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**Accounting ratio analyses of inequality of minority lawyers [Texto impreso] / KiKyung Song, EunYoung Whang**

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. 262-264

**Abstract:** With the expansion of clientele's demographics and international transactions, many law firms began to open doors to non-mainstreamers—minority lawyers to join the legal workforce. Decades have passed and the inequality in compensation between minority and non-minority attorneys is still one of the most controversial issues in the legal profession. Based on human capital and labor discrimination theory, we examine the productivity and compensation differences between minority attorneys and non-minority counterparts. The sample consists of 554 firm-year observations of the 200 largest U.S law firms from 2013 to 2016. We use OLS with clustered standard errors by year. We find minority partners are more likely to provide relatively routine and template-based services, which do not command fee premium, which results in low productivity of minority partners. We find that minority partners are compensated less than their non-minority counterparts after controlling for productivity. This paper aids in the understanding of diversity in the workplace and the effect of diversity on a firms' productivity and the type of services to provide. Also, this paper has implications on the compensation gap between minorities and their non-minority counterparts.

Business and professional ethics journal. -- 2018, v. 37, n. 2-3, summer-fall, p. 237-264

1. Profitability ratio analysis 2. Human capital theory 3. Labor discrimination theory 4. Law firms 5. Productivity 6. Compensation disparity

2

**CityLab [Texto impreso] : an academic business capstone for the urban century / Lindsay Thompson, Richard G. Milter**

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. 234-235

**Abstract:** This paper outlines the academic architecture of CityLab as graduate program course initiative and Principles of Responsible Management Education (PRME) capstone exemplar. When the United Nations launched the Millennium Goals in 2000 to focus global development on humanity rather than GDP, the Global Compact was launched as a collateral effort, challenging business, government, and social sector leaders to transform the global economic system. In 2007, the Six PRME focused on business schools, challenging them to reorient their curricula towards preparing students to lead the world in building "an inclusive and sustainable economy." CityLab is an example of innovating the learning experience and challenging learners to take leadership roles in efforts to enhance the value of livable cities as the foundation of an inclusive and sustainable global economy for the Urban Century.

Business and professional ethics journal. -- 2018, v. 37, n. 2-3, summer-fall, p. 213-235

1. Business curriculum 2. Engaged practice learning 3. Sustainability 4. Urban revitalization 5. Project-based action learning

**3****Do gatekeepers of taxation need more ethics and enforcement to move the needle of compliance north? [Texto impreso] / Linval Frazer, Kenneth A. Winkelman, Jeffrey D'Amico**

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. 178-180

Abstract: Regulation of gatekeepers of taxation has been so controversial and important that a review of ethical standards, professional responsibility and industry guidelines is examined. This paper explores whether gatekeepers of taxation need more ethics and enforcement to increase the compliance rate. In this paper we argue that an effective mixture of professional ethics and enforcement of gatekeepers can increase tax compliance. However, we question how much is optimal or reasonable? We theorize that ethics and enforcement should be proportionate to the ecosystem because too much of it can lead to unintended consequences such as increase costs and higher noncompliance. A friendlier tax authority with less complex laws can enhance the compliance process. This strategy, in amalgamation with professional ethics, enforcement policies, and effective reporting systems, could increase the compliance rate.

Business and professional ethics journal. -- 2018, v. 37, n. 2-3, summer-fall, p. 161-180

1. Circular 230 2. Ethics 3. Gatekeepers of taxation 4. Internal Revenue Service (IRS) 5. Preparer Tax Identification Number (PTIN) 6. Taxation 7. Tax administration 8. Tax avoidance 9. Tax compliance 10. Tax enforcement 11. Tax evasion 12. Tax law 13. Tax preparer

**4****Mapping confucian values in the context of ethical dimensions [Texto impreso] : implications for contemporary business practices / Abhijit Roy, Pallab Paul, Mousumi Roy, Kausiki Mukhopadhyay**

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. 206-212

Abstract: With rapid growth in Far Eastern economies (in particular China's), it is becoming imperative to understand the culturally driven ethical-value underpinnings of the management processes in this region of the world. In this study, we propose a broadened version of Hofstede's and others' conception of Confucian dynamics anchored in his teachings preserved in the Lunyu (or Analects), which form the foundation of individual-social moral interactions. Based on a content analysis of these Analects via a qualitative software, NVivo, we identified six work-based values (Leadership Attributes, Appropriate Conduct, Authority Protocol, Governance Policies, Long term Orientation and Collegiality and Teamwork) and six life-based values (Virtuousness and Appropriate Behavior, Handling Life's Emotions, Learning and Teaching, Parent/Elder Relationship, Friendship and Worship) of the society, prescribed by Confucius in his Analects. These factors are further analyzed and mapped in the context of the three Confucian ethical dimensions (Yi or Righteousness, Li or Propriety, and Ren or Benevolence and Unbounded). The business implications of the results and directions for future research are finally discussed.

Business and professional ethics journal. -- 2018, v. 37, n. 2-3, summer-fall, p. 181-212

1. Confucius 2. Culture 3. Business ethics 4. Life values 5. Business norms 6. Work values

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**Re-aligning society and its institutions [Texto impreso] : ethics, “social licence to operate”, and responsible management practice/ Derek R. Brown, Ray Gordon, Dennis Rose**

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. 156-159

Abstract: Many business and government institutions appear to have failed in meeting society’s expectations of them. Continuing scandals and failures, as well as an increasingly obvious lack of responsibility to customers, have caused communities to question the probity and operation of these organisations. Consequently, “social licence to operate” is becoming an increasingly common process and one which demands a change in management philosophy and behaviour in our institutions. Improving the quality of responsible management practice is a critical element in this new management philosophy, and which demands an intense focus on including ethical considerations in the core management competence of decision-making. We draw on a combined 100-plus years of international consulting experience, “C” and senior executive work experience, and academic research to present a practical framework for responsible management practice which, we believe, can also form the foundation for the required organisational cultural transformation required of many existing organisations.

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1. Ethics 2. Responsible management 3. Decision-making 4. Social licence to operate