that in practice, CSR has received more attention from Christian managers than in the general teaching of business schools.

Certainly diverse strategies and political views exist on transforming CSR and Christian ethics in companies. Having evaluated both useful and counterproductive strategies, the paramount conditions of CSR are 'to demonstrate that spirituality brings new dimensions that are otherwise inaccessible by an approach that is only humanistic' (Pauchant, 2002).

CSR and Christian ethics in companies

In this paper, it is argued that CSR stands at the intersection of Christian ethics (faith) and business management (finance). For clarity and control of arguments in the areas of conflict, the terms 'virtues' and 'principles' will refer to the faith aspects; and the terms 'values' and 'preferences' will refer to the financial ones.

Prayers, teachings, and sermons preached in the realm of the church are neither able nor bound to make concrete decisions on CSR in the economic sphere, but they do evoke more important issues than the clergy might imagine: convincing managers again that the Church does not remain stuck in a counterproductive, biased, or one-way defence of Christian traditions.

Christian communities can also invite managers to their meetings, or visit them in their workplaces. This can offer unique opportunities for developing Christian faith, and for building constructive relationships through mature identities, as well as obeying virtues that help business to become more thoughtful in the light of CSR. In this ethical framework, even mergers and acquisitions, which usually tend to cause reductions in labour, although they are aimed at ensuring the continued existence of the company in a competitive market of global capitalism, are merely business cases that require strong quantitative skills, and where, 'the fundamental principle, "do good and avoid evil", cannot become the basis on which to decide whether to go through' (Pauchant, 2002).

A nominative approach

Probably, the answer to the research question of whether or not companies have a moral obligation to implement CSR is not a satisfactory one, but it does aim to build greater clarity: it depends on the individual cases in the grey areas. Yet, in a black and white scheme, no clear answer can be given, because the effectiveness of CSR depends on the knowledge of the grey areas. Instead of describing the faith at work movement, which would tend too much towards sociology or edifying literature, especially that written by Christian-evangelical scholars in the last two years, I prefer to take the nominative approach. This is not

La RSE repose sur les interactions entre le caractère (les dirigeants et leurs employés), la culture de l'entreprise et le Christ, considéré comme objet de transcendance ultime et support à partir duquel développer l'éthique chrétienne.

En effet, la RSE est bien plus qu'une stricte obéissance à la loi.

La RSE s'attache d'abord au développement du caractère individuel.

La soumission à des valeurs dictées par la finance au détriment de vertus supérieures apparaît problématique.

Lorsqu'ils réalisent que ces vertus sont liées à leur identité individuelle, de nombreux dirigeants s'affligent de cette déconnexion entre leur travail quotidien et leur identité personnelle.

problem-free as to how economists qualify and quantify things, even though these value judgments are necessary in everyday business practice. Christian ethics has criticized these values in light of the eminent virtues that define the difference between mere business goals and the ultimate Good (Fischer, 2002).

3 C' model: character, company, Christ

With regard to the three major models of CSR presented in Figure 1, I would like to examine the normative ways in which managers make their individual moral decisions: on the one hand based on economy, they make the more 'rational' decisions; on the other hand, from a theological point of view, the more 'intuitive' decisions.

CSR is based on the relationships of the character, of both managers and their employees, the corporate culture, and Christ as the ultimate transcendental purpose. Considering the micro, mezzo, and macro level of the moral obligations for CSR, all these fields are linked to each other. But there is much evidence to be found in the interdisciplinary literature of psychology and management that it is more efficient for CSR to use identity as a starting point, be it that of individual managers or their employees. Their personal interests, conflicts, and broader education through role-models are important - especially in the high-pressure business environment of Wall Street.

There should always be congruence on all three levels, that harmonise the character of the individual, the culture of the company, and faith in Christ beyond the rationality of economics.

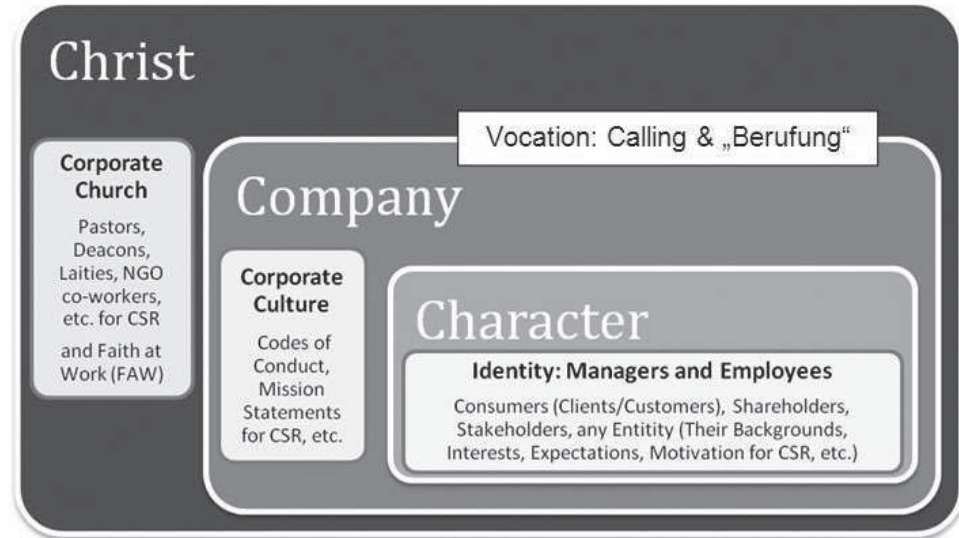
Managers should intrinsically encourage CSR through a less objective, and living attitude to corporate culture. CSR should also be instrumentalised, as this can be a support for virtuous behaviour, rather than considering individuals as a means to an end. In order to uphold CSR in an open and encouraging way to employees, all moral agents (including consumers) should behave in a less biased and more considered way, rather than pointing the finger at managers.

I suppose that CSR is really more than just legal compliance. CSR cannot be just a commitment to meet the legal standards through avoiding harm, as most people with no particular religious affiliation tend to do this anyway.

Individual characters

CSR focuses firstly on the development of individual character. When individuals go too far in their imitation of role models, this may partially explain a lack of morality in the individual manager's. Managers behave differently in dealing with the interests of employees, clients, shareholders, and stakeholders, as was shown during the events of the current Wall Street financial crisis. Particularly in investment banking, which sometimes tends to 'reduce'

Figure 2: The shape of utility function



Parallèlement à l'application de la notion de RSE dans la culture de l'entreprise, il semble essentiel de favoriser l'éducation morale à l'aide de modèles de rôles.

Il ne fait aucun doute qu'un comportement exemplaire du directeur général et qu'un service des ressources humaines plus soucieux de la notion de RSE sont des éléments clés pour tendre vers une « entreprise vertueuse ».

people in global companies to 'human capital', the alienation from higher virtues created by financial-driven values appears to be problematic. Recognizing that these virtues are linked to a person's identity, many managers complain that there is no connection between their actual work and their personal identity.

Perhaps these managers feel this way because they never received any deep moral education during their time in business school. Achieving an M.B.A. degree is still commonly understood as a stepping stone in one's career.

Moral education through role models is one of the key factors in implementing CSR in the corporate culture. Certainly, there appear to be quite a few discrepancies between what happens on a day-to-day ba-

sis and the desired behaviour expressed in the mission statement on the company's website. Some managers probably try to justify their behaviour because they never had any role models in their youth. In a survey of Harvard University M.B.A. graduates, however, many young managers admitted 'that they had received explicit instructions from their middle-manager bosses or felt strong organizational pressures to do things that they believed were sleazy, unethical, or sometimes illegal' (Boatright, 1999). Opposing a widespread opinion of virtue-neutral education, Harvard psychiatrists have found that both students and executives expect both virtue and even silence in teaching matters, which emphasizes the responsibilities of role models (Piper, 1993).

Les étudiants doivent également avoir une attitude plus volontaire et participative en matière de RSE.

Si l'on part du principe que l'éthique des affaires peut être enseignée, chaque norme peut être ambivalente, car il se trouvera toujours des dirigeants pour estimer que « les règles sont faites pour être transgressées » en vue de conserver un avantage concurrentiel.

La RSE vient s'inscrire dans la culture de l'entreprise.

Les salariés peuvent être hésitants à l'heure d'appliquer la notion de RSE aux décisions qu'ils prennent pour leur entreprise.

Certainly, exemplary behaviour of the CEO and a more CSR-oriented human resource department are keys to a 'virtuous company'. Despite the fact that most business schools paid little attention to this in the period between the fall of stock markets after 9/11, and the speculative climb before 'Black Friday' on 2 October 2008, 'management education can and should be more than the transfer of skills and knowledge; it should be a moral endeavour' (Piper, 1993). Students should focus particularly on a more participative 'joined up'-attitude towards CSR.

Can business ethics be taught?

In a triangle of virtue, knowledge, and skills, Thomas Piper (1993) has developed questions according to implicit models of CSR and the development of corporate culture: 'How should an individual decision maker, confronted with an ethical dilemma, reach a decision that is competitively, organizationally, economically, and ethically sound?'

According to Piper, CSR should be included in the mission of a business school as 'a story of hope and concern, of progress and yet unfinished initiatives', trying to rebalance the educational dilemmas of ethics in management. In the system of moral obligations for CSR, business relationships should be 'based on respect, honesty, fairness, and trust as fundamental to the effective and ethical functioning of organizations'.

The question of 'how', the connecting factor, the methodology and the hermeneutics of CSR remain controversial. Piper writes that it would be relevant for CSR-oriented companies to exhibit through 'rigorous reasoning, not indoctrination - that an active, enlightened concern for ethics and corporate responsibility often is the right path for a firm and for the individual in the long run, economically, organizationally, and competitively'.

Assuming that business ethics can be taught, norms can be ambivalent, as some managers may say that 'rules are meant to be broken' for the sake of maintaining a competitive edge. Certainly, norms can also be reactive, as they are usually based on past experience and their application to the individual character is not yet sufficiently precise.

It is no surprise then, that even CSR-oriented or theologically minded individuals often tend to say: 'it wasn't me' or 'everyone is doing it'. Most managers obviously do not wish to instigate wrong or evil actions, but neither do they want to expose themselves too far by preaching to others in matters of law, ethical understanding, or social acceptance. Many prospective employees, both consciously or unintentionally decide to go with the flow.

Managers in the course of their careers have to face many ethical challenges in different corporate cultures that all are subject to various expectations and pressures from their consumers, employees, and

En fait, chaque personnalité ajoute ses propres vertus à la culture de l'entreprise, mais nombreux sont ceux qui préfèrent les abandonner en passant la porte.

L'éthique individuelle se voit donc remodelée par l'esprit général, l'ethos de l'entreprise.

Or, si les dirigeants trouvent un modèle efficace préexistant en matière de RSE, il est aussi beaucoup plus aisé pour les employés de s'y conformer dans leur comportement.

even society. However, decisions in business do have to be made, and temptation is rife.

But there are also dynamics that may inspire more CSR-oriented behaviour in individual managers. In the secular model of CSR as well as in Christian ethics, individuals trust in the idea of a better future, believing that their investments will change the quality of life. Interpersonal relationships in business require confidence in identity, maintaining moral principles and virtues in the widest sense.

The ethos of the company

CSR is also established within corporate culture and shaped by the individual identities of managers and employees. Every company has a culture, whether or not it is intentionally managed. Left to themselves, employees usually remain hesitant about implementing CSR in their business decisions. CSR-oriented actions may create jealousy among colleagues, or even isolate them from an existing culture of gossip, unfair pay scales, investment fraud, or exposure to job insecurity in times of financial crisis. This may be true of a person who has just been hired, or applied to an existing employee who needs more ethical guidance, personal support, and CSR education. All people bring their own virtues to the corporate culture, but many still leave them at the door. Individual ethics are therefore reshaped by the existing ethos of the company. However, if managers find an already exist-

ing, working model of CSR, it is also much easier for employees to respect these rules.

Many prospective employees search the web looking for a company's formal mission statement and aspects of its corporate culture before applying for a job. During the hiring process, applicants usually hesitate to challenge the interviewer with questions on the company's mission statement, code of conduct, and other statements that are posted on the website. New employees later discover any discrepancy between the stated intentions of management and the real goings on in the company. CSR has valuable side effects on the enhanced management of human resources, public relations, and financial risk. CSR not only serves to emphasize the motivation in human resources, it also contributes to the reputation of the company in public relations.

The purpose of CSR is not to make huge short-term profits, but to transform the character and culture of business in the long term. As a result, managers may tend to think about CSR as something it is 'nice to have'. CSR should therefore be presented on the basis of its moral ability to transform and improve business. In accordance with the principles of the Christian faith, CSR should always be implemented freely and responsibly, but not as a tool to implement an excessively financially-driven business that might result in frustration at all levels within the company.

En fin de compte, la RSE découle de la foi chrétienne.

Le développement et l'application concrète de la RSE peuvent être analysés à la lumière de l'intérêt que porte l'Eglise au traitement des questions économiques et sociales.

En tant que moment stratégique, la doctrine théologique de la « vocation » pourrait être reliée à l'essence de la ressource humaine, développée dans les deux directions : à l'intérieur et à l'extérieur de l'entreprise.

Finally, CSR is derived from the Christian faith. Discussions on CSR are all about human actions, which have always been shaped by religion in the history of humanity.

CSR and religion

Obviously, the first problem when theorizing and discussing CSR in the context of religion is: which religious language or tradition we are talking about? Which specific faith, if any, has shaped the business practice of the company? Although there are sensitivities and complexities contained in these questions, we have to be aware of the dangers of slipping into Biblicism or eclecticism. Nevertheless, I believe that the Scriptures have been written with authority and can be understood through the Holy Spirit. We may become eclectic if we become excessively selective in the interpretation of CSR models or if we communicate them too one-dimensionally or to excess in public. We believe that an obvious link remains that underpins both faith and work in the basic concept of CSR. This can be found politically between left and right; socially between business and society; and ideologically between Christian ethics and capitalism.

The third dimension has taken on new relevance because of the financial crisis in capitalism, the decline of the established church in Christianity, and also the breakdown of traditional family structures at home which is where strong foundations for ethical education were previously

provided. On the other hand, longer work week-ends, more intense social networking on the Internet, and the globalization of companies encourage anonymity.

The Christian faith reconciles any existing gaps in ambiguous relationships through Jesus Christ, the scriptures of the Bible, and the fellowship of the Christian community. An example of this are the terms 'corporation' (breaking bread at the Eucharist), 'company' (having Christian fellowship), and even 'economy' (salvation through the Holy Spirit within the Trinity) which have roots in Christian theological vocabulary. Becoming aware which public language is used in church history, it becomes possible to find patchworks of marketplace issues such as the Benedictine *ora et labora*.

In modern times, the Christian-Evangelical movement in the Southern states of the USA, as well as other faith traditions like the Islamic-Gülen movement in Turkey, show the validity as well as the independence of academic public theology in the corporate world.

The Church and economic issues

This suggests that the practice and development of CSR can be examined in light of the Church's interest in dealing with economic and social issues. The Church was not only created out of idealistic, altruistic, or selfless interests; giving makes people feel 'good' because

La RSE elle-même doit atteindre un plus grand niveau de congruence et d'intégrité et mieux s'adapter aux réalités individuelles dans le monde des affaires. Et ceci n'est possible que grâce à la foi chrétienne.

they have the resources to do so, and have gained the ability, discerned a certain vocation, or meaning in their own lives through God. As a strategic moment, the theological doctrine of 'vocation' could be linked to human resources, both inside and outside the company. Martin Luther has provided meaning and vocation to profession, in the German term 'Berufung', which means both worship and work, and is similar to the Hebrew word 'Avodah'.

In the Church, leaders have started to ask how they might re-involve the missing majority of members who are involved in the secular marketplace; in companies, managers have again

started to reflect on their business ethics, seeking a higher purpose, a meaning in ordinary work, and enhanced relationships through these and other virtues: trust, honesty, reliability, and credibility, all of which the Christian faith considers as challenges in the secular business world.

CSR is not a mere marketing tools kit aimed only at increasing company profits, or used to avoid grey areas in the law, circumventing the checks and balances of the federal government. Many companies certainly continue to interpret CSR that way, lowering their external costs by improved public relations and less costly lawsuits.

Box 2: Some steps forward

When faced by the difficulties of moral education in management, Joseph Wharton founded the Wharton Business School (University of Pennsylvania) as the first business school in the USA. He did not do this in order to make a lot of money, but rather to proclaim the importance of CSR 'as a vehicle for social enterprises' in the poorer suburbs of Southern Philadelphia. The European Business Ethics Network (EBEN), has helped many scholars to engage in discussions on CSR between members of academia, the churches, and the business world. This is illustrated in the academic sphere, with Archie Carroll as the

right-wing 'Godfather of CSR' and Peter Ulrich as the left-wing first chair for business ethics in the German-speaking area. Another example is the churches with the latest declaration by the German Protestant Church (EKD) on CSR and the role of the Christian faith as well as the business world with Klaus Leisinger from the Swiss Novartis foundation, one of the biggest global pharmaceutical companies, who was one of the first to sign the United Nations Global Compact. Unquestionably, the entire debate on CSR in the last 30 years is not trouble-free, in terms of how to manage the role of managers and employees, of stakeholders and shareholders (Crane, 2001).

De fait, n'importe quelles règles, n'importe quelles écritures de référence et n'importe quelle conception de la RSE laissent un certain degré d'interprétation et dépendent d'une situation donnée.

Doug Lennick et Fred Kiel (2005) ont décrit l'importance des notions de buts et de sens dans le monde des affaires. Les leaders, en tant que modèles de rôles, doivent faire preuve de retenue plutôt qu'avoir un caractère emporté.

De facto, les dirigeants sont vus par leurs employés comme des modèles de rôles devant être « encore plus puissants et persuasifs que l'Eglise, l'école ou la famille ».

To take this moral behaviour to an extreme, for the sake of clarity, the cases of fraud by Enron, as seen in the interview with Sherron Watkins and WorldCom, show the riskiness of those business operations that are the closest to the ethical margins. So from the very legal minimum and worst case scenario, there are quite a few incentives for any company to behave ethically.

Do absolute ethical standards exist?

CSR itself still needs more congruence, integrity, and adapting to the individual business than what offered by the Christian faith. In fact, any law, scripture passage, or conception of CSR require a degree of interpretation and depend on the given situation, and individual moral discernment. It would seem too rigid to state that there is any absolute moral standard beyond the Ten Commandments and Jesus' summary of the Law. So, is there any absolute moral rule businessmen should obey? Does morality change if businessmen engage in different roles? What would ethical training in the human resources department look like?

Individuals make very different moral judgments. Even if CSR were merely understood as a legal issue, contracts would require deeper agreement as far as keeping promises that have been made. Doug Lennick and Fred Kiel (2005) write on the importance of purpose and meaning in business: 'Scientists who study

behaviour tell us that humans have an innate need to make sense out of our lives'. A businessman, who has discovered his vocation due to God's hearing him, as well as his own God-given talents and passions, is likely to be more successful holistically speaking, in achieving a sustainable balance. Leaders as role models need to be better understood, rather than giving way to their emotions, because if they 'lack emotional control or insight into the moral needs of their followers, the work environment suffers'. Lennick emphasizes the moral lessons directly and indirectly communicated by the business leader as 'giving back is more than a public-relations tool'. This is in accordance with the Bible, as the more one gives, striving for the well-being of surrounding communities, the more one ultimately gets back.

In the rationality of economics it might not be initially clear that stewardship means more to some extent than mere ethical good.

As a critical tool, business ethics actually enable relationships, trust, and the redistribution of wealth needed in a global business community to simultaneously increase the markets for economic goods and services. Lennick embraces a universal list of virtues that appear in the Bible in a different language. Without any particular evaluation as to the order of presentation, they are integrity, responsibility, compassion, forgiveness, generosity, commitment to a transcending power, justice, temperance/self-discipline, humility,

Plutôt que de blâmer à la fois les entreprises et les églises, il faudrait pousser la théologie et les sciences du comportement à collaborer davantage sur les questions de RSE.

wisdom, courage, and care for living things and the environment.

The author also recommends people identify core values such as affiliation and thriftiness, comfort and safety, wisdom and gratitude, community and friendship, loyalty and altruism, inner peace and open-mindedness, and last but not least,

perseverance and meaningful work. *De facto*, managers are seen by their employees as role models in a way that could be even 'more powerful and more persuasive than that of churches, schools, and families'. Instead of blaming both companies and churches, theology and the behavioural sciences should work more collaboratively on CSR. •

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