

1

Auditor independence [Texto impreso] : does the gate-keeper function retain its value? / Jim Peterson

Este artículo se encuentra disponible en su edición impresa. Los datos para su localización están accesibles a través del enlace al título de la publicación.

References: p. 64-66

Abstract: The concept of “auditor independence”—that the provider of assurance on financial information should be free of conflicting interests—is deeply embedded in the world’s capital markets. This paper examines stresses on the global model of Big Audit that call into question both the basis and the ongoing usefulness of auditor independence: The threats to the stability of the model, based on the dominance of the Big Four international accounting networks in providing audit services to the world’s large public companies. The balance between benefits and detriments of the independence requirements, and standards that are difficult to articulate and enforce. The implications for the continued value of independent assurance emerging from the evolution in Big Data tools and analytics, including the structural constraints of regulation. A broad re-examination is called for, in aide of the design of a sustainable public-company assurance model that is fit for purpose in the twenty-first century.

Business and professional ethics journal. -- 2018, v. 37, n. 1, spring, p. 45-66

1. Auditor independence

2

A cross-country comparison of the corporate social responsibility orientation in Germany and Qatar [Texto impreso] : an empirical study among business students / Maria Anne Schmidt, Daniel Cracau

Este artículo se encuentra disponible en su edición impresa. Los datos para su localización están accesibles a través del enlace al título de la publicación.

References: p. 96-104

Abstract: Corporate social responsibility (CSR) is a phenomenon of increasing interest. Today, it is practiced in most countries around the globe and studied in various fields of academia. However, the focus still lies on Western developed countries, their understanding, and implementation of CSR. This paper focuses on the comparison of the orientation towards CSR in Germany and Qatar, thereby closing a research gap by providing insights from a Middle Eastern country. Based on a survey among 265 business students in both countries, the research examines their perception of the economic, legal, ethical, and philanthropic responsibilities of a firm. Findings suggest that, next to economic obligations, Qataris appear more willing to support philanthropic activities of a business while Germans highly value ethical standards. Moreover, females in both countries value economic responsibilities less important than males do.

Business and professional ethics journal. -- 2018, v. 37, n. 1, spring, p. 67-104

1. Corporate social responsibility orientation (CSRO) 2. Cross-cultural research 3. Gender 4. Germany 5. Qatar 6. Empirical economics

3**Engineering ethics in China [Texto impreso] : a century of discussion, organization, and codes / Hengli Zhang, Michael Davis**

Este artículo se encuentra disponible en su edición impresa. Los datos para su localización están accesibles a través del enlace al título de la publicación.

References: p. 131-135

Abstract: This article describes China's century-long concern with the professional ethics of engineers, especially a succession of codes of engineering ethics going back at least to 1933. This description is the result both of our own archival research and of "philosophical history", the application of concepts from the philosophy of professions to the facts historians (or we) have discovered. Engineers, historians, social scientists, and philosophers of technology, as well as students of professional ethics, should find this description interesting. It certainly provides a reason to wonder whether those who write about codes of professional ethics as if they were an Anglo-American export unlikely to put down roots elsewhere might have overlooked many early codes outside English-speaking countries. While code writers in China plainly learned from Western codes, the Chinese codes were not mere copies of their Western counterparts. Indeed, the Chinese codes sometimes differed inventively from Western codes in form (for example, being wholly positive) or content (for example, protecting local culture).

Business and professional ethics journal. -- 2018, v. 37, n. 1, spring, p. 105-135

1. Codes of ethics 2. Engineering 3. China 4. Chinese Institute of engineers 5. Profession

4**The global banking sector [Texto impreso] : corruption, institutional purpose and economic justice / Seumas Miller**

Este artículo se encuentra disponible en su edición impresa. Los datos para su localización están accesibles a través del enlace al título de la publicación.

References: p. 40-44

Abstract: Corrupt, unethical and imprudent practices in the global banking sector have been identified as among the causes of the Global Financial Crisis (GFC). In this paper I (1) provide an analysis of institutional corruption that enables institutional corruption within the global banking sector to be (a) viewed in relation to economic injustice, and (b) demarcated from the unfortunate consequences of unavoidably risky market-based activity, poor judgment, ill-informed policy-making etc.; (2) argue for an understanding of and response to institutional corruption in the global banking sector that is holistic i.e., focuses on institutional purpose, industry structure and banking culture rather than simply structure or culture; and (3) argue for an account of moral responsibility for corruption and economic injustice in the global banking sector, and for combating it, in terms of meta-collective responsibility, a specific notion of collective moral responsibility that does not allow individual human actors to evade responsibility.

Business and professional ethics journal. -- 2018, v. 37, n. 1, spring, p. 13-44

5

Women on boards [Texto impreso] : Eu board gender quotas, and why the US should avoid them / John Dobson, Mahdi Rastad

Este artículo se encuentra disponible en su edición impresa. Los datos para su localización están accesibles a través del enlace al título de la publicación.

References: p. 11-12

Abstract: In recent years, the US, UK, and Continental Europe have pursued board gender diversity through markedly different means. Several European countries have imposed mandatory quotas, whereas the UK and US are relying on the endogenous mechanisms of social pressure and shareholder proposals respectively. Despite their obvious allure as a means of bringing about rapid change, evidence is mounting that European board gender diversity quotas may yield various deleterious side effects; and quotas may not be as successful in their core aim of promoting gender diversity as initial broad statistical measures indicated. In this paper we critique the European quota regime, and consider US shareholder proposals as an alternative change mechanism for improving gender diversity in corporate boards. We note the lack of shareholder representative democracy in Europe and conclude with the policy recommendation that, rather than extending quotas, European governments should focus on empowering shareholders.

Business and professional ethics journal. -- 2018, v. 37, n. 1, spring, p. 1-12

1. Gender diversity quota 2. Board gender diversity 3. Shareholder democracy