

Focus: Transatlantic Dialogue in Corporate Social Responsibility

Editorial introduction: interpreting ethical polyphony

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A modest project seeking to present some distinctly European perspectives on business ethics during the annual meeting of the Society for Business Ethics (SBE) in Atlanta in 2006 was conceived at the 2005 European Business Ethics Network (EBEN) meeting in Bonn, Germany. Responding to an earlier call from SBE, the initial plan was to offer an annual panel at which voices from both EBEN and SBE might be assembled in the spirit of collaborative scholarship. For the inaugural panel – with gratitude to the additional, adventurous participation of the editors of this journal and of *Business & Society Review* (B&SR) – we have the opportunity to share with a wider audience not only the written output of the resulting platform (Borgerson 2007, Jones 2007, Spence 2007), but also the considered responses to these papers from members of SBE. This paper will briefly contextualise the origins of that platform; then it will illustrate strands of the original papers to which the authors here (De George 2008, Phillips 2008, Thompson 2008) respond; and, finally, it will reflect critically on the polyphony adduced.

The project's objective originated in support of the larger vision of the SBE's Committee on International Collaboration, chaired by Daryl Koehn and Laura Hartman. The committee was formed to foster global collaboration and parti-

cipation by SBE members in international venues as well as to encourage participation in the SBE by international colleagues. This committee was also asked by the SBE Board to explore activities in several areas in support of programme chairs at successive annual meetings, including the creation of sessions with a particular focus on comparative global issues. In an effort to support and to enhance that agenda, this first panel was convened to provide exposure of SBE attendees to several perhaps-yet-unheard perspectives on one particular topic relevant to SBE members (corporate social responsibility), while also simultaneously offering participative opportunities on the annual programme to colleagues from further afield.

The panel was European to the extent that the four participants were each engaged in academic practice at universities in Europe (if, indeed, the United Kingdom may be regarded as a part of Europe) at the time the panel was assembled in the Fall of 2005. Panellists were asked to address, explore and present the European perspective on corporate social responsibility. In facilitating the panel, we intended that perspectives serve as an effective polyphony; they were revelatory rather than deterministic and exist in common with another work including this notion in its approach to presenting material (Hartman 2005). The focus is 'to encourage readers to open their minds to a variety of opinions', not to persuade readers that there is any right answer to these issues, 'but instead to ensure that all stakeholders' perspectives are considered' (pp. v–vi). In fact, we

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	BEER	520	B	Dispatch: 3.11.07	Journal: BEER	CE: Vimala
	Journal Name	Manuscript No.		Author Received:	No. of pages: 5	PE: Suseela/prasath

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1 did not define from the start – nor in fact do we
2 define now in the contextual midst – the nature of
3 the ‘European perspective’ on corporate social
4 responsibility. The scholars, through their work,
5 certainly speak for themselves and no one would
6 claim, we would hasten to add, do they do so with
7 one voice. The polyphony to which we refer,
8 therefore, presented itself fully in the presentation
9 of their commentary and perspective, and is
10 indeed enhanced by the critical review that follows
11 herein. In ‘European and American Perspectives
12 on Corporate Social Responsibility,’ Robert
13 Phillips tackles the epistemological possibility of
14 such perspectives we adduced. In his argument, he
15 suggests that globally comparative perspectives
16 may mean more when informed by critical
17 management studies (CMS) rather than according
18 to the potentially infinite casuistry of a politically
19 or geographically defined parameter. Phillips
20 claims that a taxonomy of ethics based on
21 geography says nothing. Kindly, perhaps, he does
22 not take issue with the European-ness of our
23 panel, notwithstanding its nationally varied con-
24 stituents.

25 Although each of the responses is, of course,
26 more comprehensively enjoyed and appreciated
27 when read in tandem with the original catalysing
28 theorists, they were indeed crafted by the authors
29 to stand alone as functioning moral arguments.
30 We will provide but a brief introduction, suggest-
31 ing context within the conversation, but leaving
32 the fuller detail of the argument to the individual
33 authors and direct readers of the B&SR issue
34 immediately preceding this volume for greater
35 explication. In addition, having elicited comments
36 for this volume on the perspectives offered
37 previously, we do not wish to find that we are
38 now presenting as introductory notes Anglo-
39 American comments (given our personal locales)
40 on the American responses to the original
41 European perspectives. A simple dialogue (as
42 opposed to a triologue) is complicated enough.
43 For the benefit of those who have not yet seen the
44 subject panel papers, the original panel consisted
45 of presentations from academics Janet Borgerson,
46 Campbell Jones, Laura Spence and Dirk Matten
47 (from whom no final paper was published by prior
48 arrangement).

Janet Borgerson’s (2007) paper, ‘On the har-
mony of feminist ethics and business ethics’, asks
us to consider strands of feminism as neglected in
the present imperfect pursuit of corporate social
responsibility. To this end, Borgerson suggests in
a progressively focused genealogical discussion
the indicative traits and interpretations which may
be considered to constitute a relevant feminist
discourse. This includes a qualitative discussion of
distinctly feminist concerns carefully contrasted in
reference to a clear discussion of some strands
which are regularly conflated – such as the
(potentially repressive) ethics of care. The paper
suggests that mainstream business ethics and
corporate social responsibility literature both tend
to actively misrepresent and passively foreclose
discussion of these discourses. In the second part
of the paper, Borgerson adduces in exemplary
counterpoint an analysis of three prominent
feminist ethicists. The work of Claudia Card,
Margaret Urban Walker and Iris Marion Young
are acutely sampled as a means of demonstrating
the value of feminist ethical insights for the
purposes of analysis, articulation and intervention
in the development of theory and practice. For
anyone unfamiliar with these names, Borgerson’s
exemplary and indicative analysis makes a stimu-
lating and compelling prompt to immediate, wider
reading.

Campbell Jones (2007) offers a discussion of
Jacques Derrida as his contribution to the
European perspective in his article, ‘Friedman
with Derrida’. Possibly anticipating the perfor-
mative question that necessarily seems to follow
all interpretive research (Scapens forthcoming),
Jones elects to contrast Derrida and Milton
Friedman. The paper proceeds to mediate Fried-
man’s axiomatic claim for corporate social
responsibility (‘the social responsibility of busi-
ness is to increase its profits’) through deconstruc-
tion. In his detailed reading of Friedman with
Derrida – the intertextuality of this opening
indexation is analysed – Jones follows the subtle
nuances of the axiom genealogically as it devel-
oped through a number of iterations from Fried-
man’s work in the 1950s. This results in an
analysis of Friedman which suggests that his
conclusions for corporate social responsibility are

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1 inconsistent and at odds with themselves. Further,
2 Friedman evidently does not know what are the
3 social responsibilities of business; in addition, it
4 seems to be the case that he is unaware of this
5 position. Jones articulates a case for deconstruc-
6 tion as a sound ethical basis of an essentially anti-
7 foundationalist critique of ethics in commerce and
8 corporate social responsibility.

9 In 'CSR and small business in a European
10 policy context: the five 'C's of CSR and small
11 business research agenda 2007', Spence (2007) has
12 methodically nurtured the special interest domain
13 of ethics and corporate social responsibility in
14 small to medium-sized enterprises, while many of
15 us remain apparently mesmerised by the porno-
16 graphic excesses of the constituents of the large
17 indices. Spence asks us instead to consider that
18 this evident bias of research agenda may lead to
19 an imbalanced view of the underlying, rather than
20 headline, state of business ethics and corporate
21 social responsibility. Spence patiently elaborates a
22 multifarious call to turn some of this attention
23 away from the sacred monsters and carefully
24 articulates a quantitatively compelling rationale
25 to justify looking at corporate social responsibility
26 both in these SMEs and specifically within the
27 European context. Trans-national corporations
28 have an essentially parasitic relation with the
29 media as a consequence of which public dis-
30 courses are disproportionately overwhelmed with
31 the exaggerated excesses represented by this
32 handful of firms. While not drawing direct
33 comparisons with these trans-national corporate
34 excesses, it becomes clear from reading this paper
35 that EU-based SMEs have the potential to
36 participate substantively in the overall develop-
37 ment of corporate social responsibility as actors
38 and employers on an individual basis as well as by
39 reference to their positions in the supply chains of
40 the trans-national firms. Inherent issues of scale
41 and context, Spence argues, indicate a difference
42 in how scholars approach such research sites.

43 The responses appear in full in this issue and
44 thus it is superfluous to offer anything more than
45 a guide to the papers which respond to this
46 polyphony. However, and again without our
47 intervention or direction, three distinct and
48 different authorial approaches are taken as the

basis of discussion. Robert Phillips, mentioned
above, essentially addresses his concerns by
reference to a reasoned defence of pragmatism
and performativity. In taking this position, in
calling for attention to the issue of practical
relevance, Phillips provides this polyphony on
business ethics with a rejoinder to what, in the
cognate field of social interpretive accounting,
Robert Scapens (forthcoming) has named the 'so
what question'. Phillips opens by questioning the
basis of our perspectival project. He is uncon-
vinced by the possible relevance of our implied
ethical taxonomy based, as it is, on apparent
geography or culture. More extensively, the
inherent non-performativity of Jones and Borger-
son takes Phillips in the direction of a critique
informed by critical management studies through
strands carefully elicited from Fournier and Grey
(2000) and closing with a potentially telling
reference to a fragment of conversation from
Alice in Wonderland.

Richard De George (2008) directs his response
principally to the work of Jones. His title goes
some way to organising our expectations of his
position in advance: 'An American perspective on
CSR and the tenuous relevance of Jacques
Derrida'. In his comments, De George offers his
discussion of Jones contextualised by an extensive
and authoritative philosophical genealogy in
which he reinterprets the relation between ethics
and corporate social responsibility from a un-
apologetically and self-acknowledged American
perspective. This section alone is a commendable
and lucid representation of the philosophical
arguments with regard to the basis of ethics in
business: corporate social responsibility informed
by a virtuous clarity and scholarly authority
rarely offered in such summaries. It is a tacitly
deconstructive exercise masterfully delivered in
apparent stylistic counterpoint to Jones's elabo-
rate undermining of Friedman.

In 'Gender equity and corporate social respon-
sibility in a post-feminist era', Lindsay Thompson
takes a third approach in focusing her discussion
on Borgerson. Thompson willingly acknowledges
Borgerson's cogent delineation of the value of
feminist ethics as a vehicle for enriching and
refining the domain and practice of business

1 ethics. Notwithstanding, Thompson considers
2 what remains unexamined, or arguably neglected
3 in the subject paper which is, again possibly
4 influenced by pragmatic concerns, the specific
5 moral claims of gender equity in business and in
6 employment. Thompson develops a case for
7 including gender equity more explicitly among
8 the corporate social responsibility priorities of
9 international business, arguing that the principles
10 of gender equity themselves constitute compelling
11 moral claims; further that extant models of
12 commercial culture are unjust in their structural
13 and systemic bias towards creating both advan-
14 tages for men and disadvantages for women.
15 Finally, Thompson challenges the corporate fic-
16 tion arguments which are perceived as inherent in
17 both Borgerson and Jones, reasserting that
18 businesses and corporations are moral agents
19 with duties to adopt gender equity as a priority of
20 corporate citizenship and social responsibility.

21 Contemplating this polyphony as a single work,
22 it is we suggest palpable that these six authors
23 march to different drums. To claim that one of
24 these drums is however distinctly European and
25 (to put Aristotelian logic to good use) the other
26 drum is thus not European is problematic for us,
27 as we are a categorically divided voice. Certainly,
28 Phillips's claim that it makes more sense to read
29 Borgerson and Jones as critical management
30 studies has some salience; but CMS is a well-
31 developed special interest group at the Academy
32 of Management, which is by no means a uniquely
33 European constituency. De George nominally
34 grasps the nettle by claiming to write not only
35 an 'American' response, but one which questions
36 the relevance of deconstruction for the interests
37 that we are all addressing. Thompson's response
38 is arguably highly congruent to the subject of
39 feminist concerns; but many postmodern vari-
40 ables of feminism (Claudia Card's corporate
41 fiction argument in Borgerson for example) are
42 itemised for resistance.

43 It is synthetic to impose a geographical struc-
44 ture to ideas, and yet we tend to perform this
45 overlay habitually in order to catalogue and
46 categorise. The value of exploring alternative
47 formulations by region is unimpeachable and
48 certainly – for scholars, in the main – one of the

central tenets of our professional growth and
evolution. It is also certainly convenient to be able
to identify an American or European perspective
on corporate social responsibility so that we can
presume to anticipate what to expect from those
particular stakeholder groups or better under-
stand their thought processes. It is similarly
extraordinarily valuable to identify the differences
between these perspectives. With some disap-
pointment, perhaps, the desirability of an end
result does not implicate its inevitability. Just as
each of us does not necessarily – possibly not at all
– represent the perspectives of our entire gender,
neither does any of us as scholar represent the
entirety of any particular perspective of our
region. On the other hand, as scholars, we are
perhaps better equipped to investigate and then
represent those perspectives than most. We assert
that the product of the efforts of these six
esteemed scholars makes a commendable and
erudite contribution to scholarly perspectives on
the yet unresolved issues that we face in our
individual academic practice.

The authors, thus, pragmatically agree upon
this provisional closing. Given the scope to argue
endlessly in a trite pseudo intellectual either/either
argument (Gershwin & Gershwin 1936), our
accord convenes artificially on the metaphor of a
woven tapestry. The opening promise of inter-
pretation is something that is left, in deconstruc-
tion, with individual readers.

For those who wish to review the original bases
of the polyphony, they appear in *Business &
Society Review*, Volume 113. In addition, we have
continued this cross-continental conversation
through the second annual European Perspectives
panel at the SBE meeting this past August 2007.
This most recent panel explored 'Applied Ethical
Research Methodologies', seeking to address
whether varying perspectives exist in answering
the question of how we engage in research
ethically. Is it simply a matter of aligning the
modalities of our academic proposals with the
requirements of the increasingly powerful depart-
mental ethics committee? Or is that merely a
pragmatic, managerialist reaction which prompts
more ethical questions than it apparently answers?
The European scholars invited to address the

1 issues discussed a range of participative action
2 research programmes, indicated for contexts
3 where the results of the research will be fed back
4 into the community where it is undertaken
5 (Reason 1988, 1994, 2005), considered to be
6 structurally and comprehensively sound. In the
7 end, the panel sought to find the potential for
8 transnational co-operation through ethical meth-
9 odology. We hope to again publish the resulting
10 conversation.

11 We are duly grateful for the patience and
12 forbearance of authors, reviewers and panel
13 attendees, and aspire to a greater, richer under-
14 standing of each other, our students and ourselves
15 as we continue the process of polyphony through
16 these and other efforts.

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