



WIBEC

Wittenberg Interdisciplinary
Business Ethics Conference
for Young Researchers

2019

NOV
13 - 15

bema

FRIEDE SPRINGER CHAIR OF
business ethics and
management accounting

WZGE 

Picture: Jörg Farys von DieProjektoren

CONTENT

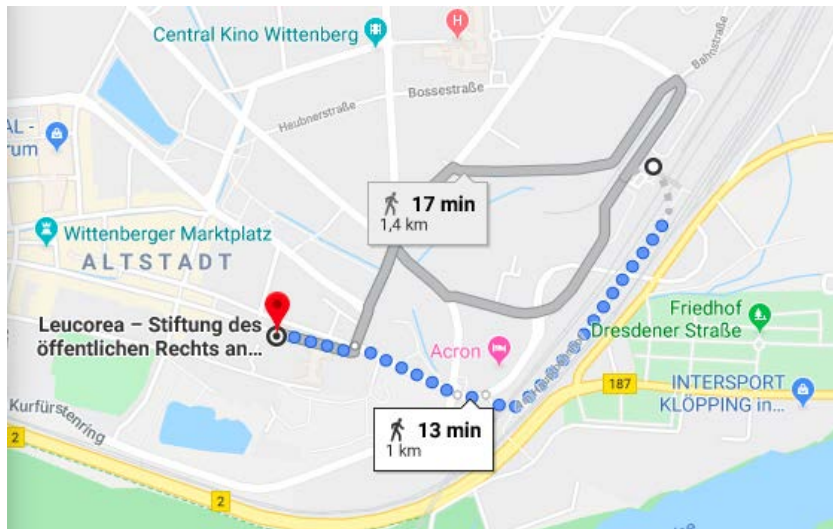
1. ADDRESSES AND DIRECTIONS	1
Conference venue and accommodations:	1
Telephone numbers	1
Organisators	1
WLAN	1
2. SHORTENED ABSTRACTS (in alphabetical order)	2
Moritz Appels*	2
Melanie Arzberger	2
Gonzalo Conti	2
Simon Duempelmann*	4
Richard Endörfer	4
Friedrike Fröhlich	4
Adrian Gombert	5
Benedikt Kirner	6
Judith Klaiber*	7
Christian Kroll	7
Nils Kruse	8
Eva Kuhn	8
René Leibold	9
Chrys Margaritidis	9
Raphael Ng	10
Alexander Noßmann	11
Maja Petrushevskaja	11
Simon Piest	12
Alexander Reese	12
Rebecca Ruehle, Bart Engelen and Alfred Archer	13
Lasare Samartzidis	14
Lili Jassemi Schmidt-Thomé	14
Andreas Sorger	15
Josephina Steuber	15
Michaël Suurendonk	16
Andani Thakhathi*	17
Magdalena Walkkamm	17
Elisabeth Widmer	17
Daniel Wiegand	18
3. TIMETABLE	20

1. ADDRESSES AND DIRECTIONS

Conference venue and accommodations:

Stiftung LEUCOREA
Collegienstraße 62
06886 Lutherstadt Wittenberg

Closest train station (13min walk): Wittenberg Lutherstadt (ICE)



Organisators

Wittenberg-Zentrum für Globale Ethik e.V.
Schlossstrasse 10; 06886 Lutherstadt Wittenberg

Bema, Friede-Springer Stiftungslehrstuhl für Unternehmensethik & Controlling
Große Steinstraße 73, 06108 Halle (Saale)

2. SHORTENED ABSTRACTS (in alphabetical order)

Moritz Appels*

It Takes Courage! How Corporate Activism Inspires Political Participation

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 discussed.

However, introducing sanctions against companies requires new norms as basis of legitimacy enabling international courts to effectively speak out against Multinational Enterprises which commit human rights violations directly or in their supply chains. This calls for effective dialogue with multinationals and international jurisdiction, as courts not only speak the law but also create law and stabilize normative expectations by interpreting regulations.

Based on Bogdandy/Venske's 'Public Law Theory of International Adjudication' (2014) & Wohlrapps 'The Concept of Argument' (2014) such norms of corporate human rights protection will be approximated and implications for the enforceability of human rights standards in companies will be foreseen.

In light of upcoming legal regulations that may result from growing social expectations regarding human rights, the implementation of human rights due diligence by companies is not only an ethical necessity but also part of a prudential risk management. It will be discussed which strategies companies can take to emphasize their respect for human rights in their own operations as well as in their supply chains.

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, L., 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 services. 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.

References:

- Cornforth, C. (2014). Understanding and combating mission drift in social enterprises. *Social Enterprise Journal*, 10(1), 3–20. <https://doi.org/10.1108/SEJ-09-2013-0036>
- Dees, J. G. (1998). Enterprising nonprofits. *Harvard Business Review*, 76(1), 54–67.
- Falck, O., & Heblich, S. (2007). Corporate social responsibility: Doing well by doing good. *Business Horizons*, 50(3), 247–254. <https://doi.org/10.1016/j.bushor.2006.12.002>
- Grimes, M. G., Williams, T. A., & Zhao, E. Y. (2018). Anchors aweigh: the sources, variety, and challenges of mission drift. *Academy of Management Review*, 44(4), 819–845. <https://doi.org/10.5465/amr.2017.0254>
- Hansmann, H. (1996). The changing roles of public, private, and nonprofit enterprise. In V. R. Fuchs (Ed.), *Child care, education, medical care, and long-term care in America* (pp. 245–276). University of Chicago Press. Retrieved from <http://www.nber.org/chapters/c6565.pdf>
- Lynch, K. (2006). Neo-Liberalism and Marketisation: The Implications for Higher Education. *European Educational Research Journal*, 5(1), 1–17. <https://doi.org/10.2304/eej.2006.5.1.1>
- Porter, M., Porter, M., Kramer, M., & Kramer, M. (2007). Strategy and Society: The Link Between Competitive Advantage and Corporate Social Responsibility (HBR OnPoint Enhanced Edition). *Harvard Business Review*, (December).
- Prahalad, C. K., & Hart, S. L. (2010). The fortune at the bottom of the pyramid. *Revista Eletrônica de Estratégia & Negócios*, 1(2), 1. <https://doi.org/10.19177/reen.v1e220081-23>
- Teasdale, S. (2012). Negotiating tensions: How do social enterprises in the homelessness field balance social and commercial considerations? *Housing Studies*, 27(4), 514–532. <https://doi.org/10.1080/02673037.2012.677015>
- Weisbrod, B. A. (2004). The Pitfalls of Profits. *Stanford Social Innovation Review*, 2(3), 40–47. <https://doi.org/10.1017/CBO9781107415324.004>
- Yunus, M., Moingeon, B., & Lehmann-Ortega, L. (2010). Building social business models: Lessons from the grameen experience. *Long Range Planning*, 43(2–3), 308–325. <https://doi.org/10.1016/j.lrp.2009.12.005>

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 than 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.

institutions and decisions), pp. 90–143.
Schelling, Thomas C. (1980): The strategy of conflict. 2. ed. Cambridge, Mass.: Harvard Univ. Pr.
Suchanek, Andreas; Entschew, Elisa Maria (2018): Ethical Focal Points as a Complement to Accelerated Social Change. In *Humanistic Management Journal* 3 (2), pp. 221–232. DOI: 10.1007/s41463-018-0045-y.
Taleb, Nassim N.; Sandis, Constantine (2014): The Skin In The Game Heuristic for Protection Against Tail Events. In *Review of Behavioral Economics* 1, pp. 1–21. Available online at <http://arxiv.org/pdf/1308.0958v3>.
Taleb, Nassim Nicholas (2018): *Skin in the game. Hidden asymmetries in daily life*. New York: Random House.
Young, Brandon (2014): Creating a Culture of Success: Reducing the Likelihood of Conduct Failures. In Patricia Jackson (Ed.): *Risk culture and effective risk governance*. London: Risk Books, pp. 161–190.

Judith Klaiber*

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

Christian Kroll

The Relevance of Socio-Economic Rationality for Business ConsultanciesA 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, 'entreploymment' 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 transcribed 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

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 organizers 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 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; Krishnamurthy 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.

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 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 (in German)

For many decades, individualism and autonomy have been the guiding principle of personal aspirations and until today continue to provide orientation for social and economic leadership. Undoubtedly, these principles led to elementary achievements of civilization – economic growth, prosperity and innovation. However, they also promote an egocentric view of the world, competitive thinking, and a declining sense of community (Dahrendorf, 1997; Kurzynski, 2012). This is why society as well as

3. TIMETABLE

Wittenberg Interdisciplinary Business Ethics Conference
WIBEC 2019

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

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		Michael 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		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
9:45		Chair: Henrike Heierberg	Chair: Christian Kroll
10:00			
10:15		Break	Break
10:30			
10:45			
11:00		Adrian Gombert Abstracting from the Legal Form: A Political Philosophy for Political and Economic Actors	Keynote 3
11:15		Moritz Appels It Takes Courage! How Corporate Activism Inspires Political Participation	
11:30		Chair: Andani Thakhathi	
11:45			
12:00			
12:15			
12:30			
12:45	Registration		Goodbye
13:00		Lunch	Lunch
13:15			
13:30	Greetings & Impuls		
13:45		Keynote 2	
14:00			
14:15			
14:30	Keynote 1		
14:45			
15:00		Break	
15:15			
15:30	Break	Alexander Noßmann Good leadership requires ethical framing	
15:45		Andani Thakhathi Solving complex global problems through values-based leadership: towards an agential self - corrective responsible leadership	
16:00		Chair: Marie Schwimmer	
16:15			
16:30	Elisabeth Widmer Is the Categorical Imperative from a Marxist Standpoint Possible?	Break	
16:45			
17:00	René Leibold Being an entrepreneur - is it a profession?		
17:15			
17:30	Raphael Ng Group / Collective Capabilities and the Firm		
17:45	Chair: Marie Schwimmer		
18:00			
18:15		Panel Discussion	
18:30	Break		
18:45			
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		<p>Benedikt Kirner Ethical Focal Points, Heuristics and Risk Culture in Banking</p> <p>Andreas-Johann Sorger Breaking the Trust: The Case for Regulating Anonymous Shell Companies</p> <p>Chair: Jacqueline Zimmermann</p>	<p>Alexander Reese The Moral Limits of Markets Debate. How to handle semiotic market objections</p> <p>Richard Endörfer No Exceptions for Market Harms. Why Liberals can Justify Interventions in Efficient Markets</p> <p>Chair: Rebecca Ruehle</p>	
9:15			<p>Melanie Arzberger International business and the respect for human rights</p> <p>Eva Kuhn Refining Responsibility: Constant Availability of Mobile Knowledge Workers</p> <p>Chair: Raphael Ng</p>	<p>Break</p> <p>Keynote 3</p>
9:30		Break		
9:45			Break	<p>Goodbye</p> <p>Lunch</p>
10:00			<p>Registration</p>	
10:15				
10:30			<p>Greetings & Impuls</p>	
10:45				
11:00			<p>Break</p>	
11:15	<p>Simon Duempelmann Artificial Intelligence and User Autonomy</p> <p>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.</p> <p>Chair: Rebecca Ruehle</p>			
11:30			<p>Keynote 1</p>	
11:45	<p>Simon Piest Framing a Contest in Terms of Ego Competition Increases Cheating via Ego State Competitiveness</p> <p>Nils Kruse Exploiting the Social Divide as Competitive Advantage for Multinational Firms: An Experiment about Labor Market Discrimination, Corporate Social Responsibility, and Organizational Attractiveness</p> <p>Christian Kroll The Relevance of Socio-Economic Rationality for Business Consultancies</p> <p>Chair: Moritz Appels</p>			
12:00			<p>Break</p>	
12:15	<p>Break</p>			
12:30		<p>Panel Discussion</p>		
12:45	<p>Break</p>			
13:00		<p>Break</p>		
13:15	<p>Conference Dinner</p>			
13:30		<p>Open dinner</p>		
13:45	<p>Break</p>			
14:00		<p>Break</p>		
14:15	<p>Break</p>			
14:30		<p>Break</p>		
14:45	<p>Break</p>			
15:00		<p>Break</p>		
15:15	<p>Break</p>			
15:30		<p>Break</p>		
15:45	<p>Break</p>			
16:00		<p>Break</p>		
16:15	<p>Break</p>			
16:30		<p>Break</p>		
16:45	<p>Break</p>			
17:00		<p>Break</p>		
17:15	<p>Break</p>			
17:30		<p>Break</p>		
17:45	<p>Break</p>			
18:00		<p>Break</p>		
18:15	<p>Break</p>			
18:30		<p>Break</p>		
18:45	<p>Break</p>			
19:00		<p>Break</p>		
19:15	<p>Break</p>			

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