WIBEC

2019

Wittenberg Interdisciplinary Business Ethics Conference for Young Researchers

NOV 13 - 15

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business ethics and management accounting

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CONTENT

ABSTRACTS (in alphabetical order)

Moritz Appels

It Takes Courage! How Corporate Activism Inspires Political Participation

Individual political participation is a fundamental ingredient for democracy. Yet, research indicates a global increase in the number of people who are disengaged in the political process. Our research asks whether companies, through their own public statements on social or political issues, can encourage consumers to participate politically. In two experiments, we provide evidence that corporate activism can encourage political participation, to the degree that it is perceived by the consumer to be morally courageous. This mediating effect is stronger when the consumer shares the view of the company engaged in the activism (what we call low political ideology distance). Moreover, delving deeper, we find that perceived moral courage can be heightened when the company takes a leadership role in its corporate activism by announcing their stand before industry peers. Broadly speaking, the research portrays consumers as potentially emulating companies that they believe act on principle despite the apparent risk of doing so.

Melanie Arzberger

International business and the respect for human rights

As part of the National Action Plan for Implementing the UN Guiding Principles on Business and Human Rights (UNGPs), all companies based in Germany with more than 500 employees are invited to voluntarily report on their implementation of the five core elements of the UN Guiding Principles and therefore on their human rights performance and human rights due diligence processes.

The problem with the requirement of human rights due diligence by companies is the fact that not companies or private organizations, but states are the addressees for human rights protection. In order to ensure actual responsibility for their negative human rights impacts, or rather for genuine human rights protection, not only compliance with the UNGPs is to be expected from companies by states, but also real consequences in the case of human rights violations have to be deliberated. This is also being discussed by civil organizations at the moment (e.g. Initiative Lieferkettengesetz in Germany).

In light of upcoming regulations that may result from growing social expectations, the implementation of human rights due diligence by companies is not only an ethical necessity but also part of a prudential risk management.

(Project) Risk management could be used as a tool to reveal human rights issues a company might face and make decision-making on such issues more transparent. To use such risk management processes in effective human rights due diligence, other rationalities than only the cost-benefit-principle need to be considered – to be able to not only look at risks to business but also risks to people.

Gonzalo Conti

The mission drift dilemma. Interpreting profit-making in human services

There is a growing belief that competition and profit-orientation are well suited to pursue a social mission, which is reflected in the social enterprise movement (Cornforth, 2014), or the literature on bottom of the pyramid (Prahalad, 2010), shared value (Porter & Kramer, 2007), or corporate social responsibility (Falck & Heblich, 2007). Overall, these trends share the belief that businesses may "do well by doing good." Consequently, for-profit organizations are getting involved in the provision of human services (Hansmann, 1996) and traditional providers in such fields are assuming a stronger commercial orientation (Dees, 1998). Nevertheless, others have raised their concerns over the search for profits endangering the social mission of such organizations. Such concerns are expressed in the opposition to obtaining individual profits when working with disadvantaged populations (Yunus, Moingeon & Lehmann-Ortega, 2010), the opposition to the use of market mechanisms for the provision of public services (Lynch, 2006), or the commercialization of nonprofits (Weisbrod, 2004). For the most part, these concerns challenge the belief of "doing well by doing good", and argue that economic and social considerations produce stark trade-offs which may result in a zero-sum game (Teasdale, 2012). These concerns can be grasped in terms of mission drift (Grimes, Williams & Zhao, 2018), a phenomenon whereby the search for profits overshadows the original mission of an organization, preventing it from attaining expected social outcomes. In this study, we use the notion of mission drift and extend its use to grasp the concerns raised by stakeholders about a possible negative effect of profit-making in the delivery of a socially valuable service. Using the case of higher education in a developing country, we describe how perceptions of mission drift have consequences in the relationship between stakeholders and for-profit organizations and present them with three relevant and yet unsolved dilemmas.

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Simon Duempelmann*

Artificial Intelligence and User Autonomy

Richard Endörfer

No Exceptions for Market Harms. Why Liberals can Justify Interventions in Efficient Markets

A question at the heart of liberal political philosophy is under which conditions a state is justified in interfering with its citizens' conduct. On the one hand, liberals tend to argue against such interference on the basis of individual liberty, i.e. the view that citizens should be free to live their lives as they want. A paradigmatic example here is the liberal's defense of free markets. Welfare losses generated in such markets through price movements are understood as mere market harms, or "pecuniary externalities". Typically, they are accepted to be necessary by-products of efficient markets.

On the other hand, liberals promote state interventions via the Harm Principle. According to the Harm Principle, a state is only justified in coercively interfering with any citizen's conduct to prevent harm to others. The Harm Principle is considered to apply in pollution cases, which constitute impositions of "non-pecuniary externalities": If a factory pollutes a nearby river and others are harmed due to this pollution, the state is justified in interfering with the factory's polluting activities.

This paper seeks to explore an important tension in liberal theory, namely whether the Harm Principle should also apply to harms that emerge due to price movements in free markets. I argue that the asymmetry in the treatment of market and pollution harm cases is indefensible from a liberal perspective. Promoting this asymmetry generates a dilemma for liberals which requires either abolishing the Harm Principle all together or treating market harm cases on par with pollution harm cases under the Harm Principle.

Friedrike Fröhlich

Agile organizations: where is the power?

Many companies are still structured in a classically hierarchical way. At the top of their hierarchy pyramid stands the CEO, at the very bottom are employees without any management responsibility. This often results in overburdened managers, demotivated employees and gives an organization a poor level of flexibility that cannot meet the challenges of a VUCA world. As a solution to all these problems, the demand for agility is becoming ever stronger. A truly agile organization does without a fixed pecking order; instead, the organization is subdivided into small, interconnected teams that make decisions in a decentralized and independent manner, albeit one that is oriented to the purpose of the organization.

One of agile leadership's key concepts, therefore, is to design the structures and practices of an organization in such a way that no one person has power over another (Laloux). This idea goes beyond the mere empowerment of employees and claims to solve the problem of power imbalance in its entirety. However, does power not presuppose power imbalance, in other words, asymmetric relations between

individuals? Are we to assume, then, that agile organizations are power-free zones? Is it even possible for such spaces to exist?

In my talk I want to demonstrate that agile organizations are not power-free zones. Rather, they require us to rethink our traditional understanding of power in organizations as domination ("power-over") or empowerment ("power-to"). Hannah Arendt's understanding of power in the political realm can provide a model for this: She asserts that power is enacted in the common speech and actions of people ("power-with"). This concept of power breaks with the paradigm of understanding power as a characteristic of an individual; here, power becomes an essentially relational concept. Using this understanding of power as the potential of common action, I will demonstrate that the success factors for an agile organization can be further concretized: these include the importance of trust in the potential of human togetherness, a positive relationship towards the openness of the future rather then strict observance to prefixed goals as well as the fact that individuality and joint action are not mutually exclusive, but mutually dependent.

Adrian Gombert

Abstracting from the Legal Form: A Political Philosophy for Political and Economic Actors

The widely received "politicization of corporation" (Scherer & Palazzo 2007) has brought about conceptual debates on the relationship of business ethics and political philosophy. Some authors identify political philosophy as a source of inspiration, even a "theoretical gold mine" (Moriarty 2005) for the rather young discipline of business ethics (Heath, Moriarty & Norman 2010; Moriarty 2005; Hartman 2001). Others reject the idea of a closer integration of the two disciplines, claiming that the differences between states and corporations are too big to transfer theoretical models from political philosophy to business ethics (Singer 2015; Philipps & Margolis 1999).

In my view, the debate suffers from two important shortcomings:
1) The first group of authors rightly acknowledges possible similarities between states and corporations, but overstates these similarities by analogizing (or even equating) states and corporations (Heath et al. 2010; Moriarty 2005; Hartman 2001). Business ethics, in these concepts, becomes the political philosophy for the firm.
2) The second group distinguishes businesses and states, but turns a blind eye towards the conceptual overlaps which arise in the context of politicized corporations (Singer 2015; Philipps & Margolis 1999). These overlaps exist due to various forms of Corporate Social Responsibility (CSR), self-regulation and intersectoral partnerships (Scherer & Palazzo 2011; van Tulder, Seitanidi, Crane & Brammer 2016). Authors of this second group clearly separate political philosophy from business ethics and would thus have difficulty to determine, which field of ethics politicized corporations are subject to.

In this paper, I want to examine the relationship between political philosophy and business ethics, particularly with a focus on how to integrate the phenomenon of politicized corporations. By this, I want to discuss the possibilities of finding an ethical theory which encompasses political institutions and corporations alike—and which is thus as applicable to clear-cut archetypes of both kinds as it is to the many shades of grey.

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Benedikt Kirner

Ethical Focal Points, Heuristics and Risk Culture in Banking

In modern global society, discussions on the responsibility of companies and their decision- makers is becoming increasingly prevalent as an everyday topic. Since the financial crisis, the financial services industry especially suffered from a loss in trust. Although banks reacted, they mainly made more progress with respect to financial than non-financial risks. The corporate culture in banks is often blamed in this regard, following the assumption that culture has to essentially reform itself to restore this loss of trust (Young 2014).

Kreps (1990) contended that good reputation supports good behaviour and corporate culture could be systematically understood by using Schelling's (1980) notion of *focal points*. A focal point refers to principle individuals use naturally to select a mode of behaviour in situations with many possible equilibrium behaviours. Suchanek and Entschew (2018) apply this concept normatively by defining ethical focal points as those values or norms underlying expectations on how an individual should behave.

This paper sets out to apply the concept of ethical focal points on culture in an intra-organisational banking context; specifically the ethical focal point of *moral symmetry*. Taleb and Sandis (2014) refer to morally symmetrical behaviour as one that is neither egoistic nor altruistic. According to the study of bounded rationality, moral behaviour comes from the interplay between mind and environment and is based on pragmatic heuristics rather than maximization principles (Gigerenzer 2010). Using the concept of morally symmetrical behaviour, this paper identifies and analyses the root causes of excessive risk-taking and misconduct in the banking industry. The focus of this conceptual work is (i) on values and desired behaviour in dealing with risk, and (ii) on risk structures like remuneration systems and heuristics that frame such behaviour. Crucially, this paper questions whether culture can be made more tangible.

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Judith Klaiber*

Ist „Führung ein Scheißjob" oder „Macht. Führung. Sinn"

Christian Kroll

The Relevance of Socio-Economic Rationality for Business Consultancies: A Qualitative Study concerning the Function of Ethics in Decision-Making of German and British Business Consultants and Consequent Managerial and Business Ethical Implications.

This qualitative study analyses the relevance of ethics in business decision-making by business consultants. Ten semi-structured, in-depth, one-on-one interviews were conducted with five German and five British business consultants. The research was inspired by the core idea of Ulrich's (2008) business ethical theory that economic and ethical elements are indivisibly intertwined in one single socio-economic rationality.

The interview questions focussed on personal experiences with ethics in business consultancies by four junior and two senior consultants as well as four consultants in leading positions. The intention was to encourage thoughts about ethical aspects in business practice and to trigger story-telling in order to understand prevalent and intuitive positions on ethics in business decision-making.

The study found a complex interaction of economic and ethical elements on three relevant levels: institutional, occupational and individual. The interviewed consultants reported that CSR is implemented within the institutional structure of the respective business consultancies. Moreover, the consultants' self-perception included ethical as well as economic elements. In addition, hints were found that ethical and economic-technical rationality are indivisibly related to each other in the interviewed business consultants' decision-making processes. However, problematic incentives and external pressure seem to block the 'enfolding' and realisation of the socio-economic rationality. In conflict situations, business decisions are reportedly often dominated by a 'pure' amoral and value-free economic rationality, because of the underlying assumption that this strategy will lead to better economic output in the short-term. However, most of the interviewed consultants argued, they are convinced that only decisions based on ethical as well as economic elements lead to long-term success. Therefore, in the absence of external pressure, the consultants tend to focus their decisions more closely on some kind of socio-economic rationality.

In conclusion, the study found evidence that business practice is more complex and polyvalent than the constructed simplifications of 'ethical' versus 'economic rationality' could grasp. Business decisions seem to be made within a spectrum between 'economic' and 'ethical rationality'. A business ethical implication of this study appears

to be that reform of incentive structures in business consultancies is needed to allow the intrinsic socio-economic rationality to realise its full potential.

Nils Kruse

Exploiting the Social Divide as Competitive Advantage for Multinational Firms: An Experiment about Labor Market Discrimination, Corporate Social Responsibility, and Organizational Attractiveness

When entering a foreign market, multinationals face the strategic choice of whether to assimilate to and follow the conventions of the host market or, instead, try to leverage their "otherness". In regards to hiring the best human resources, this has important strategic implications as foreign firms could gain a competitive advantage by taking a different path. By acting independently from social biases of the host country, this study focuses on the questions of if and how companies could do well by doing good in regards to their attractiveness as employer.

Taking place in the local context of South Korea – which scores lowest among the OECD countries in the Economist's "Glass Ceiling Index" and where women in business are often subject to discrimination – a vignette study is applied to South Korean female undergraduate students to test factors that contribute to a company's attractiveness as employer. With job advertisements manipulating for corporate social responsibility (CSR) information in the area of diversity and inclusion of women, as well as information about the company's country of origin, the respective effect on perceived corporate attractiveness was measured. The findings suggest that in the absence of CSR information, foreign companies have a higher degree of attractiveness for female applicants compared to their Korean counterparts. Introducing information about diversity measures increases the level of attractiveness of companies and, moreover, closes the perceived attractiveness gap between multinational and Korean firms. A subsample analysis of male subjects showed a negative effect of diversity measures on corporate attractiveness for men. By differentiating between alterable signals and unalterable indices, i.e. CSR information and country of origin, respectively, the findings also contribute to our understanding of signaling theory.

Eva Kuhn

Refining Responsibility: Constant Availability of Mobile Knowledge Workers

Knowledge workers, from click-workers to managers, are highly embedded in today's 'Network Society' (Manuel Castells) where receiving, processing and distributing (digitally mediated) information is key to economic success, productivity and power. Communication via written messages is characterized by (possible) asynchronicity of request and reply. One potential downside of this development is a mentality of constant availability. This is often linked to high individual responsibility for one's work and institutionally as well as self-induced pressure to succeed. Constant availability is highly inter-dependent with the values of today's performance-oriented society, e.g. autonomy. Moreover, an increasing number of studies correlates constant availability to higher rates of 'social pathologies' (Alain Ehrenberg) such as fatigue and depression. So far, no philosophical analysis of mobile knowledge work in the

'responsibility society' and its interrelations with performance/ achievement orientation, 'entreployment' and social pathologies has been presented. The first step of the analysis is to examine two philosophical explanatory approaches regarding the extension of the principle of responsibility: The first approach assumes that the former determinedness of imperfect duties is replaced by the principle of responsibility in form of individual, social and system responsibility. The second is based on the view that a decoupling of task responsibility and accountability takes place. For the present topic, the case in which accountability is attributed without clear task responsibility (e.g. due to a diffusion of tasks) is of special importance.

The analysis contributes to the overall aim to refine the concept of responsibility in light of mobile knowledge workers' increasing constant availability. Embedded in broader research on this topic, the analysis will contribute to the development of normative criteria for (more) 'healthy work'.

René Leibold

Being an entrepreneur – is it a profession? The entrepreneurial self reflected by criteria of profession-ethics

In the center of the project stand the "Self of the Entrepreneur" regarded in the perspectives of profession.

- Is being an entrepreneur a profession?
- Which aspects support the thesis, which contradict?
- And in general: What do we see when we look at the Self of the Entrepreneur through the glasses of profession and its criteria?

The project consists of Narratives, Interviews that follow the "Professional Life Story Interview" and in which 20 Entrepreneurs (Company-Owners of German SME firms / "Mittelstandsunternehmer") tell their story as broad as they decide to do. These Interviews are transcripted and then matched up with a criteria catalogue of several different professional ethics (e.g. medicine, architecture, algorithmic programming, social care services, journalism). In addition they are reflected on the existing codizes of economic federations, institutions and figures (like the "Ehrbarer Kaufmann") who already describe and formulate ethical statements within entrepreneurial behaviour. After this matching process the aim is to identify the ethical statements within the 20-30 interviews that show ethical relevance in terms of professional ethics and to make clear whether a meaningful professional ethic for entrepreneurs could be developed. The author René Leibold himself is an entrepreneur since 1997 and a representative of an international economic federation in Germany. Being aware of the special care this fact needs towards the project, the advantage is that the narrators feel free to tell their story to someone they identify as part of their own group, as "one of us".

Chrys Margaritidis

Fool me once, shame on you. Fool me twice, shame on me? Trust in Online Platforms and Applications in the era of Privacy Breaches, Fake News and Algorithmic Bias

The promise of better products, services and online experience that came with the Era of Big Data is tainted. We experience security breaches of private data (Equifax, Marriott, First American). We now understand that attempts to swing elections using fake news have recently occurred. We regularly hear about discriminatory behavior of online tools (Google and Yahoo). Nevertheless, we continue to use online services as before despite losses to their trustworthiness.

I look to explain this conundrum by examining trust. I start with offline trust and how it is different from online trust in corporations and companies. I then examine the trust-related cues these corporations provide: their track record, privacy policies, and their commitment to our online experience. A rational assessment of these cues should lead one to significantly decrease using these services.

The explanation lies in the difference between trust and reliance; while we may lack trust in online services, we still rely on them for important aspects of our lives. I elaborate on different conceptions of the relationship between trust and reliance. Pettit argues that online trust is not attainable while de Laat claims the opposite. Becker maintains that reliance is purely a cognitive mental phenomenon while trust is characterized by non-cognitive attitudes like emotions. Nissenbaum claims that conceptualizing trust as a type of security impoverishes trust and misses the role of trust in important norms and expectations.

Trust is integrally related to our identities, sense of privacy and social practices. For instance, trust is closely related to our practices of cooperation and also ability to solve problems we wouldn't be able to without trusting others (Govier). Trust is also central to the conception of privacy as controlling the flow of information about ourselves (Richards and King). Reliance cannot play the same role that trust plays in these relationships. We should consider what this means to the ethical standards we hold our online service providers.

Raphael Ng

Group/Collective capabilities and the firm

Corporations, as organizations, are undoubtedly a group construct with specific collective power and attributes unique to its collective arrangement. Yet, when it comes to assessing ethical consequences and responsibilities, and attributing agency to firms, what is straightforwardly accepted as a group construct becomes tediously complex. The capabilities approach (CA) is an ethical framework widely used in human development to assess social arrangements based on the real opportunities of an individual to achieve what he or she values and have reason to value. Its prescriptive use has aided policy in alleviating ethical problems in social arrangements, and could potentially address the collective arrangement of a firm. However, when assessing ethical concerns, key proponents of the CA remain insistently committed to focusing only on individual capabilities, even though they acknowledge that there may indeed be 'collective capabilities'. In brief, CA is committed to 'ethical individualism' and has issues extending it to group or collective capabilities, and consequently to firms.
This paper addresses this debate on CA's ethical individualism against arguments in favor of group capabilities. Group and collective capabilities are after all essential in forming an important part of what individuals are and value and cannot be ignored. The commitment for ethical individualism on the other hand is concerned that 1) group members are heterogeneous and have varied values and reasons for group affiliation

and 2) committing to a dominant group identity would abstract and overlook certain members and their values, and risk distributional inequalities. As a proposition specific to the firm, this paper proposes Cyert and March's coalition model of a firm in their 'behaviorial theory of the firm' as a plausible theory of the firm that mitigates the concerns for heterogeneity while largely avoiding the strong assertion of a dominant group identity.

Alexander Noßmann

Good leadership requires ethical framing

Corporate leaders have to take many decisions on a daily basis and thereby need to (re)act responsibly in accordance with their leadership mandate. This task is non-trivial and the key question of ethics *'What shall I do?'* becomes more complex in an increasingly globalized, diverse and data-driven world.

Methodological guidance for leadership can be found in economical (decision) theories. These 'tools' always assume a rational (corporate) individual weighing options and ultimately, deciding for the one with the highest payoff. Many corporate leaders would likely agree to the key premise of the 'Homo oeconomicus' and therefore share (and mostly follow) the belief of rational decision making.

However, even if being unquestionable powerful for science and practice, there are two challenges to these theories when it comes to their ethical effectiveness in real life corporate decision making. First of all, one is tempted to only consider measurable (mostly monetary) outcomes when constructing the own utility function – this leads to an empirical fallacy, i.e. neglecting ideals and values. Secondly, psychological experiments from Tversky and Kahneman in the early 1980ies showed that decisions, without changing the payoffs, are taken differently – thus, not necessarily rational in the 'Homo oeconomicus'-sense – depending on their actual (communicational) framing.

One could conclude that economic theories for decision making are primarily *framed* by the concept of rationality and its (predominantly) measurable outcomes. As a consequence, *ethical decisioning* with key non-measurable elements such as 'trust' or 'respect' requires a different, an *ethical framing* to be considered in a leader's utility function.

The aim of this conceptual study is to first, investigate the theoretical implications between utility functions, rationality and framing, and based on the findings to then develop *ethical guidance* for corporate leaders in the form of framing heuristics for good leadership and responsible behavior.

Maja Petrushevska

Nudging sustainable consumption: reducing intention-behavior gap by changing consumers' purchasing habits

Consumers often intend to buy sustainable products, nevertheless they fail to purchase, and therefore create an intention - behavior gap. This paper discusses how habits interfere with intentions as a consequence of the automatic, unconscious nature of performing habitual behavior cued by the environment. Further, the paper suggests nudges to change consumers' habits by changing the environmental context in which

they make automatic decisions and subsequently to raise their awareness of the present situation. Phases of possible consumer behavior change are presented along with set of System 1 and System 2 nudges to (1) disrupt consumers' stable environmental contexts, (2) trigger deliberate conscious thinking (3) support frequent repetition. The intended theoretical contribution is based on nudge theory and a taxonomy of self and social nudges is proposed.

Simon Piest

Framing a Contest in Terms of Ego Competition Increases Cheating via Ego State Competitiveness

Tournaments or contests are widely used in organizations to motivate employees and increase effort and performance. However, an undesired side effect of contests is the increased use of cheating to gain an advantage. Contest organizer are interested in designing the contest in a way that reduces cheating—if possible, without compromising effort.

I conducted an online experiment to test the effect of ego vs. task framing on cheating in contests. Subjects competed for a winner prize which was given to the contestant who reported the best performance in the matrix task. Cheating was either detectable or not detectable. The contest was framed either in terms ego or in terms of task competition. Ego competition entails a focus on winning and demonstrating one's superiority, while task competition entails a focus on task mastery and enjoyment. The results suggest that subjects cheated more when the contest was framed in terms of ego competition. The effect was mediated by increased ego state competitiveness, a concept that reflects people's situationally dependent focus on ego competition. This result implies that contest organizers who want to reduce cheating may consider framing contests in terms of task competition rather than in terms of ego competition. Exploratory analyses suggest that performance in the matrix task was not significantly affected by contest framing.

Alexander Reese

The Moral Limits of Markets Debate How to handle semiotic market objections?

The renaissance of the Aristotelean virtue ethics since the late 1950s has brought up an extensive philosophical literature criticizing that markets, although tremendously beneficial in producing good for the majority of people, impose a threat to the moral life of citizens. One prominent virtue ethical market critic is the philosopher Michael Sandel. He states that the expansion of markets into spheres of life that have traditionally been covered by nonmarket norms leads to an erosion of justice and civic virtues. In particular when markets do reward the wrong virtues –greed, ambitiousness, and egoism– and coerce people, in particular those with modest means, to seek wealth for access to fundamental necessities such as health care, education, and public safety, moral limits to markets are requested. Sandel argues that economics has to go beyond the realm of positive science and take part in the normative public discourse. Economics as science ought to address the notions of a good life especially when markets enter into the moral sphere of social and civic life.

However, while traditional economics could fairly reject Sandel's consequential market objections it had great difficulties to address the semiotic ones. The semiotic market objections state that market transactions do not only allocate goods, they also change (unintentionally) the character of goods or express the wrong motives. Putting a price tag on them means treating them as a mere commodity instead of being treated with dignity and respect. Such objections shape the public discourse about the morality of markets and are therefore too important to be left aside as a simple 'gut feeling'. In my work I attempt to demonstrate how Ordonomics is able to address and (if necessary) to reject semiotic objections via the practical syllogism. The approach is on the one hand pragmatic since it refers to already given normative value statements and replaces it by surpassing value statements; and on the other hand minimalistic, since it does not take nor the given neither the surpassing normative proposition for apodictic. Surpassing means, the normative recommendation is aligned with the interests of all actors.

This work contributes to the Moral Limits of Markets debate, in particular to the question of how to link consequential and semiotic considerations. It directs the debate towards the primary question on how to align the benefits of markets with the moral life of citizens and vice versa.

Rebecca Ruehle, Bart Engelen and Alfred Archer

Nudging charitable donations

Not only governments or corporations but also non-profit organisations, such as charities use nudges in order to alter behaviour. In online donation forms, for example, charities use anchors, decoys, or defaults to increase the average amount of how much people give. Furthermore, they use simplification techniques and aim to trigger emotions to increase the willingness to donate. Are such techniques morally questionable? Leaving the utilitarian perspective aside, nudging raises a number of moral questions (Lichtenberg 2014; Hobbs 2017; Bovens 2018; Krishanmurthy 2015) such as the exploitation of power relations (e.g. if corporations nudge towards donating); issues of privacy, or the bypassing of the rational decision-making capacities of the donor. Those problems can all be classified of a potential infringement of autonomy. Many of those problems are not exclusive to nudges but might be evaluated in a different light because the goal of such kinds of nudges seems to be desirable. Some philosophers (Moles 2015: 15; Krishnamurthy 2015) have argued that autonomy infringements when nudging people to donate could be justified when donations were (perfect or imperfect) duties. Hobbs (2017: 39) states that "there is a strong prima facie normative justification for the use of such techniques in this context, in the form of realizing the basic rights of the global poor. Yet, donations are often considered to be supererogatory. We argue that even if donations are supererogatory, the autonomy infringement due to the nudge is (often) minor and can be justified with the help of a proportionality argument. Furthermore, the possible alternative to ban all kinds of nudges is unreasonable, as it severely restricts the room for manoeuvre of the affected non-profit organisation. Eventually, we take a look at the potential counter-argument that nudging supererogatory acts takes away from praiseworthiness of the donor. Although there might be some reduction, we believe that it can be neglected.

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Lasare Samartzidis

Who finds what repugnant and why?

Monetary incentive schemes organised as markets are tempting proposals to reach efficient allocations for societies. Despite their general acceptance for a variety of exchanges, they are also rejected for a special group of them. This is mainly based on moral hesitations such transactions trigger in a society. Past research has mostly focused on empirically explaining few of these so-called repugnant transactions, therefore lacking a comprehensive overview on 'who finds what repugnant and why?' over a wide range of them.

The here presented study seeks to fill this gap. For this purpose, we establish a measure mapping the definition of repugnant transactions by Roth (2007) and predict its variation between as well as within 51 distinct transactions in a non–representative British sample with 854 participants. Hereby, we show for our sample that repugnance is to some extent predictable over a range of transactions and between individuals. We show that a subset of four situational differences are strong predictors of repugnance. An exploratory factor analysis reveals that all of them strongly relate to each other and are part of an unobserved variable we call moral issues with money. Surprisingly, our participants' repugnant feelings cannot be explained through concerns of inequality.

Furthermore, we were able to predict individual differences in repugnance ratings via participant's ethical approach in answering our survey, how conservative participants consider themselves, differences in personalities, and opinions on markets in general. Results of this study are restricted to our participants and need to be confirmed in future studies. Despite this limitation, we show that repugnance is explainable and predictable over a wide range of transactions and individuals. Policy making can utilise our insights to anticipate which transactions provoke repugnance when designing new markets.

Lili Jassemi Schmidt-Thomé

Global Leadership and Extended Golden Rule

Though extensive globalization and internationalization the decentralized process of work has risen as well as the pressure of competition and innovation. In highly competitive business and organizational environments a new paradigm of work has emerged, so called multicultural virtual teams or e-teams. These teams are not bound through time, space or the structure itself and make use of new technologies for communication. This paradigm has opened new competitive markets for companies and employees in all sectors and literally every industry has turned to them today. However, these e- teams pose a major business challenge and more than 75% of them fail due to due to lack of commitment, motivation, miscommunication and lack of trust within the team. With regards to e- leadership it needs to inspire and lead people from a range of different cultures and backgrounds simultaneously and across different time

zones with the aim to foster a new cultural self- understanding to further solidary cooperation between stakeholders in the long term. An e-team's success relies on leadership in defining and implementing transnational visions, build synergies, bridge communication gaps and build psycho-social aspects like trust within the team. Shared beliefs regarding common interests and their realization as well as mutually aligned expectations form the basis of that. However, due to the dispersed and multicultural nature of e-teams superseded by digitalization and globalization, social expectations change at an increasing pace and undermine social cooperation. The research would like to demonstrate that good and successful e-leadership needs to create (ethical) focal points as behavioral orientation for e-members and leaders alike. It will be elucidated to what extent the 'extended golden rule' defined as "Investment in the conditions of social cooperation for mutual benefit!" can serve as (ethical) focal point and thus as coordinating 'mechanism' between expectations and actions within e-teams and thus contribute to social cooperation.

Andreas Sorger

Breaking the Trust: The Case for Regulating Anonymous Shell Companies

Anonymous shell companies (ASCs) are corporate entities whose sole purpose is to cloak the identity of their beneficial owner. Due to their strong anonymity provisions, ASCs allow individuals to perform a variety of illicit activities with little chance of being caught. Thus, they have been used in almost every form of economic crime. Though there is universal agreement in the policy sphere that ASCs facilitate a number of negative externalities, policymakers are divided over how they should be regulated. Specifically, policymakers are stuck in an intractable disagreement over the implementation of a public ownership register – a database containing ownership information of every company registered in a particular country. Opponents of this register argue that the public disclosure of ownership information violates a presumptive right individuals have to privacy. Proponents of this register however, deny the existence of this presumptive right. They point instead to the role of transparency in fostering accountability. The goal of my thesis is to offer a theoretical justification for the creation of a public ownership register. In short, I argue that we can break this impasse by using the value of public trust to justify creating a public ownership register with specific provisions so as to ensure privacy rights are not infringed upon. My argument proceeds in three parts: First, I establish that trust is at least instrumentally valuable. Thus we have a *pro tanto* reason to implement regulations to stop trust being undermined. Second, I offer a novel account of public trust predicated on the assumption of a shared intrinsic commitment to a practice rule. Third, armed with this account of public trust, I identify two distinct mechanisms by which ASCs undermine trust. I conclude by showing how drawing on public trust provides a *pro tanto* reason to implement a public ownership register.

Josephina Steuber

The Purpose of Business is Purpose: Development and Validation of a Questionnaire to Measure the Purpose of Organizations and Leaders

I developed and validated a scale to measure the (1) *Purpose of Leaders* and (2) *Purpose of Organizations* in two separate studies conducted in Switzerland (total N = 1104). Purpose is defined as an aim or objective which guides action and creates a sense of community by connecting personal intrinsic value to a societal need. In Study 1 the Leadership Purpose Scale (LPS) and the Organzational Purpose Scale (OPS) were developed and tested for its factor structure and reliability. In study 2, the factor structure was verified and the convergent validity and criterion validity of the LPS and OPS were examined. The results indicated that there are four Purpose dimensions, namely *Sense of Contribution*, *Sense of Guidance*, *Sense of Commitment* and *Sense of Community.* These dimensions could be reliably measured with 12 items per scale. The LPS shows convergent validity when correlated with the Transformational Leadership (+) and Negative Leadership (−), and the OPS when correlated with Public Value (+) and Corporate Social Responsibility (+). In addition, results indicated that employees ratings of the Purpose of their leaders and organizations correlated positively with employees work engagement, affective organizational commitment, and negatively with their intention to quit – thus supporting the criterion validity of the LPS and OPS.

Michaël Suurendonk

The Grounds of an Inter - Disciplinary Business Ethics. From Opportunism to Human Imperfection

The status of business ethics (BE) as a distinctive field of inquiry is uncertain. One way to perceive BE is to regard it as a subtheme of economics. Another way is to understand it as a particular strand of applied ethics. A third option is to conceive BE as an interdisciplinary domain unto itself. If the latter position holds, then it must contain assumptions that allow for some kind of unity between ethics and economics. This paper shows that such a position cannot be constructed upon J.Commons' axiom of the transaction as the primary unit of analysis; for opportunism then becomes a necessary auxiliary assumption (O.Williamson), which entirely dismisses Ethics. An account of A. Smith's uncharted hypothesis on the fundamental relation between economic exchange and human reason, then, argues that only the concept of interaction as the primary unit of analysis and its underlying assumption of human imperfection can ground an interdisciplinary BE.

Andani Thakhathi

Towards a theory of dignity affordance: the great South African experiment

This abstract is exploratory in nature and details my first thoughts on one of the greatest challenges we face in the 21st century; the problem of poverty, widening inequality and the incomplete project of the pursuit of Human Dignity. Using Holon Ontology, I argue that we all share in the existential burden of ensuring at the very least, human dignity, but ideally, the dignity of all sentient beings capable of experiencing otherwise avoidable suffering. Holon ontology holds that reality is made up of entities which are simultaneously and inextricably both individual wholes and constituent parts of other whole. Therefore, existence consists of whole/parts which require both rights to their individual wholeness and have responsibilities to the wholes

that they are a part of. In this vein, "Rights" are a description of the necessary conditions required to sustain individual wholeness. If the rights are not met, the holon dissolves into sub-holons and ceases to be a whole. For example, if a person does not receive water they die, therefore water is a basic human right. Responsibilities on the other hand are a description of the conditions that any holon must meet in order to be part of a whole which sustains it. If it doesn't meet those responsibilities it cannot sustain its value for the whole and so it is either ejected or it destroys the whole. For example, if any part of a person like a cell, organ or system stops meeting its responsibility to the rest of the body, it is either removed via surgery or it destroys the body and person through death. In a nutshell, rights express the conditions required for intrinsic value whereas responsibilities express the conditions required for extrinsic value. South Africa is the most unequal society in the world and the situation is worsening! Recently in South Africa, poverty increased by 11% from 27.3 million in 2011 to 30.4 million in 2015. In the same time-period, total poverty rose to 55,5% which means that more than half of the total population is living in poverty. More than half of SA's populous live on less than $5 US dollars per day, while 25.2% of South Africa's population live in extreme poverty! Yet South Africa has one of the best constitutions in the world which espouse human dignity as a central value enshrined in the fledgling democracy's Bill of Rights. The country thus serves as a critical case for exploring how the shift from "dignity-as-eulogy" towards "dignity-as-practice" can be accomplished in praxis.

Magdalena Wallkamm

Why leaders should care – taking care by resonant and purpose-driven leadership

According to Aristoteles, being in positive relationships and having a purpose in life are basic human needs. Through digitalization, the need for being in resonate connections with the surroundings, which means being in positive relationships and finding the purpose of life and the purpose of work has become, ever more pressing for human beings. Therefore the "[…] fundamental role of leadership is [the] management of meaning" (Kempster et al. 2011:320). Consequently, the challenge of modern leadership is to show and explain a company's purpose and link it to the public value and the personal purpose of employees. Since leadership can have a huge (positive or negative) impact on employees, their attitudes, and behavior, motivation, and health. Moreover, can create or destroy an atmosphere of psychological safety, can support followers to grow and they are key in creating resonance spheres in organizations. Within care ethics, caring relationships and being in relation to someone is perceived as a value in itself. Care can be understood as doing no harm and supporting others to grow and actualize him or herself. A sense of community (e.g. meeting other people's needs) and connection, as well as care, cooperation, and consensus, are also important. This aspect of care has been addressed in the concept of servant leadership, where the task of leading is to serve the follower, while the aspect of supporting the follower to grow is an important aspect of transformational leadership. This leads to the following research question: How can leadership take care by focusing on purpose and the creation/enabling of resonance? The aim is to syntheses existing leadership approaches like ethical relational, transformational, servant, and agile leadership with care ethics literature in order to develop a theory of resonant and purpose-driven leadership.

Kempster, Steve, Brad Jackson, and Mervyn Conroy. 2011. "Leadership as Purpose: Exploring the Role of Purpose in Leadership Practice." *Leadership* 7(3):317–34.

Elisabeth Widmer

Ist der Kategorische Imperativ von einem Marxschen Standpunkt möglich? Is the Categorical Imperative from a Marxist Standpoint Possible?

I propose Hermann Cohen's ethical theory as a fruitful account in order to rethink unjust morals and laws of capitalism from an objective point of view. Ever since Marx claimed in *The German Ideology* (1845) that morality is nothing more than ideology implemented by the ruling class in order to hide mechanisms of exploitation, Marxist critique and normative ethical theory was seen as incompatible. Although I think positions are right by claiming Marx's undertaking was nonetheless ethically motivated (e.g. Kain 1988), I show that the issue is more complex since Marx and Kant differ fundamentally in their methodological approaches.

The talk is structured as following: After a short historical contextualization, I present the main arguments that were put forward during the "*Revisionismusstreit"* against a Kantian foundation of Marxism (e.g. Kain 1988). The argument against: (1) transcendental idealism (by Plechanow); (2) the formalism of the moral law (by Hegel, Lange, Schmidt); (3) Kant's blindness towards structural problems (Cohen). To each critical argument, I propose a Kantian solution and argue that Hermann Cohen developed a meta-ethical account that overcomes important problems in Kant's ethics.

By distinguishing sharply between the analytic justification of the moral law and its synthetic implementation, Cohen offers an interpretation of Kant's *Groundworks* that allows to view duties not as universally true but true within a certain time period. In addition, by stressing the expositional function of the categorical imperative that allows us to look at the empirical social world *as if* we were free, I argue that Hermann Cohen offers an ethical theory that is a valuable alternative to socialist approaches in which normative ethical theories are dismissed. In the end, I show how Cohen applies his ethical theory by reconsidering employment contracts on an ethical basis.

Daniel Wiegand

Transnational legitimacy of Corporate Social Responsibility (CSR) under the conditions of societal pluralism

The steady rise of the concept of Corporate Social Responsibility (CSR) is accompanied and fuelled by rising public awareness about the social and environmental conditions under which products are produced. In a world which is increasingly globalized, with supply chains spanning the world, this pressure is passed on to suppliers and subcontractors by means of compulsory "codes of conduct" and audit schemes.

Major actors of economic globalization are multinational companies whose operations span highly diverse cultural and institutional environments, which are often marked by a pluralism of values; while these companies face public awareness and pressure mainly in industrialized countries, some of the countries where their suppliers are

based are characterized by a lack of governmental power and working conditions which do not fulfil respective minimum standards.

Importantly, the pressure to comply with CSR standards is often backed by normative claims, as many of these standards are codified with reference to rights and duties which are (implicitly or explicitly) assumed to be "universal". Critics which see CSR as means through which power relations are established and sustained thus challenge the legitimacy of both formalisation and implementation of norms underlying CSR.

These accusations are scrutinized on empirical grounds to extract the content which is "viable" for further theoretical examinations. The new "political" role corporations bear in environments lacking institutional power is delineated. These considerations are intended to lead to a legitimate concept of transnational CSR which is both based on universal norms and responsive to cultural and local concerns.

The relevance of this undertaking is defined by the need to increasingly consider global cultural and ethical pluralism in corporate sustainability practices. An enhanced normative legitimacy and better adaptation of CSR to the local contexts where it is applied can contribute to an enhanced acceptance of and compliance with corporate sustainability practices.

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Wittenberg Interdisciplinary Business Ethics Conference
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	Wednesday, November 13	**Thursday, November 14**	**Friday, November 15**
8:45		**Registration**	**Registration**
9:00			
9:15		**Participants´ presentations**	**Participants´ presentations**
9:30			
9:45			
10:00			
10:15			
10:30			
10:45		**Break**	**Break**
11:00			
11:15		**Participants´ presentations**	**Sustainability – strategy for whom?** Hon-Prof. Dr. Bolko von Oetinger *Vice-Chairman BMW Foundation & Honorary Professor. Otto Beisheim School of Management* **Chair:** PD Dr. Lisa Schmalzried Auditorium maximum
11:30			
11:45			
12:00			
12:15			
12:30			**Goodbye**
12:45	**Registration** Leucorea Collegienstrasse 62 Foyer 2	**Lunch**	**Lunch**
13:00			
13:15	**Greetings** **Impuls - Prof. Dr. Philipp Schreck** Chair of Business Ethics and Management Accounting. Martin-Luther-Universität Auditorium maximum		
13:30			
13:45			
14:00		**Meaningful Work: theory and practice** Dr. Ruth Yeoman *Fellow of Kellogg College. University of Oxford* **Chair:** Rebecca Ruehle Auditorium maximum	
14:15	**Ethical and unethical leadership: so far, so good – where are we heading next?** Dipl.-Psych. Maxim Egorov *Technische Universität München* **Chair:** Gonzalo Conti Auditorium maximum		
14:30			
14:45			
15:00			
15:15		**Break**	
15:30			
15:45	**Break**	**Participants´ presentations**	
16:00			
16:15	**Participants´ presentations**		
16:30			
16:45			
17:00		**Break**	
17:15			
17:30		**Panel Discussion** Responsibility in Digital Transformation: a debate between government, corporations and civil society	
17:45			
18:00		**Christoph Boehm.** SAP **Julia Scheerer.** Bertelsmann Stiftung **Jakob Häußermann.** Fraunhofer, IAO **Chair:** Dr. Martin von Broock. Wittenberg Center for Global Ethics Auditorium maximum	
18:15			
18:30	**Break**		
18:45			
19:00			
19:15	**Conference Dinner**	**Open dinner**	

Wittenberg Interdisciplinary Business Ethics Conference
WIBEC 2019
Group 1
Bibliothekszimmer

	Wednesday, November 13	Thursday, November 14	Friday, November 15
8:45		**Registration**	**Registration**
9:00		**Michaël Suurendonk** The Grounds of an Inter-Disciplinary Business Ethics. From Opportunism to Human Imperfection	**Magdalena Wallkamm** Why leaders should care – taking care by resonant and purpose-driven leadership
9:15			
9:30			
9:45		**Daniel Wiegand** Transnational legitimacy of Corporate Social Responsibility (CSR) under the conditions of societal pluralism	**Lili Jassemi Schmidt-Thomé** Global Leadership and Extended Golden Rule
10:00			
10:15			**Chair:** Christian Kroll
10:30		**Chair:** Henrike Heierberg	
10:45		**Break**	**Break**
11:00			
11:15		**Adrian Gombert** Abstracting from the Legal Form: A Political Philosophy for Political and Economic Actors	
11:30			**Keynote 3**
11:45		**Moritz Appels** It Takes Courage! How Corporate Activism Inspires Political Participation	
12:00			
12:15		**Chair:** Andani Thakhathi	
12:30			**Goodbye**
12:45	**Registration**	**Lunch**	
13:00			**Lunch**
13:15			
13:30	**Greetings & Impuls**		
13:45		**Keynote 2**	
14:00			
14:15	**Keynote 1**		
14:30			
14:45			
15:00			
15:15		**Break**	
15:30			
15:45	**Break**	**Alexander Noßmann** Good leadership requires ethical framing	
16:00			
16:15		**Andani Thakhathi** Solving complex global problems through values-based leadership: towards an agential self - corrective responsible leadership	
16:30	**Elisabeth Widmer** Is the Categorical Imperative from a Marxist Standpoint Possible?		
16:45			
17:00		**Chair:** Marie Schwimmer	
17:15	**René Leibold** Being an enterpreneur - is it a profession?		
17:30		**Break**	
17:45	**Raphael Ng** Group / Collective Capabilities and the Firm		
18:00	**Chair:** Marie Schwimmer		
18:15		**Panel Discussion**	
18:30			
18:45	**Break**		
19:00			
19:15	**Conference Dinner**	**Open dinner**	

Wittenberg Interdisciplinary Business Ethics Conference
WIBEC 2019
Group 2
Seminarraum 5.6

	Wednesday, November 13	Thursday, November 14	Friday, November 15
8:45		**Registration**	**Registration**
9:00			
9:15		**Benedikt Kirner** Ethical Focal Points, Heuristics and Risk Culture in Banking	**Alexander Reese** The Moral Limits of Markets Debate. How to handle semiotic market objections
9:30			
9:45		**Andreas-Johann Sorger** Breaking the Trust: The Case for Regulating Anonymous Shell Companies	**Richard Endörfer** No Exceptions for Market Harms. Why Liberals can Justify Interventions in Efficient Markets
10:00			
10:15		**Chair:** Jacqueline Zimmermann	**Chair:** Rebecca Ruehle
10:30			
10:45		**Break**	**Break**
11:00			
11:15		**Melanie Arzberger** International business and the respect for human rights	**Keynote 3**
11:30			
11:45		**Eva Kuhn** Refining Responsibility: Constant Availability of Mobile Knowledge Workers	
12:00			
12:15		**Chair:** Raphael Ng	
12:30			**Goodbye**
12:45	**Registration**	**Lunch**	
13:00			**Lunch**
13:15			
13:30	**Greetings & Impuls**		
13:45			
14:00		**Keynote 2**	
14:15			
14:30	**Keynote 1**		
14:45			
15:00			
15:15		**Break**	
15:30	**Break**	**Simon Duempelmann** Artificial Intelligence and User Autonomy	
15:45			
16:00		**Chrys Margaritidis** Fool me once, shame on you. Fool me twice, shame on me? Trust in Online Platforms and Applications in the era of Privacy Breaches, Fake News and Algorithmic Bias.	
16:15	**Simon Piest** Framing a Contest in Terms of Ego Competition Increases Cheating via Ego State Competitiveness		
16:30			
16:45		**Chair:** Rebecca Ruehle	
17:00	**Nils Kruse** Exploiting the Social Divide as Competitive Advantage for Multinational Firms: An Experiment about Labor Market Discrimination, Corporate Social Responsibility, and Organizational Attractiveness		
17:15		**Break**	
17:30			
17:45			
18:00	**Christian Kroll** The Relevance of Socio-Economic Rationality for Business Consultancies		
18:15		**Panel Discussion**	
18:30	**Chair:** Moritz Appels		
18:45	**Break**		
19:00			
19:15	**Conference Dinner**	**Open dinner**	

Wittenberg Interdisciplinary Business Ethics Conference
WIBEC 2019
Group 3
Seminarraum 7

	Wednesday, November 13	Thursday, November 14	Friday, November 15
8:45		**Registration**	**Registration**
9:00		**Rebecca Ruehle** (together with Bart Engelen and Alfred Archer) Nudging charitable giving	
9:15			
9:30			
9:45		**Maja Petrushevska** Nudging sustainable consumption: reducing intention-behavior gap by changing consumers' purchasing habits	
10:00			
10:15			
10:30		**Chair:** Gonzalo Conti	
10:45		**Break**	**Break**
11:00			
11:15			
11:30			
11:45			**Keynote 3**
12:00			
12:15			
12:30			**Goodbye**
12:45	**Registration**	**Lunch**	
13:00			**Lunch**
13:15			
13:30	**Greetings & Impuls**		
13:45			
14:00		**Keynote 2**	
14:15	**Keynote 1**		
14:30			
14:45			
15:00			
15:15		**Break**	
15:30	**Break**		
15:45		**Lasare Samartzidis** Who finds what repugnant and why?	
16:00			
16:15		**Gonzalo Conti** The mission drift dilemma: interpreting profit-making in human services	
16:30	**Judith Klaiber** Ist „Führung ein Scheißjob" oder „Macht. Führung. Sinn"		
16:45		**Chair:** Jacqueline Zimmermann	
17:00	**Josephina Steuber** The Purpose of Business is Purpose: Development and Validation of a Questionnaire to Measurethe Purpose of Organizations and Leaders (in German)		
17:15		**Break**	
17:30			
17:45			
18:00	**Friederike Fröhlich** Agile organizations: where is the power?		
18:15	**Chair:** Magdalena Wallkamm		
18:30		**Panel Discussion**	
18:45			
19:00	**Break**		
19:15	**Conference Dinner**	**Open dinner**	

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Organisation Team

Gonzalo Conti
Rebecca Ruehle
PD Dr. Lisa Schmalzried

wibec@ethicsinbusiness.eu

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