

Apel o modułowe ujmowanie etyki biznesu. Podstawy etycznego uzasadniania decyzji ekonomicznych

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Plea for a Modular Design of Business Ethics – Basics of the Ethical Substantiation of Economic Decisions

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Plea for a Modular Design of Business Ethics – Basics of the Ethical Substantiation of Economic Decisions

Summary

We regard this article as a plea for the modular design of a practice-related discipline of business ethics, in which we analyse under what conditions economic decisions and actions in firms – regardless of their content – are to be understood as morally right. Following the clarification of certain fundamentals of the ethical substantiation of economic decisions, we describe a system of modules as the epistemological frame of reference that designs the formal analysis. We examine in detail the contribution of the descriptive module (as a conception of representation), the theoretical module (as a conception of explanation and prediction), the pragmatic module (as a conception of designing) and the normative module (as a conception of value-judgment) to the ethical substantiation of economic decisions and actions.

As a conclusion of the formal analysis, we show that the ideal of the virtuous merchant as a basis of the ethics of conviction for the substantiation of economic decisions offers, at best, an imperfect solution. Following this, we give reasons why a practice-related discipline of business ethics as ethics of responsibility for the substantiation of economic decisions is particularly efficient. The main reason for this lies in the fact that this discipline integrates relevant insights (statements) from the descriptive, theoretical, pragmatic and normative modules into a self-contained system of statements. We ensure the systematic complementation of business administration by the discipline of business ethics by relating the statements of both systems to the same decisions concerning scarce goods that form the subject of business administration, and close factual and methodical relations between the two systems.

Keywords: *Business Ethics, ethical substantiation of economic decisions, modules of Business Ethics, theory of Business Ethics, policy of Business Ethics, code of Business Ethics, Corporate Governance, Corporate Compliance*

JEL Classification: A13, L21, M14