

Acting Responsibly: Ethical Decision-Making in Business

ACTING RESPONSIBLY: ETHICAL DECISION-MAKING IN BUSINESS

MGMT 3480

SOBEY SCHOOL OF BUSINESS

Sobey School of Business, Saint Mary's
University
Halifax, NS



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INTRODUCTION TO ETHICAL DECISION MAKING IN BUSINESS

Purpose of This Resource

This Open Educational Resource (OER) is designed to help you understand the principles and processes behind ethical decision-making in business and organizational contexts. Through the study of five major ethical theories and application of a step-by-step decision-making model, you'll develop the skills to analyze dilemmas, assess alternatives, and make responsible choices in complex situations.

In this resource, you will:

- Explore foundational ethical theories and how they apply in real life
- Learn a structured, 11-step model for making ethical decisions
- Practice applying concepts to realistic case studies
- Build confidence in navigating conflicting values and stakeholder needs

Why Ethics Matters in Business

Big Picture

Ethical decision-making is critical to responsible leadership, sustainable business success, and positive stakeholder relations.

Ethical challenges are everywhere, from managing layoffs to designing AI tools, from advertising

truthfully to sourcing materials responsibly. Ethical business isn't just about avoiding scandal; it's about making decisions that build trust, create long-term value, and align with both personal and organizational values.

Business ethics is a form of applied ethics in which moral principles and standards are examined and implemented within the context of business practices and decision-making. It involves evaluating the ethical implications of corporate behaviour, leadership choices, and stakeholder interactions, aiming to promote integrity, fairness, and social responsibility in the pursuit of profit and organizational success.



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Key Terms & Concepts

- **Ethics:** A system of moral principles or values.

- **Ethical dilemma:** A situation where two or more ethical principles conflict.
- **Stakeholders:** Individuals or groups affected by a decision.
- **Values:** Deeply held beliefs that guide behaviour and decision-making.
- **Moral reasoning:** The process of thinking through what is right or wrong.

What You'll Learn

By completing this OER, you will be able to:

1. Explain key ethical theories and apply them to business cases.
2. Identify ethical issues in business decisions.
3. Use an 11-step ethical decision-making model to analyze complex situations.
4. Recognize competing values and justify choices.
5. Reflect on your own ethical reasoning and leadership.

How to Use This Resource

Learning Format

- Each chapter contains key content and examples.
- Glossary terms are highlighted and are clickable for easy review.
- Interactive elements are included in the first section of the book.
- You can use this resource independently or as part of your course.

SETTING THE STAGE

Before exploring ethical theories and ethical decision-making, it is important to recognize that the ethical decision-making process does not happen in isolation. As part of the ethical decision-making (EDM) process, we need to underline the importance of understanding the **context** in which a decision is being made. It is important to recognize that this context may be shaped by a variety of factors that you may not necessarily be aware of or consciously consider. We will briefly discuss a few of these factors to **set the stage** for the course and the application of ethical theories in decision-making.

Political and Economic System

Ideologies are systems of ideas and beliefs that shape how people interpret the world and what they take as for-granted assumptions about the way the world operates, and consider to be right or wrong. For example, we know the political

system and economic system can influence ethical decision-making by framing:

- What values are prioritized (e.g., equality, efficiency, tradition, innovation)
- How problems are defined and solutions are proposed
- Which stakeholders are considered most important

Awareness of ideology helps you critically examine your own underlying values, assumptions and beliefs to help understand why others might approach the same situation differently.

Cultural Orientation

Cultural orientations can look very different across cultures. For example, in some parts of the world, the individual is most important, whereas in other parts of the world, the

betterment of the overall community is most important. Recognizing these differences encourages cross-cultural sensitivity and helps avoid assuming that your worldview is appropriate in all situations.

Stakeholder Perspective

Every ethical decision affects multiple groups of people, known as stakeholders. A stakeholder can be anyone directly or indirectly impacted by the decision, and can include employees, customers, shareholders, suppliers, communities, governments, or even future generations. Understanding the stakeholder landscape ensures that ethical reasoning accounts for the full range of consequences and perspectives.

Indigenous Perspective

An Indigenous perspective on ethics emphasizes interconnectedness, respect for the land, reciprocity, and the well-being of future generations. Decision-making often involves collective processes that balance human needs with the health of the environment. In business contexts, applying an Indigenous lens may involve:

- Honouring treaties and historical agreements
- Respecting traditional knowledge and governance systems
- Prioritizing long-term sustainability over short-term gain

Considering Indigenous perspectives challenges decision-makers to integrate relational and ecological responsibilities into their ethical reasoning.

Considering ethical decisions in their broader context, along dimensions such as those discussed above, can help you to

make more effective and respectful decisions. This awareness helps to ensure that your ethical reasoning is not only logically sound but also culturally informed and socially responsible.

The short video that follows highlights some of the values and beliefs that can sometimes influence our view of the world.



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PART I

ETHICAL THEORIES

Why Study Ethical Theories?

Ethical theories are the foundations of moral reasoning and ethical decision-making. When theories are incorporated into a formal decision-making process, we have a structured approach to think about what is right, what matters most, and how to justify our decisions when values come into conflict. In business, where choices often affect many people from different stakeholder groups, applying a process with these theories can help us act with clarity, confidence, and responsibility.

The Five Ethical Theories You'll Explore

1. **Utilitarianism:** Focuses on consequences and maximizing

happiness.

2. **Ethics of Caring:** Emphasizes empathy, relationships, and the needs of others.

3. **Justice:** Prioritizes fairness, equality, and the distribution of benefits and burdens.

4. **Virtue Ethics:** Concentrates on character and moral development over time.

5. **Universal Rules:** Stresses duty, moral rules, and consistent application of principle.

The Role of Theories in Ethical Decision Making

Ethical theories are frameworks for:

- Understanding moral principles
- Predicting outcomes or consequences
- Evaluating the fairness or duty behind actions
- Considering human relationships and care
- Making justifiable, repeatable decisions

◇ Think of ethical theories as tools in

a toolkit; you may not use the same one every time, but each offers a unique lens for analyzing complex problems.

Tips for Learning Ethical Theories

- Don't try to "pick a favourite." Each theory has strengths and blind spots.
- Think critically: how does each theory handle real dilemmas?
- Use examples to make abstract ideas practical.
- Reflect on which theories align with your own values and which challenge them.

Putting Theory into Practice

In this course, you will learn about ethical theories as tools for thinking about right and wrong in business. Understanding the theories is important, but you will learn them best by seeing how they apply in real situations. Throughout this module, you will use the simulated **TechSolutions case** to practice applying theories to the dilemmas the company is facing. This will help you move beyond abstract ideas and experience how ethical reasoning can guide real business decisions.

What is TechSolutions?

TechSolutions is a mid-sized Canadian technology company that provides digital services to clients across North America. The company has built its reputation on offering innovative solutions in areas like software development, customer support, and AI-driven products. Over the years, TechSolutions has grown steadily, but with growth has come new pressure: financial constraints, workforce challenges,

and questions about the company's responsibility to its employees, customers, and communities.

The *TechSolutions* case places you in the middle of some of these dilemmas. As you learn about each ethical theory, you will return to *TechSolutions* and practice analyzing their decisions and challenges from that perspective. This exercise will help you see that ethical theories are not simply academic; they are tools for interpreting complex business situations and guiding responsible action.

Why are we doing this?

By working with the simulated *TechSolutions* case as you study ethical theories, you will:

- Gain practice applying abstract concepts to real organizational dilemmas.
- See how different ethical theories may lead to very different conclusions.
- Build the skills to evaluate and compare these perspectives when making business decisions.

As you move forward, keep *TechSolutions* in mind. The

questions they face mirror the types of ethical challenges you will encounter in your careers, where clear answers are rarely obvious and multiple perspectives must be considered.

What You'll Learn in This Section

- How each theory defines right and wrong
- The core values and assumptions behind each theory
- Real-world examples of how each theory applies in business
- Points of conflict or overlap between the theories
- How to begin applying theory to practical decision-making

Tips for Engaging with This Content

Learning Strategy

- Don't rush to "choose" one theory; treat each as a valuable lens.
- Take note of where your personal values align or clash with each theory.
- Use the examples to imagine how different theories might lead to different decisions in the same situation.
- Keep an open mind. Ethical reasoning often involves complexity and competing priorities.

Next Step

Begin with: [Utilitarianism](#) →

Start your journey into ethical theories with one of the most influential approaches, where the greatest good for the greatest number is the guiding principle.

CHAPTER 1: UTILITARIANISM

Overview

Utilitarianism is a consequentialist ethical theory grounded in the idea that the morality of an action depends solely on its consequences. Its central principle—**the greatest happiness principle**—holds that actions are right insofar as they tend to promote the greatest happiness or pleasure for the greatest number of people, and wrong insofar as they tend to produce unhappiness or pain. This principle is most closely associated with Jeremy Bentham and John Stuart Mill, two influential English philosophers of the 18th and 19th centuries.

Utilitarianism is classified as a **consequentialist** theory because it judges the morality of an act based on its outcomes rather than the actor's intentions or the inherent nature of the act itself.

It is also considered **impartial**, in that it does not privilege the interests of any one person over another—all individuals' happiness counts equally in the utilitarian calculus.

Core Concepts

- **Utility:** The overall happiness or well-being produced by an action
- **Consequentialism:** The ethical view that outcomes determine right and wrong
- **Greatest Happiness Principle:** An action is right if it leads to the greatest happiness for the greatest number
- **Impartiality:** Each individual's happiness is equally important in the moral calculation
- **Cost-benefit analysis:** A practical method used to evaluate options based on expected benefits and harms

In Practice

Ethical Lens: Weighing Overall Impact at Tech Solutions

Tech Solutions needs to reduce operating costs by 15 percent. Cutting paid parental leave and flexible work options would create significant savings, helping to avoid layoffs and keep most employees in their jobs. A **utilitarian approach** would weigh the benefits and harms for all stakeholders, aiming for the greatest overall good. If the savings preserve more jobs and long-term company stability, a utilitarian might see the cuts as justified, even though they negatively impact employees who rely on these benefits.

Watch: This 2-minute video provides a clear and engaging overview of utilitarian thinking, including real-world dilemmas.



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Foundational Theorists

- **Jeremy Bentham**, the founder of classical utilitarianism, proposed a **hedonistic calculus** to quantify pleasure and pain. He argued that we could, in principle, calculate the net utility of any action by considering factors such as intensity, duration, certainty, and extent (i.e., how many people are affected). For Bentham, all pleasures were equal in kind, differing only in degree.
- **John Stuart Mill** later refined the theory by distinguishing between **higher and lower**

pleasures. He argued that intellectual and moral pleasures (e.g., reading, artistic appreciation) are superior to mere physical or sensual pleasures (e.g., eating, drinking). Mill's formulation placed greater emphasis on the **quality** of happiness, not merely its quantity, which allowed for a more nuanced moral calculus.

References:

Bentham, J. (1890). *Utilitarianism*. Progressive Publishing Company.

Mill, J. S. (1863). *Utilitarianism*. London, UK: Parker, Son and Bourn.

CHAPTER 2: ETHICS OF CARE

Overview

Ethics of Care is an ethical theory that emphasizes the importance of **relationships, empathy, and responsiveness** in decision-making. An ethical framework originally applied to private life, it has now been extended to application in a much broader context. Ethics scholars advocate for integrating care ethics when considering broader social and political issues, such as bioethics, environmental ethics and public policy. In healthcare in particular, ethic of care is being used to foster more compassionate and democratic approaches to human interaction and well-being.

The ethics of care is also very useful for making responsible and ethical decisions in business and organizational contexts. It offers a different way

to think than just focusing on making money or following strict rules. Instead, it values human relationships and well-being and emphasizes the moral importance of these relationships and dependencies. It aims to promote the well-being of those involved within a network of social connections, with a particular emphasis on those who are less powerful and whose voices might not be heard.

When applied to internal and external stakeholders, Ethics of Care guides businesses and organizations to move beyond purely transactional or rule-based interactions, focusing instead on fostering genuine, respectful relationships and supporting collective flourishing.

Core Concepts

- **Relational ethics:** Morality is grounded in relationships and human interdependence
- **Empathy and responsiveness:** Ethical decisions should reflect understanding and care for others' needs, especially for those who may lack power
- **Context and flexibility:** Each situation requires thoughtful attention, not rigid application of rules
- **Mutual responsibility:** Encourages shared care rather

than individual burden

In Practice

Ethical Lens: Rethinking Benefits at Tech Solutions

Tech Solutions, a mid-sized company, is facing financial pressure. Executives propose cutting paid parental leave and flexible work options to save costs. From a profit-focused or rule-based view, this might seem like a rational move.

But the **Ethics of Care** would ask: What are the ripple effects of this decision on employees, families, and the workplace culture?

Many employees at *Tech Solutions* care for children, elderly parents, or family members with health issues. These caregiving responsibilities are often invisible but deeply significant. A care-based approach would recognize that reducing these supports could increase stress and harm workplace

well-being, especially for women and marginalized groups who disproportionately shoulder care work.

Instead of prioritizing cost-cutting alone, a business guided by care ethics would explore options that protect human dignity and shared responsibility. The company might ask:

- How can we better support employees' caregiving needs?
- Can we design policies that promote well-being and equity while still meeting our goals?

Watch: Dive into care ethics, a moral philosophy that challenges traditional rule-based systems. (9 minutes)



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Foundational Theorist

Carol Gilligan is credited with developing this approach by observing the need for a “different voice” in moral reasoning, distinct from traditional justice-based models, highlighting the importance of relationships and empathy. She wanted to provide an alternative to what she saw as a traditional, male-biased perspective in ethics

References:

Sander-Staudt, M. (n.d.). Care Ethics. In E. N. Zalta (Ed.), *The Internet Encyclopedia of Philosophy*. Retrieved from <https://iep.utm.edu/care-ethics/>.

Kwan, J. (2023, May 5) Care Ethics. Retrieved from <https://www.scu.edu/ethics/ethics-resources/ethical-decision-making/care-ethics/care-ethics.html>.

CHAPTER 3: JUSTICE

Overview

The core concern of **Justice Ethics** is the ethical evaluation of fairness in how decisions are made, how outcomes are distributed, and how people are treated, especially when harm occurs. Justice Ethics focuses particularly on respecting individuals through fair treatment, just processes, and proportionate responses. It is grounded in both classical and contemporary moral philosophy, including Aristotle's notion of distributive equity, John Rawls's theory of justice as fairness, and Tom Tyler's empirical work on procedural justice and legitimacy in organizations.

Core Concepts

Justice ethics draws from classical and contemporary philosophy, including Aristotle's principle of proportional equality, John Rawls's theory of justice as fairness, and Tom Tyler's research on procedural justice and legitimacy in organizations. Its key dimensions include:

- **Procedural Justice:** Fairness, consistency, and transparency in the decision-making process.
- **Distributive Justice:** Fair allocation of resources, benefits, and burdens.
- **Compensatory Justice:** Rectifying harm or disadvantage caused by unfair treatment.
- **Retributive Justice:** Fair and proportionate enforcement of rules and sanctions.
- **Interpersonal Justice:** Treating individuals with dignity, respect, and compassion.

In Practice

Ethical Lens: Fairness in Cost-Cutting at Tech Solutions

Tech Solutions is deciding whether to remove paid parental leave and flexible work options to save money. A **justice approach** asks whether the burdens and benefits are being distributed fairly. Since these benefits are often used by caregivers, a group disproportionately made up of women and marginalized employees, eliminating them could unfairly place the cost-cutting burden on a smaller, already disadvantaged group. From a justice perspective, it may be more ethical to spread cost-saving measures evenly across the organization

Watch: This 10-minute video introduces the core principles of justice ethics, exploring fairness in processes, outcomes, and the treatment of individuals in organizational settings (10 minutes).



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Foundational Theorists

- Aristotle wrote about the principle of proportional equality, arguing that treating everyone equally was not always appropriate and that unequal treatment could be supported when there are relevant differences between people.
- John Rawls's theory of justice as fairness, and Rawlsian ethics would suggest that individuals deserve to be treated as free

and equal persons, not merely as means to organizational ends.

- Tom Tyler, a psychologist and law professor, is known for his work on procedural justice, or the fairness of processes and not just the outcome. He is well known for his research on why people behave the way they do when it comes to obeying or disobeying the law.

References:

Aristotle. (350 B.C.E.). *Nicomachean Ethics*.

Gosepath, S. (2021, March). Equality. In *Stanford Encyclopedia of Philosophy*. Retrieved from <https://plato.stanford.edu/entries/equality/#PropEqua>

Rawls, J. (1971). *A Theory of Justice*. Harvard University Press.

Tyler, T. R. (1990). *Why People Obey the Law*. Yale University Press.

CHAPTER 4: VIRTUE ETHICS

Overview

Virtue Ethics is a moral theory that focuses on the development of good character. Rather than asking “What should I do?” this approach asks “What kind of person should I be?” It emphasizes the development of personal virtues and character traits such as honesty, courage, and fairness through practice in daily life and professional contexts. From a virtue ethics standpoint, ethical behaviour is a reflection of a person’s moral character.

In the business context, Virtue Ethics translates to a focus on cultivating excellent character traits within individuals and organizations,

moving beyond mere adherence to regulations or the sole pursuit of outcomes like profit. Business ethicist Robert C. Solomon proposed that by practicing virtues such as those listed above and others — including trustworthiness and courage — individuals would develop the personal integrity that he believed was crucial for corporate success.

Core Concepts

- **Virtues:** Positive character traits like honesty, prudence, courage, and compassion
- **Moral character:** The foundation for ethical behaviour, shaped over time through experience and reflection
- **Practical wisdom (phronesis):** The ability to make sound judgments in real-life situations
- **Habit and practice:** Virtues are developed through repetition, role models, and intentional effort
- **Human flourishing (eudaimonia):** Living a meaningful, ethically rich life

In Practice

Ethical Lens: Acting with Integrity at Tech Solutions

Facing financial pressure, *Tech Solutions* is considering cutting paid parental leave and flexible work policies. A **virtue ethics** approach focuses on the kind of organization *Tech Solutions* wants to be. Would a company committed to virtues such as fairness, prudence, and compassion remove benefits that directly support employee well-being? A virtuous organization might instead seek alternative cost-saving measures that align with its values, reinforcing trust and integrity within the workplace.

Watch: This short video introduces the core ideas behind Virtue Ethics and its focus on developing good moral character. (3 minutes)





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Foundational Theorists

- Greek philosopher **Aristotle** is widely

recognized as a founding father of virtue ethics in the Western tradition. He believed that moral character and virtues are developed through habitual practice and repeated action.

- In the East, Chinese philosopher **Confucius** is regarded as one of the most well known virtue ethicists.

References:

Athanassoulis, N. (n.d.). Virtue Ethics. In E. N. Zalta (Ed.), *The Internet Encyclopedia of Philosophy*. Retrieved from <https://iep.utm.edu/virtue/>.

Hursthouse, R. (2022). Virtue Ethics. In *Stanford Encyclopedia of Philosophy*. Retrieved from <https://plato.stanford.edu/entries/ethics-virtue/>.

Solomon, R. C. (2003). *A better way to think about business: How personal integrity leads to corporate success*. Oxford University Press.

CHAPTER 5: UNIVERSAL RULES

Overview

A **Universal Rules** approach to ethical decision making is based on the idea that ethical principles should apply consistently to everyone across all situations, rather than being dependent on a person or organization's preferences or specific circumstances. Examples of an approach to ethics with universally binding rules are the Categorical Imperative and the Golden Rule.

The *Categorical Imperative*, developed by Immanuel Kant, is a principle for making ethical decisions based on intentions and universal moral rules, not just outcomes. It serves as a test to determine whether an action is truly moral by asking if it could

be applied universally in all situations without contradiction.

The *Golden Rule*, in its simplest form, can be summarized as “treat others the way you would like to be treated.” It encourages decision makers to adopt an egalitarian and other-directed outlook, encouraging individuals to consider their impact on others and treat them as peers deserving comparable consideration. Many religious traditions have the equivalent of a golden rule.

Core Concepts

- **Universalizability:** Act only according to principles you would be willing to see applied as a universal law for everyone, at all times
- **Respect for Humanity:** Treat every person as an “end” in themselves, never merely as a tool to achieve your goals
- **Duty-Driven Ethics:** Make ethical decisions because it is the right thing to do, not for personal benefit or reputation
- **Integrity:** Commit to principles that remain consistent regardless of the situation or potential profit

In Practice

Ethical Lens: Applying the Categorical Imperative at Tech Solutions

Tech Solutions is facing financial pressures, and its leaders are considering cutting paid parental leave and flexible work options. From a Universal Rules perspective, two questions guide the decision:

1. **Universalizability:** If every company eliminated parental leave and flexible work to save money, would this be acceptable as a universal rule? If universally applied, it would undermine the ability of employees everywhere to meet family responsibilities, creating a work culture that devalues caregiving and human needs.
2. **Respect for Humanity:** Would removing these benefits treat employees as “ends” in themselves or merely as tools for company profit? Cutting such benefits could be seen as using employees solely to meet financial

goals, disregarding their inherent worth and their right to be treated with fairness and respect.

From this lens, *Tech Solutions* would conclude that removing these benefits fails both the universalizability test and the requirement to respect human dignity. The morally consistent action would be to maintain or adapt benefits in a way that upholds principles that could be applied by all businesses without contradiction.

Watch: This short video introduces Immanuel Kant's Categorical Imperative and explains how it can be applied as a universal test for ethical action (2 minutes)



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Foundational Theorists

- Prussian philosopher Immanuel Kant developed the moral philosophy known as the Categorical Imperative.
- Chinese philosopher Confucius is credited with developing an eastern version of the Golden Rule as is Jewish Rabbi Yeshua.

References:

Johnson R. and Cureton, A. (2022). Kant's Moral Philosophy. In Stanford Encyclopedia of Philosophy.

Retrieved from <https://plato.stanford.edu/entries/kant-moral/>.

Puka, B. (n.d.). The Golden Rule. In E. N. Zalta (Ed.), The Internet Encyclopedia of Philosophy. Retrieved from <https://iep.utm.edu/goldrule/>.

DYNAMICS OF THEORIES

Ethical theories offer different ways of thinking about what’s “right,” but they don’t always lead to the same answer. Some theories directly contradict one another in how they assess what should be done in a given situation. Using more than one ethical theory in your analysis can help give you a more complete sense of how different stakeholders might view the situation. Ultimately, this could help you make a more thoughtful and reasoned decision.

Understanding these conflicts helps you:

- Recognize complexity in ethical decision-making.
- Identify underlying values in disagreement.
- Justify your decisions more clearly.

Why Do Theories Conflict?

Conflicts arise because ethical theories prioritize different:

- Goals: e.g., Outcomes (*Utilitarianism*) vs. Character (*Virtue Ethics*)
- Principles: e.g., Fairness (*Justice*) vs. Empathy (*Ethics of Caring*)
- Foundations: e.g., Rules (*Categorical Imperative*) vs. Consequences (*Utilitarianism*)

In today's complex business environment, decision-makers often face ethical dilemmas that cannot be resolved by relying on just one moral theory. Each ethical framework, such as utilitarianism, ethics of care, justice, virtue ethics, or the categorical imperative, provides a distinct way of thinking about what is right or wrong. These perspectives can lead to conflicting conclusions, creating difficult tensions for leaders and organizations. **The examples below highlight some of these common conflicts.**



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What Should You Do When Theories Conflict?

- **Name the conflict:** Which values or principles are at odds?
- **Consider stakeholders:** Who is affected most and how?
- **Weigh competing reasons:** What's gained and lost with each lens?
- **Use the decision-making model:** Structure your analysis and reflect on step-by-step impacts.
- **Be transparent:** Acknowledge the trade-offs and justify your reasoning.

Conclusion

No single ethical theory provides all the answers in complex business environments. Executives, managers, and employees often navigate trade-offs between competing values: profit and fairness, efficiency and compassion, and loyalty and integrity. Recognizing these tensions is not a weakness; it is the first step toward ethical maturity in leadership.

A reflective organization creates space for these ethical perspectives to be debated and considered, fostering decisions that are not only strategic but also morally defensible. Ethical pluralism, when acknowledged, can deepen accountability, support long-term trust, and build a more humane business culture.

Quick Check



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Next Step

Now that you've explored the complexity of conflicting theories, you're ready to apply an ethical decision-making model that helps organize your thinking, step by step.

To review, proceed to: [Summary and Next Steps](#) →

SUMMARY AND NEXT STEPS

Summary of Ethical Theories

In this section, you have learned about five major ethical theories. These theories are not the only ones that exist, since there are many more approaches to ethics that scholars and practitioners use to guide decision-making. For the purposes of this course, our focus is on these five theories so that you can gain a strong foundation in applying them to business dilemmas. In the future, you may wish to explore additional theories, but for now, the goal is to become confident in recognizing, comparing, and applying these five perspectives.

Let's Review!

| Theory | Core Focus | Key Principles | Decision Guide | Common Critiques |
|-------------------------|---------------------------------|---|--|--|
| Utilitarianism | Outcomes and consequences | Maximize happiness or utility; Weigh benefits vs. harms | <i>What action produces the greatest good for the greatest number?</i> | May overlook minority rights; hard to predict all consequences |
| Ethics of Caring | Relationships and empathy | Care, compassion, connection; Respond to the needs of others | <i>How can I care for those affected by this decision?</i> | It may seem too subjective; risk of favouritism |
| Justice | Fairness and equality | Equal treatment; Just distribution of benefits and burdens | <i>Is this decision fair to all parties?</i> | Can conflict with efficiency or personal relationships |
| Virtue Ethics | Character and moral development | Cultivate virtues like honesty, courage, humility; Be a good person | <i>What would a virtuous person do?</i> | Vague; may differ across cultures; lacks clear rules |

| Theory | Core Focus | Key Principles | Decision Guide | Common Critiques |
|------------------------|--------------------------------|---|--|---|
| Universal Rules | Duty and universal moral rules | Duty to act on principles that are universal laws | <i>Would it be right if everyone did this?</i> | Can be rigid; ignores consequences or context |

Common Questions

1. **Do I have to memorize all the theories?** No, but you should understand how each works and be able to apply them to a dilemma.
2. **Are the theories meant to be used together?** Sometimes. Real-world dilemmas may require combining theories in your analysis and comparing the results.
3. **What do I do if two theories give different answers?** That's where ethical judgment comes in. You'll practice this later.

Explore Ethical Theories in Action

Use the activity below to review key ethical theories, their core ideas, and the philosophers behind them. This quick check-in will help you start building the ethical toolkit you'll use throughout the course.





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Next Step: Connecting to the EDM Model

In the next section of the course, you will begin working with an **Ethical Decision-Making (EDM)** model. This model gives you a structured process to analyze dilemmas and make thoughtful decisions. The ethical theories you have learned provide the lens through which you will study each situation as you work through the model.

Theories help you identify potential impacts and outcomes, ensuring your analysis is grounded in ethical reasoning rather than assumptions or quick judgments. The EDM model keeps you organized in your process, while the theories add moral depth by

shaping how you interpret and evaluate the situation. Together, they form a powerful toolkit for approaching business dilemmas with clarity and responsibility.

Proceed to: [Ethical Decision-Making Model](#) →

PART II

ETHICAL DECISION-MAKING MODEL

Why Use a Model for Ethical Decision-Making?

Even with a strong understanding of ethical theories, it can be difficult to apply those ideas in the messy, uncertain situations we encounter in business. That's where a structured decision-making process can help. This section introduces a clear model that supports responsible, well-reasoned ethical decisions.

Real-World Relevance

In business, ethical decisions rarely have clear or simple answers. Pressures from stakeholders, competing priorities, and fast-paced environments can lead to rushed or unclear choices. A structured model helps decision-makers slow down, think clearly, and ensure their actions align with values, responsibilities, and long-term impact. An ethical decision-making model offers a practical framework to help you make consistent, well-reasoned decisions, even in uncertain or high-stakes situations.

Ethical decision-making is not just a theoretical concept; it is a vital skill that every business leader and professional needs to develop. As a third-year commerce student, you are preparing to enter a world where your decisions will affect people, organizations, communities, and even the environment. Ethical challenges are often complex, involving conflicting values, uncertain outcomes, and significant consequences. This is why having a structured approach to ethical decision-making is so important.

This chapter introduces you to an ethical decision-making model designed to guide you through the process of evaluating business dilemmas. Each step encourages you to think critically and empathetically, to consider the broader context of your decisions, and to align your actions with ethical principles. The model is not a rigid formula but a flexible guide that supports reflection and responsible action in real-world business situations.

You will explore how ethical leadership, stakeholder engagement, fairness, and transparency all play a role in making sound ethical choices. Throughout this OER, you'll apply the model to real-life case studies, develop your moral reasoning, and strengthen your capacity to act with integrity

What Makes This Model Useful?

- It's **comprehensive**: You'll move from initial decision to long-term monitoring.
- It's **flexible**: The model works in many contexts: marketing, HR, leadership, sustainability, and more.
- It's **grounded in theory**: It draws from ethical reasoning traditions while emphasizing action.
- It's **student-tested**: Designed for real-world application in business courses and workplace settings.

What the Model Helps You Do

- Clarify the business decision at hand
- Identify potential ethical problems early
- Understand the people and context involved
- Evaluate realistic options and their consequences
- Make a justifiable decision and follow through responsibly
- Monitor the outcome and reflect for future learning

The Parts of the Process

Each part of the process builds on the one before. You'll explore each of these on its page, with examples, tools, and prompts to help you apply the process to case studies and workplace decisions. Click on the question marks within each of the sections to learn more about the individual steps.



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Tips for Using the Model

Practical Advice

- **Be specific.** Vague answers lead to vague reasoning.
- **Slow down.** Ethical clarity comes from moving step-by-step, not jumping to conclusions.
- **Think holistically.** Good ethical decisions consider more than just profit or compliance.
- **Practice.** The more you use the model, the more natural it becomes.

Putting the EDM Model into Practice

You will learn the EDM model best by seeing how it applies in a real situation. Throughout this module, you will use the simulated **NexaTech case** to practice applying the model step-by-step. This will help you move beyond abstract understanding and experience how a structured decision-making process can support ethical leadership in practice.

What is NexaTech?

NexaTech is a Canadian technology company founded in 2008. Over the past 15 years, it has grown from a small start-up into a mid-sized company with more than 1,200 employees across Canada and the United States. The company provides digital services, including software development, IT consulting, and customer support for clients in finance, healthcare, and retail. *NexaTech* has earned a reputation for innovation and reliability, and it has often highlighted its role in supporting Canadian talent in the global tech sector.

Like many growing companies, *NexaTech* now faces mounting pressures. Global competition, rising costs, and rapid advances in automation have forced the company to rethink its operations. At the same time, stakeholders expect *NexaTech* to act responsibly toward its employees, clients, and communities.

The current dilemma involves a proposal to close *NexaTech's* rural Nova Scotia customer service

center and transition many support services to AI-driven chatbots. While this shift could significantly reduce costs and improve efficiency, it raises serious concerns about job loss, service quality, and the economic impact on the community.

Why are we doing this?

By working with the simulated *NexaTech* case as you study the EDM model, you will:

- Gain practice applying a structured process to a real organizational dilemma
- See how the EDM model helps balance competing values and long-term impacts
- Develop the skills to identify context, analyze decision-makers and stakeholders, and evaluate alternatives before selecting a course of action

As you move forward, keep *NexaTech* in mind. The choices it faces reflect the kinds of ethical challenges you will encounter in your own careers, where responsible leadership depends on both clear reasoning and awareness of long-term consequences.

What to Expect in this chapter

- A short explanation of each step of the ethical decision-making process
- Examples from business or leadership practice
- Tools or questions to guide your thinking

You'll explore this process with a case-based activity that walks you through the entire model.

Let's Get Started!

Now that you are familiar with the Ethical Decision-Making Model, it's time to dig deeper into each stage of the process.

Proceed to the first stage of the EDM: [STAGE 1: IDENTIFY THE ETHICAL CHALLENGES](#) →

STAGE 1: IDENTIFY THE ETHICAL CHALLENGES

The first phase of the ethical decision-making process focuses on clearly defining the decision that needs to be made and **understanding why** it may involve ethical considerations. This step sets the tone for the entire process; if the challenge is misunderstood or poorly framed, the solutions that follow may miss the real issue.

By answering the two guiding questions below, you can clarify the scope of the challenge and ensure that you are addressing it from an ethical perspective.

What is the decision to be made?

Every ethical analysis starts with a clear understanding of the specific decision at hand. This means going beyond vague descriptions to state exactly **what choice must be made**. It might be a single yes-or-no decision, a choice between several options, or a determination

about how to respond to a new situation. Being precise at this stage helps focus your analysis in later phases.

Why is it potentially an ethical issue?

Not all difficult decisions are ethical ones. To determine whether a situation involves ethics, consider whether it:

- Affects the rights, dignity, or well-being of people or communities
- Involves a conflict between competing values or responsibilities
- Has potential consequences that go beyond legal or financial concerns
- Raises questions about fairness, honesty, or integrity

Recognizing the ethical dimension early on helps ensure it is not overlooked when pressure mounts to make a quick decision.

Identifying the ethical challenge at the start ensures that your decision-making process is rooted in the right questions. It prepares you to explore the context, stakeholders, and consequences in the next phases, building a strong foundation for an ethical and well-reasoned choice.

Next Step

Once you have defined the decision and considered why it may raise ethical concerns, the next step is to clearly identify the specific decision that must be made.

Proceed: [Organizational Decision to be Made](#)



ORGANIZATIONAL DECISION TO BE MADE

Purpose

Every ethical decision begins with a practical business choice. But not every business decision is ethical in nature.

Clearly identify the decision that needs to be made in a business setting.

Key Concepts

Your job at this stage is to define the decision clearly, what action or direction is being considered, and assess whether it may have ethical consequences. A poorly defined decision can lead to confusion, inefficiency, or even unethical outcomes.

It's important to distinguish the decision itself from the issues surrounding it.

When a business faces pressure to grow, reduce costs, or innovate, decisions must still align with values and responsibilities. Clear articulation of the decision helps uncover what is really at stake.

In Practice

Example Scenario

At *NexaTech*, the leadership team is evaluating a proposal to close its rural Nova Scotia customer service center. The goal is to reduce costs and transition support services to AI chatbots. The decision on the table is: "Should *NexaTech* replace its rural customer service center with an AI system to reduce operating costs?" While the efficiency gains are tempting, there are early signs that this is not just a financial choice. Employees, community leaders, and some customers have voiced concerns about job loss, service quality, and local economic

impact. The leadership team must decide whether to proceed, adapt, or reject the plan.

Tips and Tools

- Clearly state the business decision in a single sentence.
- Avoid framing the problem as either/or too early.
- Ask: What makes this a decision and not just an operational task?
- Use tools like the 5 Whys to dig into the root of the decision.

Next Step

Now that you've defined the decision, you're ready to explore whether the problem has ethical elements worth deeper analysis.

When you're ready, continue to the next part of the process.

Proceed to: [Potential Problem Identification](#)→

POTENTIAL PROBLEM IDENTIFICATION

Overview

Purpose

Not every business decision is an ethical one, but many have hidden or complex ethical implications.

Determine whether the business decision raises ethical concerns that require deeper analysis.

Key Concepts

This step invites you to examine whether the proposed action could cause harm, involve unfairness, breach trust, or compromise core values. By identifying the ethical nature of

a problem early, you can avoid overlooking issues that might create reputational or legal risks or simply violate your sense of what is right.

Ethical problems often arise when business priorities conflict with values like honesty, loyalty, fairness, or respect. The earlier you identify these conflicts, the more options you have for responsible action.

In Practice

Example Scenario

As *NexaTech* evaluates closing its rural customer service center, you begin to hear concerns from staff and community members. Employees are worried about job security, while local leaders highlight the lack of comparable employment in the region. Customers express frustration over losing personalized service. Though the proposal may appear operational, it triggers multiple ethical questions: Are employees being treated fairly? Is *NexaTech* fulfilling its social responsibility to the

community? Is transparency being maintained in communication with stakeholders?

Tips and Tools

- Use the “Front Page Test”: Would I be comfortable if this decision were reported in the news?
- Look for warning signs: stakeholder pushback, reputational risk, or discomfort from team members.
- Identify conflicts between business goals and ethical values.
- Ask: Could someone be harmed if this decision moves forward as planned?



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<https://pressbooks.atlanticoer-relatlantique.ca/actingresponsibly/?p=58#oembed-1>

Next Step

Now that you've identified the ethical dimensions of this decision, it's time to examine the broader context that shapes how those issues are perceived and prioritized.

When you're ready, continue to the next part of the process.

Proceed to the next stage: [STAGE 2. UNDERSTAND THE SITUATION](#) →

STAGE 2. UNDERSTAND THE SITUATION

In the second phase of the ethical decision-making process, you step back from immediate choices and focus on fully **understanding the situation** before you act. This stage is about gathering the right information, clarifying roles, and identifying the forces that shape the decision. Rushing forward without this understanding can lead to incomplete analysis, overlooked perspectives, and decisions that fail to address the root issue.

By working through the four guiding questions below, you create a clear picture of what is happening and why it matters.

What is the context?

Context refers to the circumstances surrounding the dilemma. This can include:

- The industry and market environment
- Legal and regulatory requirements

- Company culture and policies
- Social, cultural, and environmental factors
- Current events or public pressures

Context helps you understand why the decision is challenging and what constraints or opportunities exist.

Who are the decision makers?

Every ethical situation involves individuals or groups with the authority, formal or informal, to make a decision. Decision makers might be a single executive, a management team, a committee, or even a regulator. Understanding who holds the power to choose is essential because these people will shape how the dilemma is addressed and which values guide the decision.

Who are the stakeholders?

Stakeholders are anyone affected by the decision, directly or indirectly. They may be employees, customers, shareholders, suppliers, community members, or even future generations. Ethical awareness means looking beyond the most obvious stakeholders to include those whose voices are less heard but whose lives could be significantly impacted.

What is the current ethical situation?

The current ethical situation describes the state of the issue as it stands today. This involves identifying what actions have already been taken, what is at stake for different stakeholders, and where the tension between competing values or priorities lies. Clearly describing the present circumstances, without rushing to

solutions, ensures that you address the true conflict and its underlying causes.

Taking the time to understand the situation creates a strong foundation for ethical analysis. It ensures that when you move into evaluating alternatives, you are working from a complete, accurate, and fair assessment of all the factors at play.

Next Step

Your next step is to use this clearer picture to define the core decision that needs to be made and prepare to evaluate the options available.

Proceed to: [Context](#) →

CONTEXT

Purpose

Ignoring context can lead to decisions that are tone-deaf, unfeasible, or unjust. Understanding the environment gives ethical decisions credibility and makes implementation more realistic.

Knowing how the broader internal and external environment can influence our organizational decisions is key to making better ethical decisions.

Key Concepts

Context matters. Ethical decisions are shaped by more than just logic or values; they are embedded in cultural, organizational, legal, and social environments. This step helps you explore the situational factors that frame your decision: What kind of company is making the choice? What social

pressures, expectations, or economic constraints are influencing it?

In Practice

Example Scenario

NexaTech operates in the tech sector, where AI-driven customer service is rapidly becoming the norm. The company has recently experienced financial strain due to slowing product sales. Internally, NexaTech is known for a strong culture of employee loyalty and community involvement, especially in rural regions where it has long-standing operations. Externally, community leaders are calling for more corporate accountability in rural job retention. Investors are also pressuring NexaTech to demonstrate innovation and cost discipline. This context puts the leadership team in a tough position: Can they innovate and cut costs while staying true to their values?

Tips and Tools

- **Consider organizational culture:** What values and norms guide behaviour in the organization?
- **Consider external forces that shape your thinking:** What are legal regulations, economic pressures, media attention, and social expectations?

Next Step

Now that you've explored the context, you're ready to analyze who is responsible for making the decision—and what ethical responsibilities they carry.

When you're ready, continue to the next part of the process:

Proceed to: [Decision-Makers](#) →

DECISION-MAKERS

Purpose

Ethical decisions are shaped by those who make them. These individuals or groups bring authority, perspectives, and potential biases to the process. Recognizing who the decision-makers are allows you to reflect on their responsibilities, their values, and whether they are equipped to make a fair and informed choice.

Identify who holds decision-making power and how their perspective on the situation may be shaped by their ethical roles and responsibilities.

Key Concepts

Good ethical leadership involves transparency, self-awareness, and accountability. Leaders who ignore their power or

motivations can make ethically risky decisions, even with good intentions.

As a decision-maker, you also carry moral responsibility for the choices you make, whether you are a leader, an employee, or part of a team. Your personal value system influences your actions and may align or sometimes conflict with professional or organizational values. Ethical decision-making is not only about meeting short-term goals or following rules. It also requires looking at long-term impacts and understanding that good ethical leadership is not confined to those at the top. Every individual has agency and plays a role in shaping a culture of ethical awareness and accountability.

In Practice

Example Scenario

At *NexaTech*, the executive leadership team holds the authority to approve or deny the transition to AI-based customer service. The Chief Operating Officer is advocating for cost savings, while the Chief People Officer is raising concerns about the impact

on staff and community relations. The CEO is caught between investor pressure and long-term brand integrity. Each of these leaders brings different values, but together they are responsible for aligning the decision with NexaTech’s mission and ethical standards.

Tips and Tools

- Identify who has the power to decide and who influences them.
- Watch out for “motivated blindness” when leaders ignore ethics to benefit themselves or their company



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can view them online here:

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Next Step

Now that you have identified the decision makers, you are ready to analyze the current ethical tensions that exist in the situation.

When you're ready, continue to the next part of the process.

Proceed to: [Ethical Dilemma](#) →

ETHICAL DILEMMA

Purpose

To be able to clearly identify the core ethical conflict or tension within a business or organizational decision—that is, the ethical dilemma—we need to develop moral awareness to be able to “see” that an actual problem exists.

Key Concepts

This step helps you move beyond facts and stakeholders into the moral dimensions of the issue. Ethical tensions often arise from competing values, such as fairness versus efficiency or loyalty versus innovation. Recognizing these tensions gives you the insight needed to evaluate alternatives in a more ethical and informed way.

Being morally aware requires practice and the recognition

that actions and decisions are anchored within our own values, which in turn are anchored within the society we live in. Understanding an ethical dilemma is therefore the first step in seeing that a situation is not simply a question of right or wrong, but more so a situation rooted in context and in conflicting perspectives and goals.

In Practice

Example Scenario

At *NexaTech*, the central ethical dilemma is whether it is right to prioritize efficiency and cost savings over employee welfare and community stability. The layoffs might improve shareholder satisfaction but undermine NexaTech's values of social responsibility. Some leaders argue that the AI shift is necessary to remain competitive. Others worry it sets a precedent that devalues human labour. The ethical situation is complicated, with no obvious right answer.

Tips and Tools

- Use different ethical lenses
- Reflect on how they contrast in their assessment of the situation
- Reflect on how a particular theory may not be useful to understand the situation



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Next Step

Now that you have analyzed the current ethical tensions that exist in the situation, the next step is

to map out all stakeholders affected by the decision and understand their needs and concerns.

When you're ready, continue to the next part of the process.

Proceed to: [Stakeholders](#) →

STAKEHOLDERS

Purpose

Understanding stakeholders is essential for making ethical business decisions. Stakeholders are individuals, groups, or organizations who can affect, or are affected by, an organization's actions, policies, and outcomes. By identifying and analyzing stakeholders, decision-makers can better understand the potential impacts of their actions, prioritize engagement, and choose strategies that promote fairness, accountability, and trust.

Two well-known models offer systematic approaches to stakeholder analysis:

1. **Savage et al. (1991) Stakeholder Typology**
2. **Mitchell, Agle, and Wood (1997) Stakeholder Salience Model**

Key Concepts

Savage et al. (1991) Model

The Savage et al., 1991 model for stakeholder analysis is a diagnostic typology of organizational stakeholders. This model is designed to help executives assess and manage organizational stakeholders by classifying them based on two key dimensions:

1. **Stakeholder's Potential for Threat to Organization:**
This dimension assesses how much a stakeholder could potentially harm the organization.
2. **Stakeholder's Potential for Cooperation with Organization:** This dimension assesses how much a stakeholder could potentially cooperate with the organization.

By analyzing these two dimensions (high or low for each), the model identifies four generic types of stakeholders, each associated with a specific management strategy:

1. **The Supportive Stakeholder**
 - Characteristics: These stakeholders have a low potential for threat to the organization and a high potential for cooperation. They are considered

“ideal stakeholders” whose goals and actions align with the organization’s mission. Examples include well-managed organizations, boards of trustees, managers, employees, parent companies, suppliers, service providers, and non-profit community organizations.

- Strategy: The recommended strategy is **to involve them**. Executives should involve supportive stakeholders to maximize and encourage their cooperative potential.

2. **The Marginal Stakeholder**

- Characteristics: These stakeholders have a low potential for threat and a low potential for cooperation. They are not considered strategically important and can often be ignored.
- Strategy: The recommended strategy is to **monitor** them. Executives should monitor marginal stakeholders but not make them a high priority, as their interests are narrow, and their impact is minimal.

3. **The Non-supportive Stakeholder**

- Characteristics: These stakeholders have a high potential for threat to the organization and a low

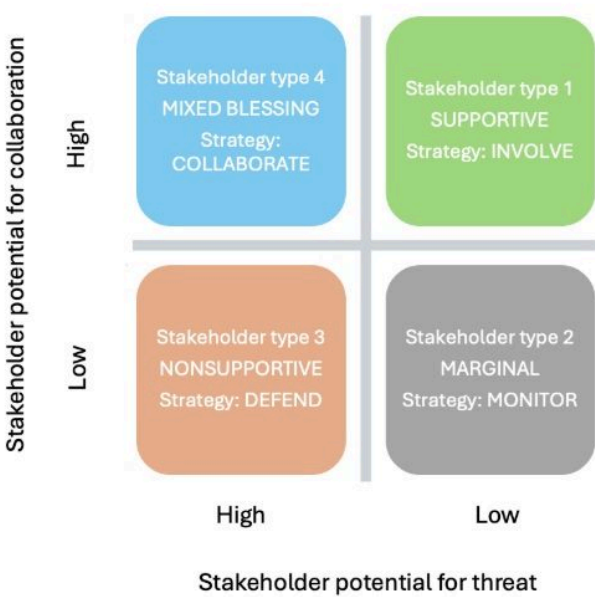
potential for cooperation. They are considered dangerous and may represent significant forces affecting the organization. Examples can include large competing organizations, trade unions, government, and media.

- Strategy: The recommended strategy is to **defend** against them. Executives should adopt a defensive strategy to minimize the threat posed by nonsupportive stakeholders.

4. **The Mixed Blessing Stakeholder**

- Characteristics: These stakeholders have a high potential for threat and a high potential for cooperation. They are major stakeholders, like employees or customers, who have the capacity to both cooperate with and threaten the organization.
- Strategy: The recommended strategy is to **collaborate** with them. Executives should aim for maximal cooperation by working closely with these stakeholders, recognizing their dual nature.

This typology, illustrated as a 2×2 matrix, helps managers identify the appropriate generic strategies for managing different stakeholders based on their potential for cooperation and threat.



Reference: Savage, G. T., Nix, T. W., Whitehead, C. J., & Blair, J. D. (1991). Strategies for assessing and managing organizational stakeholders. *Academy of management perspectives*, 5(2), 61-75.

Mitchell, Agle, and Wood (1997) Model

The model for stakeholder analysis, as proposed by Mitchell, Agle, and Wood (1997), aims to develop a comprehensive theory for **stakeholder identification and salience**, addressing the fundamental question of “*who and what counts*” for a firm. This model provides a systematic way to

categorize and understand the importance of various stakeholders to managers.

The core of the model is based on **three key attributes** that stakeholders may possess or be perceived to possess:

1. **Power:** Defined as the probability that one actor can carry out its will despite resistance, or the ability of actor A to get actor B to do something B would not otherwise have done. Power can be:
 - **Coercive:** Based on physical resources (e.g., force, violence, restraint).
 - **Utilitarian:** Based on material or financial resources (e.g., goods, services, money).
 - **Normative:** Based on symbolic resources (e.g., prestige, esteem, love, acceptance).
 - Power is a variable attribute, not a steady state, and can be acquired or lost.

2. **Legitimacy:** Defined as “*a generalized perception or assumption that the actions of an entity are desirable, proper, or appropriate within some socially constructed system of norms, values, beliefs, and definitions*“. It is a desirable social good and can be defined at individual, organizational, or societal levels. Legitimacy is distinct from power and can exist independently. It is also a variable and dynamic attribute.

3. **Urgency:** Defined as the degree to which stakeholder claims call for immediate attention. Urgency exists when two conditions are met:
- Time sensitivity: Managerial delay in addressing the claim is unacceptable to the stakeholder.
 - Criticality: The claim or relationship is highly important to the stakeholder. This criticality can stem from ownership of firm-specific assets, sentiment, expectation, or exposure to risk.
- Urgency is a perceptual phenomenon and can vary over time.

Attributes as Variables: Each attribute is dynamic and can change for any entity or stakeholder-manager relationship. Their existence or degree is based on multiple perceptions, making it a constructed reality. Furthermore, an entity might not be conscious of possessing an attribute or choose not to enact implied behaviours.

The model posits that the salience of a stakeholder—the degree to which managers give priority to competing stakeholder claims—is positively related to the cumulative number of these attributes perceived by managers. This leads to a **typology of stakeholder classes and non-stakeholders:**

1. **Non-Stakeholders/Potential Stakeholders:** Entities with no power, legitimacy, or urgency are not considered

stakeholders and hold no salience for managers.

2. **Latent Stakeholders (Low Salience):** Possess only one attribute. Managers may do little about them and might not even recognize their existence, and these stakeholders are unlikely to give attention to the firm.
 - **Dormant Stakeholders (Power only):** They have the power to influence but lack a legitimate relationship or urgent claim, so their power remains unused. Managers should be cognizant of them due to their potential to acquire another attribute. Examples include fired employees who might later use coercive, utilitarian, or symbolic power.
 - **Discretionary Stakeholders (Legitimacy only):** They have legitimacy but no power or urgent claims. They are often recipients of corporate philanthropy, and managers are under no pressure to engage actively with them.
 - **Demanding Stakeholders (Urgency only):** They have urgent claims but lack power and legitimacy. They are seen as bothersome but not dangerous or warranting significant management attention, as the “noise” of urgency alone is insufficient for high salience.
3. **Expectant Stakeholders (Moderate Salience):** Possess

two attributes. This combination leads to a more active stance from the stakeholder and increased firm responsiveness.

- **Dominant Stakeholders (Power + Legitimacy):** They are powerful and legitimate, forming the “dominant coalition” within the firm. Their expectations “matter” to managers, and they often have formal mechanisms (e.g., boards of directors, investor relations) in place to acknowledge their importance.
- **Dependent Stakeholders (Legitimacy + Urgency):** They have urgent and legitimate claims but lack power. They depend on other, more powerful stakeholders or management benevolence for their claims to be addressed. An example is local residents and the environment affected by the Exxon Valdez oil spill, whose claims became salient through the advocacy of dominant stakeholders like the government.
- **Dangerous Stakeholders (Power + Urgency):** They are powerful and have urgent claims but lack legitimacy. These stakeholders can be coercive and potentially violent, acting outside legitimate bounds (e.g., wildcat strikes, sabotage, terrorism). While their actions are abhorred, identifying them is crucial for preparedness and mitigation.

4. **Definitive Stakeholders (High Salience):** Possess all three attributes: power, legitimacy, and urgency.
 - When a stakeholder from the dominant coalition has an urgent claim, managers have a clear and immediate mandate to prioritize it.
 - Examples include stockholders of major companies (e.g., IBM, GM) who became active and caused managerial changes when their stock values plummeted, signalling urgency.
 - Any expectant stakeholder can become definitive by acquiring the missing attribute, such as the African National Congress (ANC) moving from a demanding, then dangerous, to a dependent (by gaining legitimacy through external support), and finally a definitive stakeholder (by gaining power through elections). Similarly, dependent workers can become definitive by aligning with powerful stakeholders like unions and courts.

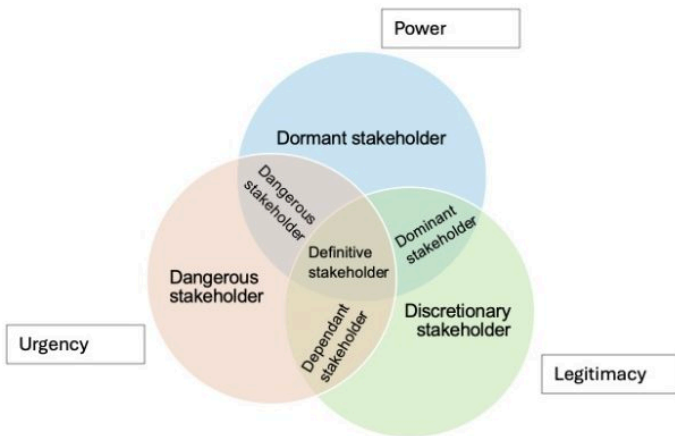
Managerial Role and Dynamism:

Managers play a central role in this theory as they are at the nexus of contracts and have direct control over decision-making. It is the managers' **perception** of these attributes that determines which stakeholders become salient and receive their attention. Managerial characteristics, such as

environmental scanning practices and values, can moderate these perceptions.

The model emphasizes the **dynamic nature** of stakeholder-manager relationships. Stakeholder attributes are not static; they can change, leading stakeholders to shift between classes and altering their salience to managers. This dynamism means that managers need to constantly monitor and adapt their strategies.

In essence, this model provides a robust framework for managers to not only identify their stakeholders but also to understand the **degree of attention** they should, and likely will, pay to each, based on the interplay of power, legitimacy, and urgency.



Reference: Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a theory of stakeholder identification and salience: Defining the principle of who and what really counts. *Academy of management review*, 22(4), 853-886.

In Practice

Example Scenario

At *NexaTech*, the leadership team is evaluating a proposal to close its rural Nova Scotia customer service center and replace it with AI chatbot technology. The plan could significantly reduce operating costs, but employees, community leaders, and some customers have expressed concerns about job loss, declining service quality, and the economic impact on the rural community.

Using the **Savage et al.** model, the leadership might identify:

- Rural community leaders as **Mixed Blessing** stakeholders. They are willing to collaborate on economic development solutions but could also mobilize opposition if the center is closed.
- The AI technology vendor as a **Supportive** stakeholder. They are highly cooperative and invested in the project's success.
- Employee unions as **Non-Supportive**

stakeholders. They may resist the transition due to job loss concerns.

Using the **Mitchell et al.** model, the team might identify:

- Current customer service employees as **Dependent** stakeholders. They have legitimate and urgent concerns about job security but limited direct power, relying on public support or union advocacy to be heard.
- Key corporate clients as **Definitive** stakeholders. They hold purchasing power, have a legitimate relationship, and their urgent concerns about maintaining service quality give them high priority in the decision-making process.

Applying these models helps *NexaTech* assess not only who will be most affected but also whose influence and needs must be addressed before moving forward.

Tips and Tools

- Regularly update stakeholder assessments because

influence and priorities can shift quickly.

- Use both models together. Savage helps define engagement strategies, while Mitchell helps set priorities.
- Look beyond the obvious and include groups who may not currently have power but could gain it.
- Engage early and often because proactive communication can turn potential threats into cooperative relationships.

Next Step

You've just completed an essential part of the ethical decision-making process. Taking the time to work through this thoughtfully ensures a stronger foundation for the choices that follow. Ethical decisions are rarely simple; they require careful attention to detail, values, and context.

When you're ready, continue to the next part of the process.

Proceed to the next stage: [STAGE 3. CHOOSE THE BEST PATH FORWARD](#) →

STAGE 3. CHOOSE THE BEST PATH FORWARD

In the third phase of the ethical decision-making process, you move from understanding the situation to actively deciding what to do about it. This stage is about generating realistic options, assessing them through ethical and practical lenses, and identifying the **course of action** that best aligns with both your values and your responsibilities.

By working through the two guiding questions below, you can ensure your decision is both thoughtful and justifiable.

What are the alternatives?

Alternatives are the possible courses of action you could take in response to the current situation. These should be specific, actionable, and varied; not simply “do something” or “do nothing.” Strong ethical decision-making involves looking beyond the most obvious or convenient choice to consider creative solutions

that could address the needs of multiple stakeholders.

How can you assess different alternatives and select the most effective one?

Assessing alternatives means evaluating each option using clear criteria. This might involve:

- Applying ethical theories (such as utilitarianism, justice, virtue ethics, care ethics, or the categorical imperative)
- Considering **short-term and long-term consequences** for all stakeholders
- Weighing **feasibility, fairness, and alignment with core values**
- Looking at whether the decision will uphold the organization's integrity and reputation

The goal is not simply to choose the most

profitable or least risky option, but the one that best balances ethical principles with practical realities.

Choosing the best path forward requires both moral reasoning and strategic thinking. By developing strong alternatives and assessing them thoroughly, you can move ahead with confidence that your decision is both ethically sound and effectively addresses the situation at hand.

Next Step

Your next step is to weigh the alternatives and determine which course of action offers the most ethical and practical path forward.

Proceed to: [Alternatives](#) →

ALTERNATIVES

Purpose

Generate a range of options for addressing the decision ethically.

Key Concepts

Ethical decision-making requires creativity. There is rarely only one path forward. This step invites you to develop multiple alternatives that aim to meet the business objective while reducing harm and aligning with values.

Do not limit yourself to either/or thinking. Some of the best ethical solutions arise from compromise, hybrid models, or entirely new approaches.

In Practice

Example Scenario

Instead of fully replacing the rural call centre with AI, *NexaTech* could:

1. **Hybrid model:** Use AI for first-tier customer inquiries while retaining a smaller staff for complex cases.
2. **Phased transition:** Introduce AI gradually with retraining options for staff.
3. **Community partnership:** Collaborate with local government to support job placement or entrepreneurship.
4. **Full closure:** Proceed with the layoffs, offering generous severance and public accountability.

These alternatives show that cost-saving and community responsibility are not necessarily opposites.

Tips and Tools

- Use brainstorming techniques.
- Encourage wild ideas, then assess feasibility.
- Avoid “**false dilemmas**” that limit thinking to two extremes.



One or more interactive elements has been excluded from this version of the text. You can view them online here:

<https://pressbooks.atlanticoer-relatlantique.ca/actingresponsibly/?p=68#oembed-1>

7 Simple Rules of Brainstorming

Brainstorming helps teams move past obvious answers and spark breakthrough ideas. To make it effective, follow these seven rules:

1. **Defer judgment:** Hold back criticism so ideas can flow freely.
2. **Encourage wild ideas:** Bold or “out there” ideas often lead to the best solutions.

3. **Build on others' ideas:** Use “yes, and...” to expand possibilities.
4. **Stay focused:** Keep the discussion tied to the challenge at hand.
5. **One conversation at a time:** Listen and let each voice be heard.
6. **Be visual:** Use Post-its, sketches, or diagrams to share ideas clearly.
7. **Go for quantity:** Aim for lots of ideas; the more you have, the more likely a great one will emerge.



Rules of Brainstorming



Defer Judgment



Encourage Wild Ideas



Build on the Ideas of Others



Stay Focused on the Topic



One Conversation at a Time



Be Visual



Go for Quantity

Tip: A safe, inclusive space where everyone contributes is key to successful brainstorming.

Reference: IDEO U. (2025, March 28). 7 simple rules of brainstorming for better ideas & stronger collaboration. <https://www.ideo.com/blogs/inspiration/7-simple-rules-of-brainstorming?srsId=AfmBOoqzhTslJob6FuxXIYaVksbMOu4oExFxYYelmuWg-Z4jUxvIHC>.

Next Step

With multiple alternatives in hand, it is time to assess which one aligns best with ethical principles and stakeholder needs.

When you're ready, continue to the next part of the process:

Proceed to: [Assessment of Alternatives](#) →

ASSESSMENT OF ALTERNATIVES

Purpose

Evaluate the ethical strengths and weaknesses of each proposed alternative using stakeholder perspectives and moral reasoning.

Key Concepts

Not all alternatives are equally ethical, even if they appear practical or profitable. This step helps you evaluate your options by applying multiple ethical perspectives, known as **ethical lenses**. These lenses help you uncover potential biases and think more critically about fairness, impact, and values.

Here are five key lenses to apply:

- **Utilitarianism:** What produces the greatest good for the most people?
- **Justice:** Are outcomes distributed fairly?
- **Care Ethics:** Are relationships and vulnerabilities respected?
- **Virtue Ethics:** What would a good person or company do in this situation?
- **Categorical Imperative:** What do the rules state should be done? What is the right thing to do?

In Practice

Example Scenario

At *NexaTech*, the leadership team is weighing four options:

1. **Full closure of the call centre:** maximizes savings but harms employees and the community.
2. **Hybrid AI-human model:** balances innovation with staff retention.

3. **Phased transition with retraining:** delays savings, supports employees.
4. **Community job partnership:** adds costs, boosts reputation, and long-term loyalty.

Applying the **utilitarian lens**, the hybrid model seems most beneficial to most stakeholders. Using the **justice lens**, the phased approach supports fairness for long-term employees. The **common good lens** favours the community partnership, while the **virtue lens** points to transparency and integrity in handling change.

Tips and Tools

- Use a **comparison chart** with columns for each ethical lens.
- Include a stakeholder impact column for each option.
- Ask: Which values are prioritized? Which stakeholders are protected or at risk?

Ethical Lens Decision Matrix

Different ethical lenses highlight different values. The table below shows how six ethical perspectives—**Rights, Justice,**

Utilitarianism, Common Good, Virtue, and Care Ethics—can be used to evaluate four alternatives in the *NexaTech* scenario. Use this as a model for comparing options in your own ethical decision-making.

| Theory | 1. Full closure of the call center | |
|--|---|---------------------|
| Utilitarianism | Maximizes efficiency and profit, but harms a specific group. | Benefit jobs and |
| Ethics of Caring | Ignores employee relationships and community ties. | Shows adapti |
| Justice | Unfair treatment of rural workers; no equitable alternatives offered. | Balan |
| Virtue Ethics | Lacks compassion and accountability; prioritizes profit. | Democ and ca |
| Categorical Imperative (Kantian Ethics) | Violates the rights of long-term employees to job security. | Respe integr |

Next Step

You've just completed an essential part of the ethical decision-making process. Taking the time to work through this thoughtfully ensures a stronger foundation for the choices that follow. Ethical

decisions are rarely simple; they require careful attention to detail, values, and context.

When you're ready, continue to the next part of the process.

Proceed to the next section: [STAGE 4. TAKE ACTION](#) →

STAGE 4. TAKE ACTION

The fourth phase of the ethical decision-making process focuses on moving from decision to execution. Even the most well-reasoned choice will fall short if it is not implemented effectively. This stage is about **planning** how to put the chosen solution into practice, working within real-world constraints, and ensuring that actions stay true to the ethical reasoning that informed them.

By answering the two guiding questions below, you can ensure that the transition from decision to action is deliberate, accountable, and aligned with your values.

What's the best way to implement a solution while taking constraints into account?

A strong implementation plan considers the **practical realities** you may face, including budget limitations, staffing, timelines, regulations, and cultural factors. It also

anticipates possible resistance or misunderstandings. Clear communication, stakeholder engagement, and setting measurable goals can help ensure the solution is carried out as intended.

What methods can be used to track impact and gather feedback?

Ethical decision-making does not end when the solution is put into place. Monitoring and evaluation are essential for determining whether the action is producing the intended results and whether unintended consequences are emerging. Feedback can be gathered through:

- Regular check-ins with affected stakeholders
- Surveys, performance data, and impact metrics
- Transparent reporting and open communication channels

Tracking outcomes allows you to make timely adjustments, reinforce trust, and demonstrate accountability.

Taking action thoughtfully ensures that your ethical decision moves from theory into meaningful change. By planning for constraints and building feedback loops, you not only improve the likelihood of success but also strengthen the organization's credibility and commitment to ethical practice.

Next Step

Your next step is to take the decision you have selected and plan how to implement it effectively while staying true to your ethical reasoning.

Proceed to: [Decision Selected](#) →

DECISION SELECTED

Purpose

Choose the most ethical and practical option based on your assessment.

Key Concepts

Once alternatives have been thoroughly evaluated, it is time to make a choice. This step calls for sound judgment that integrates ethical reasoning, stakeholder input, and strategic goals. The goal is not to pick the perfect option but the one that best aligns with ethical principles, business values, and the interests of those affected.

This is also where accountability begins. The decision you select should be one you are prepared to explain and defend.

In Practice

Example Scenario

After reviewing stakeholder input and applying ethical lenses, *NexaTech's* leadership team selects the **hybrid AI-human model**. This option reduces costs while retaining key staff, shows care for the local community, and maintains service quality. Leadership prepares to communicate this decision internally and externally with a clear explanation of how ethics and strategy were balanced.

Tips and Tools

- Use a **publicity test**: Would you feel confident explaining your decision on the news or to your community?
- Apply the **mirror test**: Would you feel proud of this decision years from now?
- Document your rationale clearly. Ethics requires transparency.

THE FRONT PAGE TEST



THE MIRROR TEST



You are responsible for your own actions.

Next Step

You've chosen your path. Now it's time to put the decision into action in a way that is ethical, clear, and compassionate.

When you're ready, continue to the next part of the process:

Proceed to: [Implementation](#) →

IMPLEMENTATION

Purpose

Develop and communicate a plan for putting the decision into practice ethically and effectively.

Key Concepts

An ethical decision means little if it is not carried out ethically. Implementation includes communication, support for affected stakeholders, and alignment with the values behind the decision.

This step turns principle into practice. Ethical implementation builds trust and helps ensure your decision has the intended impact.

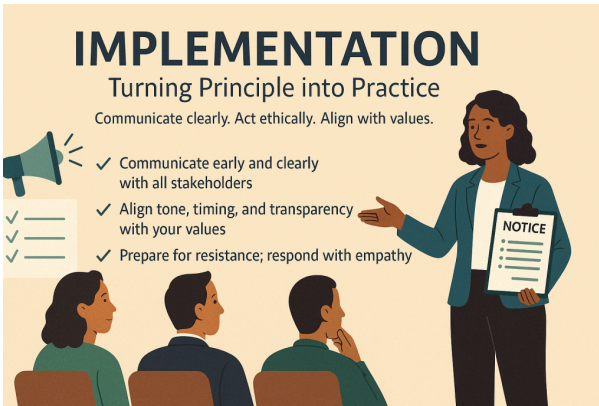
In Practice

Example Scenario

At *NexaTech*, the leadership team communicates the hybrid model plan via all-staff meetings, an internal video message from the CEO, and a public press release. Affected employees are offered new roles, upskilling opportunities, or transition support. A 3-month rollout plan is created with feedback checkpoints. Leadership appoints an internal implementation team to ensure consistency and accountability.

Tips and Tools

- Communicate clearly and early with all stakeholders.
- Align tone, timing, and transparency with the values behind your decision.
- Plan for resistance or emotional responses; ethics also involves empathy.



Implementation:
Turning Principle
into
Practice

Wrapping Up This Part

You've made and implemented your ethical choice. Now it's time to reflect on the results and learn for next time.

When you're ready, continue to the next part of the process.

Proceed to: [Monitor & Feedback](#) →

MONITOR AND FEEDBACK

Purpose

Assess the outcome of your decision, gather feedback, and reflect on ethical performance.

Key Concepts

Ethical decision-making is an ongoing process. Monitoring outcomes ensures your decision is working as intended and helps identify any unintended consequences. Feedback allows you to course-correct, improve transparency, and build a learning culture.

Reflection is not a bonus step; it is how ethical leadership grows.

In Practice

Example Scenario

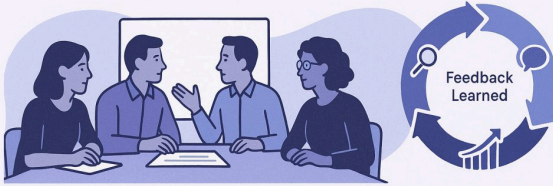
Three months after the hybrid rollout, *NexaTech* surveys customers, checks in with impacted employees, and hosts a community town hall. Feedback shows improved customer satisfaction and gratitude from staff for the support. One gap emerges: a small team feels left out of retraining. *NexaTech* adjusts the plan and commits to more inclusive communication next time.

Tips and Tools

- Use surveys, interviews, and metrics to gather feedback.
- Build reflection into your team's workflow (e.g., post-decision review meetings).
- Ask: What worked? What could be done differently? What did we learn?

Monitor and Feedback: Learning from Action

Ethical leadership grows through reflection, feedback, and course correction.



Use feedback tools
(surveys, interviews,
metrics)

Reflect:
What worked?
What can improve?

Build review
into regular
workflows.

Ethics is not
one-and-done—
it's ongoing.

Monitor
and
Feedback
: Learning
from
Action

Wrapping Up!

You have now completed the ethical decision-making cycle, from defining the issue to reflecting on its outcome. With practice, this model becomes more than a process. It becomes part of how you lead.

GLOSSARY

Context

Context refers to the circumstances and conditions that shape an ethical dilemma. It includes the broader environment in which the decision is made, such as political, social, cultural, economic, environmental, and legal factors. These forces create pressures and expectations that influence how organizations and individuals act.

Eudaimonia

Eudaimonia is about individual happiness; according to Deci and Ryan (2006: 2), it maintains that:

“...wellbeing is not so much an outcome or end state as it is a process of fulfilling or realizing one’s daimon or true nature—that is, of fulfilling one’s virtuous potentials and living as one was inherently intended to live.”

Source: <https://positivepsychology.com/eudaimonia/>

False Dilemmas

A false dilemma in ethical decision-making is a situation

where only two options are presented as the only possibilities, when in reality, other options or a middle ground exist. This fallacy limits the scope of available choices, potentially leading to a flawed or biased decision. It's also known as a false dichotomy, false binary, or either/or fallacy.

Mirror Test

The mirror test in ethical decision-making is a tool to assess the morality of a choice by considering how one would feel looking at oneself in the mirror after making that decision. It essentially asks, "Can I look in the mirror and be proud of my actions?" This test emphasizes self-respect, integrity, and aligning actions with personal values. It helps individuals ensure their choices align with their ethical standards and avoid actions that would cause regret or shame.

Phronesis

Phronesis is a Greek term that translates to practical wisdom, encompassing the ideas of prudence and common sense. Rooted in Ancient Greek philosophy, it is viewed as an intellectual virtue that not only involves knowing the right course of action but also understanding why it is the right choice. This concept was notably developed by Aristotle, who categorized

virtues into intellectual and ethical types, placing phronesis as a key element of practical reasoning. He argued that phronesis is acquired through lived experiences and is essential for making sound moral decisions. Aristotle believed that individuals must first develop good habits in childhood and later learn to apply practical wisdom as they mature. The influence of phronesis extends into modern discussions, particularly in business and research, where ethical decision-making is paramount. In this context, phronesis encourages consideration of the processes and implications involved in decision-making, emphasizing the importance of both the means and the outcomes. Overall, phronesis serves as a foundation for good judgment and character, fostering moral and ethical behaviour in various aspects of life. Source: <https://www.ebsco.com/research-starters/religion-and-philosophy/phronesis>

Publicity Test

The publicity test, a component of ethical decision-making, assesses the potential public reaction to your decision. It asks whether you would be comfortable with your choice being widely publicized, prompting reflection on potential consequences and public perception. This test is often paired with other ethical considerations like the defensibility test and the harm test.

SCAMPER

SCAMPER is a brainstorming technique used to generate ideas by prompting users to consider modifications to existing concepts or products. The acronym stands for Substitute, Combine, Adapt, Modify, Put to other uses, Eliminate, and Reverse. It encourages exploring different perspectives to spark innovation and problem-solving. For more information, visit: <https://bigbangpartnership.co.uk/scamper/>

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