

Ethical Foundations and Managerial Challenges: *The Strategic Implications of Moral Standards*

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Organizations need ethical foundations that appeal to their stakeholders. To demonstrate how such standards can be embedded in the organization, a number of classical ethical paradigms are reviewed, compared, and discussed with reference to illustrative samples of managerial styles. By doing so, the case is made that some ethical models are more appropriate than others in particular situations. The main issue addressed here is to establish that organizations need be sure their ethical justifications mesh with their managerial principles.

INTRODUCTION

As a candidate for president of the United States in the 2012 election, Mitt Romney faced an uphill fight because his company, Bain Capital, was depicted as operating in ways that (1) undercut American workers and (2) weakened the country. Few responsible assertions asserted that Romney or his company did anything illegal, but damaging critiques of an ethical nature based upon Bain's track record haunted Romney's campaign, nonetheless.

This paper has no opinion regarding the appropriateness or inappropriateness of what Romney did when working in the private sector. The point being made is that organizations can suffer if they become identified by policies that conflict with public expectations. Thus, when Romney crossed over from the private to the public sector, a "disconnect" occurs. Although the moral principle of maximizing stockholder profits in any legal way can be justified (Friedman 1970), Romney's past actions concerned some who believed political candidates should promote American workers, on the one hand, and the health of the nation, on the other.

The lesson is simple: the impact of ethical postures upon all relevant stakeholders needs to be evaluated because a misalignment between ethical foundations and operational principles can undercut the prestige of the organization. Doing so can be especially important in the international, cross-cultural, and global spheres.

In order to deal with this reality, three ethical paradigms are discussed with reference to three well known managerial orientations (Theories "X", "Y", and "Z"). The number of managerial options

considered, of course, could be greatly expanded. This paper, however, does not seek to present an exhaustive review of ethical paradigms; instead, it provides a discussion of the linkages between managerial styles and ethical justifications and why this relationship needs to be kept in mind when policies and strategies are developed.

As will be more fully discussed below, Theory X argues that employees have scant loyalty to the company and have inadequate enthusiasm to work hard; as a result, they must be motivated with incentives such as monetary rewards and job security. Theory Y, in contrast, affirms that under certain circumstances, employees can be groomed to be loyal, motivated, and responsible. "Theory Z" attributes organizational success to a management style that is nurturing and paternalistic (as is norm in Japan). Before discussing these distinctive managerial styles and their relationship to ethical paradigms, a brief overview of management theory is provided.

Managerial thought has evolved to help practitioners achieve specific goals and/or perform certain tasks (Davis, 1951; Dosi, 2007; Galbraith, 1977; Giovanni, 2007; Ouchi, 1981; Ritzer, 1998; Taylor, 1911; Van Buren III, 2008.) Ethical theories, on the other hand, have been formulated mostly within an ivory tower, far from a practitioner context (Carpenter, 1991, Findlay, 1970; Foot, 2003; Guyer, 2002; Jackson, 2005; Sartre, 1956). Of course, controversies regarding the environment, employment practices, transformations in communication/the internet, and so forth complicate ethical discussions and justifications. These gaps can lead to ethical blind spots and confusions (Lau and Wong, 2009).

A literature regarding ethical behavior in organizations exists (Garofalo, 2003; Gaus, 2001; Van Buren III, 2008; Hollingsworth, 1992; Loudon, 1996; Tannsjo, 2007; Yaman, 2003.). This paper contributes to that research stream by identifying the intersection of a range of (1) ethical principles and (2) managerial principles, theories, and how they might or might not combine in synergistic ways. The key issue addressed here (besides reviewing a slim range of examples) is to demonstrate that organizations need be sure their ethical justifications mesh with their managerial principles.

THEORIES OF ETHICS

Ethics has been an established discipline for thousands of years. In recent times, of course, ethical discussions specific to business have arisen, including the debate between Milton Friedman (1970) and Keith Davis (1975) and the often cited *Social Obligation*, *Social Responsibility*, and *Social Responsiveness* triumvirate that is so frequently used to evaluate and compare corporate ethics. In this paper, broader theories of ethics are discussed. In specific, three ethical paradigms (Axiological Ethics, Deontological Ethics, and Utilitarian Ethics) are discussed and evaluated from within an organizational context.

Axiological Ethics

The axiological ethical paradigm is related to phenomenological philosophy that was established by Edmund Husserl in the early 20th century (Kern, et al., 1993). Husserl and those he influenced focus upon human consciousness. Thus, axiological analysis looks at ethics from the perspective of specific people, their thinking, and the ethical choices or decisions made.

The individualistic aspects of this system are well demonstrated by French Philosopher Jean Paul Sartre in his seminal 'Existentialism is a Humanism' (Sartre, 1956). Speaking in a land where the horrors of World War 2 were still fresh, Sartre provided the example of a young man who asked for advice. His older brother had been killed in the war and he lived with his widowed mother. Although the man wanted to provide for her, he also dreamed of escaping to England, joining the Free French military, and fighting to liberate his country. The young man asked what he should do. Sartre observed: "Who could help him choose? Certainly not Christian doctrine, since both choices satisfy the criteria of a Christian choice. I had only one answer to give, "You're free, choose...No general ethic can show you what is to be done." In other words, the man was an individual, and had to make a personal judgment when deciding what to do.

This anecdote can be seen as representative of axiological ethical dilemmas because the goodness or badness of the choice depends upon the individual's perspectives, beliefs, and priorities. Thus, business

leaders may conclude that closing a factory in the United States and shifting operations to China is ethical. These decision makers can justify their decision using an axiological framework (concluding that, in their view, that course seems to be the best and, therefore, is ethical). Just like the man who had trouble deciding if he should protect his mother or liberate his country, “You’re free, choose...No general ethic can show you what is to be done.”

Just like the dilemma faced by the young Frenchman, personal judgment must be used when corporate strategies are being developed and implemented. As a result of this individualistic genesis of ethical choice, no uniform guide can be used for a guide. As will be discussed, a dichotomy exists between the individualistic perspective of deontological ethics and alternative models (such as deontological ethics and utilitarianism) that are based on more readily recognized criteria that transcend personal feelings.

Deontological Ethics

Deontological ethics are the opposite of axiological ethics because instead of solely focusing upon individual opinions and feelings, they concentrate upon inherent obligations that all people need to accept and embrace. Immanuel Kant, for example, insisted that people have certain duties that need to be performed. Kant went on to argue that what makes an action right or wrong, ethical or unethical, is not the actual behavior or its consequences but the motive of the actor. Thus, if a Good Samaritan attempts to help people, but hurts them in the process, the action is moral and ethical (even if damage was done and, perhaps, a law suit results).

Milton Friedman (1970) believed that although ethical considerations (for their own sake) have no place in business strategies, acting in a socially responsible manner is legitimate if the goal for doing so is to boost profits. According to deontological ethics, as viewed by Kant, actions motivated by partisan reasons are not ethical because the goal is selfish and not dedicated to serving others.

According to deontological ethics, a corporation has an obligation to respect the rights of others regardless of the economic consequences (i.e., Freeman, 1999; Gaus, 2001, Jones and Parkers, 2005, Loudon, 1996). Although deontological ethics is complicated and multifaceted, it focuses upon duty, viewing obligations in a manner that is broader than the individualistic perspectives of the axiological method.

Utilitarian Ethics

Modern utilitarian ethics can be traced to 19th century British thinkers Jeremy Bentham and John Stuart Mill. While Bentham attempted to create a quantitative method for evaluating ethical options, Mill expanded the model to embrace qualitative criteria as well (Mill 1998, Hollingsworth and Hall, 1992; Rosen, 2003). In both cases, utilitarian ethics are based on the premise that the moral worth of an action depends upon the contribution it makes to society. A well-known slogan associated with the utilitarian method is the “greatest good for the greatest number” of people. According to this perspective, an action could be ethical even if the goal underlying it is self-serving. The proof is in the pudding; does the action have a positive effect or not?

Although some version of the “greatest good for the greatest number” yardstick is often useful, problems arise if this principle is carelessly applied. Thus, if a drug company performs experiments that kill hundreds of people, it might quickly create a drug that will save thousands. A naïve utilitarian evaluation could conclude that such action is ethical because more happiness was created than pain. Most people, however, would repudiate such behavior.

Indeed, 19th century utilitarian pioneer John Stewart Mill anticipated such misguided evaluations when he wrote “The proposition that happiness is the end and aim of morality does not mean that no road ought to be laid down to that goal... “ (Mill 1998, P.70). One way in which philosophers have dealt with this issue is the so-called “act” and “rule” juxtaposition of utilitarian theory. In a nutshell, “act” utilitarianism focuses upon if a specific deed brings happiness or reduces pain. “Rule” utilitarianism, in contrast, indicates that certain rules are in the general interest and need to be embraced no matter what the ad hoc benefits of acting contrary to them might be (Bayles, 1968).

Consider the classic example of a mother who steals food to feed her hungry child. If evaluated from a purely “act” perspective, the theft could be deemed ethical because it reduced suffering. The “rule” rebuttal, however, would remind the reader that if the sanctions against theft broke down, stealing would become rampant causing businesses to fail. As a result of the resulting void of consumer outlets, merchandise would no longer be readily available and everyone would suffer. By having strictly enforced rules against stealing, in contrast, society benefits because the retail network survives and continues to serve.

In a utilitarian study of insider trading, McGee (2010) asserts that such activities can be ethical because the practice can reduce the base salaries of executives and increase organizational efficiency. McGee’s conclusions, of course, raise the question: Was he thinking in terms of “act” or “rule” utilitarianism when he made this evaluation? Having presented a skeleton overview of these three methods, they are compared in tabular form below:

**TABLE 1
TRADITIONAL ETHICAL PARADIGMS**

Ethical Code	Characteristics	Discussion
Axiological Ethics	Intrinsic goodness	The focus is upon doing the right thing <i>as evaluated by the individual</i> , regardless of the consequences or impacts of the decision.
Deontological ethics	Inherent obligations	Certain inherent duties must be performed. Thus, a corporate leader is legally bound to attempt to maximize long term profitability to the stockholders (owners). Other inherent obligations may be perceived as well.
Utilitarianism	Balancing costs and benefits	Although utilitarianism seeks to provide the most people with benefits, important qualifiers (such as the “act” and “rule” dichotomy) exist.
Discussion	Three representative ethical paradigms were discussed in order to demonstrate that they are distinct and provide different yardsticks for guiding and evaluating moral action. As a result, not all ethical models are consistent with each other. This gives individuals and organizations a degree of leeway when embracing an ethical stance.	

Having provided a discussion of a representative sample of ethical paradigms, a juxtaposition of three managerial styles will demonstrate how specific ways of managing people can be justified by particular ethical paradigms.

MANAGERIAL STYLES AND ETHICAL PARADIGMS

Not only are ethical paradigms varied, so are managerial styles. The ethical justifications of the organization need to mesh with operational principles. In order to discuss this situation, three widely known managerial styles (Theories “X”, “Y”, and “Z”) are evaluated with reference to the three ethical models that were considered above. By doing so, the relationship between managerial styles and ethical justifications is underscored.

Theory X

Theory X is a “straw man” or caricature presented by Douglas McGregor in his *The Human Side of Enterprise* (1960) in order to demonstrate the tendency of many managers to underestimate the potential of

employees. Although it not a formal or established school of management, the Theory X formulation does reflect the beliefs and actions of many managers and it is presented here as a commonly occurring practitioner-oriented orientation.

Theory X asserts that employees tend to be lazy, seek to avoid work, hate their jobs, possess little ambition, avoid responsibility, and so forth. As a result of these characteristics, the model assumes that employs must be motivated by monetary rewards and/or job security. McGregor acknowledges that those who embrace a Theory X style have a number of options available to them including so-called (1) “tough” management that sets down strict rules and stiff punishments and (2) “soft” management that seeks to create harmony at work. Viewing these options as poles on a continuum, a wide range of alternative tactics can be developed. McGregor, however, insists that all of these tactics are ineffective because, especially in an affluent society, because motivation must expand beyond financial rewards. The orientation of Theory X management, however, does not empower employees to achieve at these levels.

The belief that employees are lazy, exploitative, and untrustworthy, encourages ethical guidelines that center around the firm and its vulnerability. Since employees are portrayed as working against the best interests of the firm, the manager is ethically correct in seeking to counterbalance this threat by embracing an adversarial stance in regard to them. This situation can be graphically portrayed as:

TABLE 2
ETHICAL CONSIDERATIONS AND THEORY X

Ethical Code	Relevance	Discussion
Axiological Ethics	Axiological ethics are idiosyncratic and cannot be empirically verified. Although likeminded people might accept its ethical standards, its foundation is ambiguous.	The axiological method delivers a weak ethical justification because it is subjective and not objective.
Deontological ethics	The deontological moral imperative is to do the right thing. Theory X asserts that workers strive to short change their employers and are not to be trusted. This belief leads followers of theory X to protect the interests of the firm with minimal regard to the needs of workers.	Because employees are viewed as lazy, shiftless, and not to be trusted, managers must act accordingly to protect the firm. Managers have an obligation to do so. Acting in this defensive manner is a managerial duty.
Utilitarianism	From a practical matter, the work has to get done. By forcing suspect workers to perform in an acceptable way, they will gain a livelihood and the company will earn a profit.	The utilitarian justification can be defended in terms of (1) forcing workers to do what is best for them and (2) protecting the company.
Discussion	Believing that most employees are not prone to work on behalf of the firm, Theory X managers focus upon mitigating these threats. By doing so they simultaneously channel employee efforts in positive ways that contribute to their lives.	

Thus, Theory X embraces a negative view of employees and suggests that managers need to protect the organization from them. As a result of this belief, ethical standards are centered on reducing the vulnerability of the firm. In the adversarial model that emerges, ethical considerations aimed at employees are minimized.

Theory Y

The theoretical foundation of Theory Y begins with the work of humanistic psychologist Abraham Maslow who developed a Hierarchy of Needs to explain human motivation and how it operates. Basically

Maslow's model involves a Guttman Scale in which lower components must be satisfied before higher levels are addressed. His widely disseminated model, (ubiquitous in management courses) lists 5 levels of motivators starting with the lowest, the basic physical needs of survival. When survival issues are resolved, people address safety needs followed by the need for love and a sense of belonging. Once this basic foundation is achieved, people can only be motivated by higher order issues, such as self-esteem and self-actualizing. Because Maslow emphasizes that after a motivator has been satisfied it ceases to influence behavior, once a lower level has been adequately addressed the model assumes it no longer exerts an impact. As a result, motivation always involves the individual striving forward, up the rungs of a ladder towards unfulfilled challenges and achievements.

Writing in an age of affluence within the United States, McGregor (1960) used Maslow's perspectives to conclude that the goals of money and security that Theory X managers use to motivate will not impact employees because these levels of the hierarchy have, typically, already been reached. As a result of this reality, effectively motivating people involves the higher levels of the hierarchy. McGregor argued that in view of this situation, strategies of motivation need to focus upon Maslow's higher levels.

Because of this reality, McGregor (1960) believed that if workers are placed in a position to achieve at these higher levels, management could groom them to become ambitious and motivated. In other words, employees have talents, potentials, and ambitions that are not tapped when money and security are used as the primary motivators. In order to fully tap the potential that workers possess, they needed to be challenged in ways that deal with the upper levels of Maslow's hierarchy.

Thus, McGregor believed that under the proper conditions, employees will work hard, provide quality service, and excel. Helping workers achieve these goals (which benefits both individuals and the organization) requires a more respectful and open form of management, developing cooperative relationships, and creating an environment where employees can struggle towards self-actualization. Evolving the firm in this way can simultaneously boost its effectiveness and enhance employee satisfaction. This is a win-win situation and clearly ethical. Portrayed in tabular form, we find:

TABLE 3
ETHICAL CONSIDERATIONS AND THEORY Y

Ethical Code	Relevance	Discussion
Axiological Ethics	Axiological ethics are idiosyncratic and cannot be empirically verified. Although likeminded people might accept its ethical standards, its foundation is ambiguous.	The axiological method delivers a weak ethical justification because it is subjective and not objective.
Deontological ethics	Deontological ethics focuses upon obligations and duties. Helping people to experience rewarding professional lives while developing ways for the firm to prosper satisfies multiple ethical criteria.	Theory Y depicts employees as potentially motivated, responsible, and creative. If groomed accordingly, they will have better lives and benefit the firm. Encouraging these benefits is ethical.
Utilitarianism	Theory Y achieves the utilitarian goal of creating a greater degree of happiness by providing employees with psychological rewards from their work and personal fulfillment.	Theory Y focuses upon the belief that the lives of employees can be improved by structuring work in ways that tap employee skills and ambitions.
Discussion	Once employees are not viewed as problems or threats, ethical criteria of the firm can begin to take them and their needs into account. Theory Y suggests that under the proper conditions, employees can emerge as hardworking, dedicated, and willing partners. Where this relationship can be established, ethical models that include them under the umbrella of those to be served can be embraced.	

Once employees cease to be viewed as a threat, considering and responding to their needs emerges as a basic ethical issue. Because Theory Y embraces this stance, it fits well with a broad ethical structure.

Theory Z

Over the years, the term “Theory Z” has been used in several contexts by different researchers. This discussion refers to the work of William G. Ouchi. In the early 1980s, Ouchi published *Theory Z: How American Business Can Meet the Japanese Challenge* (1981) that attributes the success of Japanese industry to a distinctive “managing style that focuses on a strong company philosophy, a distinct corporate culture, long-range staff development, and consensus decision-making” (Ouchi, 1981). To document the effectiveness of this approach, Ouchi pointed to low employee turnover, strong job commitment, and higher productivity within Theory Z firms.

Ouchi used his analysis of Japanese management to argue that employees prefer intimate working relationships with both their company and in face to relationships with fellow workmates. He also suggested that employees need the support of their company to help them outside of work (in areas including the family, social life and so forth). Ouchi believes that workers in such situations tend to possess a strong work ethic, a sense of group identity, and they can be trusted to work hard and to the best of their ability.

Theory Z companies encourages participatory management. Ouchi reports that job promotions typically come slowly in Theory Z companies, but employees tend to be loyal and stay with the firm for their entire career. Theory Z companies often embrace paternalistic management styles that create a complete environment for employees. Ouchi noted that doing so can increase productivity and enhance morale because companies make a long-term commitment to their employees, offer stable employment, and give employees greater freedom within the workplace. Under these conditions employees are often more willing to sacrifice and show flexibility in order to benefit the firm. (Of course, the effectiveness of this style of management is probably closely linked to the cultural traditions of Japan; this cross-cultural consideration, however, is outside the realm of the present discussion.). Conceptualizing the Theory Z management style from an ethical perspective can be facilitated by the following table.

TABLE 4
ETHICAL CONSIDERATIONS AND THEORY Z

	Relevance	Discussion
Axiological Ethics	Axiological ethics are idiosyncratic and cannot be empirically verified. Although likeminded people might accept its ethical standards, its foundation is ambiguous. ?	The axiological method delivers a weak ethical justification because it is subjective and not objective.
Deontological ethics	Deontological ethics focuses on obligations. Theory Z emphasizes enhancing employee wellbeing, morale, and satisfaction through accepting a wide range of obligations on the employees’ behalf.	Theory Z meshes very well with deontological ethics because the core of the model is the mutual obligations of companies and employees.
Utilitarianism	Utilitarian ethics focuses upon effectiveness. In many circumstances, employee effectiveness has been enhanced through the use of Theory Z principles such as greater worker participation in managerial decision and a greater involvement in employee lives.	Theory Z has been shown to enhance both the performance of the firm and the quality of life of employees. As a result, the method is ethical because it is effective in serving multiple stakeholders.
Discussion	Theory Z suggests that management styles that connect companies and workers in multiple and intersecting ways can lead to (1) corporate success and (2) a higher quality of life for workers. As a result, it is an effective and ethical managerial method.	

Although the application of Theory Z management may be culture bound, it often contributes to corporate effectiveness while simultaneously enhancing the quality of life of workers. As a result, it can be ethically justified from both the perspectives of stockholders and employees.

MANAGEMENT, ETHICS, AND STRATEGIC IMPLICATIONS

The above discussions suggest that the implications of particular ethical paradigms may need to be considered when justifying a particular managerial style. Doing so can be especially effective when Western organizations interact internationally. In specific, those who live in the Middle East, North Africa, and Central Asia possess distinctive cultural and ethical traditions. In addition, these regions are the home to various ethnic minorities and indigenous people that add to the cultural mix. Western organizations that seek to interact in these regions need to acknowledge and respond to these cultural and ethnic variations as well as ethical implications that spring from them. Some ethical models are more appropriate than others within specific cultural circumstances. To demonstrate this reality, axiological, deontological, and utilitarian ethics have been discussed with reference to a sample of managerial orientations.

The axiological ethical model tends to be idiosyncratic, specific to the individual, and cannot be empirically verified. As a result, this approach lacks a universal foundation that can be used to justify the behavior. Even if the leadership of an organization believes and embraces axiological reasoning, defending such positions may be difficult if a confrontation arises. Indigenous people and ethnic enclaves, therefore, might not respond favorably to axiological justifications coming from Western managers.

As a result, Western organizations might seek to expand beyond axiological rationales even if their management embraces them. Local elites (who are often a foreign trained minority), however, might accept axiological ethical explanations. The axiological method, furthermore, allows the management to be candid and forceful in articulating its positions. The larger population, however, might not be convinced.

Deontological ethics, in contrast to the subjective and idiosyncratic axiological ethical model, focuses upon what are perceived as inherent duties or obligations. Using this method, the organization is better able to justify its actions to a wide range of stakeholders by portraying obligations and duties in ways that are universally recognized. Most organizations can use this approach because they all are doing something that can be viewed as fulfilling a duty (including the obligation of providing a service at a fair price.) Thus, firms operating according to Theories “X”, “Y”, and “Z” can all justify their actions in terms of responding in some deontological manner. The key in using this tactic is finding moral or ethical criteria that (1) the organization satisfies and (2) to which a wide ranging public (at least key stakeholders) will accept as a legitimate. At the same time, the organization needs to be careful not to draw attention to other moral considerations that might cancel out the ethical aura being developed.

In the Middle East, North Africa, and Central Asia, for example, the relationships between the sexes and appropriate sexual roles exhibit a great degree of variation. Thus, if a Western organization emphasized (from a deontological perspective) that all women should have equal access to education and employment, some groups would reject this line of reasoning and be threatened by it. An organization, of course, may choose to champion this position, but it needs to be aware of the possible costs of doing so.

Other deontological justifications, in contrast, are more prone to be accepted cross-culturally. Most agree that preventing starvation, insuring good health, and so forth are ethical and should be encouraged. Increasingly, some form of democracy or political freedom is lauded. Organizations that focus upon obligations that are universally embraced will especially benefit from deontological ethical justifications.

While both the axiological and the deontological ethical models point to specific ethical criteria (although one is subjective while the other is presented as objective), the utilitarian ethical justification is based upon the end result. Did “good” result from the action? If “yes” the action is ethical, if “no” the action is not. Certainly as we saw, the issue of “does the end justify the means” can arise; people using utilitarian justifications may need to consider this issue and its impact upon public perception. Nonetheless, utilitarian model appeals to many people. In addition, the justification can be based upon

documented criteria and not merely intellectual justifications or musings. In the process, controversial personal opinions and rhetoric can be eliminated or minimized.

Thus, melding managerial styles with appropriate ethical conduct is very important (Asgary and Mitschow, 2002). If a firm develops an ethical stance that is inappropriate for its style of operation, however, difficulties can arise including alienation among stakeholders. This disconnect can also provide opponents with an opportunity to embarrass the firm. To counter this threat, a coherent framework that connects appropriate ethical guidelines in a manner that dovetails with the operating principles of the organization may need to be established. As a result, those who are involved with developing ethical justifications for organizations (such as PR professionals) need to work closely with those involved in the operational and practitioner spheres in order to insure the ethical models used are appropriate. By looking at moral justifications, managerial styles, and the relationship between them, clues regarding how to proceed in this important area have been discussed.

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