



Examination of Aspects of Deontological and Teleological Theories that Promote Professional Practice

Bismark Owusu-Sekyere Adu, Morris Ayaa Mensah

To Link this Article: http://dx.doi.org/10.6007/IJARAFMS/v13-i2/16795 DOI:10.6007/IJARAFMS /v13-i2/16795

Received: 09 February 2023, Revised: 11 March 2023, Accepted: 28 March 2023

Published Online: 13 April 2023

In-Text Citation: (Adu & Mensah, 2023)

To Cite this Article: Adu, B. O.-S., & Mensah, M. A. (2023). Examination of Aspects of Deontological and Teleological Theories that Promote Professional Practice. *International Journal of Academic Research in Accounting Finance and Management Sciences*, *13*(2), 36–47.

Copyright: © 2023 The Author(s)

Published by Human Resource Management Academic Research Society (www.hrmars.com)

This article is published under the Creative Commons Attribution (CC BY 4.0) license. Anyone may reproduce, distribute, translate and create derivative works of this article (for both commercial and non-commercial purposes), subject to full attribution to the original publication and authors. The full terms of this license may be seen at: http://creativecommons.org/licences/by/4.0/legalcode

Vol. 13, No. 2, 2023, Pg. 36 - 47

http://hrmars.com/index.php/pages/detail/IJARAFMS

JOURNAL HOMEPAGE

Full Terms & Conditions of access and use can be found at http://hrmars.com/index.php/pages/detail/publication-ethics





Examination of Aspects of Deontological and Teleological Theories that Promote Professional Practice

Bismark Owusu-Sekyere Adu

Pentecost University, Ghana Corresponding Author's Email: obismark.owususekyere@gmail.com

Morris Ayaa Mensah

Valley View University, Ghana

Abstract

Expectations regarding appropriate business and professional practices have changed dramatically over the years. Corporations and organizations now face an era of heightened accountability beyond shareholders to stakeholders interested in how they achieve their objectives. The challenge in recent times is the adoption of appropriate ethical principles that not only lead to the ethical realisation of profits but also respect the interests of others. The examination of the aspects of deontological and teleological theories that promote professional practice is critical in contemporary times. This article therefore proposes a literature review of the aspects of deontological and teleological theories that promote professional practice.

Keywords: Deontological, Teleological Theories, Professional and Practice

Introduction

The word 'ethics' is derived from the Greek word 'ethos', meaning character. Over the years, the term has been defined in many different ways and has obliterated any uniform definition. For example, according to Braswell (2017), it is the study of good and evil, right and wrong, and just and unjust. Lee et al (2017) stressed that ethics determine the principles that guide human behavior as an effective effort to understand our own social and moral experiences. On the other hand, Vallaster (2019) argues that ethics focuses on understanding the moral aspects of life, including rules on how society should behave. However, the attempt to understand the nature of human values, how we ought to live, and what constitutes ethical conduct is the branch of philosophy defined as "ethics". The terms "ethics" and "moral philosophy" have been used interchangeably for a long time. According to Singer (2017) moral philosophy is the study of values and norms, such as the concepts of what is good and bad. This style of moral philosophical investigation also aims to clarify notions that allow people to draw conclusions about the most practical implications. It also includes a study of the rules and values by which we live our lives and the logic behind these rules and values.

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

According to Munro and Thanem (2018), moral action involves the self-conscious acceptance of constraints or rules that limit the interests and pursuit of the general good. As a result, morality directs people to behave in specific ways and to avoid behaving in other ways (Ellemers et al., 2019). It evaluates a person's behaviors in relation to a code of conduct or set of principles and may be used to determine whether their behavior is right or wrong. Morality is "normative," since it is concerned with how people should behave rather than how behave. Benlahcene et al (2018) held that Philosophers define such ethical views of moral action as deontological. However, in contemporary moral philosophy, deontology is a normative theory explaining whether choices are ethically obligatory, banned, or permissible. In other words, deontology belongs to the category of moral theories that guide and assess our choices of what we should do, as opposed to those that guide and assess what kind of person we are and should be. In contrast, those who hold teleological views reject the view that there are particular sorts of actions that are either right or bad in and of themselves (Carr, 2017). Consequently, a comparative assessment of their consequences determines the rightness or wrongness of actions.

Furthermore, professional practices in recent times have been identified as reflecting unethical behavior (Mladenovic, 2019). These may include deceptive practices, conflicts of interest, violations of anonymity promises, invasion of privacy, data falsification, and dissemination of sized scenarios. Hiekkataipale and Lämsä (2019) explained that professionals are moral agents; they are expected to comply with legal obligations and be ethical. Consequently, they are personally and professionally responsible for their judgments and actions in tackling ethical choices and dilemmas, in their prioritization of activities, in what they draw attention to, and in their advice. Harrison et al (2018) found that the 'sense of moral duty to others in professional practice has powerful implications for institutional processes as professionals often resort to unscrupulous and Machiavellian tactics to pursue good intentions.

Concept of Deontology

According to Benlahcene et al (2018), deontology is derived from Greek words for duty (deon) and science (logos). It is concerned with right action. In other words, doing the right thing simply because it is the right thing to do. Deontological theories determine whether ethical decisions are right or wrong regardless of their consequences or intentions (Mintz, 2019). Deontologists argue that an act is morally correct if it is performed out of sense of obligation. According to Lazar and Graham (2021), it is a normative theory in which certain choices are typically required, forbidden, or permitted. The most common form of deontology holds that some choices cannot be justified by their consequences. Thus, they are morally forbidden regardless of how morally beneficial their consequences are.

Kant, a German philosopher from the eighteenth century, is credited with the introduction of this perspective. According to Li et al (2020), ethics and ethical reasoning entail the human capacity for rational self-choice among various possible alternatives. Additionally, Kant emphasized that moral decisions concern what we can control directly, namely our choices and intentional actions, rather than the consequences of our actions, which we cannot always control.

Minnameier (2018) defined a moral act, as one motivated by a sense of principle, one that a person would like others to follow in their actions, and one that reasonable people would agree was right. On the other hand, moral absolutism is predicated on one of three possible sources of authority: natural law, contractual agreements, or divine commands. According to

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

Mascarenhas (2019), deontological ethics does right by the elimination of humanity's moral standards and place them in something with absolute authority. Regrettably, deontologists have argued over the years about the authority's source (Oliveira, 2017). However, the bible is unambiguous in that God created us to communicate with him (John 15:14–15). To that end, he provided us with standards that would guide us toward accomplishing our mission. "Morals" and "ethics" are human terms that refer to godly righteousness, reflecting God's character while acknowledging his sovereignty and glory. Deontology's categories are merely snapshots of God's rules (Boylan, 2020).

Wilkens (2017) observed that the Christian bible teaches aspects of natural law, contractual agreements, and divine command. Natural law typifies God implanting his law in our hearts. For instance, when Gentiles without the Law do the law's things instinctively, these, without the law, are a law to themselves. They demonstrate the laws written in their hearts, their conscience bearing witnesses, and their thoughts alternately accusing or defending them. Paul asserts that human nature alone cannot motivate us to obey God's Laws. Hence, he joyfully agrees with the law of God in his inner man but sees another law at work in the members of his body, waging war against the law of his mind and imprisoning him in the law of sin (Romans 7:22-23). In effect, consciousness or instinct alone cannot help us to determine what is right. However, the natural law is insufficient.

According to Copan and Flannagan (2018) the bible also contains contractual agreements. In Numbers 30:2, "if a man vows to God or takes an oath to bind himself with a binding duty, he shall not violate his word; he shall do according to everything that proceeds from his mouth." According to Leviticus 5:4, a person who takes an oath without considering its consequences is still accountable for the outcome. The bible, however, suggests that we embody such virtue that we will not be required to take oaths (Matthew 5:33-37).

Moreover, in Proverbs 20:25, it is a trap for anyone to dedicate something rashly and later to reconsider his vows. The Bible admonishes us not to be swift in making vowels or promises that we cannot keep. Ecclesiastes 5:4, on the other hand, suggests that when a thing is in a man's hands he may do what he will; however when he has devoted it to another use, it is no longer in his power; as in the case of Ananias and Sapphira in Acts 5:1.

In contrast, Wainwright (2017) emphasised that the bible supports the underlying concept of divine command theory. According to this concept, ethical demands are grounded in the fact that they constitute a command from God (Darwall, 2018; Ward, 2019; Hill, 2017). It asserts that God's command is the ultimate source of moral obligation, or that God's will is the foundation of moral law (Lippmann & John, 2017). It essentially teaches that an action or behaviour is good because God commands it to be done or evil because God forbids it from being done. Thus, to say that it is good to love our neighbors is semantically equivalent to saying that God commands us to love our neighbors. Similarly, it is evil to commit murder because God forbids it. In John 1:3, "All things came into being through him, and without him, nothing came into being." This same Creator revealed to us his Law: In Micah 6:8, "He has demonstrated to you, O man, what is good, and what is the Lord's expectation of you? to do what is acceptable, to love mercy, and to walk soberly with your God". Benlahcene et al. (2018) emphasised that all deontological theories are non-consequentialist theories. According to Gustafson (2018), non-consequentialist theory determines the rightness or wrongness of an action based on its intrinsic properties. However, it refutes the notion that the rightness or wrongness of our actions is solely determined by how good or bad their consequences are.

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

This study aims to provide insights into normative ethical theories with an emphasis on the aspects of deontological and teleological theories that promote professional practice. A literature review is proposed for the study focusing on five main issues: (1) the concept of deontological theories and description of non-consequentialist theories and (2) the concept of teleological theories and description of consequential theories (3) the concept of professional practice and the roles of duty based-ethics and utilitarianism in promoting professional practice. The main conclusions of this literature review are presented in the last section.

Non-Consequentialist theories

Ethics of Duty

Duty-based theory is based on the moral concept of obligation (Laczniak and Murphy, 2019; Robinson, 2019; McCoy, 2020). Accordingly, a character-based philosophy can be contrasted with a duty-based view where the central moral concept is that of the morally good character and analyzes the rightness or wrongness of individual choices indirectly in terms of the agent's character making the choices. Johnson (2020) stressed that the duty-based theory does not allow one to justify an action by demonstrating that it has positive consequences. Consequently, they are frequently referred as non-consequentialists. Constantinescu and Kaptein (2020) averred that people use the language of duty in a way that implies that duty is universal to all people. Furthermore, it emphasises that some actions are right or wrong based on what they are and that people are responsible for acting appropriately, regardless of positive or negative outcomes. In support of this, Freeman et al (2020) argue that all humans have responsibilities to one another, and hence a universal duty.

According to Hursthouse (2017) duties can be positive or harmful, such as the responsibility to look for one's children or not murder another human being. As a result, when people discuss duties, they frequently indicate that the duty is universal to all persons (or at least to all adult humans of a sound mind). The theory developed by German philosopher Immanuel Kant (1724–1804) is the foundation of theories of duties. Kant argued that rather than relying on religion to inform others about their duties, they could use their of reason to do so. As a result, according to Kant, human inclinations, emotions, and consequences should not play a role in moral conduct. In the same vein, the reason for action must be based on obligation and carefully considered before it occurs. In theory, morality should equip people with rational norms (Van Stekelenburg et al., 2021; Avci, 2017) that guide and prevent specific activities while remaining independent of human intentions and desires.

According to Kant, the moral worth of an action is determined by human will, which is the only thing in the world that can be regarded as good without qualifications. At the center of Kant's theory of duty, he defined categorical imperatives. According to Kant, actions founded on one's personal desires cannot be defined as categorical imperative as such actions are based simply on fulfilling one's desires. As a result, Kant (2020) stressed that people must be treated as an end, and never a means to an end. Lindebaum et al (2017) explained that people cheapen their moral deeds and undermine their dignity if they treat others as they should be treated for reasons other than duty.

Moreover, Niemi (2018) held that the concept of duty is not limited to secular reasoning. Consequently, the expression 'do unto others as you would have them do unto you' is derived from Christian scriptures (e.g., Matthey 7:12; Luke 6:31; James 2:8). Other supporting scriptures (i.e., Leviticus 19:18; Romans 13:8-10) admonish us to love our neighbor and warned against taking vengeance. Both secular and Christian concepts of duty impose several

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

obligations on us, including those to keep. For instance, vows to refrain from causing harm to others, to compensate others when we cause them harm, to uphold the rule of law, and to improve the living situations of others.

Ethics of Right

Rights are claims against others (individuals or social entities) that are to be treated in specific ways. According to Barry et al (2019), it is a duty-based ethical theory. Watts and Fitzpatrick (2017) have emphasized that right-based moral ideas ought to derive all ethically relevant notions from the concept of rights. Right claims generate correlative duties on the part of others. As a result, they are morally correct and valid because a large population endorses them. Individuals may also bestow rights on others if they have the ability and resources to do so. Song (2019) stressed that rights are natural or conventional. According to (Cohen, 2017), natural rights pertain to us by our humanity; they apply to all people. Hart (2017) argues that these rights are moral and acceptable to God. The most influential ethical theories of human rights belong to the natural law. Garcia (2017) argues that human rights depend directly on the natural order and are subject to a universal moral law, superior to a positive direction, whereas Mutua (2017) has held that humans, generally within the context of social and political organizations, create conventional rights.

According to Freeman (2020), a significant complication of this theory on a larger scale is that one must decipher the characteristics of the right in society. Moreover, Habermas (2018) holds that rights must be defined without reference to other notions, as duty or utility. Waldron (2017) on the other hand, maintained that rights theory must be used in conjunction with another ethical theory that will consistently explain society's goals.

Concept of Teleology

Teleological ethics is a moral theory that derives moral obligations from what is desirable as a goal. The term "teleological" originated from the Greek words "telos" (end) and "logos" (science). According to Gustafson (2018), teleological ethics holds that the rightness or wrongness of an action is always determined by its tendency to produce specific consequences that are intrinsically good or bad. However, an act is morally right if it produces a greater level of good over evil than any alternative act, and it is morally wrong if it produces the opposite. Bridges (2018) holds that it is a more inclusive ethic or at least one more flexible in practice. Perhaps this is because it considers the "tendency" of acts toward utility. Tomasello (2018) claims that doing good is the essence of moral obligation, but that good must be distributed fairly so that the equality and rights of all people are respected.

Dietrich and List (2017) argued that teleological theories are a particular type of axiological theory. These theories accept utility as the basis for morality. As a result, actions are right as they produce and promote the greatest happiness and wrong as they promote unhappiness. According to Benlahcene et al (2018), these theories are identified by one central conviction: the moral evaluation of actions, motives, or rules based on how good they generate or how much wrong they allow us to avoid. Several authors require that a theory maximize the good to be teleological. Schroeder (2017); Pops (2019) characterize these theories as theories that direct the agent to maximize the good. (i.e., where the good in question may be the action's outcome, its anticipated outcome, or the action itself).

According to 1 Corinthians 10:31, the goal of biblical teleology is to seek God's glory in everything. However, when we exalt God, we find a sense of happiness. We also desire God's kingdom and righteousness, knowing that all other blessings will be added to us as we pursue

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

them (Matthew 6:33). In the literature, teleological theories are classified as egoism and utilitarianism

Consequential Theories

Egoism

Ethical egoism argues that an individual's action is considered ethical or unethical depending on the possibility of achieving personal interests. According to Paulraj et al (2017), egoism is the theory that one's self is, or should be, the motivation for all one's actions. Egoism suggests that one ought to do whatever to maximize self-interest, regardless of how one's actions might affect others. Graham et al (2020) argue that the interests of others are not the primary goal of egoism. However, others are seen as merely a medium through which people's interests may be maximized. In this case, not all other action effects were relevant to ethical decisions. According to Frankena (2020), egoism cannot be accepted as a rational perspective on how we should live (e.g., egoism tells us to desire and accept that an action harms us if this would maximize self-interest). Egoism, as a descriptive argument, describes human nature as self-centered. Consequently, it argues that individuals act only in their self-interest. On the other hand, descriptive egoism explains that people are motivated by their selfinterest disguised by arguments of 'doing one's duty or 'helping others. Homiak (2018) holds that the motivation behind doing 'good deeds' may be to make oneself feel good and look good in the eyes of others. By contrast, egoism is considered normative. It emphasises one acting in his interests, as this is the only way to improve overall welfare. Ruiz-Palomino (2018) argues that self-interested behavior is right if it leads to morally acceptable ends. As a result, it should be abandoned if it leads to a worsening society.

Utilitarianism

Utilitarianism is a form of ethics that determines the right to wrong by focusing on outcomes. According to this theory, whether an act is right or wrong is determined directly or indirectly by its consequences. Utilitarianism was a social reform movement and an ethical theory that held that the morality of an act should be judged solely on the basis of its results. Thus, in a true sense of the term it was more of a political theory than an ethical one. From a political standpoint, it was traditionally understood as a social reform movement that aimed to improve poor and unfortunate living conditions in society. This was the first philosophy to show that Greek hedonism is capable of social application. It attempted to combine individual hedonism with social hedonism to create a civilized society in which both individual and social good could be achieved. According to utilitarianism, the utility is the only intrinsic good. Consequently, utilitarianism focuses on collective welfare rather than on maximizing individual welfare. It identifies goodness as most significant amount of good for the greatest number of people. Conway et al (2018) argue that actions are judged right or wrong in proportion to their propensity to produce the maximum pleasure for the most significant number.

Similarly, Ikegbu and Diana-Abasi (2017) stress that if the outcome of an act produces happiness, it is considered right. Further, happiness, according to utilitarianism, is the sum of pleasures. An act is right if it produces good and prevents bad. Thus, according to Gustafsson (2018), the actions we should take are those that promote the most significant possible sum of happiness. On the contrary, Benlahcene (2018), on the other hand, holds that the principle of utility implies that we always ought to seek the greatest happiness of the most significant quantity. Further, In assessing the total happiness caused to several people, Frankfurt (2018)

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

argues that equal amounts of happiness have equal value; no one person's happiness must have greater value than the other. Biblical utilitarianism seeks to apply Luke 6:31 and Matthew 7:12 as underlying principles in promoting the good. Christians are encouraged to treat others in the same way that they want others to treat them.

Roles of Duty-based Ethics and Utilitarianism in Promoting Professional Practice

Professional practice refers to a moral-ethical quality: a distinctive quality of being in the world, an attitude or disposition towards the objects of one's practice. Plant (2019) argued that ethical standards for professions are usually expressed as codes of ethics. As a result these codes of ethics are usually supported by the operative principles that guide action. The code of ethics embodies core values, often in little direction. According to de Graaf (2019) codes of ethics are professional ethics encompassing ethical issues arising between the professional and the client or employer, between professionals and workers, between professionals and institutions (such as lawyers' duties to the court), and between professionals and third parties, including the community at large. Professional standards regarding competence, conflicts of interest, honesty, respect, and other values are also relevant. Remišová et al (2019) stress that ethics and an organization's culture can assist or obstruct a professional efforts to be ethical.

Ethics and morals combine to determine professional behavior. As a result, ethics and ethical decision-making are fundamental elements of professional practice (Wittmer, 2019). In 2007, the European Council of Liberal Professions (CEPLIS) compiled a list of values and attributes that professionals should exhibit: confidentiality, participation in continuous professional development, independence and impartiality, honesty and integrity, supervision of support staff, compliance with codes of conduct and practice as well as professional liability insurance. Duty-based (Kantianism) is an aspect of deontological ethics that focuses on the agent and prescribes fulfilling our duties and following the rules of ethics to behave in the right way. It assumes truth and honesty in actions, and that informed consent plays a role in decision making. It is linked to rights-based theory, as rights can be met by fulfilling a duty. Professional practice is firmly based on the "duties" of many parties (Laczniak & Murphy, 2019). According to Arowoshegbe et al (2017) trust and honesty could be considered part of the right to know and the professional's obligation of objectivity and impartiality. It also addresses one primary aspect of professional practice: personal, character, and moral formation are crucial to creating an ethical culture. Indeed, professional practice is littered with cases of organisations that have suffered damaging crises due to their lack of commitment to act based on goodwill and regard for what benefits others.

Utilitarianism focuses not on the action itself but on the consequences of the action. It considers all potential outcomes and judges most people's greatest good (usually happiness and well-being). It links with risk assessment and cost-benefit analysis in professional practice to meet the greatest good of people. Volden (2019) argue that making use of cost-benefit analysis to manage risks has been seen as the optimal choice by many. However, although cost-benefit analysis of risk has been accused of putting a monetary value on human lives, proponents of the technique have insisted that cost-benefit considerations are the only rational way of making decisions about risk following society's finite resources.

Similarly, Ariffin et al (2018) hold that people are continuously exposed to different kinds of risk. As a result, avoiding risk can often come at societal or individual costs. Hence, an essential task within risk management is deciding how much it can be justified to expose society members to risk to avoid societal and individual costs and vice versa. We can refer to

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

this as the task of setting an acceptable risk threshold. Judging whether a risk threshold is justified requires normative reasoning about the permissible levels of risk exposure. According to utilitarians, the preferred risk threshold is the one that yields more utility for most people compared to alternative risk thresholds. Marseille and Kahn (2019) argue that utilitarianism is usually superior to the alternatives. As a result, maximizing health benefits under a budget constraint is an essential ethical value in professional performance.

Conclusion

Kant's categorical imperative (duty-based ethics) can be applied in all professional settings. The concept seeks to highlight obligation or duty as universal. As a result, if corporate organisations are permitted to show transparency in their dealings with customers, then, by implication, transparency is seen as an indispensable universal attribute. In other words, corporate organisations should act so that any other provider making the same decision would be justified and considered morally right. For instance, if considering whether to withhold complete prognosis information from a client, Kant would have the provider consider whether it would be acceptable for all providers to withhold information from their clients. As a result, because situational context and consequences do not matter to Kant, he would lead the providers never to lie or withhold information from their clients since those actions are morally wrong and do not promote professional practice.

In contrast, Kant's ideals regarding this categorical imperative in promoting professional practice stand in direct contrast to the ideals of utilitarianism. The basic premise of utilitarianism is that our efforts should provide the greatest benefit to most people. Liedong (2021) argues that utilitarianism in the workplace focuses on ethics, democracy, rights, and responsibility to the business environment. Professional practices in the 21st century are no longer merely a means to an end; they are meaningful and call for people's ambitions, beliefs, and passions. However, to realize a communal good, customers' interests are taken into account to promote professional practice. Future studies may focus on the mediating effect of culture in examining the effect of duty-based theory and utilitarianism on professional practice.

References

- Ariffin, S. K., Mohan, T., & Goh, Y. N. (2018). Influence of consumers' perceived risk on consumers' online purchase intention. *Journal of Research in Interactive Marketing*.
- Arowoshegbe, A. O., Uniamikogbo, E., & Atu, G. (2017). Accounting ethics and audit quality in Nigeria. *Asian Journal of Economics, Business and Accounting*, 4(2), 1-15.
- Avci, E. (2017). A normative analysis to determine the goals of ethics education through utilizing three approaches: rational moral education, ethical acculturation, and learning throughout life. *International Journal of Ethics Education*, 2(2), 125-145.
- Barry, B., Olekalns, M., & Rees, L. (2019). An ethical analysis of emotional labor. *Journal of Business Ethics*, *160*(1), 17-34.
- Benlahcene, A., Zainuddin, R. B., Syakiran, N., & Ismail, A. B. (2018). A narrative review of ethics theories: Teleological & deontological Ethics. *Journal of Humanities and Social Science (IOSR-JHSS)*, 23(1), 31-32.

Boylan, M. (2020). Basic ethics. Routledge.

Braswell, M. C. (2017). Ethics, crime, and justice: An introductory note to students. In *Justice, crime, and ethics* (pp. 15-21). Routledge.

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

- Bridges, E. (2018). Executive ethical decisions initiating organizational culture and values. *Journal of Service Theory and Practice*.
- Carr, D. (2017). Historical teleology: The grand illusion. *History and Theory*, *56*(2), 307-317.
- Cohen, J. (2017). Minimalism about human rights: The most we can hope for?. In *Theories of Rights* (pp. 419-442). Routledge.
- Constantinescu, M., & Kaptein, M. (2020). Ethics management and ethical management: Mapping criteria and interventions to support responsible management practice. In *Research handbook of responsible management*. Edward Elgar Publishing.
- Conway, P., Goldstein-Greenwood, J., Polacek, D., & Greene, J. D. (2018). Sacrificial utilitarian judgments do reflect concern for the greater good: Clarification via process dissociation and the judgments of philosophers. *Cognition*, *179*, 241-265.
- Copan, P., & Flannagan, M. (2018). Christian Ethics and the Good: Grounding Morality.
- Darwall, S. (2018). *Philosophical ethics: An historical and contemporary introduction*. Routledge.
- de Graaf, F. J. (2019). Ethics and behavioural theory: how do professionals assess their mental models?. *Journal of Business Ethics*, 157(4), 933-947.
- Dietrich, F., & List, C. (2017). What matters and how it matters: a choice-theoretic representation of moral theories. *Philosophical Review*, *126*(4), 421-479.
- Ellemers, N., Van Der Toorn, J., Paunov, Y., & Van Leeuwen, T. (2019). The psychology of morality: A review and analysis of empirical studies published from 1940 through 2017. *Personality and Social Psychology Review*, 23(4), 332-366.
- Frankena, W. K. (2020). The concept of morality. In *The definition of morality* (pp. 146-173). Routledge.
- Frankfurt, H. (2018). Equality as a moral ideal. In *The Notion of Equality* (pp. 367-389). Routledge.
- Freeman, R. E., Parmar, B. L., & Martin, K. (2020). Business and Ethics. In *The Power of And* (pp. 129-140). Columbia University Press.
- Garcia, F. J. (2017). The global market and human rights: trading away the human rights principle. In *Human Rights* (pp. 359-405). Routledge.
- Graham, K. A., Resick, C. J., Margolis, J. A., Shao, P., Hargis, M. B., & Kiker, J. D. (2020). Egoistic norms, organizational identification, and the perceived ethicality of unethical proorganizational behavior: A moral maturation perspective. *Human Relations*, 73(9), 1249-1277.
- Gustafson, A. (2018). Consequentialism and non-consequentialism. In *The Routledge Companion to Business Ethics* (pp. 79-95). Routledge.
- Gustafson, A. (2018). Consequentialism and non-consequentialism. In *The Routledge Companion to Business Ethics* (pp. 79-95). Routledge.
- Gustafsson, J. E. (2018). Bentham's binary form of maximizing utilitarianism. *British Journal* for the History of Philosophy, 26(1), 87-109.
- Habermas, J. (2018). The concept of human dignity and the realistic utopia of human rights. In *Human Dignity* (pp. 52-70). Routledge.
- Harrison, A., Summers, J., & Mennecke, B. (2018). The effects of the dark triad on unethical behavior. *Journal of Business Ethics*, *153*(1), 53-77.
- Hart, H. L. A. (2017). Are There any Natural Rights? 1. In *Theories of rights* (pp. 61-77). Routledge.

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

- Hiekkataipale, M. M., & Lamsa, A. M. (2019). A moral agents in organisations? The significance of ethical organisation culture for middle managers' exercise of moral agency in ethical problems. *Journal of Business Ethics*, *155*(1), 147-161.
- Hill, A. (2017). Just business: Christian ethics for the marketplace. InterVarsity Press.
- Homiak, M. L. (2018). Feminism and Aristotle's rational ideal. In *A Mind of One's Own* (pp. 3-20). Routledge.
- Hurley, P. (2018). Consequentialism and the standard story of action. *The Journal of Ethics*, 22(1), 25-44.
- Hursthouse, R. (2017). On Virtue Ethics. In *Applied Ethics* (pp. 29-35). Routledge.
- Ikegbu, E. A., & Diana-Abasi, F. I. (2017). Utilitarianism as a Veritable Vehicle for the Promotion of a Just Society. *Lwati: A Journal of Contemporary Research*, 14(2), 121-137.
- Johnson, E. S. (2020). Ethical Decision-Making in Educational Leadership. *Handbook on Promoting Social Justice in Education*, 785-802.
- Kant, I. (2020). Groundwork of the Metaphysic of Morals. In *Immanuel Kant: Groundwork of the Metaphysic of Morals in focus* (pp. 17-98). Routledge.
- Laczniak, G. R., & Murphy, P. E. (2019). The role of normative marketing ethics. *Journal of Business Research*, *95*, 401-407.
- Laczniak, G. R., & Murphy, P. E. (2019). The role of normative marketing ethics. *Journal of Business Research*, *95*, 401-407.
- Lazar, S., & Graham, P. A. (2021). Deontological decision theory and lesser-evil options. *Synthese*, 198(7), 6889-6916.
- Lee, D., Choi, Y., Youn, S., & Chun, J. U. (2017). Ethical leadership and employee moral voice: The mediating role of moral efficacy and the moderating role of leader—follower value congruence. *Journal of Business Ethics*, 141(1), 47-57.
- Li, J., Yongzhi, Z., Eryong, X., & Zhou, N. (2020). Faculty ethics in China: From a historical perspective. *Educational Philosophy and Theory*, *52*(2), 126-136.
- Liedong, T. A. (2021). Responsible firm behaviour in political markets: Judging the ethicality of corporate political activity in weak institutional environments. *Journal of Business Ethics*, *172*(2), 325-345.
- Lindebaum, D., Geddes, D., & Gabriel, Y. (2017). Moral emotions and ethics in organisations: Introduction to the special issue. *Journal of Business Ethics*, 141(4), 645-656.
- Lippmann, W., & John, P. D. (2017). A preface to morals. Routledge.
- Marseille, E., & Kahn, J. G. (2019). Utilitarianism and the ethical foundations of costeffectiveness analysis in resource allocation for global health. *Philosophy, Ethics, and Humanities in Medicine*, 14(1), 1-7.
- Mascarenhas, S. O. A. (2019). The Ethics of Corporate Moral Reasoning, Moral Judgment, and Moral Justification. In *Corporate Ethics for Turbulent Markets*. Emerald Publishing Limited.
- McCoy, L. (2020). Ethical practice. In *Theory and Practice Public Relations* (pp. 369-396). Routledge.
- Minnameier, G. (2018). Reconciling morality and rationality. In *Positive Learning in the Age of Information* (pp. 347-361). Springer VS, Wiesbaden.
- Mintz, S. (2019). A new approach to teaching ethical decision making to accounting students. *The CPA Journal*, *89*(9), 36-41.
- Mladenovic, R., Martinov-Bennie, N., & Bell, A. (2019). Business students' insights into their development of ethical decision-making. *Journal of Business Ethics*, 155(1), 275-287.

Vol. 13, No. 2, 2023, E-ISSN: 2225-8329 © 2023 HRMARS

- Munro, I., & Thanem, T. (2018). The ethics of affective leadership: Organizing good encounters without leaders. *Business Ethics Quarterly*, *28*(1), 51-69.
- Mutua, M. W. (2017). The ideology of human rights. In *International Law of Human Rights* (pp. 103-172). Routledge.
- Niemi, K. (2018). Drawing a line between the religious and the secular: the cases of religious education in Sweden and India. *Journal of Beliefs & Values*, *39*(2), 182-194.
- Oliveira, L. R. (2017). Deontological evidentialism, wide-scope, and privileged values. *Philosophical Studies*, 174(2), 485-506.
- Paulraj, A., Chen, I. J., & Blome, C. (2017). Motives and performance outcomes of sustainable supply chain management practices: A multi-theoretical perspective. *Journal of Business Ethics*, 145(2), 239-258.
- Plant, J. F. (2019). Codes of ethics. In *Handbook of administrative ethics* (pp. 309-333). Routledge.
- Pops, G. M. (2019). A teleological approach to administrative ethics. In *Handbook of administrative ethics* (pp. 195-206). Routledge.
- Remisova, A., Lasakova, A., & Kirchmayer, Z. (2019). Influence of formal ethics program components on managerial ethical behavior. *Journal of Business Ethics*, *160*(1), 151-166.
- Robinson, R. (2019). The management nexus of imperfect duty: Kantian views of virtuous relations, reasoned discourse, and due diligence. *Journal of Business Ethics*, *157*(1), 119-136.
- Ruiz-Palomino, P., Bañón-Gomis, A., & Linuesa-Langreo, J. (2019). Impacts of peers' unethical behavior on employees' ethical intention: Moderated mediation by Machiavellian orientation. *Business Ethics: A European Review*, *28*(2), 185-205.
- Schroeder, S. A. (2017). Consequentializing and its consequences. *Philosophical Studies*, *174*(6), 1475-1497.
- Singer, P. (2017). Famine, affluence, and morality. In *Applied Ethics* (pp. 132-142). Routledge
- Song, F. (2019). Rights against High-Level Risk Impositions. *Ethical Theory and Moral Practice*, *22*(3), 763-778.
- Vallaster, C., Kraus, S., Lindahl, J. M. M., & Nielsen, A. (2019). Ethics and entrepreneurship: A bibliometric study and literature review. *Journal of Business Research*, *99*, 226-237.
- Van Stekelenburg, L. H., De Ruyter, D., & Sanderse, W. (2021). 'Equipping students with an ethical compass.' What does it mean, and what does it imply?. *Ethics and Education*, *16*(1), 91-107.
- Volden, G. H. (2019). Assessing public projects' value for money: An empirical study of the usefulness of cost–benefit analyses in decision-making. *International Journal of Project Management*, *37*(4), 549-564.
- Wainwright, W. J. (2017). *Religion and morality*. Routledge.
- Waldron, J. (2017). A right to do wrong. In *Theories of Rights* (pp. 107-125). Routledge.
- Ward, K. (2019). The development of Kant's view of ethics. John Wiley & Sons.
- Watts, B., & Fitzpatrick, S. (2017). Rights-based approaches and social injustice: A critique. In *Rebel Streets and the Informal Economy* (pp. 37-50). Routledge.
- Wilkens, S. (Ed.). (2017). Christian ethics: Four views. InterVarsity Press.
- Wittmer, D. P. (2019). Ethical decision-making. In *Handbook of administrative ethics* (pp. 481-507). Routledge.