Journal of Business Ethics Education 1(1): 73-86.
© 2004 NeilsonJournal Publishing.

The Case Against Business Ethics Education: A Study in Bad Arguments

John Hooker
Carnegie Mellon University

Abstract. Several popular arguments against teaching business ethics are examined: (a) the ethical duty of business people is to maximize profit within the law, whence the irrelevance of ethics courses (the Milton Friedman argument); (b) business people respond to economic and legal incentives, not to ethical sentiments, which means that teaching ethics will have no effect; (c) one cannot study ethics in any meaningful sense anyway, because it is a matter of personal preference and is unsusceptible to rational treatment; (d) moral character is formed in early childhood, not while sitting in ethics class; and (e) business students see no motivation to study ethics and will not take it seriously. The mistakes and confusion that underlie these arguments are exposed.

Keywords: teaching business ethics, moral development, economic incentives, fiduciary duty.

1. Introduction

The case for business ethics education is many-faceted, evolving, and difficult to summarize. A central mission of the present journal is to contribute to its development. But the case *against* teaching business ethics, or at least one that seems to be in wide circulation, yields to a simple characterization: it is utterly unconvincing. It rests on layers of mistakes and confusion. Perhaps it is fitting, in the inaugural issue of a journal dedicated to business ethics education, to root out some of these mistakes and expose them to the light of day.

Popular arguments against business ethics instruction might be organized as follows:

- *The Milton Friedman argument.* The ethical duty of business people is to maximize profit. This means they should study marketing, finance, and operations and should not waste time studying ethics.

- *The argument from incentives.* Even if there are duties beyond profit maximization, the only practical way to encourage ethical behavior is to install financial and legal incentives. Business people respond to these, not ethics lectures.

- *The gut feeling argument.* One cannot study ethics in any meaningful sense anyway, since it is something you feel, not something you think about.

- *The moral development argument.* Moral character is formed in early childhood, not while sitting in ethics class. By the time students enter business school, it is too late to change.

- *The motivational argument.* Even if there is reason to study ethics, business students see no motivation to study it and do not take the subject seriously.

This sort of skepticism is far from universal, as many acknowledge the relevance of ethics instruction and call on business schools to do a better job of it. Yet time and again I have detected such arguments lurking behind views expressed by students, colleagues, business people, and media commentators.

2. The Milton Friedman Argument

Economist Milton Friedman's (1970) essay, "The Social Responsibility of Business Is to Increase its Profits," is a perennial favorite of my students. It argues that corporate officers have no obligation to support such social causes as hiring the chronically unemployed or reducing pollution beyond that mandated by law. Their sole task is to maximize profit for stockholders, subject to the limits of law and "rules of the game" that ensure "open and free competition without deception or fraud." It follows that the only kind of ethics instruction one needs for a business career is finance, marketing, and operations management, perhaps along with some business law to make sure that one knows the rules of the game.

Friedman does not rule out such pro bono activity as supporting the arts or sponsoring social service organizations. But it must always be justifiable on the grounds that it enhances the long-term profitability of the corporation, if only through image building or good public relations.

Friedman advances two main arguments for his position. First, corporate executives and directors are not *qualified* to do anything other than maximize profit. Business people are expert at making money, not at making social policy, and it is by making money that they contribute to human welfare. They lack the perspective and training to address complex social problems, which should be left to governments and social service agencies.

The second argument, which is rooted in Friedman's libertarian philosophy, maintains that corporate officers have no *right* to do anything other than maximize profit. If they invest company funds to train the chronically unemployed or reduce emissions below legal limits, they in effect levy a "tax" on the company's owners, employees and customers in order to accomplish a social purpose. But they have no right to spend other people's money on social welfare projects. At best, only elected representatives of the people have such authority. Sole proprietors can spend the company's money any way they want, since it is their money, but fiduciaries and hired managers have no such privilege. If they want to contribute to social causes, they are free to donate as much of their own money as they please.

These are beguiling arguments, and the first one contains an important element of truth. Business people may in fact make their greatest contribution when they efficiently marshal resources in a competitive environment to provide a vast array of products and services. Friedman's essay in fact says surprisingly little about this immensely positive side of business.

What Friedman does say in his first argument is fallacious, because it sets up a straw man. No one claims that managers must address social problems in the comprehensive way that government regulators or social agencies do. Theirs is the lesser task of evaluating their particular company's impact. Determining just how far they must go to meet this obligation is what business ethics is all about. Business ethics, rather than social ethics in general, is the required competency. Friedman gives us no reason to doubt that business people can acquire it.

Students generally concede this point but maintain that business ethics, once distinguished from ethics in general, simply collapses into the duty to maximize profit within the law. There are no other specifically business-related obligations than this, and no training beyond business law and the traditional managerial skills is necessary. Yet this claim is not only unsupported but highly implausible, particularly in an international context. The famous Nestlé infant formula case is useful for making this point (Buchholz 1997). Nestlé promoted its formula in developing countries by hiring nurses in local clinics to recommend formula over breast feeding. Since clean water was often unavailable to mix with the powdered formula, babies became ill. The company continued its marketing efforts despite worldwide protests and relented only after years of massive consumer boycotts of its products. Friedman's theory finds no fault with Nestlé's perfectly legal conduct so long as it maximized profits.

At this point students invariably insist that Nestlé's callousness actually hurt its long-run profitability, due to the public relations fallout, and it was therefore unethical by Friedman's criterion. It is a classic example of adjusting the facts to fit the theory, but I make a different point. I suggest that they are so insistent that Nestlé's behavior reduced profit, without really knowing this to be true, precisely because they know *a priori* that this behavior was wrong regardless of its financial or legal implications. Business ethics is therefore irreducible to law and profit maximization.

Friedman's second argument asserts that company officers overstep their authority as agents for the owners when they do anything other than maximize profit. Corporate law may sometimes limit their authority in this way, but it is unclear why such a limitation is implicit in an agent's role. On the contrary, it seems more plausible that the agent inherits the ethical duties of the owners, as suggested for instance by Kenneth Goodpaster (1991) in his critique of stakeholder analysis.

When I discuss Friedman's article in class, I sometimes make this point by way of a parable (which is based on an actual incident). A hurricane strikes and cuts off electricity as well as routes to the outside world. There is a desperate need for portable electric generators, and local sellers take the opportunity to charge an exorbitant price. Assuming this sort of price gouging is legal, a store manager has no right, on Friedman's view, to "tax" the owners by charging less than the market will bear. The dealer does, however, have a right to ask the buyer to pay more, since the purchase decision is voluntary.

I next ask the students to agree with me that it is wrong for an *individual* to exploit hurricane victims, for instance by demanding a high price for something they need. (If we cannot agree on this, I change the example.) Friedman admits that it is perfectly all right for a sole proprietor to give customers a break on the price. But if the owner turns the business over to professional managers, ethical obligation does not suddenly vanish. Can it be permissible to exploit victims of disaster through agents, when it is wrong to do it personally? One might as well say that an organized crime boss can avoid responsibility for murder by hiring a hit man. Agents who act ethically at company expense therefore do not usurp the authority of owners. On the contrary, they carry out duties that the owners are bound to observe, whether they run the business themselves or through agents.

This is not to say that managers must use company funds to advance any ethically defensible cause that may attract the owners, such as preserving the Amazonian rainforest or promoting peace in the Middle East. Again, it is a matter of distinguishing business ethics from social ethics. The owners have no obligation *as business people* to advance general environmental or foreign policy positions. Only business-related obligations, such as the duty not to price gouge or dump untreated waste, transfer to agents hired to run a business. Managers must somehow distinguish business-related from other obligations, but this is precisely one of the reasons they should study business ethics.

Friedman's appeal to libertarian principles is equally specious. He states that spending the owners' money in the service of ethics is coercion and therefore wrong, while raising prices is permissible because customers can choose not to buy. But price gouging "taxes" hurricane victims no less surely than lower prices "tax" the owners. It forces a choice between paying ridiculous prices and letting a warehouse full of food spoil. Both taxes are involuntary, and simply to state that one is legitimate and the other not is to beg the question.

In a final attempt to salvage Friedman's case, one might maintain that whatever may be the merits of single-mindedly maximizing profit, business people will in fact do so. It is human nature to respond to incentives. Since college instruction will not change human nature, business ethics courses are pointless. Yet this is not Friedman's argument. It is the argument from incentives, to which I now turn.

3. The Argument from Incentives

The argument begins with the familiar hypothesis that economic phenomena are best explained as resulting from the choices of utility-maximizing, self-interested individuals. Moral sentiments (to use Adam Smith's term) therefore play no significant role in economic life. If business people behave ethically, it is only because financial inducements and legal sanctions are properly calibrated, not because Kant or Aristotle inspired them to do the right thing. Such ethical lapses as the recent series of U.S. business scandals can only be addressed by such measures as regulatory reform, improved corporate governance, and removal of conflicts of interest. Ethics instruction has no place in this picture.

Many students (and faculty) believe strongly in this world view, which has been part of Western intellectual furniture since the Scottish Enlightenment. Yet the seminal figure of that movement, Francis Hutcheson, had a very different outlook. He held that human actions are best explained as motivated by sympathy, not self-interest. His admiring student Adam Smith expressed a related view in his first book, *The Theory of Moral Sentiments,* where he maintains that we respond to and judge the actions of others out of empathy with their situation. The idea that self-interest motivates human beings was advanced by David Hume, Smith's Scottish contemporary. Hume's compelling case influenced Smith and many others, and Smith deals with it in his second book, *An Inquiry into the Nature and Causes of the Wealth of Nations*, the one we almost always quote today.

There is little doubt that mainstream Western thinking honors Hume more than Hutcheson. Yet Hutcheson's moral psychology may be closer to the truth: there is in fact a fair amount of evidence to support the thesis that humans are naturally altruistic. Common sense alone suggests that creatures who work for the good of the group would have a long-term survival advantage relative to selfish individuals. Martin Hoffman (2000) makes a comprehensive case that the human species in fact exhibits multiple and redundant layers of altruism, and his conclusions are corroborated by a number of investigators (Gibbs, 2003).

It is not necessary to make a case for altruism, however, to refute the argument from incentives. It suffices to show that financial incentives and legal penalties alone cannot regulate business behavior. They cannot because economic behavior is radically dependent on preexisting cultural practices. Culture shapes our attitudes toward work, authority, commitment, negotiation, consumption, fairness, and obedience to rules, and these are the foundation of economic activity—the last one being particularly important in a market system. The incentive system of the business world does not create these structures; it presupposes them.

At one level we are misled by a confusion of necessary and sufficient conditions. We see corrupt systems in which the incentives are all wrong, and we infer that if the incentives were right, the corruption would go away. But this does not follow. Even if proper economic and legal incentives are necessary for ethical behavior, they may be insufficient.

I illustrate the point in class by telling a (true) story. A colleague of mine attended a conference in a certain country that is known for its high crime rate. During the conference he took a day off to relax on the beach. When a boy suddenly appeared and made off his beach bag, my colleague gave chase. On reaching a major avenue, he waved down a police cruiser and exclaimed, "Stop that boy! He stole my bag." The officer responded, "Did he get your money?" "No, thank God. It's hidden in my shoe." At this point the officer drew his revolver and said, "Hand it over."

The incentives are in place. Laws provide for the punishment of theft. Yet unless people are generally predisposed to live by the rules, the enforcers—those who are supposed apply the incentives and sanctions—will be as corrupt as everyone else. Well-designed incentives and regulations are undeniably important in a market system. Yet the system can succeed only if cultural mechanisms inculcate norms and behavior patterns that allow it to operate under real-world conditions. Ethics instruction may well be one of these mechanisms.

The U.S. business scandals, for example, illustrate the insufficiency of sanctions and economic incentives no less than their necessity. They show how easy it is, in the U.S. business context, to violate the rules that do exist and get away with it. The system clearly relies on voluntary compliance by the vast majority of players, compliance that derives from underlying cultural values.

Culturally instilled values temper the profit motive as well. Corporations that ruthlessly exploit every profit opportunity are prominent in the news, but they are the exception. I invite the reader to make acquaintance with some local business people and observe how they operate. My own observation is that they balance profitability against a desire to behave decently, perhaps by dealing sympathetically with employees or being a good citizen of the community, whether or not these actions have bottom-line justification. They understand that business is not a game unto itself but an integral part of a larger society that makes business possible. They instinctively recognize the connection between business and culture. It is the balanced and socially responsible approach of these rank-and-file business people, not a single-minded imperative to maximize shareholder value, that allows the business system to work in the real world.

These arguments may yet fail to convince staunch believers in incentives. In their view, one need only look a little harder to find the inducements that explain everything. They have a ready response, for example, to my story of the corrupt police officers: the system failed because the police themselves were improperly incentivized. If officer salaries were adequate, if their supervisors received some reward for crime reduction, and so on with *their* bosses, the outcome would have been different. This brings us to a deeper appreciation of what is going on here. Incentives provide not so much an explanation of behavior as a regulative principle for explanation itself. Only explanations that are grounded in legal/economic rewards and penalties are allowed to count as explanations. We must therefore keep looking for an incentive-based rationale for the police officer's conduct until we find one that is more or less plausible, even if it is unverified. Obviously, once we make this sort of move, the argument from incentives is beyond refutation. (See Brockway, 1995, for a different critique of the incentive principle.)

This situation calls for an oblique maneuver. One tactic is to draw attention to the role of culture in business without explicitly broaching the issue of behavioral explanation. I do this at length elsewhere (Hooker, 2003), but in a classroom setting where there is limited time, I find it helpful to approach the matter through cross-cultural ethics. I describe how the business system in one culture may rest on entirely different norms and practices than in another. Cronyism and nepotism, for example, may reflect moral virtue in a high-context, relationship-based culture (to use the terminology of Edward T. Hall, 1966, 1983), whereas they may signal corruption in a low-context, rule-based culture. They undergird the system in one case and undermine it in the other. When students see the radical dependence of business on cultural support in another country, they may be more inclined to recognize it in their own. The discussion and refinement of ethical ideas may of course be one element of this cultural support.

4. The Gut Feeling Argument

If one has not studied ethical reasoning, it is hard to imagine what it could be like. Too often the conclusion is that ethics is not amenable to rational treatment. Different people simply have different values, much as some people like broccoli and some do not.

Even if ethics is a matter of taste, one might yet insist that education can refine tastes, an assumption that seems to underlie some art appreciation courses. But it is a curious view indeed that ethics has no intellectual content, when so many of history's most renowned intellectuals have contributed to the field.

The best antidote to ethical anti-intellectualism is to show ethical reasoning in action. Distinctions must be drawn, terms defined, and bad arguments distinguished from good ones. Ethics class is the ideal place for this. My own view is that ethical theories should be developed and applied as rigorously in ethics class as physics in engineering class, even if this may not be the current fashion. Taking ethical theory seriously does not imply that there is a single theory that explains everything, nor does it deny that ethical choice requires *praxis* as well as *theoria*—any more than applying Newton's laws to bridge building presupposes that they explain everything, or that good engineering design reduces to stress calculations. It simply recognizes that to treat ethics intellectually at all is, by virtue of the nature of reason, to commit oneself to making that treatment as complete and closely reasoned as human faculties allow. An added benefit of theoretical rigor is that when students find the subject as intellectually demanding as integral calculus, they are likely to take it more seriously.

The identification of ethics with gut feeling does not stem wholly from a lack of acquaintance with ethical reasoning, however. Another factor is popular psychology: a vague notion that cognitive development has little to do with moral development. Ethical judgment is seen as an essentially nonrational function that is tied to emotions and early childhood experience. One learns ethics from Mom and Dad, not from college professors. This view is perhaps warmed-over Freud, but it is very much alive today. It is integral to the moral development argument against ethics instruction, and I will deal with it in that context.

5. The Moral Development Argument

I now come to what may be the most prevalent and most insidious of the specious arguments against business ethics education. In its simplest expression it might go like this. Moral character is formed in childhood. By the time a young person reaches college age, it is too late to change. Ethics instruction therefore serves no practical purpose.

The premise of this argument, that character is fully formed in childhood, is neither true nor sufficient for the conclusion. I will first show the latter.

Let us assume, for the sake of argument, that moral character is fixed early in life. This does not imply that ethics instruction serves no useful purpose, since it can change *behavior* even if it does not change character.

It is generally acknowledged that college education can change behavior, irrespective of whether it changes character. Otherwise we ought to shut down business schools, indeed all professional schools. The opponent of ethics education presumably concedes that finance, marketing and operations courses change behavior, but insists that an ethics course does not. Yet this distinction is quite arbitrary. Where is the evidence? Why is ethics class, the one class that deals directly with how one should behave, incapable of changing behavior, when all the other classes in the building have practical effect?

There are a number of reasons to suspect that ethics instruction *can* affect conduct without going so far as to change character. It provides a language and conceptual framework with which one can talk and think about ethical issues. Its emphasis on case studies helps to make one aware of the potential consequences of one's actions. It presents ethical theories that help define what a valid ethical argument looks like. It teaches one to make distinctions and avoid fallacies that are so common when people make decisions. It gives one an opportunity to think through, at one's leisure, complex ethical issues that are likely to arise later, when there is no time to think. It introduces one to such specialized areas as product liability, employment, intellectual property, environmental protection, and cross-cultural management. It gives one practice at articulating an ethical position, which can help resist pressure to compromise. Perhaps none of this is of interest to the scoundrels in the class, but it can be quite useful to everyone else.

Now, what are the reasons to suspect that ethics instruction *cannot* influence behavior in the absence of character change? The moral development argument is silent on this point.

The argument's premise is questionable as well. It is far from clear that moral character is fixed in early childhood and cannot develop during college years. On the contrary, there is a good deal of evidence that moral and cognitive development are closely related and can continue throughout young adulthood and beyond.

The evidence is found in the developmental psychology literature, which has offered a major alternative to Freudian views since the 1930s. The field's founder, Jean Piaget, is best known for describing stages of cognitive development in early childhood, but he had broader interests. If Piaget stood for anything, he stood for the close relationship between the cognitive and other aspects of human development. Lawrence Kohlberg (1981) proposed stages of moral development that parallel the cognitive stages. Robert Kegan (1981) and James Fowler (1982) found further parallels with the development of meaning structures and spiritual values. William Perry (1968) and Sharon

Parks (1986) focused on college-age development, and Gibbs (2003) provides a recent review of the field.

Descriptions of the developmental stages vary in the literature, but most accounts include a stage, normally attained in adolescence, that is marked by a striving for independence. Cognitively one learns how to think analytically and to criticize ideas that were passively accepted in earlier years. Morally this phase often begins with a thoroughgoing relativism, followed by doctrinaire adherence to a certain philosophy or ideology, such as Marxism, laissez-faire capitalism, or fundamentalist religion. Cognitive development therefore ushers in a new stage of moral development.

Business students in their twenties are typically somewhere in this stage of development or are perhaps beginning to move beyond it. From an ethical point of view, it is clearly inadequate for business leadership, as it cannot deal with the complexity and ambiguity of real-life situations. It too often relies on simplistic solutions, such as a doctrinaire insistence that a business person’s sole duty is to maximize shareholder value.

There is a subsequent stage in which one learns to tolerate uncertainty and ambiguity. Cognitively, one accepts that there is merit on both sides of an argument and that an issue may never be completely resolved. One does not abandon critical analysis, but on the contrary perseveres in an effort to think systematically even while recognizing that no existing system is adequate to the complexity of life. This extends into the moral sphere, where one undertakes the lifelong task of working out a personal philosophy while respecting the nuance and unpredictability of real situations. If all goes well, this stage is reached in mature adulthood.

The relevant lesson here is that business education can and must assist with the cognitive development that enables movement toward ethical maturity. Sharon Parks (1993) indicates several ways in ethics instruction can play a role in this.

Developmental psychology has its critics, and the stages are not as clean cut as their descriptions may suggest. They may vary across cultures, and empirical work suggests that people often occupy two or three stages at once. Yet the essential point for present purposes is the interconnectedness of cognitive and moral growth. This basic thesis is not only consistent with a large body of evidence but is often confirmed in our personal experience. At any rate it cannot simply be dismissed with a wave of the hand, as is attempted by the moral development argument considered here.

6. The Motivational Argument

This final argument takes us into ethics class on the first day of the semester. Whatever may be the merits of teaching the material in the syllabus, the students in the room do not want to hear it. They see no relevance to their careers. They would much rather be in a finance or marketing course, or interviewing with some additional companies. Since as every good teacher knows, learning is 95% motivation, the students are not going to learn much in this class.

Actually a fair number of business students are keenly interested in ethical issues and want to hear them discussed. Yet others see ethics as a waste of time, and some are quite vocal about it, perhaps taking their complaints to school administrators.

Instructors have devised a number of strategies to overcome this recalcitrance. They convince students that ethical conduct is smart business, because they can "do well by doing good." They integrate discussion of ethical issues into courses students regard as legitimate, such as finance and marketing. They bring in seasoned executives to talk about how ethics is a constant factor in their decision making.

Motivational strategies must be developed—and discussed in a journal such as this one. Yet ethics class may attract more than its share of motivational problems due to a common misconception about the field.

The misconception is illustrated by a student comment I recently saw on an anonymous course evaluation form. "This course is a waste of time. It won't convince anyone to be ethical." The instructor discussed some ethical issues but never tried to convince students to be ethical. Why did the student assume otherwise? I think it is because of an underlying assumption about ethics: the only possible function of ethical discourse is to persuade one to be ethical. Financial discourse and marketing discourse are different, because they have an intellectual function, namely to clarify and explain the concepts underlying finance and marketing. Ethical discourse, by contrast, is necessarily homiletic. It can only exhort one to be ethical.

I could cite many more examples. Recently a student in my class pointed out that different ethical theories sometimes judge a given act differently. Does this not mean, he said, that clever individuals can simply choose the theory that justifies what they want to do? His concern was not that ethics fails because the theories contradict each other. It fails because it does not persuade one to be ethical.

The conception of ethical discourse as exclusively hortatory obviously reinforces the gut feeling argument. It supports the moral development argument as well, since that argument assumes that ethics courses cannot change behavior without changing character, even though finance and marketing courses can. This makes sense if one assumes that ethical discourse can do its work only by changing one's values, whereas finance and marketing can provide a richer knowledge base that enables one to realize pre-existing values.

Ethical discourse is perhaps viewed as it is because moral utterances in everyday life are almost always illocutionary acts, in John Austin's sense of the term. When Mom says that it is wrong to hit people, she is not expounding on a normative theory of violence but is admonishing her child not to hit. Ethical argument is almost always expected to induce action rather than to establish truth. It is no wonder that people fail to appreciate that ethics can be as much an intellectual endeavor as physics.

This may explain why many students object to ethics instruction with such animus. Ethics class is different from the others. The finance or marketing instructor enlightens them, but the ethics instructor preaches to them. There is, after all, nothing else one can do with ethical discourse. Yet students do not want to be preached to, and they react negatively.

I believe that breaking down this conception of ethics is an important step toward defusing the motivational argument. In my classes I use a direct approach. Practically my first words are, "I'm not here to convince you to be ethical." They are not going to hear a sermon from me, but theory and application, just as in finance class. I go on to explain that their finance instructors do not try to convince them to make money. They assume that students want to make money and tell them how. My role is analogous. I assume students want to be ethical and try to tell them how. In other words, I refuse to defend ethics. Rather than persuade students that they can do well by doing good, I suggest how that can *do good by doing well*: how they can use business as an instrument for making the positive contribution I know they want to make. Some students may see this as naïve, but I remind them that I am in good company; I may even pass around a copy of *The Theory of Moral Sentiments.*

This approach takes me off the defensive. It presents ethics as a tool for realizing one's aspirations, rather than a rulebook of limits and admonitions. It invites students to begin thinking about how they might really make the world a little better.

References

Brockway, G. P. (1995), *The End of Economic Man*, 3rd ed., New York: W. W. Norton.

Buchholz, E. (1997), "The Nestlé Corporation," in T. L. Beauchamp and N. E. Bowie (eds), *Ethical Theory and Business,* New York: Prentice-Hall.

Fowler, J. W. (1982), *Stages of Faith: The Psychology of Human Development and the Quest for Meaning*, New York: Harper and Row.

Friedman, M. (1970) , "The Social Responsibility of Business Is to Increase its Profits," *New York Times Magazine* (September 13).

Gibbs, J. C. (2003), *Moral Development and Reality: Beyond the Theories of Kohlberg and Hoffman*, Thousand Oaks, CA: Sage Publications.

Goodpaster, K. E. (1991), "Business Ethics and Stakeholder Analysis," *Business Ethics Quarterly* 1(1).

Hall, Edward T. (1966), *The Hidden Dimension*, New York: Doubleday.

Hall, Edward T. (1983), *The Dance of Life*, New York: Doubleday.

Hoffman, M. L. (2000), *Empathy and Moral Development: Implications for Caring and Justice*, Cambridge, U.K.: Cambridge University Press.

Hooker, J. N. (2003), *Working Across Cultures*, New York: Stanford University Press.

Kegan, R. (1981), *The Evolving Self: Meaning and Process in Human Development*, Cambridge, MA: Harvard University Press.

Kohlberg, L. (1981), *The Philosophy of Moral Development: Moral Stages and the Idea of Justice*, New York: Harper and Row.

Parks, S. D. (1986), *The Critical Years: The Young Adult Search for a Faith to Live By*, New York: Harper and Row.

Parks, S. D. (1993), "Is it Too Late? Young Adults and the Formation of Professional Ethics," in T. R. Piper, M. C. Gentile and S. D. Parks, *Can Ethics Be Taught? Perspectives, Challenges and Approaches at Harvard Business School*, Cambridge, MA: Harvard University Press.

Perry, W. G. (1968), *Intellectual and Ethical Development in the College Years*, New York: Holt.