

1

Contextual integrity business [Texto impreso] / Marvin T. Brown

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. 18-20 : 26 refs.

Abstract: Businesses always exist in some context. This essay proposes three criteria of contextual integrity-the principles of inclusion, relational identity, and completeness-with examples of their violation and proposals for their repair. Adam Smith's *The Wealth of Nations* violates the principle of inclusion by dissociating his advocacy of free trade from the slave trade on which it depended. We can repair this violation by developing a civic perspective that allows us to recognize the close connection between early capitalism and slavery. In *The Wealth of Nations*, Smith also violated the second principle of contextual integrity by identifying property relations as a process of natural evolution. In fact, property relations are grounded in civil law. We can repair this violation by recognizing that civic relations should be the basis for property relations. The violation of the contextual integrity of completeness can be observed in the division of the economy into different sectors that separate Wall Street from Main Street. We can repair this violation by designing the economy as different systems of provision, such as the housing or food system. This would allow us to have a complete picture of the contexts in which businesses exist, and help us to understand how business ethics might promote contextual integrity.

Business and professional ethics journal. -- 2013, v. 32, n. 1-2, January, p. 1-20

1. Business 2. Civic 3. Context 4. Integrity 5. Principles of contextual integrity 6. Property 7. Slavery 8. Adam Smith 9. Systems of provision

2

Epistemic integrity in accounting [Texto impreso] : accountants as justifiers in joint epistemic agents / Boudewijn de Bruin

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. 128-130 : 33 refs.

Abstract: This paper presents an epistemological or knowledge-theoretic reinterpretation of the role of external accountants. It presents a joint epistemic agent model in which corporate management and accountants together form a source of testimonial knowledge for the firm's stakeholders about the firm's financial situation. Recent work from virtue epistemology is used, according to which knowledge is, roughly, true belief that is justified by way of the exercise of epistemic virtue. In the joint epistemic agent model, corporate management provides information, while the accountants ensure justification. The paper argues that to ensure justification, accountants have to exercise self-regarding epistemic virtues such as open-mindedness, but also other-regarding epistemic virtues such as generosity. It is also argued that these virtues are only partly encompassed in existing professional codes of conduct.

Business and professional ethics journal. -- 2013, v. 32, n. 1-2, January, p. 109-130

1. Accounting ethics 2. Auditing 3. Code of conduct 4. Epistemic virtues 5. Profession

3**How autonomy alone debunks corporate moral agency [Texto impreso] / David Rønnegard**

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. 104-107

Abstract: It is uncontroversial that corporations are legal agents that may be attributed with legal responsibilities. However, can corporations also be moral agents that are the proper subjects of moral responsibility attributions? The concept of corporate moral agency entails that corporations can be the proper bearers of moral responsibilities in a manner that is distinct from their human members. The paper acknowledges the important work done by Velasquez in debunking the purported intention and action abilities for corporate moral agency, but suggests that a simpler debunking is possible by focusing on the moral agency ability of autonomy. Furthermore, a proper grasp of the autonomy ability provides a greater understanding for why corporations cannot have autonomous intentions nor perform autonomous actions. The autonomy ability demonstrates the fallacy of corporate moral agency because it shows the impossibility of establishing the corporation as the proper bearer of moral responsibility in a manner that is distinct from the corporate members.

Business and professional ethics journal. -- 2013, v. 32, n. 1-2, january, p. 77-107

1. Corporate moral agency 2. Corporate moral responsibility 3. Moral agency 4. Moral responsibility 5. CSR

4**Human rights in natural science and technology professions' codes of ethics? [Texto impreso] / Hans Morten Haugen**

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. 70-76

Abstract: No global professional codes for the natural science and technology professions exist. In light of how the application of new technology can affect individuals and communities, this discrepancy warrants greater scrutiny. This article analyzes the most relevant processes and seeks to explain why these processes have not resulted in global codes. Moreover, based on a human rights approach, the article gives recommendations on the future process and content of codes for science and technology professions. The relevance of human rights in the realm of individual conduct is based on the fact that while human rights treaties primarily outline State obligations, individuals have responsibility for human rights promotion. Human rights principles have only recently been subject to interests from policy makers and academics, and must be better clarified. Human rights principles are found to be relevant, but are effective only if they are applied in conjunction with substantive human rights.

Business and professional ethics journal. -- 2013, v. 32, n. 1-2, january, p. 49-76

1. Research ethics 2. Science ethics 3. UNESCO 4. European Science Foundation 5. International Covenant on Economic 6. Social and cultural rights 7. World Commission in the Ethics of Scientific Knowledge and Technology (COMEST) 8. American Association for the Advancement of Science (AAAS)

5

Modulated power structures in the arts and their subjectivity-constituting effects [Texto impreso] : an exploration of the ethical self-relations of performative artists / Bernadette Locker

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. 44-48 : 73 refs.

Abstract: This paper, conceptually mainly informed by Michel Foucault's notion of morality, ethics, and ethical practice, illustrates the power program and the moral codes which currently govern the professional field of the arts. Building on empirical material from the field of theatre, the paper discusses how the moral codes and subject ideals that are promoted through the 'culturepreneurial' program affect and shape the subjectivity of artists and their specific modes of organizing ethical relations to self and others (Foucault 1984, 1986). The insights of the study emphasize that subjectification presents a dynamic and precarious process. Discursively promoted moral codes are used by the artists in a variety of ways; they are accepted, undermined, and re-created. While doing so, artistic professionals contribute to both their own subjection and in-subordination.

Business and professional ethics journal. -- 2013, v. 32, n. 1-2, january, p. 21-48

1. Artistic subjectivity 2. Culturepreneurial power program 3. Ethical self-formation 4. Moral codes 5. Practice of critique 6. Precarity 7. Subjection

6

The CSR needle in the CR haystack [Texto impreso] : a review and commentary of: Corporate responsibility: the american experience by Archie B. Carroll, Kenneth J. Lipartito, James E. Post and Patricia H. Werhane. Kenneth E. Goodpaster, Executive Editor. New York: Cambridge University Press, 2012 / William C. Frederick

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. 136 : 5 refs.

Abstract: This review of Corporate Responsibility: The American Experience expands and clarifies the book's concept of corporate responsibility by emphasizing the centrality of social, moral, and stakeholder dimensions, with special attention given to the emergence of these key ideas in mid-twentieth-century America. These developments are seen as supplements to an otherwise comprehensive discussion of corporate responsibility found in this volume.

Business and professional ethics journal. -- 2013, v. 32, n. 1-2, january, p. 131-136

1. Corporate social responsibility 2. Business ethics 3. Stakeholder relations