

1**Advert-evaluation and product-appraisal [Texto impreso] : a two way street? / Ned Dobos**

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. 29-30 : 21 refs.

Abstract: To what extent does the ethicality of an advertisement depend on the good or service being advertised? This question has engaged business ethicists for decades. Some say that an ad for something good is always good, while an ad for something bad is always bad. Others insist that advert-evaluation and product-appraisal are entirely independent of one another-the ethics of selling has nothing to do with what is being sold. In this paper I add another dimension to the debate. I do this not by offering an alternative answer to the question, but by inverting the questions itself. I ask: To what extent does our moral assessment of advertising influence our moral evaluation of particular products? I hope to show that one's general attitude towards advertising invariably colours one's appraisal of particular goods and services. If advertising is seen as a morally objectionable enterprise, products which may seem innocuous start to look not only useless, but baneful and corrupting. If advertising is seen as a morally, psychologically and socially valuable activity, the same innocuous products start to look fulfilling, enriching, and overall life-enhancing.

Business and professional ethics journal. -- 2014, v. 33, n. 1, p. 17-30

1. Advertising 2. Ethics 3. False needs 4. Status symbols

2**Consumer social responsibility? [Texto impreso] / Steve Tammelleo, Louis G. Lomabardi**

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. 121-126 : 69 refs.

Abstract: We develop a vision consumer responsibility in purchasing decisions in light of the Coalition of Immokalee Workers' boycotts. These boycotts succeeded in convincing large fast food companies and national supermarket chains to pay tomato growers a penny more per pound, to improve working conditions and wages for pickers. The C.I.W. efforts to generated consumer support eschewed claims associated with rule-based obligations in favor of appeals more typically associated with virtue and caring ethics. The strategies encouraged consumers to understand the plight of tomato pickers and to extend concern in an effort to improve the world. These strategies are associated more with encouragement to contribute to the social good rather than claims that in refusing to help, consumers would fail to fulfill an obligation. Insights from virtue ethics and caring ethics are offered as a model for a broader account of consumer social responsibility.

Business and professional ethics journal. -- 2014, v. 33, n. 1, p. 99-126

1. Consumer ethics 2. Business ethics 3. Virtue ethics 4. Caring ethics 5. Consumer responsibility 6. Social movements 7. Boycott

3**Demonstrating a commitment to corporate social responsibility not simply shared value [Texto impreso] / Kathleen M. Wilburn and H. Ralph Wilburn**

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. 13-15 : 32 refs.

Abstract: Porter and Kramer (2006, 2011) are very clear that shared value is not corporate social responsibility. Not only do they criticize the four principles on which CSR rests: moral obligation, sustainability, license to operate, and reputation, as ineffective and vague, they maintain that the only reason for companies to engage in sustainability projects is to decrease costs and thus increase profits, not because they have a corporate responsibility to help protect the environment the people who dwell in it. Because social problems cause extra costs for companies and thus decrease profits, they say that companies should have strategies that might appear to be socially responsible, but are not because the intent is to improve profits. This paper will describe the current definitions and focus of CSR, explain shared value, and then propose ways that commitment to CSR can be made public by leaders and their businesses, such as using social license to operate, third-party assessors, and new business structures.

Business and professional ethics journal. -- 2014, v. 33, n. 1, p. 1-15

1. Corporate social responsibility 2. Shared value 3. Social license to operate 4. Third party assessment 5. Benefit corporation

4**How extortion works (evidence from Nigeria) [Texto impreso] : the extortion cycle / Kemi Ogunyemi**

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. 50-52 : 32 refs.

Abstract: Extortion is one of the ways that the formal economy leaks. Like bribery, extortion is not adequately documented because perpetrators are unlikely to record it. Like bribery, it raises the cost of business. It is similar to facilitating payments in that neither seeks something to which the payer is not entitled and so they may seem less harmful than outright bribery (Argandoña 2005). Both are however harmful and lead to worse forms of corruption, (Argandoña 2005). This paper explains how extorters operate and proposes a framework of what characterizes every incident. The paper examines 159 victim narratives of experiences of extortion of fifty-five postgraduate students. In a challenging economy (Tsalikis and Nwachukwu 1991) where businesses struggle for profitability, a discussion of money leakages is relevant. Understanding how extortion works will make it easier to recommend anti-extortion mechanisms. The extortion cycle proposed depicts the incidence and spread of corruption through self-perpetuation. Adopting the style of Nielsen (2003) the paper concludes by suggesting a bidirectional approach to fighting extortion-one aiming at creating a more enabling environment for ethical behaviour and another at forestalling individual unethical behaviour.

Business and professional ethics journal. -- 2014, v. 33, n. 1, p. 31-52

1. Extortion 2. Extortion cycle 3. Agency theory 4. Negative side effects of human action 5. Trust 6. Corruption and development

5**The plausibility of client trust of professionals [Texto impreso] / Anne C. Ozar**

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. 96-98 : 24 refs.

Abstract: Trust is a crucial component of the relationship between a professional and those whom the professional serves because those served often lack the past experience and specialized training necessary to adequately assess the reliability of the professional's judgments on their behalf. This article is an attempt to enhance our understanding of the conditions under which client trust a professional is plausible. Trust, I will explain, is an emotional attitude with a unique evaluative dimension that can lead the one who trusts to anticipate that the one trusted will not betray her even when she cannot adequately assess evidence of the trusted's reliability. It is, however, precisely because evaluating someone's trustworthiness differs in important respects from assessing their reliability that substantive trust of a professional is implausible in cases where those served by a particular profession, for example, medicine or journalism, conceive of it as merely a commercial enterprise.

Business and professional ethics journal. -- 2014, v. 33, n. 1, p. 83-98

1. Trust 2. Trustworthiness 3. Profession 4. Professional ethics 5. Reliability

6**State-induced, strategic, or toxic? [Texto impreso] : an ethical analysis of tax avoidance practices / Simone de Colle, Ann Marie Bennett**

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. 79-82 : 47 refs.

Abstract: Tax avoidance practices by Multinational Enterprises (MNEs) such as Google, Microsoft, Apple, Starbucks and others are increasingly under scrutiny both from a legal and an ethical perspective. In 2013, the OECD launched an 'Action Plan' to encourage the G20 countries to address Base Erosion and Profit Shifting through an internationally co-ordinated approach, arguing that tax avoidance represents a risk for tax revenues and tax fairness, potentially "undermining taxpayers voluntary compliance". The analysis of tax avoidance in the existing business ethics literature suffers from a black-and-white approach, contending either that tax avoidance is unethical (e.g. Prebble and Prebble 2010) or that, being legal, tax avoidance is also ethical (e.g. Houghton 1979). However, we believe that within tax avoidance practices there are important distinctions to be made. In this paper, we analyze the ethics of tax avoidance by identifying three different forms of avoidance practices: state-induced, strategic, and toxic avoidance. We develop a more nuanced approach reviewing both the ethical arguments in defense and the ethical issues associated with each form of tax avoidance. Finally, we propose an ethical framework that could assist executives and policy-makers in their decision-making concerning tax avoidance.

Business and professional ethics journal. -- 2014, v. 33, n. 1, p. 53-82

1. Tax avoidance 2. Tax evasion 3. Toxic avoidance 4. Tax policy 5. Multinational enterprises 6. Stakeholder responsibility