

# The Ethics of Business Ethics textbooks in Germany – A critical review

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## Three basic questions

- Q 1:** Do German textbooks explicitly refer to an ethics approach, i.e. take „position“ for a certain business ethics concept?
- Q 2:** Are there dominating ethical theories?
- Q 3:** Do German textbooks provide a consistent b.e. approach throughout, i.e. fit means and measures onto ethics fundament?

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### Textbooks used in Germany I –

double blind reviewed selection

**Crane, Andy / Matten, Dirk** (2007, 2011): Business Ethics. Managing Corporate Citizenship and Sustainability in the Age of Globalization, 2nd and 3rd ed., Oxford University Press 2007 and 2011.

**Göbel, Elisabeth** (2006): Unternehmensethik. Grundlagen und praktische Umsetzung, Lucius & Lucius 2006.

**Homann, Karl / Blome-Drees, Franz** (1992): Wirtschafts- und Unternehmensethik, Vandenhoeck & Ruprecht 1992.

**Küpper, Hans-Ulrich**: Unternehmensethik. Hintergründe, Konzepte, Anwendungsbereiche, Schaeffer-Poeschel 2006.

**Maak, Thomas / Ulrich, Peter** (2007): Integre Unternehmensführung, Schaeffer-Poeschel 2007.

**Noll, Bernhard** (2002): Wirtschafts- und Unternehmensethik in der Marktwirtschaft, Kohlhammer 2002.

**Steinmann, Horst / Löhr, Albert** (1994): Grundlagen der Unternehmensethik, 2. Aufl., Schaeffer-Poeschel 1994.

**Wieland, Josef** (2007): Die Ethik der Governance, 5. Aufl., Metropolis 2007.

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### Textbooks used in Germany II –

More selected readings

**Abländer, Michael** (2011): Grundlagen der Wirtschafts- und Unternehmensethik, Metropolis 2011.

**Hengsbach SJ, Friedhelm** (1991): Wirtschaftsethik. Aufbruch, Konflikte, Perspektiven, Freiburg et al. 1991.

**Homann, Karl / Lütge, Christoph** (2004): Einführung in die Wirtschaftsethik, Lit-Verlag 2004.

**Koslowski, Peter** (1988): Prinzipien der Ethischen Ökonomie, Tübingen 1988

**Kreikebaum, H.** (1996): Grundlagen der Unternehmensethik, Stuttgart 1996.

**Nell-Breuning, Oswald von** (1956 ff.): Wirtschaft und Gesellschaft heute, 3 Bände, Freiburg 1956-1960.

**Rich, Artur** (1984 ff.): Wirtschaftsethik, 3 Bde., Gütersloh 1984 ff.

Bd. 1: Grundlagen in theologischer Perspektive, 4. Aufl. 1991.

Bd. 2: Marktwirtschaft, Planwirtschaft, Weltwirtschaft, 2. Aufl. 1992.

Bd. 3: Unternehmensethik, (Alfred Jäger ???)

**Ulrich, Peter** (1986): Transformation der ökonomischen Vernunft, Bern/Stuttgart 1986.

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## Okay – there is actually more ...

Missing something?

- There are certainly more German scripts and textbooks on b.e.
- Clearly, there are also international textbooks currently in use
- There are already lots of textbooks on related issues like CSR, Sustainability, management ethics, virtues in business, and alike
- And many authors are coming up with specialized sector ethics textbooks (ethics of finance, marketing, HRM, innovation, supply chain, etc.)
- Finally, there are Handbooks, Journals, Book series, List Servers, Internet Blogging, Case studies, e-learning opportunities, .....

But, the focus here is to analyze the seminal and comprehensive textbooks of „**German**“ origin in style and concept.

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## Unternehmensethik (**Business Ethics**) – Prominent **Conceptual Approaches** from Germany

Homann, K.: ethics in the neo-liberal tradition (utilitarianism & solidarity)

Ulrich, P.: integrative ethics approach: ethics, economics, and business  
(based on transcendental discourse ethics)

Wieland, J.: governance ethics (implementation approach)

Steinmann, H. / Löhr, A.: republican business ethics (based on culturalistic  
dialogue ethics)

Koslowski, P.: ethics in economics – neo-aristotelian approach

Hengsbach, F.: socio-political business ethics (rom.-kath.)

Nell-Breuning, O. v.: social ethics of the economic order (rom.-kath.)

Rich, A.: the professional and human business (prot.)

Kreikebaum, H.: christian business ethics (prot.)

Küng, H. / Leisinger, K. / Wieland, J.: global value alliance (manifesto)

Küpper, H.-U.: analytical ethics in business administration

Hanekamp, G.: culturalistic foundation of business ethics

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## Analysis 1 - Shortcut: **Ethics** of German approaches

Homann, K.: neo-liberal utilitarianism  
Ulrich, P.: transcendental discourse ethics  
Wieland, J.: none – pure implementation approach  
Steinmann, H. / Löhr, A.: culturalistic dialogue ethics  
Koslowski, P.: neo-aristotelian holism  
Hengsbach, F.: socio-political ethics  
Nell-Breuning, O. v.: social ethics (kath.)  
Rich, A.: social ethics (prot.)  
Kreikebaum, H.: christian values  
Küng, H. / Leisinger, K. / Wieland, J.: global values  
Küpper, H.-U.: analytical ethics  
Hanekamp, G.: cultural ethics

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## Analysis 2 – **Focus** of Ethics Approach

### **Macro-Level (Ethics & Economics - „Wirtschaftsethik“):**

Abländer, M. (2011)  
Hengsbach SJ, F. (1991)  
Homann et al (1992, 2004)  
Koslowski, P. (1988)  
Noll, B. (2002)  
Ulrich, P. (1986)

### **Meso-Level (Business Ethics - „Unternehmensethik“):**

Crane, A. / Matten, D. (2007, 2011)  
Göbel, E. (2006)  
Kreikebaum, H. (1996)  
Küpper, H.-U. (2006)  
Maak, Th. / Ulrich, P. (2007)  
Wieland, J. (2007)

### **Micro-Level („Individual Ethics“):**

Koslowski, P. (1988)  
Küng / Leisinger / Wieland (2010)

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### **Analysis 3** – b.e. **concepts** vs. **reports** on b.e. concepts

#### **Fundamental Books:**

Hengsbach SJ, F. (1991)  
Homann, K. / Blome-Drees, F. (1992) - Homann, K. / Lütge, Ch. (2004)  
Koslowski, P. (1988)  
Steinmann, H. / Löhr, A. (1994)  
Wieland, J. (2007)  
Ulrich, P. (1986)

#### **Comprehensive Textbooks:**

Abländer, M. (2011)  
Crane, A. / Matten, D. (2007, 2011)  
Göbel, E. (2006)  
Kreikebaum, H. (1996)  
Küpper, H.-U. (2006)  
Maak, Th. / Ulrich, P. (2007)  
Noll, B. (2002)

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### **Analysis 4** – Explicit Ethical **Positioning**

(see e.g. Norman Bowie: „Business Ethics – A Kantian Approach“)

#### **Yes:**

Hengsbach SJ, F. (1991) – catholic social order  
Homann, K. et al (1992, 2004) – neo-liberal utilitarianism  
Koslowski, P. (1988) – Aristotelian  
Maak, Th. / Ulrich, P. (2007) – discourse ethics  
Ulrich, P. (1986) – discourse ethics  
Kreikebaum, H. (1996) – protestant social ethics  
Steinmann, H. / Löhr, A. (1994) – dialogue ethics

#### **No:**

Crane, A. / Matten, D. (2007, 2011) – „pluralism“  
Göbel, E. (2006) – eclectic, but implicitly Kant  
Küpper, H.-U. (2006) – analytical „value analysis“  
Noll, B. (2002) – eclectic  
Wieland (2007) – „governance ethics“ just as implementation

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**Excurs:** Horst Albach (2005):  
*„Business Administration without Business Ethics!“*

Takes **Business Administration** (as a historically developed discipline) as starting point, not ethics or moral philosophy.

The **ethical fundament** of BA – finds **six principles**:

1. Rationality („Kant“): efficiency
2. Accumulation (protestant ethics)
3. Joint production („brotherhood“)
4. Self-Caring („ethics of being busy“)
5. Financial equilibrium of the firm
6. Autonomy of mankind

*„If you are teaching business administration, you are actually teaching business ethics.“*

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**Excurs:** Horst Albach (2005):  
*„Business Administration without Business Ethics!“*

The six principles of BA must be **embedded** into an ethical economic order of constraints

1. Freedom of economic action
2. Workable competition
3. Subsidiarity

*„If the state does not provide this legal order, or acts against it, the ethical fundament of business becomes also weak.“ (p. 811)*

*„If you are teaching business administration, you are actually teaching business ethics.“*

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## Results

- Q1:** *Textbooks* often remain eclectic, i.e. comprehensive overview on ethical theories and traditions, followed by occasional applications. *Fundamental writings* developing certain ethical positions, but mostly without broad application on business issues.
- Q2:** No dominating ethical theory, but broad conceptual streams based on neo-liberal tradition (utilitarianism), and discourse ethics, accompanied by some prominent Christian social ethics. Only minor relevance of virtue ethics and other individual ethics approaches.
- Q3:** Only a few „consistent“ textbooks drawing comprehensively the whole business ethics picture based on certain ethics approach. Eclectic approaches prevailing.
- Discussion:** (How) Is it possible to write textbook based on ethical eclecticism, or pluralism?

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