7th Annual Australasian Business Ethics Network (ABEN) Conference

10 – 12 December 2017

Business Ethics and the Public Interest

Hosted by: School of Accounting, RMIT University, Melbourne, Australia
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RMIT University acknowledges the Wurundjeri people of the Kulin nations as the Traditional Owners of the land on which the university stands. The University respectfully recognises Elders both past and present. RMIT also acknowledges the Traditional Custodians of lands across Australia where it conducts its business, their Elders, Ancestors, cultures and heritage.

Conference Management by
CLEMS Event Management
Suite 5, 250 Gore St
Fitzroy VIC 3065
P: +61 (03) 9416 3833
E: accountingconferences@clems.com.au
www.clems.com.au
Message from Convenor

The ABEN conference brings academics together to discuss and debate the nature, intent, effects and futures of business ethics in Australasia and beyond. It is a key forum in the region for reflective, engaged and philosophical work on business ethics.

The theme for this year’s conference is Business Ethics and the Public Interest. We are seeking to promote the relationship between ethical practices at work and across organizations and broader public economic, social, political and environmental interests.

The venue for this year’s conference is RMIT University located in the heart of Melbourne. The conference is very inclusive and welcomes submissions that explore business ethics from a range of theoretical, empirical and practical positions and perspectives.

The conference will begin on the afternoon of 10 December 2017 with a Doctoral workshop hosted by Swinburne University at their Hawthorn campus, followed by a Welcome Reception for all participants to be held at RMIT University. Sessions for the delivery of papers will be held at the RMIT Melbourne campus on 11 and 12 December 2017.

We look forward to welcoming you to the 7th Annual ABEN Conference and Doctoral Workshop.

Professor Steven Dellaportas  
Convenor, ABEN 2017  
School of Accounting, RMIT University

ABEN 2017 Conference Organising Committee

Convenor  
Steven Dellaportas  
RMIT University

Rob Macklin  
University of Tasmania

Andrew West  
Queensland University of Technology

Julia Benkert  
Swinburne University of Technology

Cristina Neesham  
Swinburne University of Technology
### Program Sunday, 10 December 2017

<table>
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<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
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<tbody>
<tr>
<td>2.00pm – 4.30pm</td>
<td><strong>DOCTORAL WORKSHOP</strong> Room AMDC 206, Level 2, AMDC Building, Hawthorn Campus, Swinburne University of Technology, Cnr William Street &amp; Burwood Rd, Hawthorn</td>
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<tr>
<td>4.30pm</td>
<td>Coach transfers for delegates to Building 16, Level 7 ('Green Brain' Storey Hall), 342 Swanston Street, Melbourne departing from Swinburne University of Technology, 60 William Street, Hawthorn</td>
<td></td>
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<tr>
<td>5.30pm – 7.00pm</td>
<td><strong>WELCOME RECEPTION:</strong> RMIT University Building 16, Level 7 ('Green Brain' Storey Hall), 342 Swanston Street, Melbourne</td>
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### Program Monday, 11 December 2017

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<tr>
<th>Time</th>
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<tr>
<td>8.30am</td>
<td><strong>REGISTRATION AND COFFEE</strong> – RMIT University, Level 11, Building 80, 445 Swanston Street Melbourne</td>
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<tr>
<td>9.00am</td>
<td><strong>WELCOME ADDRESS</strong> Steven Dellaportas, Conference Convenor, Professor of Accounting, RMIT University Rob Macklin, President of ABEN Eva Tsahuridu, Industry Fellow/Associate Professor, RMIT University</td>
<td>Room 80.11.010</td>
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<tr>
<td>9.30am</td>
<td><strong>PLENARY PRESENTATION</strong> Bridging the Gap Between the Academic and Business Worlds Dennis Gentilin, Founding Director, Human Systems Advisory, Australia Chair: Eva Tsahuridu, Industry Fellow /Associate Professor, RMIT University</td>
<td>Room 80.11.010</td>
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<tr>
<td>10.30am</td>
<td><strong>MORNING TEA</strong></td>
<td>Foyer</td>
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| 11.00am            | **CONCURRENT SESSION 1**                                                                | Room A  
STREAM 1 ACCOUNTING  
Lalitha Ukwatte, RMIT University  
Andrew West, Queensland University of Technology  
Ali Alyamoor, Nottingham Trent University  
The Influence of Organisational Culture on Accountants’ Ethical judgment and Ethical intention Lan Anh Nguyen, RMIT University  
  
STREAM 2 CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY  
I Care... But Not Like That: How Forms of ‘Care’ Colour Boycott Inaction and Neutralisation of Dissonance and Responsibility Ju Nah Tan, Monash University  
Envisioning a ‘Dwelling Business’ in a Sustainable Society Sarah Birrell Ivory, University of Edinburgh Business School  
On Equal Terms – An engaged scholarship approach to shared value Jennie Perzon, Stockholm School of Economics  
Exploring sustainable management practices through continual and collaborative learning: A case study in health services Joan Carlini, Griffith University  
  
STREAM 3 CRITICAL BUSINESS ETHICS  
Tax Practice and the International Public Interest Gabriel Donleavy, University of New England  
Domestic Violence and Organizations: At the interface of public interest and business ethics Michelle Greenwood, Monash University  
Upsize or fries with those ethics? The business ethics of the franchising model Rob Nicholls, University of NSW  
The Concept of the Common Good: Do Recent Aristotelian-Thomistic Renderings Help or Hinder Business Ethicists? James Reveley, University of Wollongong | Room C  

1.00pm              | **LUNCH**                                                                                | Foyer                                                                    |
## Program Monday, 11 December 2017

### 2.00am  
**CONCURRENT SESSION 2**

<table>
<thead>
<tr>
<th>STREAM 1</th>
<th>Room A</th>
<th>BUSINESS ETHICS EDUCATION</th>
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<tbody>
<tr>
<td><strong>Will They Practice What We Preach? Developing Ethical Capabilities through Continuing Professional Education</strong></td>
<td>Claire Latham, Washington State University Vancouver</td>
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<td>Deep ethical sensitivity learning-evidence from ethics education in U.S. based Auditing courses</td>
<td>Tehmina Khan, RMIT University</td>
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<tr>
<td><strong>Offence, Censorship and Education: Teaching in the Politically Safe Classroom</strong></td>
<td>Jeremy St John, Monash University</td>
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<tr>
<th>STREAM 2</th>
<th>Room B</th>
<th>CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY</th>
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<tr>
<td><strong>Clever Ideas or Negative Social Impact: The Social Implication of on-line business such as Air B &amp; B and Uber</strong></td>
<td>Rod Gapp, Griffith University</td>
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<tr>
<td>Thinking with the mouth: Decoupling the dichotomy between the walk and talk of CSR</td>
<td>Majid Khan, Massey University New Zealand</td>
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<td>Do organisational structures enable fiduciary duty in financial advice?</td>
<td>Daniel Richards, RMIT University</td>
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<tr>
<th>STREAM 3</th>
<th>Room C</th>
<th>CRITICAL BUSINESS ETHICS</th>
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<tbody>
<tr>
<td><strong>Paradoxical Corporate Governance and Moral Agency</strong></td>
<td>Marcos Tabacow, Monash University</td>
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<tr>
<td>You Can Never Enter the Same River Twice: A Critical Realist Integration of Institutional Logics, Strategic Action Fields and Corporate Responsibility</td>
<td>Natalya Turkina, University of Melbourne</td>
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<td>Hybridising deliberative democracy in company-to-community relations in the Australian mining industry</td>
<td>Jason Sing, Monash University</td>
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### 3.30pm  
**AFTERNOON TEA**  
Foyer

### 4.00pm  
**CONCURRENT SESSION 3**

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<thead>
<tr>
<th>STREAM 1</th>
<th>Room A</th>
<th>CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY / LEADERSHIP</th>
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<tbody>
<tr>
<td><strong>Ecosystems as Stakeholders</strong></td>
<td>Roman Meinhold, Mahidol University</td>
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<tr>
<td>Managing Reputational Risk: Influence of Collective Industry Reputation and Organizational Reputation</td>
<td>Rumina Dhalla, University of Guelph</td>
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<td>Valuing the Values we Value</td>
<td>Ross Milne, Auckland University of Technology</td>
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<tr>
<th>STREAM 2</th>
<th>Room B</th>
<th>CRITICAL BUSINESS ETHICS</th>
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<tbody>
<tr>
<td>Defining the “social” in social entrepreneurship: Ethical perspectives on primary stakeholder engagement</td>
<td>Diana Lorenzo, Auckland University of Technology</td>
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<tr>
<td>Clubs in Australia’s gambling marketplace and the public interest: Applying a critical business ethics frame</td>
<td>Alan Pomering, University of Wollongong</td>
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<td>Tax compliance as a social obligation: The role of accountants with SMEs</td>
<td>Alessandro Bressan, The University of Notre Dame Australia</td>
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<tr>
<th>STREAM 3</th>
<th>Room C</th>
<th>ETHICS IN HUMAN RESOURCE MANAGEMENT (ETHICS AND EMPLOYEES)</th>
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<tbody>
<tr>
<td>Empowerment, disempowerment and disproportional empowerment</td>
<td>Thomas Diefenbach, Charles Darwin University</td>
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<tr>
<td>Ethical decision-making at the workplace: The study of intrapersonal conflict and religiosity</td>
<td>Rahizah Sulaiman, Massey University New Zealand</td>
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<td>Unethical Global Business Practices Resulting in Children’s Deaths</td>
<td>Melville Miranda, Deakin University</td>
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### 6.30pm  
**CONFERENCE DINNER**  
The Courtyard, State Library Victoria (enter via Main Entrance, 328 Swanston Street, Melbourne)

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<tr>
<th>Time</th>
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<tbody>
<tr>
<td>6.30pm</td>
<td>Pre Dinner Drinks</td>
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<tr>
<td>7.00pm</td>
<td>Dinner</td>
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<tr>
<td>10.00pm</td>
<td>Concludes</td>
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### 7th Annual ABEN Conference 2017

**Program**  
**Tuesday, 12 December 2017**

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
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<tbody>
<tr>
<td>7.30am</td>
<td>REGISTRATION – RMIT University, Level 11, Building 80, 445 Swanston Street Melbourne</td>
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</table>
| 8.00am   | RESEARCH FORUM  
(with Continental Breakfast) | Room 80.11.010             |
|          | Should Business Ethics Scholars be the Conscience of Business Schools?  
*Alan Lawton, Federation University Australia*  
Integrating ERS in Mainstream Business Curricula  
*Harsh Suri, Deakin University*  
Philosophical drivers of Corporate Social Responsibility (CSR) in East Asia: the role of Confucianism, Taoism and Legalism  
*Shujuan Xiao, Macquarie University*  
The Relevance of Virtue Ethics for Ethical Corporate Policies and Practices  
*Unang Mulkhan, Stirling University*  
The Mediating Role of Innovation in the CSR-Performance Relationship: Evidence from Franchises  
*Haroon Khan, Kean University, USA*  
NGOs’ social audits versus stakeholders’ counter audits: evidence from Nepal  
*Mukunda Adhikari, Queensland University of Technology*  
Unconscious organisations: exploring the archetypal masculine and feminine in a large corporation in Turkey  
*Esra Paca, Lancaster University* |
| 8.00am   | ACCOUNTING SPECIAL INTEREST GROUP MEETING  
(with Continental Breakfast) | Room 80.11.010             |
| 8.00am   | GIVING VOICE TO VALUES SPECIAL INTEREST GROUP MEETING  
(with Continental Breakfast) | Room 80.11.010             |
| 9.00am   | CONCURRENT SESSION 4  
STREAM 1 Room A  
**ACCOUNTING / QUESTIONS OF PUBLIC INTEREST RAISED BY THE PRACTICES OF MANAGEMENT**  
Unearthing a path to the public interest: the standardisation of ‘social performance reporting’  
*Sarah Adams, Australian National University*  
Is Conservatism Moral?  
*Peter Bowden, University of Sydney*  
Promoting the Public Interest Through Government-Business Collaborations: Conflicts, Ethics, and the Bicameral Governance Model  
*A. Scott Carson, Queen’s University*  
STREAM 2 Room B  
**CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY**  
Integrating Corporate Social Responsibility Into Business Strategy And Its Impact On Company Performance  
*Esti Rinawiyanti, RMIT University*  
The Inverse Invisible Hand and Heuristics in Managerial Decision-Making  
*Arnis Vilks, Hhl Leipzig Graduate School of Management*  
Happiness as a Latent Social Outcome of Business in Society: A Conceptual Model  
*Austin Chia, University of Melbourne*  
STREAM 3 Room C  
**CRITICAL BUSINESS ETHICS**  
Is the Australian Banking and Finance Oath a performative utterance?  
*Clare Burns, Griffith University*  
On the Possibility of Decent Managers in the Modern Corporation  
*Cristina Neesham, Swinburne University of Technology*  
Rob Macklin, University of Tasmania  
Driverless cars: Exploring the role of business in society  
*Howard Harris, University of SA* |
| 10:30am  | MORNING TEA | Foyer |
**Program  Tuesday, 12 December 2017**

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<tr>
<th>Time</th>
<th>Event</th>
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<tr>
<td>11.00am</td>
<td><strong>PLENARY PRESENTATION</strong></td>
<td>80.11.010</td>
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<td></td>
<td>The Ethics of the Hand in Craft Work</td>
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<td><strong>Emma Bell</strong>, Professor of Organisation Studies/ Director Research Degrees, Open University, UK and Co-Editor-in-Chief of the journal, Management Learning</td>
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<td><strong>Chair</strong>: <strong>Eva Tsahuridu</strong>, Industry Fellow/Associate Professor, RMIT University</td>
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<tr>
<td>12.00pm</td>
<td><strong>PANEL PRESENTATION – FEMINISM AND ACTIVISM IN ORGANIZATIONS TODAY:</strong></td>
<td>80.11.010</td>
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<td><strong>Chair</strong>: <strong>Scott Taylor</strong>, Reader/Associate Professor at Birmingham Business School, Birmingham, UK</td>
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<td><strong>Christine Nixon</strong>, Deputy Chancellor, Monash University, Chair, Monash College Pty Ltd, and Chair</td>
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<td><strong>Good Shepherd Microfinance</strong></td>
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<td><strong>Barbara Dalton</strong>, Independent Gender Equality Consultant</td>
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<td><strong>Discussant</strong>: <strong>Amanda Sinclair</strong>, Professorial Fellow, Melbourne Business School, University of Melbourne</td>
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<td><strong>Discussant</strong>: <strong>Peter Ghin</strong> is currently undertaking research into the health and wellbeing of executive leaders at the Centre for Workplace Leadership, Department of Management &amp; Marketing, University of Melbourne.</td>
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<tr>
<td>1.00pm</td>
<td><strong>JAN SCHAPPER SCHOLARSHIP FOR CRITICAL BUSINESS ETHICS AWARD PRESENTATION</strong></td>
<td>80.11.010</td>
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<tr>
<td>1.10pm</td>
<td><strong>LUNCH</strong></td>
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<td>2.00pm</td>
<td><strong>CONCURRENT SESSION 5</strong></td>
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<td><strong>STREAM 1</strong> LEADERSHIP</td>
<td>Room A</td>
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<td>Investigating the Effect of Ethical Leadership on Employees Psychological Capital with the Mediating Role of Organizational Identification</td>
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<td><strong>Saeed Loghman</strong>, University of Tasmania</td>
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<td>Virtues at Work: Organizations as Poleis and the case for virtues-based leadership development</td>
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<td><strong>Toby Newstead</strong>, University of Tasmania</td>
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<td>Ethics and Morality in Project Management Leadership</td>
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<td><strong>Debu Mukerji</strong>, Tasi, Pty Ltd</td>
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<td><strong>STREAM 2</strong> CRITICAL BUSINESS ETHICS / CORPORATE SOCIAL RESPONSIBILITY AND SUSTAINABILITY</td>
<td>Room B</td>
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<td></td>
<td>Character(s), Ethicism(s), Practice(s) and Institution(s)</td>
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<td>CEPI: fundamentals of Business Ethics according to MacIntyre’s ‘After Virtue’</td>
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<td><strong>Benjamim M’Bakassy</strong>, University Of Beira Interior</td>
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<td>Think tanks and management knowledge: An ethico-political analysis</td>
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<td><strong>Scott Taylor</strong>, University of Birmingham</td>
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<td>Corporate Political Leadership: Management and Governance</td>
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<td><strong>Ben Neville</strong>, University of Melbourne</td>
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<td><strong>STREAM 3</strong> MARKETING / QUESTIONS OF PUBLIC INTEREST RAISED BY THE PRACTICES OF MANAGEMENT</td>
<td>Room C</td>
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<td>Ethical decision-making in marketing researcher-client relationships: An integrated model</td>
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<td><strong>Anca Yallop</strong>, Auckland University of Technology</td>
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<td>Knowledge an antecedent for Cause Related Marketing?</td>
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<td>An exploration of CRM in the food industry</td>
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<td><strong>Jubin Jacob-John</strong>, Cambridge International College</td>
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<td>Organisational dynamics behind non-accidental harm of elite athletes: A Research synthesis</td>
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<td><strong>Victoria Roberts</strong>, University of Melbourne</td>
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<td>3.30pm</td>
<td><strong>AFTERNOON TEA</strong></td>
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<tr>
<td>4.00pm</td>
<td><strong>PANEL PRESENTATION – MEET THE EDITORS</strong></td>
<td>80.11.010</td>
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<td></td>
<td><strong>Emma Bell</strong>, Past Co-Chair of the Critical Management Studies Division of the Academy of Management and Co-Editor-in-Chief of the journal, Management Learning</td>
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<td><strong>Scott Taylor</strong>, part of the Associate Editor team at Organization and Editorial Board member of Academy of Management Learning &amp; Education</td>
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<td><strong>Michelle Greenwood</strong>, Co-editor in Chief of Journal of Business Ethics</td>
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<tr>
<td>4.30pm</td>
<td><strong>ABEN ANNUAL GENERAL MEETING</strong></td>
<td>80.11.010</td>
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<tr>
<td>5.30pm</td>
<td><strong>CLOSING ADDRESS</strong></td>
<td>80.11.010</td>
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<td><strong>Steven Dellaportas</strong>, Conference Convenor, Professor of Accounting, RMIT University</td>
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<td><strong>Rob Mackin</strong>, Outgoing President of ABEN</td>
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<td><strong>Andrew West</strong>, Incoming President of ABEN</td>
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ABEN Doctoral Workshop

Swinburne University, 10 December 2017

The workshop will take place at Swinburne University of Technology, on Sunday, December 10, 2:00 pm to 4:30 pm, in room AMDC 206 (level 2 in the AMDC building).

This time slot was chosen so that the workshop will not be concurrent with any sessions at the 7th ABEN Conference, and in order to provide PhD candidates with a networking opportunity prior to the official ABEN Conference Welcome Reception, which will be held from 5:30 pm at RMIT on the same day. RMIT has kindly offered to provide transport from the Doctoral Workshop to the Conference Welcome Reception venue.

What to expect from the ABEN Doctoral Workshop

Apart from providing unique networking opportunities for PhD candidates, the main purpose of the ABEN Doctoral workshop is to unlock pathways for your research activities in the field of business ethics. Longstanding ABEN members have kindly agreed to share their extensive research expertise with us, and will provide you with individual feedback on your research summaries. Mentors will be grouped with 2-3 PhD Candidates in related research areas, and feedback on your research summaries will be discussed in intimate roundtable sessions.

Jan Schapper Scholarship

As in previous years, the Jan Schapper Scholarship in Critical Business Ethics is being offered for a Ph.D. student, early career researcher or another worthy recipient. The Scholarship was founded in 2015 to encourage critical approaches to business ethics at the ABEN annual meeting.

Jan Schapper was one of the founders of ABEN. She was born in 1951 in rural Victoria, Australia. She studied her Bachelor of Arts and Diploma of Education at La Trobe University in Melbourne. After a career in teaching and trade unions, she joined Monash University as an academic in the mid-1990s, gaining her Ph.D. in 2004. She worked at Monash’s Department of Management for 15 years before returning to La Trobe in 2010. Jan retired in 2013. Deeply immersed in feminist, Marxist and psychoanalytic scholarship, Jan’s research interests included higher education, critical approaches to business ethics and CSR, and workplace equality and diversity.

Jan wanted to make a contribution and to get to the things that mattered, in particular, teaching and learning. She was especially keen that as a scholarly community we pay attention to questions of critical pedagogy, teaching, and learning, and to ensure that we provide supportive and friendly environments in which future scholars can develop their work. Jan died surrounded by her family and friends on September 24, 2014. It is deeply fitting that this award is named in Jan’s honour.

The Jan Schapper Scholarship in Critical Business Ethics comprises a bursary and the waiving of the ABEN conference registration fee. The scholarship will be awarded at 1.00pm on Tuesday 12 December, 2017 as part of the conference program.
Plenary Speakers

DENNIS GENTILIN

Founding Director of Human Systems Advisory, Australia

BRIDGING THE GAP BETWEEN THE ACADEMIC AND BUSINESS WORLDS

Biography

Dennis Gentilin is the founding director of Human Systems Advisory, a research based consulting firm that believes the majority of conduct issues within organisations are not caused by ineffective formal systems, but rather by ineffective human systems. It is by strengthening their human systems that organisations not only increase their ethical resilience, but create the conditions that feed future prosperity. Dennis has had over 15 years’ experience in the financial services industry where he held a number of senior roles in financial markets and corporate strategy. Early in his career he was publicly named as a ‘whistleblower’ in a FX trading scandal, an incident that was the catalyst for his interest in human and organisational behaviour. Dennis is the author of The Origins of Ethical Failure, a book that won the textbook category in the 2017 U.K. Chartered Management Institute Management Book of the Year awards. He has appeared on the BBC’s Business Matters program and contributes to a variety of blogs, newspapers and journals both in Australia and overseas on the topics of ethics, leadership and organisational purpose. Dennis is an honorary fellow at the Centre for Ethical Leadership and holds degrees in psychology and banking and finance.

EMMA BELL

Professor of Organisation Studies/ Director Research Degrees, Open University Business School, Open University, UK

THE ETHICS OF THE HAND IN CRAFT WORK

This paper examines how the signifier of the hand is used in contemporary craft work to construct affective organizational relationships that (re)connect practices of making to places and people. By analysing how hands are used and represented in a study of UK businesses that draw on craft discourses – pottery, shoes and bicycles – the paper explores the relationship between the body of the craft worker and the materials and objects of making in constructing craft as a source of emplaced feeling. The paper enables understanding the significance of the body in the organization and representation of craft work as a means of defining craft relationally, in opposition to making practices that are invisible and displaced. It contributes to understanding organizational affect as a sensory, embodied encounter enabled by the sense of touch. In so doing, it furthers the development of an ethics of organization that takes into account the entangled nature of materialities, including things as well as bodies, as a source of feeling for humanity and the world.

Biography

Emma’s approach to understanding management draws insights from the social sciences and humanities to critically explore meaning-making in organisations. Key themes include change and organisational loss, learning and knowledge production, and the role of spirituality and belief in organisation. Her work has been published in journals including British Journal of Management, International Journal of Management Reviews, Human Relations and Organisation. She has also published several books, including Reading Management and Organisation in Film (2008), Business Research Methods (2015, with Alan Bryman) and A Very Short, Fairly Interesting and Reasonably Cheap Book about Mangement Research (2013, with Richard Thorpe). Emma is current Past Co-Chair of the Critical Mangement Studies Division of the Academy of Management and Co-Editor-in-Chief of the journal, Management Learning.
Panel: Meet the Editors

12 December, 4.00pm – 4.30pm

The purpose of this panel discussion is to share with participants the editors’ views on:
- Ethics research in business and how it fits in with the mission of the journal;
- Important themes in business ethics research – including public engagement, visibility and impact; and
- What can be done to increase awareness of business ethics research beyond its traditional discipline boundaries.

Panel Speakers

SCOTT TAYLOR
Reader / Associate Professor at Birmingham Business School, Birmingham, UK

Biography
Scott Taylor works as a Reader/Associate Professor at Birmingham Business School, Birmingham, UK, and has been part of the Associate Editor team at Organization since August 2015. He is also currently an editorial board member of Academy of Management Learning & Education, and is guest co-editing a special issue of Human Relations due to publish in 2019. Scott’s research explores the possibility that workplaces can be more humane and tolerant spaces for all. Previous research, all based on interpretive analysis of qualitative data, explored religion and spirituality in the workplace, training and development, HRM in smaller organizations, and why women leave professions. He’s currently engaged in two projects, analysing data on the revival of craft work and the use of gender quotas in politics, both located in feminism and critical masculinity studies. Scott’s research has been published in a range of academic journals and book chapters. He is also currently director of undergraduate programmes at Birmingham, teaching academic skills development and leadership studies.

MICHELLE GREENWOOD
Associate Professor at Monash University, Co-founder of ABEN and Co-Editor in Chief of Journal of Business Ethics

ABSTRACT:
Meet the Journal of Business Ethics Editor? It’s hard not to meet the Journal of Business Ethics (JBE) Editor; they seem to be everywhere! This talk will provide insight into the nature and structure of the journal, and also introduce you to the new editorial team. It will briefly explain where the journal has come from and where it is heading, including its new editorial principles and online initiatives. For further information please visit the journal’s website http://www.springer.com/social+sciences/applied+ethics/journal/10551, social media sites https://twitter.com/jbusinessethics?lang=en and read the editorials published in 2016 https://link.springer.com/article/10.1007/s10551-015-3000-y and 2017 https://link.springer.com/article/10.1007/s10551-016-3414-1

Biography
Michelle Greenwood researches and teaches in Business Ethics and Corporate Social Responsibility at Monash University. She is co-founder of ABEN and Co-editor in Chief of Journal of Business Ethics. Her hobbies are swimming laps at Prahran Pool and attending academic conferences.
EMMA BELL
Professor of Organisation Studies/ Director Research Degrees, Open University Business School, Open University, UK

ABSTRACT:
Emma is the Co-Editor in Chief of the Management Learning Journal. Management Learning, the ‘Journal for Critical, Reflexive Scholarship on Organisation and Learning’, is a fully peer-reviewed international journal publishing original theoretical, empirical and exploratory articles on learning and knowing in management and organizations. First published in April 1970 and now in its fifth decade of publication, Management Learning continues to provide a unique forum for critical inquiry, innovative ideas and dialogue.

Biography
Emma’s approach to understanding management draws insights from the social sciences and humanities to critically explore meaning-making in organisations. Key themes include change and organisational loss, learning and knowledge production, and the role of spirituality and belief in organisation. Her work has been published in journals including British Journal of Management, International Journal of Management Reviews, Human Relations and Organisation. She has also published several books, including Reading Management and Organisation in Film (2008), Business Research Methods (2015, with Alan Bryman) and A Very Short, Fairly Interesting and Reasonably Cheap Book about Management Research (2013, with Richard Thorpe). Emma is current Past Co-Chair of the Critical Management Studies Division of the Academy of Management and Co-Editor-in-Chief of the journal, Management Learning.
Panel: Feminism and Activism in Organizations
Today: Practice, Research and Consultancy

12 December, 12.00pm – 1.00pm

This panel explores diverse forms of feminism and the potential of feminist activism to change organizations for the better. Our focus is those areas where feminist research, practice and activism intersect, including changes in leadership, responding to family violence, and men and masculinities at work. We will explore questions such as:

– How does feminism inform the need to make workplaces safer and healthier physical, emotional, and psychological spaces for all who work in them?
– How can change best be fostered in workplaces – academic research, everyday managing, consultancy, or policymaking?
– How does feminist thinking challenge the very ethic of contemporary work itself?

Panellists will discuss their experiences and observations of fostering change in workplaces and their roles as researchers/practitioners/consultants/activists before opening up to wider audience discussion.

Panel Chair

SCOTT TAYLOR
Reader / Associate Professor at Birmingham Business School, Birmingham, UK

Panel Speakers

CHRISTINE NIXON
Deputy Chancellor of Monash University, Chair of Monash College Pty Ltd, and Chair of Good Shepherd Microfinance

Biography

As the former Chief Commissioner of Victoria Police, Christine is an experienced leader with a history of managing organisational reform and cultural change. Deputy Chancellor, Monash University, Christine is also a respected teacher, specialising in leadership, regulation, corruption prevention and communications. An advocate for women, disadvantaged youth and multi-faith and multicultural communities, she has received numerous awards in recognition of her contributions. With more than 30 years in leadership, both with the police and in business, Christine has earned a reputation for excellence in risk management, crisis management, corruption prevention and human resource management.

BARBARA DALTON
Independent Gender Equality Consultant / Researcher

Biography

Barbara Dalton has significant experience and expertise working within the field of gender equity and brings to her work a strong theoretical foundation (feminist theory and critical management studies). This provides a depth to her consultancy services that is often missing in mainstream discussions of organisational inclusion and diversity. Barbara is particularly interested in the way race, class, sexuality, disability, age and size intersect with gender within organisations.

Barbara held the position of Gender Equality Advisor/Manager at Monash University for 14 years during which time she initiated a range of innovative and evidence-based leadership and development programs for women, provided strategic advice to
the senior management team and developed gender equity action plans and strategies to address the underrepresentation of women in senior roles.

Barbara now works as a consultant and researcher for a range of organisations. Projects have included supporting a number of universities and research institutes with their (Science in Australia Gender Equity – SAGE) Athena SWAN applications. Research work has included contributing to a study looking at older women’s health and wellbeing in hospital workplaces and exploring the career trajectories of women aged 40 and over. Barbara also consults for women’s organisations in the community sector including those addressing family violence.

Barbara co-facilitates the Women in Leadership Praxis Group Program, a group coaching program specifically designed to suit the professional development needs of women in senior roles. Praxis groups are small, reflective and dynamic discussion sessions where Linda Betts (organisational consultant) and Barbara support women to develop effective strategies for operating in male-dominated workplaces and teams.

Panel Discussants

**AMANDA SINCLAIR**  
Professional Fellow, Melbourne Business School

**Biography**
Amanda is an author, researcher, consultant and teacher in leadership, gender and diversity. A Professorial Fellow at Melbourne Business School, The University of Melbourne, her books include Doing Leadership Differently, Leadership for the Disillusioned, Leading Mindfully, and Women Leading co-authored with Christine Nixon. Amanda is also a teacher of yoga and meditation. Amanda Sinclair joined Melbourne Business School in 1988 and was appointed Foundation Professor of Management of Diversity and Change in 1995 and a Professorial Fellow in 2012.

After completing her PhD in Political Psychology at the University of Melbourne, Amanda has worked as an academic and consultant, coaching individuals and senior management teams in the government and corporate sectors.

Amanda is a widely published author, recognised in academic and corporate circles as a pioneer in diversity and women in leadership and explorer of the application of mindfulness in leadership. Her research has been published in leading journals, including the Journal of Spirituality, Leadership and Management, Leadership, Organization, Gender, Work and Organisation and more.

Amanda currently teaches Leadership and Change on the MBA and Executive MBA programs and our executive education programs.

**PETER GHIN**  
PhD Student, Department of Management of Marketing, University of Melbourne and Co-Founder, Cultural Value

**Biography**
Peter is currently undertaking his PhD in the Department of Management of Marketing. His research is exploring executive health and wellbeing and its relationship to leadership practice. He is particularly interested the role of ‘bodies’ in the workplace and how the experience of wellness/illness informs leader identities.

Peter is the co-founder of Cultural Value, a Melbourne-based consultancy that services the arts and cultural sector and also produces art projects. He has worked extensively in the public and not-for-profit sector in senior management roles in the area of cultural and social policy infrastructure development.

Peter holds a BA, MA (Applied Science/Organisational Dynamics). In his spare time, Peter enjoys writing and in 2013 he was awarded the City of Melbourne’s Lord Mayor’s Creative Writing Prize (non-fiction category) and has also been awarded a Varuna Fellowship to develop his first full length manuscript.
Unearthing a Path to the Public Interest: The Standardisation of ‘Social Performance Reporting’

Paper ID: 32

Sarah Adams¹, Professor Kristy Muir²
¹Australian National University, Australia, ²University of New South Wales, Australia

Motivated by the movement of traditional accounting regulators into creating standards for reporting of social purpose organisations (like charities), this exploratory study seeks to investigate the nature of the public interest in standardised social performance reporting. Analysing data from interviews with a range of stakeholders in the social purpose sector, and drawing from research that shows the opacity of the public interest notion in accounting practice, this study maps three areas of public interest that may be achieved by standardised social performance reporting. Further, this study also points to a range of challenges that pose a risk to achieving public interest, and reflects on those using public choice theory and the principles of ‘smart regulation’. This study extends the literature on the public interest in accounting, as well as providing practical contributions to help regulators navigate a path to the public interest.

Biography:
Sarah Adams is Lecturer in the Research School of Accounting at the ANU. She is interested in research at the intersection of accounting, regulation and social outcomes.

Cost Improvement Program and Management Accounting in the Adult Mental Health Service in England

Paper ID: 23

Ali Alyamoor¹, Donald Harradine¹, Professor Malcolm Prowle¹
¹Nottingham Trent University, United Kingdom

A major financial challenge facing the NHS in England is the gap between costs and income. In 2013 NHS England outlined projected budget allocations to 2020/21 and forecast that the NHS would face a funding gap of around £30 billion between 2013/14 and 2020/21 (H Fears and Powell,2016). To close this gap, hospital trusts are being asked more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services. Every Trusts should ask more than ever to find ways of reducing costs and improving efficiency. They are now under unprecedented pressures as they face major cost reductions in their budget for the next years that come along with the growing demand for the services.
CIPs by identification four schemes to reduce £1.5 million in the budget this year. These schemes are 1-out of area cost reduction; 2- Nursing (inc bank and agency) cost reductions; 3- Crisis house savings from the new contract and 4- Community Mental Health Teams efficiencies (reprovision of Social Workers). The schemes this year seem to work well as the trust is able to meet the efficiency target but it has CIPs from the previous year that it stills has to meet which makes them in a situation of overspending.

Over years Management Accounting (MA) in the NHS has been developed to meet the internal and external need of information. In the institutionally funded hospitals such as the NHS Trust, MA has always been used in controlling expenditure, allocating resources and measuring performance (Robson, 2008). the aim of this paper is to explore the manner in which management accounting in the Trust is used to achieve the CIPs. More specifically, it focuses on how MA helps the trust to meet the institutional pressure to achieve the CIPs for the purpose of legitimization and at the same time how it helps the trust to meet the technical pressures for the organizational purposes and the interplay between these pressures.

For the purposes of this paper, the institutional theory at the organizational level built upon Collier, (2001) is used to inform the analysis of this paper. It is an in-depth interpretive case study in the adult mental health service in the Leicestershire Partnership Trust (LPT) in England. The paper aims to contribute to the literature of the management accounting’s role in the Adult mental health service. It is structured as followed: The first section relates to the theoretical basis of the paper. This is followed by discussing the CIPs in the AMH/LD in the Leicestershire Partnership Trust (LPT) and then by the research method. The last section is related to the findings and conclusions.

Biography:
I am a Ph.D. student at Nottingham Trent University. I started in 2015 with a thesis entitled the role of management accounting in the NHS Trust in the UK.

My Education:
- 2015 to date a Ph.D. student in the Nottingham Trent University (NTU) UK
- 2001-2004 University of Mosul- Iraq M.Sc. in Management Accounting
- 1993-1997 University of Mosul-Iraq B.Sc. in Accounting

Envisioning a ‘Dwelling Business’ in a Sustainable Society

Paper ID: 34
Sarah Birrell Ivory1, George Ferns2, Professor Brad Mackay3
1University of Edinburgh Business School, United Kingdom, 2Cardiff Business School, United Kingdom, 3St Andrews University, United Kingdom

While early research proposed corporate sustainability’s potential to reconfigure business towards society’s ends (Gladwin et al, 1995) recent authors have indicated a more complex relationship (Hahn and Figge, 2011, Gao and Bansal, 2013), and critical scholars argue that it has simply been co-opted as a lever for economic returns (Banerjee, 2003). However, as a society we are facing the limits of ‘business as usual’ (Hahn et al, 2010) due to issues such as resource scarcity, climate instability, and wealth disparity. As such, it remains essential that we conceive of an approach which prioritises society as a primary beneficiary of business. This paper attempts such a conceptualization, drawing on Heideggerian philosophy to define this as a ‘dwelling business’.

Heidegger (1977) states that to dwell represents the way ‘we humans are on the earth’ (p. 349) and reflects a desire to safeguard the earth and protect it from thoughtless exploitation. While grounded in architecture, his ideas transcend disciplines and can be usefully applied to the entity that is ‘business’. While he explores ‘functionality’ in relation to housing which divorces humans from the sense of being, we explore business which divorces itself from the society in which it is embedded and the humans on which it relies. We argue that the first step towards a sustainable society is that business shall exist for the sake of humans’ dwelling. Such an entity may be termed ‘a dwelling business’.

A ‘dwelling business’ functions at two levels. At the organizational level, a dwelling business exists for the purpose of society’s betterment. Such ideas mirror Funk’s (2003) sustainable company “whose characteristics and actions are designed to lead to a desirable future state” (p. 65), Hahn and Figge’s (2011) societal focus where ‘firms should only continue to exist ... if they contribute to environmental integrity, economic prosperity, and social equity at the societal level” (p. 327), and Klettner et al’s (2014) concept of “a truly sustaining corporation” (p. 147, emphasis added). These ideas shift the focus from the organisation’s inherent attributes, to the organisation’s actual outcomes and impacts.

At the individual level, a dwelling business reaches one’s employment or profession, especially in societies where these have come to dominate one’s sense of identity. And so, because “…many people make themselves ‘at home’ in their employment … if work means they do little more than eke out their time on earth, this would not, for Heidegger, constitute dwelling” (Latimer & Munro, 2009, p. 321). In the same way that Heidegger laments the response to the housing shortage of creating buildings that house people but that they cannot dwell in, we
lament the creation of businesses that people to work in, but that do not contribute to their sense of dwelling or a more holistic interconnected sense of being.

Finally, pursuing Banerjee’s (2003) argument that “fundamental changes in organizations cannot occur unless there are corresponding shifts in the larger political economy”, questions arise as to whether such a ‘dwelling’ business can exist within the neoclassical economic system.

Biography:
Dr Sarah Ivory is an Early Career Fellow in Climate Change and Business Strategy at the UEBs. She is a member of the Centre for Business and Climate Change (CBCC) and the Sustainable Business Initiative (SBI). Dr Ivory earned a BCom (honours) from the University of Melbourne, an MBA from Melbourne Business School, an MSc (by research) and a PhD from the University of Edinburgh. Her research interests include the study of how organisations understand, implement and legitimise sustainability and climate change policies and strategies, with a particular focus on the tensions, contradictions, and challenges this can expose. Prior to academia Dr Ivory worked in the private sector, co-founding a biotech company based in Singapore. She is a past-Chair and ongoing committee member of the British Academy of Management Sustainable and Responsible Business Special Interest Group (SIG).

Is Conservatism Moral?

Paper ID: 33

Peter Bowden¹

¹University of Sydney, Australia

This paper explores conservative morality. It documents several left-right disputes, attempting to determine if the current moral theories provide us a guideline to reaching a decision. The disputes include same-sex marriage, children from such marriages, climate change, gun control and health care in the US, small government, the death penalty, abortion, stem cell research, euthanasia, and islamophobia. To achieve its objectives the paper must define both morality and conservatism. Both topics are subject to considerable debate and argument. The paper finds that there are over 20 current moral theories. For the most part, they are of no assistance. Two in particular, the universalising component of Kant’s deontology and virtue ethics, provide support for both sides of each of these disputes. The paper also notes that all current theories are western in origin. It then searches for a more universally applicable guideline, drawing in the eastern philosophies. It finds that one concept is common to Hinduism, Buddhism and Jainism, as well as four of the western moral theories. Known by the Sanskrit word ahimsa, or non-violence, the moral rule is, in the words of the present Dalai Lama: “Our prime moral duty is to help others; at least to refrain from harming them.” The four Western theories are J. S. Mill’s Utilitarianism, William Frankena’s Ethics, Bernard Gert’s Common Morality and Beauchamp and Childress’s Principles of Biomedical Ethics. All four of these theories carry ‘Do no harm’ as their overriding moral principle. Application of this no-harm theory to the current left-right disputes, in the form of a universalised “Do no harm to me; if I need help, then please give it.” finds that the moral position favours that of the small ‘l’ liberal. The analysis however, has first to define harm. In developing this definition, it needs to also develop a decision-making process that enables us to balance one harm against another. It will also be found that the making of such decisions requires the full decision-making processes of the sciences – including statistically based ex-ante and ex-post evaluation processes. Examples will be given in the text. If this Do no harm finding is accepted, it will have a major impact on the teaching of moral philosophy. This impact will be mainly in the use of argument, for it has been this commitment to argument that has been the cause behind the creation of the multitude of somewhat conflicting moral theories.

In addition, the paper notes that every social improvement over the centuries, (all of which meet the no-harm, help others guideline), from the abolishment of slavery, the advent of democracy, the liberation of women, even to the ending of foot binding, has been opposed by conservative thought. On that basis, it draws the conclusion that conservatism is immoral.

Biography:
Formerly Professor of Administrative Studies at the University of Manchester, and immediately prior, Coordinator of the MBA program at Monash University, Peter Bowden has worked with and consulted for the World Bank, the Asian Development Bank and agencies of the United Nations. Since 2003 he has concentrated, as an Associate of the Department of Philosophy at Sydney University, on teaching, writing and researching in strengthening institutional ethical practices. His edited book ‘Applied Ethics’, drew on teachers and practitioners in ethics around Australia. He has also published a book on whistleblowing: ‘In the Public Interest’. He is currently undertaking the research and writing up a book on strengthening ethical decision processes.

Tax Compliance as a Social Obligation: The Role of Accountants with SMEs

Paper ID: 29

Alessandro Bressan¹, Mattia Aresa²

¹The University of Notre Dame Australia, Australia, ²The University of Queensland, Australia

SME owners are viewed as a high-risk group in relation to tax compliance and adoption of strategies aimed solely at tax minimisation purposes (OECD, 2004). The ATO has identified the cash economy as a major tax integrity risk and SMEs are recognised as the actors with the most influence on this risk (ANAO, 2016). Tax minimisation is not illegal, unlike tax evasion, but certain practices can be considered dubiously ethical because of the unfair disadvantages caused to competitors that do not employ them, as well as to the negative impacts on public
SME owners have been identified as highly conflictual with public authorities about tax liabilities (Ahmed & Braithwaite, 2005) since they perceive tax payments as a 'painful loss' (Kamleitner, et al., 2012). Furthermore, the complexity of various taxes and taxation requirements (e.g. property tax, payroll taxes and sales taxes such as VAT) make the fiscal realm a difficult context for firms with limited resources and capabilities such as SMEs. These factors make SME owners seek the services of accountants (Blackburn et al., 2010) who are in turn highly trusted by SME owners (Gooderham, et al., 2004; Lewis, et al., 2007). Research shows that this relationship is often long-lasting with accountants becoming an integral part of the business (Blackburn et al., 2010). This is an exploratory project that investigates the nature of ethical reflection amongst accountants and business owners about the social impacts of tax decisions. It examines whether and how the accountancy profession can influence attitudes of SME owners relating to fiscal conduct, and in particular in the use of cash as a strategy to minimise tax payments. We aim at finding ways for accountants to develop, among their SMEs' clients, a culture of tax compliance viewed as 'social obligation'. To this end, we propose the following research question:

To what extent can accountants contribute to the reduction of the social acceptability of cash-based transactions as a tax minimisation strategy amongst SMEs?

A qualitative approach will be adopted as the project aims to investigate inductively how ethical reflection occurs. A combination of interviews and focus groups will be conducted allowing an in-depth interaction with accountants and business owners, which in turn will enable us to discover and elicit assumptions and ethical stances that would remain hidden with other – less iterative – methods of inquiry.

This project will have a three-fold contribution. Firstly, to advance knowledge about ethical reflection in shared decision-making i.e. between accountants and SME owners. Secondly, to examine accountants' perception of their own ethical responsibility for the conduct maintained by their clients, i.e. shared ethical responsibility (Lenzen, et al., 2007) for the impact tax minimisation strategies. Finally, to enhance current understandings of the role of accountants in the development and promotion of good governance principles. Throughout these contributions we aim to enhance ethical awareness with regards to tax minimisation strategies and promote a culture of responsibility across the accounting profession and SMEs.

Biography:
Alessandro Bressan is a Lecturer and Researcher at the University of Notre Dame Australia (Sydney). His research has been mostly centred on the entrepreneurial aspect of micro, small and medium-sized enterprises (SMEs), which includes ethics, social capital, stakeholder engagement, environmental and social sustainable business strategy.

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Is the Australian Banking and Finance Oath a Performative Utterance?

**Paper ID:** 67

**Clare Burns¹, Luke Houghton¹, Heather Stewart¹**

¹Griffith University, Australia

In 2016, the Australian Securities and Investment Commission referred to the state of banking as, “something wrong with the whole tree, not just a few bad apples,” in a Senate Inquiry (Commonwealth, 2016, p.13). Since the Global Financial Crisis (GFC) in 2008 distrust in the banking and finance industry has continued to grow with ongoing calls for a Royal Commission. To address distrust of the industry in 2012 a Banking and Finance Oath (BFO) was introduced as a voluntary ethics management tool.

Australia’s BFO came after England, America, and the Netherlands put forth oaths like the physician’s Hippocratic oath to address the moral phenomenon (Fangle, 2014; Boatright, 2013; Rutgers, 2013). The efficacy of these promissory oaths is not conclusive. De Bruin (2016, p.24) states, “oaths currently in usage fail as tools that foster professionalism and enhance compliance.” When compared with other business oaths Australia’s 67 word promissory BFO is light on elements such as commitment, compliance, and beneficiaries, “the formal and substantive conditions of the BFO are very minimalistic,” (de Bruin, 2016, p.38). Discussion on oaths has been around since the fourth century BC. Recent research into business oaths globally has focused on the content—but with calls for greater empirical studies (de Bruin, 2016).

Preliminary findings from empirical research of 10 Australian Finance Directors lived experience of the BFO is diverse (Burns, Stewart & Houghton, 2017). In the case study one director strongly advocated the BFO stating it’s use to shape their large organisations’ ethical culture. This director constantly refers to the BFO in staff addresses, encouraging all employees to be signatories and participate in ethics training—their behaviour was not the norm in this study. Other participants had observed oath signatories practising unethical behaviour while displaying the BFO in their email signature. The disconnect between oath and behaviour led participants to refer to the BFO as “vapour.” In this way, the swearing of the BFO oath fails to be a performance utterance altering moral behaviour. Five participants in the study were uncertain about the BFO but would consider it. Another participant stated outright, “I do not need others telling me what my morals should be,” and another was generally sceptical, uncertain as to whether the BFO held any real consequence.

These early empirical findings raise questions of the BFO’s potential and efficacy. Unlike other business oaths the BFO does not contain a formal commitment to beneficiaries which could facilitate moral deliberation.
Another consideration is whether an increased focus on stakeholder theory in the content could improve its application. This creates potential for the BFO, like other oaths, to navigate grey areas where an action may be legal but not be ethical (Boatright, 2013). Still, it is prudent to consider its limitation in the current industry. Practitioners face the reality that an oath will not remedy systemic industry flaws as an oath’s power comes from the social framework in which it is embedded (Rutgers, 2013; Bachvarova, 2008).

**Biography:**
While studying for her PhD in organisational culture and corporate social responsibility Clare tutors in management, is a research assistant, and writes a newspaper column. Prior to entering academia full-time Clare worked in corporate communications, media, and marketing across a range of industries for 18 years in Australia and overseas. Outside of work and study Clare volunteers with Rosies Friends of Street.

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**Exploring Sustainable Management Practices Through Continual and Collaborative Learning: A Case Study in Health Services**

**Paper ID:** 5

**Joan Carlini**, Heather Stewart
Griffith University, Australia

**Research focus**
This research extends understanding of how sustainable management practices (SMP) can be embedded in an organization through a process of continual and collaborative learning. SMP has long-term benefits for people, the planet and profits. Organizations that are already recognized for the excellence of their SMP offer a clear opportunity to improve our understanding of how these actions and behaviours are operationalized (Stewart & Gapp, 2014). The results of this study are focused on addressing Sustainable Development Goals (SDGs) including number 3 (i.e. Good Health and Well-Being), number 10 (i.e. Reduce Inequalities) and 11. (i.e. sustainable cities and communities). The aims will be achieved through an interpretive qualitative case study that will focus on the above goals, and enhance the development of the ‘crystallization’ methodology in the management discipline (Stewart, Gapp, & Harwood, 2017). In addition, to these academic impacts, the practical benefits of our research are expected to assist the participant organization in how they can improve through generalizing SDGs at all levels.

**Significance and Innovation**
Our study of provides a deeper understanding of ‘why’ and ‘how’ normative SMP can be generalized and recognized through SDGs. The practical connection of organizational development theory and practice through the lens of continual and collaborative learning is the foundation to this understanding. The UN Global Compact – Accenture CEO Study (2016) mandates SMP action with 87% of the 1000+ CEOs from over 25 industries and 100 countries viewing SDGs as an opportunity for value creation that underpins organizational development through SDGs. Nevertheless, there is a lack of understanding of ‘why’ and ‘how’ organizations develop and embed SMP that leads to the research questions:

- Why do employees embrace SMP?
- How does SMP impact employees’ work engagement?

In seeking answers to these questions, we have partnered with a large health organization. (largest employer on the Gold Coast with 8500 employees; operating budget over $1.76 billion). As Queensland’s largest clinical teaching and research facility this partner offers the local community a wide range of public health services.

**Findings and implications**
The findings and implications are yet to be revealed as this research is currently taking place. It is our intent to present the initial findings at ABEN 2017 where we are hopeful to initiate discussions and gain further feedback prior to publication. Impacts of this research are three-fold. Firstly, the benefits of this research will be extending knowledge conceptually on the extension of SMP through the lens of SDGs and continual and collaborative learning. Secondly, the crystallization methodology will be developed in terms of application in the context of management and organization development. Lastly and possibly the more significant impact is the opportunity to assist the participant organization in why and how they can improve through generalizing SDGs at all levels. This is an exciting piece of research that aims at extending understanding of how SMP can be embedded in a large organization through a lens of continual and collaborative learning.

**Biography:**
Dr Joan Carlini is a lecturer in the Department of Marketing, Griffith University. Joan’s research focus in corporate social responsibility (CSR) has led to an advanced understanding of organisational practices that yield responsible employee attitudes and behaviours.

She is currently working on the Commonwealth Games impact on business project involving the co-creation of high impact industry research. The project was commission Gold Coast private enterprise, with outcomes including outreach activities designed to assist strategic business planning.

Joan has significant industry experience having worked extensively in marketing and hospitality prior to academia. Joan’s marketing experience includes developing and implementing marketing and communication strategies for both domestic and international markets. Previously, Joan managed restaurants at leading Gold Coast hotels and is a qualified chef.
Promoting the Public Interest through Government-Business Collaborations: Conflicts, Ethics, and the Bicameral Governance Model

Paper ID: 38

Professor A. Scott Carson
Queen's University, Canada

Countries such as New Zealand, Canada and the United Kingdom have long histories of pursuing public policy objectives through collaborative ventures (or entities) between government and business. The policy objectives range from building and maintaining public infrastructure (e.g., highways and airports,) to program delivery (e.g. schools, hospitals and prisons) to service provision (e.g., highway maintenance and waste water management). Collaborative ventures are partnerships that involve a government (or its agent) and at least one business entity. And the forms of collaboration include contracting out, public private partnerships, strategic alliances and special purpose organizations (e.g., crown corporations). Government-business collaborations are normally initiated by governments, who have a continuing involvement throughout the life of the venture. The reasons for governments to undertake collaborative ventures include: (1) assigning risks to the partner best able to price and manage them; (2) gaining access to financial, technological and human resources; (3) leveraging the expertise of the private sector; and, (4) acquiring or learning new and innovative solutions to problems. Businesses enter collaborative ventures, not to achieve public policy objectives (though they may support them), but rather to pursue commercial interests, namely profit, growth, utilization of resource capacity, and development of new types of expertise.

It is not uncommon for conflicting interests to arise while the collaborative entity is operating. Democratically elected governments not only have public policy commitments, but they are also ethically responsible and accountable for the stewardship of public resources. In the course of the venture’s operations, the government may come to believe that the commercial interests are interfering with its policy objectives. In addition, political self-interest makes a government susceptible to attacks from opposition parties, pressure from interest groups, criticism by the media, and changes in the public's preferences. The government may come to view the partnership itself as politically toxic if the public perceives the government to be more attuned to its business partners’ interests than the public’s welfare. So, governments are prone to adjusting their priorities in order to leverage political opportunities and defend against their vulnerabilities. As well, since governments are not at risk of bankruptcy, they are motivated to over-service the public in order to gain favour. By contrast, businesses can go bankrupt, hence they have an incentive to moderate service-levels and reduce costs.

Given the potential benefits to government-business collaboration, is there a governance structure that could deal with the conflicting interests that these collaborative ventures engender? In this paper, a “bicameral governance model” is proposed. It contains a mechanism for separating into two separate governance bodies, the operational management and governance of the entity on the one hand, from the political governance oversight on the other. Its central pillar is the creation of a robust “operating agreement” that sets out in legal form the policy and operational parameters of the operating entity, and that makes clear the relationship between the two governance bodies.

Biography:
A. Scott Carson is a Professor at Smith School of Business, Queen’s University specializing in governance and strategy. Professor Carson’s career has combined business, government and academe. He was the head of corporate finance for a major Canadian bank, CEO of the Ontario government’s Privatization Secretariat, and the dean of two Canadian university business schools. Carson is the former chair of the board of Kingston General Hospital, and has been a member of many other corporate and not-for-profit boards. He is a graduate of Mount Allison and Dalhousie universities, and received his PhD from the University of London (UK). Dr. Carson is the co-editor of two recent books published by McGill-Queen’s Press: Toward a Healthcare Strategy for Canadians (with J. Dixon and K. R. Nossal, 2015) and Managing a Canadian Healthcare Strategy (with K. R. Nossal, 2016).

Happiness as a Latent Social Outcome of Business in Society: A Conceptual Model

Paper ID: 55

Austin Chia
University of Melbourne, Australia

Societal happiness, for many years, has been of central interest for scholars and policymakers, yet its intersection with organizational research is largely unexplored. Drawing on an interdisciplinary research base, we highlight the importance and relevance of societal happiness as a social issue of concern in the domain of social responsibility and organizational research more generally. We review approaches for conceptualizing happiness (e.g. objective versus subjective, hedonic versus eudaimonic) and engage stakeholder theory as an organizing device for operationalizing ‘society’ which culminates in a multilevel conceptual model that links business activities with societal happiness. Our paper invites a more appreciative perspective on the role of business organizations in society and their effects on the happiness and wellbeing of societal constituents.

Biography:
Mr. Austin Chia is PhD candidate (in Organizational Behaviour) with the Centre for Positive Psychology and the Department of Management & Marketing at the University of Melbourne.
Managing Reputational Risk: Influence of Collective Industry Reputation and Organizational Reputation

Paper ID: 19

Rumina Dhalla
1 University of Guelph, Canada

While the benefits of a positive reputation are undisputed in literature, more recent research has begun to show reputational risk has become a salient and critical business issue for organizations (Aula, 2010; Eccles, Newquist, & Schatz, 2007a) and businesses are increasingly focusing on understanding and managing the risk to their reputation (Eccles, Newquist, & Schatz, 2007b; Fombrun, Gardberg, & Barnett, 2000; Scott & Walsham, 2005).

This qualitative study examines organizational and industry responses to institutional pressures for reputational risk management, and the influence of organizational and industry identity on the responses to these pressures by exploring the strategic action undertaken by organizations and the industry for the management and mitigation of reputational risk. This study involves four Canadian banks and the Canadian banking industry, and explores how individual banks and the Canadian banking industry responded to pressures from regulators and other institutional constituents for changes to their reputational risk management strategies and processes.

This study found two main constructions of reputational risk: the first is related to legitimacy and the second to reputation. The former construction of reputational risk was based on the organizational members’ perception of the potential risk to the bank’s social desirability, and was linked to corporate social responsibility and corporate citizenship action, performance and standing of the organization; this was referred to as the ‘soft’ risk. The second construction of reputational risk assessment was risk associated with organizational reputation, which was linked to financial and product performance and competitive advantage of individual banks, and was referred to as ‘hard’ risk. While we found idiosyncratic processes in individual banks to protect their reputation and mitigate risk, we also found evidence that some processes were similar across the banks which is consistent with literature that says that firms facing the same conditions will adopt emerging practices and processes and become isomorphic (Dacin, 1997; DiMaggio & Powell, 1983; Oliver, 1991). This study also found that banks resisted pressures for change that threatened their identity both at an industry’s collective identity level (Dhalla & Oliver, 2013) and at the firm level. Banks also relied on the shared industry reputation to protect the individual banks from negative implications; it was felt that if more than one bank had a reputational risk event, then the potential reputational risk implications for the affected individual bank would be mitigated. While the individual bank reputational risk management strategies were linked to risk to individual bank reputation, the industry level reputational risk management tended to focus on efforts to protect and defend collective identity, resist institutional pressures and maintain the status quo.

This study contributes to literature by providing greater insight into how organizations coordinate processes in response to institutional pressures and collectively strategically become isomorphic, thus beneficially gaining legitimacy while implementing processes that mitigate risk to individual organizational reputations. It always provides insight on how organizations strategically use their collective reputation to protect individual member organization reputation.

Biography:
Dr Rumina Dhalla is an Associate Professor, Organizational Studies and Sustainable Commerce area in the Department of Management, College of Business and Economics at the University of Guelph. She is a member of the University of Newcastle’s Wine Studies Research Network in Australia and was the Project Lead for the Guelph East Africa Initiative at the University of Guelph. Her main research interests are in organizational identity and reputation and their implications for organizational strategies, sustainability and CSR. Her recent research projects include implications of sustainability and sustainability certifications in the wine industry, and the impact of social enterprise and food supply in Tanzania. She is the recipient of major grants from Social Sciences and Humanities Research Council for Canada for her research. Prior to pursuing a career in academia, she accumulated over 20 years of industry experience, much of which was in the Canadian banking industry.

Empowerment, Disempowerment and Disproportional Empowerment

Paper ID: 0

Professor Thomas Diefenbach
1 Charles Darwin University, Australia

In management and organisation studies, the concept of empowerment has been around since the 1970s. The most far-reaching concepts of empowerment have been tried in democratic organisations, for example cooperatives, utopian communities and collectivist organisations. Even in modern or postmodern organisations – such as ‘learning organisations’, hybrid
organisations and networks – empowerment is a fairly central concept and is taken relatively seriously.

Despite all their differences, for the purpose of this paper, such organisations are jointly termed ‘empowering organisations’. Empowering organisations promise far-reaching changes and different working conditions from orthodox organisations, lean organisational structures and processes, autonomous and self-directed units, team-like relationships and collaboration between all members, and, first and foremost, the participation and empowerment of employees. In societal discourses, as well as managerial rhetoric, ‘empowerment’ as such as well as ‘empowering organisational conditions’ and ‘empowered employees’ are seen largely positively.

However, even in empowering organisations, the situation might not be quite like the theory of empowerment or its proponents’ ideals and claims suggest. In fact, empowering organisations can be even more controlling and oppressive than orthodox types of organisation. Very often, empowering people does not empower people. Even worse, empowering people may empower only some while disempowering many – the phenomenon of disproportional empowerment that is in some obvious contrast to the public interest and managerial rhetoric. Some useful identification, description and analysis of the downsides and shortcomings of em-powering organisations has been carried out in recent years. There has been some research – though probably not enough – into the emergence of informal hierarchy in hybrid and network organisations as well as some analysis of formal and informal (network) organisations. And some authors have interrogated indirect, individualised and subjectivised forms of power and control in modern and postmodern work environments.

Such insights are helpful to further our understanding, but the analysis remains rather descriptive, analytical at best. So far, there have been few attempts to find explanations for the paradox that people in empowering organisations are not empowered because of empowerment. What are the causes for this, rather disappointing and worrying phenomenon? This paper identifies some of the main reasons at the individual level for the paradox of disproportional empowerment (i.e. the empowerment of the few and the disempowerment of the many) in empowering organisations.

For this, the paper: 1) provides an overview of the positive implications of empowerment as well as of some of its problematic consequences; 2) introduces a three-dimensional concept of empowerment (that comprises dimensions of formal, psychological and social empowerment), and definitions of disempowerment and disproportional empowerment; 3) elaborates on two myths about empowering organisations and empowered people – the myths that empowering organisations empower everyone and that empowered people do good things; 4) offers a concept that describes how empowerment (of the few) turns into disempowerment (of the many) and explains the phenomenon of disproportional empowerment more generally; and 5) provides some ideas and suggestions about how disproportional empowerment can be tackled at organisational level and by changing some management practices.

Biography:
Professor Thomas Diefenbach is an international academic with 25 years of research and teaching experience in the fields of management, business ethics, organisation studies, and strategic management.

In his research Thomas focuses on socio-philosophical and critical analysis of management, organisations, individuals within organisations, economies and societies. Thomas is particularly interested in theoretical and empirical concepts of democratic, non-hierarchical organisations, empowerment, participation, freedom, equality, and just societies. Thomas has published widely in academic journals such as Organization Studies, Public Administration and Research in the Sociology of Organizations. In his latest monograph, Hierarchy and Organisation (2013), he developed a general theory for analysing and explaining the emergence and continuation of hierarchical social systems.

**Tax Practice and the International Public Interest**

**Paper ID:** 17

**Professor Gabriel Donleavy**

1University of New England, Australia

The purpose of the paper is to address the problems involved in defining and defending the public interest in the realm of tax practice, both nationally and internationally.

Year one in the new era of mercantilism is not very favourable to developing an international consensus on what may constitute the global public interest. Does the UN determine what the international public interest is? Does the G20? Would we need an international referendum mechanism to determine what it really is? Would such a referendum be likely to show international consensus? Is it too early in history even to be attempting to conceive of an international public interest, meaningfully or convincingly? On issues such as a climate change, money laundering, drug and slave trafficking, war crimes and terrorism, such a consensus does periodically emerge. This suggests it is possible to discuss the notion of an international public interest without being unrealistically utopian.

While there has been a copious amount of research and discussion of the accountants’ regard for the public interest in preparing and auditing accounts, there has been considerably less of either concerning the accountants’ role as tax advisor, agent or intermediary. Yet the tax area concerns the entirety of the public, both taxpayers and beneficiaries of public expenditure, whereas accounts and audits concern principally the investing community only. At the heart of the social contract a profession has with society, enabling it to continue to self-regulate, is a commitment to serve and protect the public interest. Accounting associations use codes of ethics to create expectations of professional behaviour that are ostensibly aimed at benefiting “the” public but it has suggested...
in some empirical research that taxation specialists perceived the least emphasis in the firm on serving the public interest. Traditionally, when client confidentiality clashes with another ethical rule, such as the public interest, confidentiality has precedence. In this situation, the public interest is subordinate to confidentiality; this is in spite of the fact that the public interest forms the basis of the entire code of ethics and it is the basic requirement for ethical behaviour. Serving the client or employer's interest is entrenched within the profession. Therefore, it is not unreasonable for members of the accounting profession to mistakenly assume that the client is ‘king’ and not the public.

Tax havens are not addressed by national or international accounting bodies. The regulatory void is partially filled instead by the OECD whose recent moves following the 2016 Kyoto Conference are considered in the paper.

Suggestions are made finally as what the international public interest could and perhaps should mean and how that meaning could impact corrupt and anti-social accounting, tax and financial practices.

Keywords
Public interest, tax practice, tax havens, accountants’ codes of practice

Biography:
Rod Gapp, PhD is a senior lecturer at Griffith University’s Business School. He has over 30 years of experience in organizational development focused on enhancing outcomes through individual and group development in areas of innovation, change, quality and sustainable management practices. He is a highly experienced qualitative methodologist, and is working on OD approaches to environmental and social issues who also as interests in spirituality and learning from indigenous cultures.
Domestic violence (DV) is a major public issue that is deeply entwined with organisations on many levels. At a minimum DV is a workplace concern. More profoundly the link between DV and organisational responsibility signifies the very connection between business and society. This paper aims to further conceptualize the relationship between DV and organisations by exploring this and other related interfaces.

Domestic Violence (and relatedly, Intimate Partner Violence, the most prevalent form of DV) cuts across gender, class, race and sexual orientation, and is experienced globally. Most victims of violence, however, are women, and women experience domestic violence more frequently and more severely (O’Leary-Kelly et al., 2008). Globally, domestic violence is the most common form of violence against women (Devries et al., 2013). In addition to being a health and human rights concern, domestic violence is also an economic concern. In Australia, for example, the annual cost of domestic violence was estimated to be $147 billion, 1.1% of GDP (KPMG, 2013).

Domestic violence is not typically seen as a “workplace concern” (O’Leary-Kelly et al., 2008), but research shows that it has significant effects on both employees and organizations. For example, in the US 3-7 million work days were lost due to domestic violence in 2003 (Fisher & Peek-Asa, 2011). Workers affected by domestic violence report reduced productivity and increased absenteeism due, for example, to time needed to attend court, recover from injuries or other physical or mental health effects, or relocate to safe premises (Swanberg et al., 2006). Women facing domestic violence have poorer employment outcomes and work less, often facing “extreme economic deprivation” (Tolman & Wang, 2005, p. 149), the cumulative effects of which last for years (Lindhorst, Oxford, & Gillmore, 2007). Access to secure, stable employment thus assists those facing domestic violence to attain financial independence and, importantly, the means through which they can leave violent relationships (Widiss, 2008). Employment also functions as a coping strategy for those facing domestic violence (Beecham, 2014), and provides a means through which domestic violence sufferers can overcome the emotional psychological abuse and social isolation that is often used as a tactic by violent partners. For woman living with domestic violence, work is hence meaningful in multiple ways.

Organizational responses have included: formal administrative policies such as special leave provisions or flexible work arrangements; behavioral strategies such as education of managers and co-workers or advocacy for support services; and ‘environmental’ strategies such as additional security or screening of phone calls. Broader questions about the role of organizations in shaping social and political norms and priorities also arise. The way domestic violence is seen and negotiated in organizations reflects broader, often gendered, structures of power, control and privilege (Holmes & Flood, 2013). With their economic and political position in society, organizations arguably have a public advocacy role to play in changing conversations around domestic violence. Organizations can, for example, act to recalibrate a perpetrator’s experience of power and control by promoting zero tolerance of violence both inside and outside the workplace, and modelling respectful and meaningful organizational relationships. They may participate in wider collective actions against domestic violence, such as the White Ribbon campaigns (KPMG Australia, 2013).

Thinking in terms of interfaces is a very helpful way of developing our conceptualization about DV and organization. Indeed the interfaces that this topic raises are some of the most significant organizing features of society and ways in which we understand and know society. The most obvious interface at play here is between domestic and workplace; that which is domestic space and that which is organizational or work space. This boundary has long been dissolved in the pursuit of organizational objectives, yet is unsurprisingly invoked in the ignorance or delimiting of involvement in that which is identified as “domestic”.

The vast majority of DV is experienced as gendered, that is experienced at the interface between men and women. Yes, some men experience DV but that is not our focus here. Victims of domestic violence are overwhelmingly women and also, in many cases, women of colour, women with disabilities, women with financial needs, women who are homeless. Women at these intersections may experience particular hardships. We argue that there is a need to link the concept of DV to discussion about wider gender inequalities in workplaces. We see this as part of a longer-running feminist battle over the last four decades between the personal and the political. We eschew the notion of domestic violence as a personal concern, and seek in contrast to frame ‘domestic’ violence as a societal and political issue for which communities are responsible, via funding of refuges and related public programmes of anti-violence, as well as legislation, and police policy and practice.

The boundary between business and government is pervious, that is, involvement of business in the societal and political arena is no longer a choice. We now approach a decade of political CSR scholarship that has at its core an understanding of corporations as rule makers. In this context, and through the many interfaces of DV and organisation, we seek a better understanding of the ethical responsibilities of business.
Driverless Cars: Exploring the Role of Business in Society

Paper ID: 58

**Associate Professor Howard Harris**
1 University of South Australia, Australia

The extensive discussion about driverless cars in public and in the media provides an opportunity to explore the links between business and society and especially the need for business and business people to become comfortable with situations where there is not one, numerically determined answer. Issues relevant to driverless cars include questions about the nature of responsibility, the value of human life, animal ethics and the relationship of ethics and the law. The paper not only explores these matters but does so in the context of the thought experiment known as the "Trolley Problem" showing how this somewhat esoteric philosophical device can be combined with the sheer practicality of driverless cars on the road to promote recognition of the value of ethical competence in business. The concern about driverless cars is thus shown to be more than fear of new or unknown.

The idea of this paper is to use a single case to explore a range of different aspects of the relationship between business and society. It does so in a critical framework, and contrasts this with the approaches which flow from neo-classical economics and the managerialist school. Among the practical aspects of the relationship between business and society which can be explored using driverless cars as an example are the relationship between ethics and the law, the extent of corporate responsibility, the unavoidability of dirty hands, and the difficulty of determining value preferences. Each of these is discussed in the paper. Among the more theoretical issues explored in the context of driverless cars are ethical decision making and ethical theories, feminist ethics, corporate moral agency, the nature of perfection, moral intensity and non-Western ethics.

In terms of business ethics education driverless cars has the potential to provide one case for use throughout the module. The issue is topical, and it will not go away quickly. It is a chance for business to engage with ethics – and for ethics classes to explore the role of business in society.

**Biography:**
Howard Harris graduated as a chemical engineer and had a career in industry before completing a PhD on the role of courage in management decision making and accepting a position at the School of Management at the University of South Australia. He is a former president of the Australian Association for Professional and Applied Ethics, the secretary of ISBEE, the International Society for Business Economics and Ethics and co-editor of Research in Ethical Issues in Organizations.
Knowledge an Antecedent for Cause Related Marketing? An Exploration of CRM in the Food Industry

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1Cambridge International College, Australia, 2Symbiosis Institute of International Business, India

Purpose

Corporates collaborating with social causes, usually through a non-profit organization from a marketing perspective is not a recent business phenomenon. Companies, including the ones operating within the food industry aim to achieve two objectives through CRM; support the cause and improve the bottom line of business. Within the food sector, there are several types of labels including nutritional labelling involving guideline daily amount (GDA), Traffic Light (TL), Health Star Rating (HSR) and other non-nutritional labels like the Country Of Origin Label (COOL), Organic certification labels, etc. In this industry, FOP (Front of Package) labels demonstrate cause associations in addition to the Food Information labels on the food product. Within the retail context, the label illustrates the association with a cause and this is in addition to the other labels on the product. As Cannoosamy et al. (2014) state “The success of a brand depends partly on its nutritional labelling” and this is underexplored from a cause related labelling context. This research aims to contribute to this gap in literature by analysing the impact of nutritional knowledge on the perception of cause related marketing.

Design

The present research explores to identify the nutritional knowledge of participants; in addition the study also evaluates the cause Preference of people (India and Australia). The present study also explores the relationship between nutritional knowledge and cause association purchase in both the countries The quantitative study used a survey questionnaire as the research instrument, which consisted of different sections; the demographic profiles of the participant, questions aimed to evaluate readership propensity of Nutritional Information Panel, questions aimed at assessing the level of nutritional knowledge of the participant, and the final section evaluates CRM preferences. The nutritional knowledge was assessed through the questions developed by Parmenter and Wardle (1999). The data was collected from Australia (n=142) and India (n=121). Data collected from two countries (Australia, India) using structured questionnaires is analysed using factor analysis and structural equation modelling to test the study hypotheses.

Findings

A correlation between Cause importance and Consumers’ Purchasing Intention is achieved by using an inferential two-variable linear regression statistics, based on which the calculated p-value (0.001) is less than significant level 0.01, therefore, at this level the hypothesis that correlated Nutritional knowledge and purchase propensity of cause related products is rejected. The results of this study show that Cause Related Marketing does contribute in consumers purchase intention but the nutritional knowledge is not a significant factor.

Value

This research study, using samples from India and Australia explored the impact of nutritional knowledge of food products on perception of consumers’ purchasing products associated with a social or environmental cause. Thus, our study contributes to Miller and Cassady (2015) call for future research articles that determine a relationship between the level of nutritional knowledge on promotion of labelling and which forms of nutritional knowledge has an impact on food label use.

The Mediating Role of Innovation in the CSR-Performance Relationship: Evidence from Franchises

Haroon Khan
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This study explores the mediating role of innovation in the relationship between Corporate Social Responsibility (CSR) and firm Financial Performance (FP). This article identifies innovation as a solid reason for pursuing a CSR program, as CSR can lead to both innovation and performance. The objective of this study is to construct and empirically test a theoretical model to explore the missing link in the CSR-FP relationship. The theoretical model comprises the dimensions of CSR, Innovation, and Performance (CIP). The data are obtained from top executives at 207 franchises practicing CSR in Saudi Arabia. Two research experiments are performed. In the first study, respondents are asked to provide the reasons for CSR implementation. The results from this first experiment sparked interest in hypothesizing and empirically examining the CIP model. The second study involves checking the psychometric properties, conducting reliability and validity tests, and performing analysis using Structural Equation Modeling (SEM). The findings have significant research and managerial implications. As a major contribution to the literature, innovation is found to mediate the CSR-FP relationship. This research also strongly supports the business case for CSR in general. The results support the implementation of CSR practices by SMEs alongside larger corporations...
Thinking with the Mouth: Decoupling the Dichotomy between the Walk and Talk of CSR

Paper ID: 27

Majid Khan¹
¹Massey University New Zealand, New Zealand

Corporate social responsibility (CSR) disclosures are becoming omnipresent (Choi, Laine, Roberts & Rodrigue 2015). Many scholars mark a stern bifurcation between CSR rhetoric and substantive action (Christensen, Morsing & Thyssen, 2013). Grant, Keenoy, and Oswick, (1998) argued that talk is considered inferior to action. It is commonly held that CSR is not talking about solutions but doing something substantial for the economy, society and the environment. Many consider CSR disclosures as a forceful tool to give the impression that the business has nothing to hide or to avoid criticism from different actors (Newell 2008). In such a milieu, many considered it as corporate camouflage to get legitimacy (Jahdi & Acikdilli, 2009), and is nothing more than business as usual (Hopwood, Mellor, & O’Brien 2005). Therefore, according to Benabou and Tirole (2010) there is a great need for sincerity and authenticity with respect to CSR. Despite the flood of CSR disclosures in annual reports, there has been a chronic wave of corporate scandals in the past decade in both developed and developing countries and these scandals have hampered the trust of business in society.

The widespread scepticism towards CSR in the light of corporate scandals like Enron, WorldCom, Wal-Mart, BP or Tepco makes perfect sense to believe that corporate talk is cheap and little more than impression building exercise. Pakistan is no exception when it comes to industrial accidents. For example, the recent fires in a garment factory in Baldi town Karachi and a shoe factory Lahore took the lives of more than 257 employees (Ayub, 2012, The Express Tribune, 2011). Therefore, there is a discrepancy between lip service and practice. A recent study comparing CSR reporting practices between New Zealand and Pakistan contended that businesses in Pakistan report more CSR than those in New Zealand (Khan, Lockhart & Bathurst 2017). Hence, there is a need to explore the antecedents and consequences of the discrepancy between the walk and talk of CSR and provide implications for business and society in the country. Institutional theory was used to understand the underlying factors that compel business to act in such a way in the Pakistani context. The published annual reports (in 2001, 2006, 2011 & 2016) of select listed Pakistani companies over a period of fifteen years were analysed to learn of changing CSR reporting practices. Data from annual reports and subsequent interviews with company executives was subject to statistical and content analysis. The extent of CSR disclosures and the motivation for such was then identified. In addition, various other actors, such as customers, employees, suppliers and members of local community were interviewed. The actual national and cultural peculiarities were subsequently identified, and any discrepancy between the reported CSR and actual actions were reported. While the study remains in progress, interim results suggest a dichotomy between the walk and talk of CSR among the businesses analysed. The study contributes to the CSR disclosure literature by sharing the reasons for discrepancies between the varying demands of stakeholders and reported CSR activity.

Biography:
I am a PhD candidate at Massey University, New Zealand with particular interests in corporate social responsibility and organization theory. More specifically, my PhD contention is about understanding the role of regulation and other informal institutional factors (culture, religion, tradition, etc) in corporate social responsibility in a developing country context. I hold a post graduate diploma in management and organization from Yildirim Beyazit University, Turkey, a master’s degree in management sciences, and a bachelor’s degree in Finance from Hazara University Pakistan.

Deep Ethical Sensitivity Learning – Evidence from Ethics Education in U.S. Based Auditing Courses

Paper ID: 9

Tehmina Khan¹
¹RMIT University, Australia

Ethics education is an important element of auditing subjects in the accounting degrees, at Bachelors (undergraduate) and Masters (post graduate) levels. The course descriptions of auditing courses offered at Bachelors and Masters Levels in the United States have been analysed to find evidence of deep ethical sensitivity learning (including moral development, moral sensitivity and moral judgement). Course descriptions have been selected as this content best covers the theoretical and philosophical frameworks informing the course development and represent official and consistent aspects of courses (Gorski, 2009). Evidence of deep
ethical sensitivity learning has been found to be sparse. It is recommended in this article that the Code of Professional Conduct and Audit failure cases should be covered in detail to provide deep ethical sensitivity learning for auditing students. The time limitations to cover the technical content of auditing may not allow for such detailed ethics learning to occur in one auditing course in one term. It is recommended that a follow on course in Auditing that provides a detailed focus on deep ethical sensitivity learning specifically for auditing students should be made available, if feasible. There is a large amount of learning materials available through the Code’s content and the audit failure case studies available on the web, providing an opportunity for undertaking deep ethical sensitivity learning and critical analysis of auditors’ unethical actions for auditing students.

Biography:
Dr Khan has published in multiple areas of accounting education including the impact of technology on accounting students’ self learning and the ethics of sustainability education as part of accounting education. Dr Khan also undertakes research in the areas of sustainability accounting and accountability.

Will They Practice What We Preach? Developing Ethical Capabilities through Continuing Professional Education

Paper ID: 7

Associate Professor Jane Cote1, Associate Professor Claire Latham2

1Washington State University Vancouver, United States

Accountants perform a critical social function of engendering public trust in corporate reporting. As such, ethical misconduct committed by accountants tends to have a broader impact and be viewed as damaging to society as a whole. Although the accounting profession has adopted a strong system of ethical norms and regulations through the International Federation of Accountants (IFAC) Code of Ethics for Professional Accountants and the American Institute of Public Accountants (AICPA) Code of Professional Conduct, knowledge of the standards and norms is often not sufficient to ensure ethical action in the face of ethical challenges. Mandated continuing ethics training by professional and industry regulators underscores the import of accountants’ ethical behavior and serves as the primary positive mechanism the profession uses to enhance ethical action by professional accountants. However, there exists uncertainty as to how best to conduct ethics training so that it achieves its goal of enhancing ethical capability to act in a values challenge.

Our research evaluates the effectiveness of two ethics training approaches adopted in accounting continuing professional education ethics workshops. In one set of workshops, instructors employ a traditional accounting ethics training approach. In the other set, instructors incorporate an action-oriented learning approach, Giving Voice to Values, which focuses on values-driven leadership and workplace ethical conflict management. Our dependent variable is a summed measure which captures the likelihood of participants’ conceding to a client in an ethically challenged context. The model’s independent variables include type of training, gender, position in firm, whether primary work effort is devoted to tax or audit and individuals’ relativism scores. In supplemental analysis, we survey participants as to potential plans of action an individual might take to help address the ethical challenge and explore whether there are any differences between the two groups.

The overall model is significant (F=3.514, p=.002). In support of our primary hypothesis, the results indicate participants who underwent the action-oriented training are significantly more likely to refuse to concede to the client in a questionable and pressured setting than individuals who participated in the traditional ethics training. Additionally, these participants recognized the viability of multiple plans to address the ethical challenge to a greater extent. As far as we are aware, this is the first study that compares two pedagogical approaches to ethics training in the continuing professional education setting. The results of the study are encouraging to discover that ethics training with active learning and an action-oriented framework enhance the ethical capabilities for accountants to act according to their professional values when confronted by client demands. Future research can explore different business domains where ethical challenges are prevalent and conduct longitudinal studies among training participants to assess the existence of longer term effects of training methods.

Biography:
Claire Latham, Associate Professor of Accounting at Washington State University Vancouver, conducts research involving ethics and the public accountant concentrating on efforts to enhance ethics training of students and professionals. She has published in numerous journals, including the Journal of Business Ethics, Journal of Forensic, Journal of Accounting Literature, and Advances in Behavioral Accounting Research. She is currently Associate Editor of the Journal of Accounting Education and Secretary of the American Accounting Association Teaching, Learning and Curriculum Section.
Should Business Ethics Scholars be the Conscience of Business Schools?

Paper ID: 14

Professor Alan Lawton

1Federation University Australia, Australia

Whose interests do universities serve? The Public Interest is a contested concept and has been defined in different ways (Lawton et al. 2013). Similarly, the relationship between the university and the Public Interest brings into question the purpose(s) of the university (Graham 2008). Relations with government, with industry and with citizens more generally continue to change and universities have responded to these challenges in ways that have drawn criticism from a wide range of commentators (Coady 2000; Furedi 2017; Kenney 1987; Washburn 2005). The Business Schools have not been immune to similar criticisms (Greeman & Sherman 1999; Locke & Spender 2011). It would be a mistake, however, to look back upon some golden age of universities, and their Business Schools. As Graham (2008: 28) puts it: “...a certain sort of purism about universities is not only out of place, but was never in place.”

Nevertheless, there are currently real concerns about academic freedom, freedom of speech, and interpersonal relations on campus; about standards and dumbing down; about managerialism and CEO (i.e. Vice Chancellors) remuneration; about the perverse incentives of performance regimes; research assessment exercises; student evaluations; about the nature of our engagement with industry; and so on. Assuming there is some merit to these concerns then a key question is what is the academic community prepared to do about it? Business Ethics scholars are quick to point out the failings of other organisations in terms of unethical leadership and practices, governance arrangements, executive pay levels, bullying and harassment or lack of professional integrity. Rarely is the spotlight turned on their own organisations. Are there good reasons for this?

This paper draws upon the work of Michael Oakeshott and Alasdair MacIntyre in examining the type of organisation that a university is and has become. It then discusses the status of the Academy as a profession and as a practice and the different ways in which professional integrity can be maintained through, for example, an enforceable code of ethics. The author draws further on a 40 year university career spreading over four different countries and 12 different universities.

References


Investigating the Effect of Ethical Leadership on Employees Psychological Capital with the Mediating Role of Organizational Identification

Paper ID: 51

Saeed Loghman1, Rob Macklin1, Megan Woods1, Sarah Dawkins1

1University of Tasmania, Australia

Ethical leadership (EL) is a newly conceptualized form of leadership. Ethical leaders show the right and proper behavior to their followers and they use communication, reward, and punishment to develop ethics in the organizations. Moreover, they consider the ethical outcomes of their decisions and actions. Because ethical leaders are role models for their followers, subordinates can also learn from leaders. Therefore, the notion of social learning theory is important in the definition of EL, which means that followers can learn ethical norms and behaviors from the actions and behaviors of their leaders through role modelling.

Organizational identification (OID) refers to the employee’s perceived psychological bond and association toward their organization, where the employee perceives the accomplishments and/or failures of the organization as their own. This definition stems from social identity theory and social identification. It ...
means that humans have a tendency to consider different social groups and categorize themselves and others in those groups. When a person considers themselves as a member of a group, the person can experience a deep psychological connection with the group, whereby the destiny and success of the group become the person’s destiny and success.

Employee psychological capital (PsyCap) is a positive psychological state embracing four distinct dimensions: self-efficacy; optimism; hope; and resiliency. It has been argued that PsyCap can provide competitive advantage to organizations. Because PsyCap resides in employees and because it is state-like, and renewable, it is a resource that competitors cannot easily copy.

Studies have shown that employee PsyCap is positively related to employee performance. However, outcomes of PsyCap are not limited to performance-related variables; it is also related to employee outcomes such as, well-being, satisfaction, and commitment, which are important for both employees and organizations. However, it is important to note that little is known about the factors that influence employee PsyCap. Therefore, this paper will outline a study that will investigate some of the least explored antecedents of employee PsyCap, and especially EL and OID, to better understand how they influence employee PsyCap.

Specifically, it is hypothesized that the relationship between EL and PsyCap is mediated through OID. The sample in the study will comprise employees from financial service organizations in Australia. These employees work independently, and some have managerial duties as well. The nature of their job, high levels of autonomy and high professional skills, makes them an appropriate sample for studying employee PsyCap. Survey questionnaires will be randomly distributed to obtain data from the employees across two waves. Structural equation modelling will be used to test the hypothesized relationships using SPSS and LISREL software programs. We expect that EL will demonstrate a positive and significant influence on employee PsyCap directly and indirectly through the mediating effect of OID. By examining contextual factors that may influence PsyCap, we aim to contribute to the advancing study of PsyCap and the development of management practices that foster the contextual conditions for enhanced employee PsyCap.

Biography:
First year PhD. candidate in Management and Commerce, University of Tasmania, Sandy Bay Campus, Australia

Defining the “Social” In Social Entrepreneurship: Ethical Perspectives on Primary Stakeholder Engagement

Paper ID: 18

Diana Lorenzo1

1Auckland University of Technology, New Zealand

Social entrepreneurship has been the subject of considerable interest in recent years due to its capacity to address social problems whilst utilising economically viable business models. Despite the growth in literature, however, social entrepreneurship remains an emerging and fragmented construct with unclear boundaries. The study responds to calls for research on the interface between social entrepreneurship and ethics. It aims to sharpen and enrich the definition of social entrepreneurship by shedding light on the ethical dimension of the “social” through an empirical examination of social value creation as it manifests in primary stakeholder engagement. It examines social value creation and primary stakeholder engagement using the lens of care ethics. It undertakes an inductive, theory-building case study methodology to draw on twelve individual cases of engagement within a developing country context, particularly the Philippines. The study surfaces four patterns of primary stakeholder engagement that: (1) suggest a characterisation of primary stakeholder engagement that is based on what matters to the primary stakeholder, (2) delineate a two-directional flow of care between the primary stakeholder and the social enterprise organisation, (3) establish a link between social value creation and primary stakeholder engagement, and (4) introduce the concept of primary stakeholder altruism. These four patterns raise two issues that lead to social entrepreneurship legitimation deficits. The first legitimation issue suggests that avenues through which the primary stakeholder may pursue what matters to them must be available in their work engagement, whilst the second issue points to the dark side of primary stakeholder altruism. The study makes significant contributions to social entrepreneurship literature by giving a voice to the previously silent primary stakeholder and by offering insights drawn from the context of a developing country in Asia.

Biography:
The author was an entrepreneur with over 20 years as a business development and marketing practitioner before shifting into academia. As an entrepreneur, she has extensive experience identifying market opportunities, defining market strategies, building brands, developing retail and distribution channels for global brands. She studied both her Bachelor of Science in Management and her Master of Public Management from Ateneo de Manila University in the Philippines. She has worked as a lecturer at the Auckland University of Technology (AUT) where she completed her Master in Business and is about to pursue her PhD. Her research interests lie at the interface between entrepreneurship and ethics, particularly in matters concerning the poor and the marginalised. She is an ardent advocate of positive social change through leadership, education, good governance, entrepreneurship, and the pursuit of the human potential.
Character(S), Ethicism(S), Practice(S) and Institution(S) (CEPI): Fundaments of Business Ethics according to MacIntyre’s “After Virtue”

**Paper ID: 8**

**Benjamim M'Bakassy**¹, Professor António Nunes¹
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This paper presents a characters-ethicisms-practices-institutions (CEPI) framework derived from Alasdair MacIntyre's conceptualizations of virtue ethics applied to the practices of institutional emergence, survival, and management as a theoretical elaboration that does not disregard but distinguishes itself from the goods-virtues-practices-institutions frameworks explored by business ethicists when applying MacIntyrean thought to management theory.

The article contributes to the contemporary scenario of business ethics studies by presenting a framework that may be both fundamental as well as instrumental in providing an appreciative perspective regarding MacIntyre's approach to business ethics and his analysis about the competing ethical and moral perspectives faced not only by theorists but also by leaders and managers. The proposed CEPI framework offers exploratory insights regarding the plutocratic, theocratic, epistocratic, sophist, hegemonic, demagogic, adhocratic and bureaucratic features of character; the utilitarian, teleological, deontological, virtuous, emotivist features of the plurality of morality and ethicisms; and how character and ethicism form the basis for the practices of institutional emergence, survival, and management by means of which commercial, welfare, justice, media, educative, religious, sportive and artistic human organizations come to flourish.

In short, the paper offers a MacIntyrean perspective of the complexity-laden moral context within which characters must navigate in order to strive towards a purposefully virtuous managerial and human existence.

**Biography:**
Benjamim M'Bakassy is a PhD Candidate in Management at the Department of Economics and Management of the University of Beira Interior (Covilhã, Portugal). He received his BBA from European University (Barcelona, Spain), and his MBA from Católica Porto Business School (Porto, Portugal). His research focuses on the implications of Alasdair MacIntyre's virtue ethics to management practice with special emphasis towards the role of management in regards to corporate social responsibility, corporate philanthropy, and business ethics education.

Ecosystems as Stakeholders

**Paper ID: 11**

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¹Mahidol University International College, Thailand

This paper construes ecosystems as business' stakeholders by linking five important sets of facts and arguments following a transdisciplinary-synthetic method. 1) Natural resource argument: no business activity is possible without ultimately using natural resources taken from ecosystems. This argument is following a claim by Yvon Chouinard (Patagonia Inc.) that nature is a stakeholder because of two reasons: resources for production are taken from nature and, especially for companies such as Patagonia Inc., activities in which products are utilized are taking place in nature. 2) Ecosystemic impact argument: resources extracted from ecosystems, resource utilization, and business activities in general have impacts on ecosystems. 3) Business-stakeholder impact argument: Business activities' impacts on eco-systems (e.g. air contamination due to CO2 and nanoparticle emission) can – and most often do – have impacts on several stakeholders (e.g. human health hazards, sales and stock drop due to diminished brand reputation in the current “diesel scandal” in the German automobile industry). These two arguments (2&3) are based on a variation of R. Edward Freeman's stakeholder account according to which a stakeholder is an entity that (“someone who”) is affected by or can affect an organization. 4) Ontological argument: A sustainability axiom of ecological economics tangibly and coherently elucidates that business activities can only take place in human contexts; and societies, again, can only exist embedded in eco-environments. 5) Non-anthropocentric argument: This argument is based on Richard Sylvan’s last person [last “man”] thought experiment and is related to variations of ‘intrinsic value’ arguments: If there was only one person left on planet earth and this person, before dying, had the potential to annihilate the planet, annihilating the planet would not disregard but distinguishes itself from the goods-virtues-practices-institutions frameworks explored by business ethicists when applying MacIntyrean thought to management theory.

This paper construes ecosystems as business' stakeholders by linking five important sets of facts and arguments following a transdisciplinary-synthetic method. 1) Natural resource argument: no business activity is possible without ultimately using natural resources taken from ecosystems. This argument is following a claim by Yvon Chouinard (Patagonia Inc.) that nature is a stakeholder because of two reasons: resources for production are taken from nature and, especially for companies such as Patagonia Inc., activities in which products are utilized are taking place in nature. 2) Ecosystemic impact argument: resources extracted from ecosystems, resource utilization, and business activities in general have impacts on ecosystems. 3) Business-stakeholder impact argument: Business activities' impacts on eco-systems (e.g. air contamination due to CO2 and nanoparticle emission) can – and most often do – have impacts on several stakeholders (e.g. human health hazards, sales and stock drop due to diminished brand reputation in the current “diesel scandal” in the German automobile industry). These two arguments (2&3) are based on a variation of R. Edward Freeman's stakeholder account according to which a stakeholder is an entity that (“someone who”) is affected by or can affect an organization. 4) Ontological argument: A sustainability axiom of ecological economics tangibly and coherently elucidates that business activities can only take place in human contexts; and societies, again, can only exist embedded in eco-environments. 5) Non-anthropocentric argument: This argument is based on Richard Sylvan’s last person [last “man”] thought experiment and is related to variations of ‘intrinsic value’ arguments: If there was only one person left on planet earth and this person, before dying, had the potential to annihilate the planet, annihilating the planet would be considered ethically inappropriate by common sense and/or moral intuition, although human beings no further would be able to utilize the planet and its resources. A non-anthropocentric perspective argues that non-human species, which – similar to humans – also strive for continued existence, non-human existence notwithstanding, nevertheless utilize the planet’s eco-systems. – The synthesis of all five arguments establishes a significant relevance of eco-systems for business contexts. However, if one or a logical combination few of these arguments might be already sufficient to render ecosystems as stakeholders needs to be established in further research.

**Biography:**
Dr in Philosophy and MA in Philosophy, Sociology, Economics – University Mainz, Germany. I am teaching Business Ethics at Mahidol University’s International College (MUIC) in Nakhon Pathom, Thailand. I served as Director of the Guna Chakra Research Center, Assumption University, Bangkok where I taught Philosophy at the Graduate School.
of Philosophy & Religion. Previously I taught at the National University, Lesotho and at the Weingarten University of Education, Germany. My areas of specialization include Business Ethics, Environmental Thought, Cultural Critique, and Philosophy of Art and Culture. My publications deal with consumerism, environmental issues, well-being, pseudo-therapy, otherness, extremism and terrorism. Research and experience of values in transcultural contexts are of particular interest for me. A list of my publications can be found at www.roman-meinhold.com.

Valuing the Values We Value

Paper ID: 63
Ross Milne
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Oh if a man tried
To take his time on Earth
And prove before he died
What one man's life could be worth
I wonder what would happen to this world

Harry Chapin 1978

This opening refrain epitomises the existential angst that one comes to when contemplating one's existence, one's choices and one's responsibility. The extract expresses the experienced angst associated with the phenomenon of the difficult decisions one must make in the course of everyday living and with it the profound responsibility that one must take for making one's choices. It is no wonder that one avoids the difficult choices and convinces one's self that such responsibility is beyond one's capability.

This paper explores these aspects through firstly an exploration of the philosophical origins of value and its associated constructs. In doing so it dissects the word philosophy within the original Greek construct from which is drawn the aspects of the value of values.

The paper shifts the discussion of philosophy from ancient Greece to twentieth century France and the work of Jean-Paul Sartre. Using Sartre as an underlying basis the paper illustrates the current dichotomy which permeates much of organisational life. This aspect is then compared with the writings of Mary Parker Follett and John Kotter to draw a common thread. The paper concludes with a possibility.

Biography:
I am currently in the School of Interprofessional Health Studies at AUT where our small group facilitate learning in the Methods of Research and Enquiry undergraduate subject. My research interests are in the dialectical reasoning as espoused by John-Paul Sartre and how this applies to organisational studies with a particular interest in the controversy that is leadership.

Unethical Global Business Practices Resulting in Children's Deaths

Paper ID: 65
Melville Miranda
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In reality, any type of unethical business practice can lead to the deaths of children by depriving them of the resources that would otherwise be available for them but for the greed of corporate leaders who engage in these practices. More specifically, though, there are some types of unethical global business practices in use that directly contribute to the mortality of young people, including deceptive advertisements concerning the nutritional content of foods and the sweatshop working environments in many third world countries that continue to exact an enormous toll of children as young as 6 years. More alarming still, the prevalence of these types and other unethical global business practices appears to be on the increase, due in large part to the same forces that have fueled the process of globalization in recent years. To determine the facts about these troubling trends, this study examines various types of unethical global business practices and their implications for children, followed by an analysis concerning the identification of unethical business practices along a continuum. Finally, a summary of the research and important findings concerning these foregoing issues are presented in the conclusion.

Biography:
Currently a fourth year Law student at Deakin Law and Legal Case Analyst/ Researcher at Ravi James Lawyers, Melbourne

Ethics and Morality in Project Management Leadership

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Paper ID: 6

Infrastructure projects suffer endemic cost-time overruns and project organisations environmental performance (or lack of it) has been criticised. These projects, generally, make use of transactional leadership in getting things done efficiently rather than the higher innovative and responsible leadership with ethics-moral, societal aspirations for wellbeing, protection of environment, and economical viability as required in today's market dynamics for sustainability. The influence of project organisations' history and cultural problems show gaps in strategy development for responsible competitive performance and failing to keep pace with the changing environment. The strategic drift point to some important lessons for the organisation and project management
The concerns have made some organisations review the level of their environmental performance and PM for responsible breakthrough performance toward sustainable competitive advantage in world market dynamics. The paper investigates development of PM leader’s personal capacities for reduction of cost-time overruns as well as responding to evolving needs responsibly and proactively for sustainable outcomes which should significantly contribute to organisations correcting the strategic-drift.

Research targets development of healthy, university educated engineers, accountants and other professionals providing bulk of the leadership from their positions across and within PM levels from trainee managers, through team leaders, project managers and in governance. Practitioners work long hours under unprecedented challenges as well as tensions of job insecurities from repeated organizational restructurings. Paper reviews significant multidisciplinary literature for sustainable project management leadership (SPML). Practitioners show interests in personal development and to contribute to making necessary differences for SPML and welcome practical organisational education-training and cultural support. Research further shows they are willing to take more responsibilities in their own development i.e., leadership-of-self (LOS) capacities and in learning-education (L&E), collaborative performance for integrated leadership towards overall project objectives, ongoing reviews to keep pace with the changes, and transcendence abilities to deal with evolving changes efficiently and effectively. However, there is no one right answer to complex challenges in unique infrastructure projects in different organizations.

Paper constructs the “context” for 21st century SPML with generic but key attributes e.g., evolutionary trends of leadership styles, leadership breakdown structure, leadership of self (LOS), ethics-morality, profitability and so on to the perceived needs of talented practitioners for masterly collaborative leadership. The paper notes the tension between a scripted morality and an open conception of responsibility by examining the interface between technology, performance and ethics. The proposed flexible SPML framework is strengthened by generic insights and guidance for practitioners to adapt to their individual leadership styles for innovative performance and address the situational needs effectively and proactively. Paper further contributes L&E model for LOS capacity growth for expertise and high performance based on mindset for utilitarianism and altruism. SPML would advance relationship amongst the project manager and expert team members for raising one another towards holistic growth thereby co-creating the future in the essence of self-cultivation for sustainable performance and mindset for divinity, spiritual humanism and happiness.

SPML is strategic within governance settings and cross-cultural. It requires support of organisational education-training and culture. Evolving education system, knowledge and growing corporate interests in this kind of leadership development validates the research. SPML is not a myth. It represents the emerging trend in project management.

Keywords:
Project management, leadership, leadership-of-self, learning-education, sustainability, ethics/moral, spirituality, spiritual humanism.

Selected References
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Biography:
Author is a matured management academic and consultant. He has PhD in Strategy, Program and Project Management, AACSB and EQUIS Accredited (SKEMA France- Macquarie University Sydney), Mechanical Engineering and Metallurgy background; Fellow Engineers Australia, CPEng, NER; Fellow Australian Institute of Management; Academic Members, Academy of Management (AOM) USA. Expertise: Management teaching, educational administration, and consultation in strategy and project management underscored by professional spirituality for sustainable competitive advantage. He has ongoing research on leadership-of-self (LOS) and leadership for sustainability in environmental dynamics. Over 30+ years long experience at the University of NSW and tertiary institutions; and as exec-managers at prominent international companies; long spiritual experience is enhanced by five years as Chair, AOM Management, Spirituality & Religion entity. He has growing list of publications of over 50 papers, book chapters, and industry reports. Latest: Mukerji D., (2017), Transcendent Leadership for Sustainable Project Management in China and India, Book Chapter, Palgrave Macmillan Handbook of Leadership in Transforming Asia, Palgrave Macmillan UK, 417-444
The Relevance of Virtue Ethics for Ethical Corporate Policies and Practices

Paper ID: 26

Unang Mukhan1,2
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Aristotelian virtue ethics has led many business ethicists to consistently refer to the notion of virtue in their research, as an important concept in the process of moral development and ethical decision-making. Belief in the relevance of virtue ethics to business organisations could lead to pursuit ethical corporate policies and practices. However, there remains a significant gap in the organisational studies in understanding virtue ethics in a context-sensitive manner. There is little awareness in most of business ethics studies of the relevance of virtue ethics in a multi-ethnic and multicultural society like Indonesia or of the specific industrial and organisational contexts. My research employs Critical Realism (CR) and a qualitative approach. Data was collected from forty-eight participant interviews with managers and employees of four mining companies in Indonesia. Findings suggest that understanding virtue ethics at the organisational level is particularly evident in narratives of the companies’ structure, processes and policies, such as from working relationships between employees and managers.

However, my research reveals that cultural mechanisms: collectivism, paternalism and religiosity, are significant in either improving or obstructing the virtuous organisation.

Biography:
Unang Mukhan, Ph.D is an early career researcher and a business ethics lecturer at Lampung University, Indonesia. He graduated from the University of Stirling, Scotland UK in August 2017. His PhD thesis was supervised by Dr Cécile Rozuel (Lancaster University), Dr Scott Hurrell (Glasgow University) and Dr Knut Laaser (Stirling University).

On the Possibility of Decent Managers in the Modern Corporation

Paper ID: 62

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1Swinburne University of Technology, Australia, 2University of Tasmania, Australia
In this paper, we examine the macro-social dilemma raised by Heller and Feher in The Postmodern Political Condition (1988): how can a human being reach and maintain the condition of being satisfied in a dissatisfied society?

Capitalist societies are perennially dissatisfied because of their consumerist dynamic (Baudrillard, 1970, 1988). They continuously create needs that can only be partially satisfied. Indeed, capitalism’s very existence is conditioned by and, in turn, depends on creating new needs and not satisfying them entirely or completely. This situation thus condemns human beings to perennial unhappiness, anxiety, and dread (Sartre, 1984).

How can human beings cope with this? Heller & Feher’s response is embodied in the principle of moral decency, which starts from an effort to avoid and not add to the already existing unhappiness or suffering. But to be able to exercise moral decency properly, one must be capable of self-determination, which will in turn harbour the relative moral autonomy and responsibility needed to appraise wrong/injustice (based on an ethic of justice) and harm (based on an ethic of care). We argue that, in the relationship between corporations and human beings, this self-determination translates into autonomy from the dominant and hegemonic paradigms of justice and care supported by the current legal systems practised in the western world, by which corporations are established as legitimate entities.

The principle of moral decency is highly relevant in business. Legally, managers of corporations are agents who owe a ‘duty of care’ to principals (owners). But a decent manager in an indecent organisation (ie one that does not recognise the costs of avoiding harm to others as legitimate, and does not take responsibility for these costs) will be deemed as failing in their legal duty of care to the organisation’s owners. Hence, for a decent manager to be possible, the organisation itself would also have to be decent. This raises the question of what decent executives or boards should do to create decent corporations. In response, we contend that corporations should actively internalise their negative externalities, beyond the ‘do no harm’ principle.

Whilst the avoidance of harming human stakeholders is a centrally important criterion of decent organisations, it raises the further question of how much weight should be given to losses of dividends to shareholders of proprietary limited companies. We argue that this issue can only be solved or arbitrated using a human needs assessment rather than one based on ownership rights.

We also argue that a corporation can be decent only if its shareholders are also decent (that is, prepared to choose the principle of decency in appraising their relationships with other stakeholders). In this context, we reflect on whether the only way an organisation’s culture of decency can be protected against erosion (through indecent acts by various stakeholders acting indecently) is to include decency as an operating principle, constitutive at law. In the hope that the culture building abilities of human beings can be channelled through collective action for the common good, we are open to exploring alternatives.

Biography:
Dr Cristina Neesham is a social philosopher and business ethicist with a keen interest in developing normative foundations for alternative organizing. She is a Senior Lecturer at Swinburne Business School, Associate Editor for Business Ethics: A European Review, and Secretary of the Australasian Business Ethics Network. Cristina’s more recent research has been published in the International Journal of Human Resource Management, Financial Accountability
dr Ben Neville

Dr Rob Macklin is a Senior Lecturer in management at the Tasmanian School of Business and Economics. His research and teaching passions are business ethics, human resource management, and the management of mental health in the workplace. He has researched ethics in human resource management, moral climates in organizations, and prudence and aporia in professional practice and qualitative research. Rob has published in the Journal of Business Ethics and Management and Organization Review, among others.

Corporate Political Leadership: Management and Governance

Paper ID: 54

Ben Neville

1University of Melbourne, Australia

“The reality is that government, for a long period of time, has for whatever set of reasons become less functional... And so it does fall, I think, not just on business but on all other areas of society to step up.”

Tim Cook, CEO, Apple (Aug 18, 2017)

Corporations are increasingly being asked to lead on social and environmental issues, and they are increasingly fulfilling this expectation (Matten and Crane, 2005; Tempels et al., 2017). Examples of this phenomenon abound, from the B Team and Business Backs Low Carbon USA on climate change, to public statements against President Trump’s position on immigration and racism, and in support (or against) same sex marriage. As Tim Cook articulated, this corporate political leadership (CPL) is in response to a perceived ‘governance gap’, and is justified through explanations of business interest. But it is unclear where business interests begin and end. This paper seeks, first, to provide a framework for understanding the boundary conditions for managing CPL. Further, while government is accountable for its political leadership through the democratic electoral process, corporations are not (Scherer et al., 2013). Second, this paper seeks to identify mechanisms for governing the ‘democratic gap’ of CPL.

I define CPL as the deliberate corporate attempt to contribute to the governing of society beyond the corporation’s immediate narrow interests. This may be done through public pronouncements, government lobbying, industry leadership, public education and direct market action. It reflects an acceptance of responsibility for the systemic implications of a healthy and sustainable economy, society and environment (Tempels et al., 2017). CPL is thus a subcategory of political CSR (Scherer and Palazzo, 2007) and goes beyond corporate political activity (CPA) designed to influence government policy to the immediate, narrow advantage of the firm (den Hond et al., 2014; Hillman et al., 2004).

In building a framework for managing CPL, I argue that it requires a longer term vision that is usually constrained by the political, legal and market construction of fiduciary duties (Stout, 2012). I then use the illustrative example of managing climate risks – from physical, transition and liability risks to fiscal, systemic and existential risks – to argue that a longer term view of system health requires CPL (Nyberg and Wright, 2016). Then, building on the work of Matten and Crane (2005) on extended corporate citizenship, Tempels et al. (2017) on corporate political responsibility, and Stout (2012) critiquing shareholder value maximisation, I provide a framework of the boundary conditions for managing CPL. These involve an interplay between the nature of the governance gap, the power of the corporation, the evidential consensus of the social problem, and the consequential risk (quantitative, qualitative, and relevance to the firm).

To address the resulting democratic gap created by CPL, I build on political and critical CSR, the governance arrangements in multistakeholder agreements, and ideas around the separation of powers to identify mechanisms for the governance of CPL. These involve constraints over corporate political influence including campaign finance, lobbying, taxation and media.

Biography:

Dr Ben Neville teaches and researches in corporate social responsibility at the University of Melbourne, Australia. His work addresses ethical, strategic and critical perspectives of CSR, from individual, organisational and institutional levels. He is the Director of the Asia-Pacific Social Impact Centre and also a Section Editor at the Journal of Business Ethics.

Virtues at Work: Organizations as Poleis and the Case for Virtues-Based Leadership Development

Paper ID: 28

Toby Newstead

1, Rob Macklin, Sarah Dawkins, Angela Martin

1University of Tasmania, Australia

People around the world have engaged in entrenched traditions of belonging and becoming for millennia. Today, however, our traditional communities, villages, and tribes have, for the most part, dissolved into sprawling suburbia and impersonal city living. Consequently, we now look to our organizations for belonging, meaning, and connection. We identify less with whom we come from, and more with where we belong, meaning, and connection. We identify less with whom we come from, and more with where we work. Our identity (Dutton, Roberts, & Bednar, 2010) and frameworks for moralization (Fehr, Kai Chi, & Dang, 2015) are increasingly tied to our organizations of employ. In essence, our workplaces have become our poleis.

Aristotle conceptualized the polis as integral to both individual and collective flourishing; to live a good life, one must live in a good polis (Aristotle, 350BCE/1962). As our workplaces become our poleis, it follows that to live a good life; we must work in a good organization. “It seems clear that if there is any hope for people to find general
happiness in their lives today, they must be happy at work” (Gavin & Mason, 2004).

As our workplaces become our poleis, there are deeply ethical implications for the practice and study of how organizations function. Of particular importance is the role of leaders because “in leadership we see morality magnified” (Ciulla, 2003, p. xi). Leaders play an integral role in framing positive moralization, encouraging positive identity construction among members, and fostering ethical belonging within our modern, organizational poleis.

Our study investigates the process and outcomes achieved through virtues-based leadership development. Virtue is defined as the human inclination to feel, think, and act in ways that express moral excellence and contribute to the common good, enacted as discrete virtues (Newstead et al. 2017, in press). In colloquial terms, virtues are ‘the goodness part of us’. The training our participant leaders received is based on the premise that each individual possesses a character composed of virtues such as compassion, justice, wisdom, caring, honour, and courage.

Nine participants were trained in virtues-based strategies to develop the best in themselves and others by acknowledging displayed virtue and inviting desired virtue. Qualitative analysis of interview data collected with the leaders across three time points (pre-training, post-training and four month follow up), highlights a number of common themes relating to leaders’ experience and outcomes from the training. In particular, leaders reported a new lens, or virtues framework, through which they could better understand, in themselves and others, the virtues that give rise to behaviour. Further, leader participants reported using a new language to acknowledge not simply a task well done, but those virtues, such as diligence, creativity, or excellence that enabled the completion of the task.

We contend that providing leaders with this lens to recognize, and language to acknowledge the virtues that compose the ‘goodness part’ of themselves and others, poses a promising avenue to further the capacity of our modern organizations to become the thriving, ethical poleis members desire.

Biography:
Toby is a Doctoral Candidate in the Tasmanian School of Business and Economics (TSBE), Management Discipline. Her research sits at the intersection of positive organizational inquiry, leadership development, and virtue ethics. Her Ph.D. explores the process and outcomes achieved by a virtues-based leadership development intervention, using multiple longitudinal comparative case studies. Toby is driven to bridge the theory – practice divide and pursue an understanding of how scholars can better serve practicing leaders in their endeavors to do good and lead well.

The Influence of Organisational Culture on Accountants’ Ethical Judgment and Ethical Intention

Paper ID: 48

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The present research examines how organisational culture impacts on accountant ethical responses in practice. Data gathered from 286 practicing accountants across 65 organisations in Vietnam indicate that the dominant and preferred organisational culture is Clan culture where the co-workers feel as if they are part of a large family. In this type of setting it is argued that the ethical approaches were taken in a clan culture and hierarchy culture have important implications for both professional accounting bodies and business organisations. Given, these culture judges unprofessional actions more harshly than those in the Adhocracy and Market culture, it is in professional accounting associations and business organisations interests to develop these types of supportive organisational culture. For the accounting profession, the code of ethical conduct can help to reinforce the notion of ethical behaviour and professional expectations. For organisations, a work environment that fosters familial values and employee involvement will encourage professional behaviour for the collective good.

Biography:
Lan Anh Nguyen started her teaching career since 2010 after nearly 15 years working in the accounting industry. She gained her PhD in Accounting in early 2017. Her research interests include ethics in accounting, ethical decision-making, earnings management, and culture.
Upsize or Fries with those Ethics? The Business Ethics of the Franchising Model

Paper ID: 20

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Business format franchising represents a significant portion of the Australian retail economy. There are about 1,100 business format franchise brands in Australia with more than 70,000 franchisees employing about half a million people and generating revenue of about $66 billion per year. This figure can be added to motor vehicle sales of $43.4 billion and fuel retail of $36 billion. The sector is regularly criticised for failing to meet its minimum wage obligations (7-Eleven and Dominos provide examples).

This article presents research, supported by the Centre for Social Impact, as to whether ethical issues arise from the business format franchising model itself, rather than from individuals within the franchise system or from the institutional ethics of the franchisor.

A key issue in determining this question is the extent to which franchisees share in the value creation process of the franchise system. The article considers whether profits between franchisees and their franchisor are shared in an aligned and symbiotic relationship or result in misalignment of interests and an exploitative relationship. In doing so, the article considers both trading profits and profit from the sale of a franchisee business. An exploitative relationship may indicate the need to provide protection to franchisees beyond the current pre-contractual protection, as if they are consumers. A symbiotic relationship would indicate that franchisors and franchisees have shared interests and that intervention would be problematic and could represent an over-reach which may have unintended consequences.

The presented work follows two streams. The qualitative approach examines the legislative decisions as to when a small business should be considered a consumer and when it is regarded as a hardy corporation. Based on the results of that qualitative work, the article analyses the unintended consequences of current policy. It examines whether treating franchisees as a consumer group leads to interventionist distortions or the protection of a vulnerable group. The quantitative research uses data from the US to compare corporations that operate in the same sector via interventionist distortions or the protection of a vulnerable group. The consequences might affect both the individual members and the collective unit, and thus tend to influence the moral behaviour of organisations and agents significantly. Extensive research has looked at economic, political and social factors to explain cases of unethical corporate actions. More timidly, researchers have considered psychological factors when analysing individual or group-level immoral behaviour. Still, much organisational research ignores the place of the unconscious in organisations as a whole (Bowles, 1990).

In the tradition of Analytical Psychology, the psyche includes archetypal qualities which are the fundamental elements of human existence. Carl Gustav Jung (1969) identified two intuitive concepts in his study of unconscious contents which he believed represent key underlying patterns of behaviour: the archetypal masculine and the archetypal feminine. While qualities like rationality, hierarchy and growth are associated with the archetypal masculine, in contrast, qualities like
irrationality, emotional depth and cyclic renewal are associated with the archetypal feminine. Irrespective of gender, it is argued that these archetypal contents manifest in various ways in individuals and organisations.

In this context, most business actions are related to rationality and profit as a means of achieving organisational goals rather than prizing emotions, relationships or meanings. The overemphasis on and predilection for rationality that governs the behaviour of organisations in many ways tend to encourage the denial of the qualities associated with the archetypal feminine and as a result, those qualities are repressed and form the shadow, which might produce destructive results with dramatic ethical consequences.

This paper offers insights from an ongoing study carried out in a work organisation in Turkey. Collecting data through interviews, participant observation and ethnographic notes, both dominant qualities and the qualities which are not allowed in organisations but that still exist in the unconscious are explored through analysing values, language and relationships in context.

Albeit tentative, there are some early insights obtained from the initial data analysis. On the one hand, the manifestation of the qualities associated with the archetypal masculine allowed the company to grow from a small sole proprietorship to one of the Fortune 500 companies in Turkey and to build up a rather loyal employee portfolio over the years. On the other hand, it seems that the neglect of the qualities associated with the archetypal feminine manifests through a range of emotional outbursts in different levels of organisational hierarchy. Similarly, deviations from the appropriate workplace behaviour are disciplined through inconsistent punishments which seem to bring out more deviant behaviours and a tendency to rebel among the employees. The paper proposes to examine the hidden to understand the reality observed, arguing that there lie deeper truths about human moral behaviour.

Biography:
Esra Paça is a third year PhD student at Lancaster University Management School at the Department of Organisation, Work and Technology. Before starting her PhD she had eight years of professional experience in business life. Her main interest is Carl Jung’s notion of the archetypal feminine.

On Equal Terms – An Engaged Scholarship Approach to Shared Value

Paper ID: 53

Jennie Perzon

Jennie Perzon is a PhD student at MISUM at the Stockholm School of Economics. With a practitioner background within the area of sustainability and experience of working with both NGOs and multinational corporations, her research centers on cross-sector collaboration value creation. With a particular focus on engaged scholarship her research has a strong focus on multi-stakeholder co-creation and collaboration models for sustainable change.
Clubs in Australia’s Gambling Marketplace and the Public Interest: Applying a Critical Business Ethics Frame

Paper ID: 10

Alan Pomerling¹, Anjum Amin Chaudhry²
¹University of Wollongong, Australia, ²La Trobe University, Australia

The purpose of this paper is to apply a critical business ethics frame to a group of gambling-based organisations that claim to be fundamentally meeting societal expectations by fulfilling the notion of corporate social responsibility (CSR) upon which their license to operate is based. CSR claims are often included in organisational discourse in order to manage impressions of organisational identity, and lead to a favourable corporate image in the minds of key audiences. The context of this study is Australia’s registered clubs, which largely subsidise their operations from the proceeds of electronic gaming machines (EGMs), and are therefore a controversial sector of the Australian gambling industry. In 2010, Australia’s registered clubs (hereafter, clubs), faced a legitimacy crisis around the product harm caused by their EGMs, which was triggered by a Productivity Commission report (2010) that was critical of the harm caused by EGMs to problem gamblers (the Commission is charged with the goal of maximising the wellbeing of the Australian community at large). Coinciding with the report’s release was a national election that resulted in a minority government which owed its position of power to an independent politician critical of the harm EGMs wrought on communities, via clubs, and to a lesser extent hotels (pubs). Clubs acted rhetorically in an attempt to avert the potential crisis: restrictions on their EGM income streams, by speaking with ‘one voice’ (Cheney et al., 2004), registered clubs’ association. Critical business ethics is concerned with seeing the power relations embedded in ethical issues in business (Cortez, 2015). A change in the parliament’s structure meant the minority government was no longer beholden to the support of one independent member, however, the rhetoric clubs engaged in at the time, and have continued to since, more proactively, sought to challenge the institutional regular of the government by continuing and increasing the vigour of their EGM income streams, by speaking with ‘one voice’, and re-shape the Productivity Commission’s findings and recommendations, but also to challenge the legitimacy of the government by continuing and increasing the vigour of the rhetoric in electorates held by the government by only slender margins.

The paper uses critical discourse analysis, through the frame of critical business ethics, as our research method in order to gain insight into clubs’ hegemonic struggle within an institutional environment (Fairclough 1992; van Dijk, 1993), and into how legitimating performance is argued when it is accused of being absent. Critical business ethics permits a critical view of organisational discourse, and also permits analysis of legitimacy claims within institutional settings when the discourse is directed to challenging the institutional regular at times when its power is vulnerable. Our analysis focuses on Clubs NSW’s media releases over a five-year period spanning the Productivity Commission’s (2010) report and federal election that triggered the crisis, and the rhetorical approach taken by clubs leading to the overthrow of the government’s leader in 2013 and the fall of the government at the election just two months later. The unit of analysis for the study is clubs in one Australian state, New South Wales (NSW), the state with the highest number of EGMs.

Biography:
Alan Pomerling completed his doctoral thesis on the topic of consumers’ scepticism towards firms’ corporate social responsibility (CSR) claims. The focus of much of his research is in the rhetoric around business ethics, CSR and corporate sustainability. His publications include the Journal of Business Ethics and the Journal of Sustainable Tourism. He is a regular reviewer for the Journal of Business Ethics and European Ethics Quarterly. Current research interests include critically looking at the role of registered clubs in Australian society, and their claims of CSR performance, firms’ corporate sustainability stances in the face of a changing climate, and sustainable tourism mobilities.

The Concept of the Common Good: Do Recent Aristotelian-Thomistic Renderings Help or Hinder Business Ethicists?

Paper ID: 15

Associate Professor James Reveley¹
¹University of Wollongong, Australia

The common good is a useful but nonetheless contested concept. Within philosophical discourse, one axis of debate concerns how common goods stand in relation to public goods and private goods. Another point of contention is whether goods are hierarchically ordered from individual to common. Given the concept’s disputed nature, the business ethics literature’s tendency to leave the meaning of the common good implicit is worrisome yet understandable. Transposing even the most precise definition of this concept down to the level of ethical decision making in contemporary economic and business domains is no easy matter. Such a problem is not, however, insurmountable. This present paper draws on work by scholars in the Aristotelian-Thomistic (A-T) tradition who not only define the concept of the common good but also tease out its implications for understanding practical action by rational agents in the foregoing domains. Recent A-T writings by Benjamin L. Smith and Alisdair MacIntyre are discussed in detail. As an unreconstituted Thomist in the classical mould, for whom the Summa is the key source-text, Smith seeks to apply Thomas Aquinas’s definition of the common good to contemporary life. Smith’s discussion of common goods ends at the point where MacIntyre’s begins: current economic arrangements, policy styles, and
associated modes of self-understanding that are consonant with neoliberal ideology. For MacIntyre, the contemporary conception of the autonomous, rational (self-maximising) human agent is anathema to achieving the common good in the work settings of the modern firm, as well as in educational institutions and within the confines of the family. MacIntyre’s argument turns on the quality of practical reasoning exhibited by those who choose to see themselves as preference satisfiers. By dint of depicting rampant individualism as an impediment to achieving the common good, Smith and MacIntyre are of the same mind. What distinguishes the two authors is MacIntyre’s extension of A-T thinking to political action. Significantly, MacIntyre provides a framework for understanding micropolitics that avoids the moral relativism of authors influenced by Nietzsche and Foucault. William E. Connolly is a case in point. The paper evaluates whether the selected A-T contributions are a help or a hindrance to developing well-grounded arguments about the common good within the business ethics field. The answer depends, it will be argued, on two things. The first is business ethicists’ openness to critiquing neoliberal notions of the rational human agent that – if MacIntyre is correct – make common goods hard to envisage. The second is their level of interest in understanding the role of the political common good in the achievement of economic and business common goods. For business ethicists who wish to inquire further into one or both of these matters, the A-T renderings of the concept of the common good are likely to be helpful. For those who are not, they may well be a hindrance. Yet, A-T scholarship arguably provides reasons to become interested in this research topic.

Biography:
James Reveley is an Associate Professor in the Faculty of Business at the University of Wollongong. His research interests include social innovation, common-pool resources, mindfulness training, the political economy of social media, and subjective aspects of neoliberalism. He has published widely on these topics, with particular emphasis on the application of work by Continental philosophers including Bernard Steigler, Louis Althusser, and Michel Foucault. More recently, his work has focused on the ethics of educational and corporate mindfulness interventions. The first of a series of contributions to this topic will appear in an edited volume, due to be published by Springer in 2018, comprising essays on the ethical foundations of mindfulness.

Do Organisational Structures Enable Fiduciary Duty in Financial Advice?

Paper ID: 46

Daniel Richards1

1RMIT University, Australia

The Australian public has a growing need for quality financial planners due to the complexity of financial products, poor financial decision skills of individuals and a shift in responsibility for financial stability onto the individuals’ shoulders. In contradiction to this, financial scandals, such as Storm Financial and Trio Capital, epitomise situations where trust in financial planners has been misplaced. The advice given in such scandals was motivated by incentives provided to financial planners by financial product providers and not by an inherent fiduciary duty. In response to such issues, the state has regulated financial advice to instil fiduciary duty in financial planners through the removal of conflicted remuneration and an increase in professional ethics. In this paper, we argue that these responses will have limited impact as they do not address the context in which financial advice is given. Similarly, academic research on financial advice has shown that use of advice is not always beneficial for investors. That is investors receiving advice do not obtain improved returns or reduced portfolio risk.

A limitation of such research is that it assumes the financial advice provided is in a client’s interest and does not incorporate those conflicts of interest that exist in financial advice. More recently experimental research on financial advice has found that conflicted remuneration does induce bias in financial advice and that removal of such conflicted remuneration increases truth in financial advice. Whilst this experimental research is beneficial, it also targets only remuneration and neglects the contextual environment in which financial advice is provided. The purpose of this paper is to outline the organisational context of financial planners to identify how conflicts of interest occur within the relationship between financial planners and financial product providers. Through analysis of parliamentary inquiries, state regulatory guides and a state register of financial advisors, the research maps out four business models in which financial advice operates. Of these four business models, only two allow for independent financial advice that can achieve fiduciary duty and these two models are the least frequently used. It is estimated that 85% of financial planners are aligned with financial product providers. The paper also documents recent state initiatives to reform financial advice. Our argument is that these legislative changes do not address the conflicts of interest inherent the most commonly used business models. Our research is of benefit to policy and academic research. It argues that for fiduciary duty to be undertaken by financial planners, government policy and reforms need to address the organisational context in which financial advice occurs. In addition, the paper argues for more academic research that investigates the contextual aspect of financial advice. Such research will illustrate how financial planners operate in an environment with conflicted interests.

Biography:
Daniel Richards is a Lecturer in Wealth Management at School of Accounting, RMIT University. Dr Richards has relevant experience of collaborating with the financial services industry from his research on a project called xDelia (www.xdelia.org). xDelia was funded by the European Union (EU) for €3.1 million and involved collaborating with Saxo Bank and Deutsche Bank to research expertise in financial decision making. He has also published research in the European Journal of Finance, The Global Finance Journal and the Journal of Neuroscience, Psychology and Economics.
Integrating Corporate Social Responsibility into Business Strategy and Its Impact on Company Performance

Esti Rinawiyanti

RMIT University, Australia

Business cannot be separated from environment and society where they operate. They aware the connection and interdependence of economic, environmental, and social as well as recognize short-term and long-term impacts of business activities on society, environment, and economics. Accordingly business strategy is enlarged to a broader perspective by incorporating social and environmental motives in economic decisions. In the last two decades corporate social responsibility (CSR) becomes popular and many companies attempt to implement and to get advantages of it. Managers in many companies are under increasing pressure to address the issue of CSR, whereas they also have to meet market objectives to achieve profit. There is a general argument that CSR can bring and endure competitive advantage and also can be as strategic resources to improve a company’s performance. However, to fulfill their purpose, CSR must be integrated into business strategies. Many studies proposed the importance of the integration of CSR company strategies, but less well understood is how CSR might become embedded within a company and thereby determine business activities. Previous studies examine the impacts of CSR on company performances, both financial and nonfinancial performance. However, they are analysed separately from business strategy although the indicators of company performances are measured based on business objectives, such as sales growth, return on equity, and stock price. Furthermore, there are still limited studies that analyse the effect of integration of CSR and business strategy on company performance. That’s why it needs to be investigated how CSR can be integrated into business strategies and how this integration can give an impact on company performance. This paper presents a conceptual framework of integrating CSR into business strategy. CSR will be analysed through CSR practices whether companies implement defensive, reactive, accommodative, or proactive CSR. Business strategy will be reviewed from competitive advantage (cost leadership, differentiation strategy, cost leadership focus, and differentiation focus). CSR is integrated into business strategy by implementing one of three approaches of CSV, i.e. understanding product and markets, redefining productivity in the value chain, and enabling local community development. This paper will give contribution for creating a conceptual framework how CSR can be integrated into business strategy as well as strengthening the arguments that CSR does not separate business and society as different entities, but they interconnect each other and can be a source to improve company’s competitive advantage. It can be also as guidance for managers to plan CSR along with to develop business strategy. This conceptual framework can lead to an empirical research to prove the hypothesis that the relationship between CSR with business strategies has a positive impact on organizational performance.

Organisational Dynamics behind Non-Accidental Harm of Elite Athletes: A Research Synthesis

Victoria Roberts

University of Melbourne, Australia

Engaging in sport as a participant, volunteer, or spectator serves a number of social purposes. Sport fosters physical and mental health, supports individual development by providing opportunities for education and employment, helps to build trust in communities by promoting values of inclusion and belonging, and contributes to the economy through major sports events and the experience of live sports. Sport exists at various levels of intensity from recreational to the elite (international or Olympic) level. In Australia, elite sport is a highly valued cultural activity. International sporting success makes Australians proud and inspires people to engage in sport and achieve their full potential. Consequently, elite athletes have long been recognised as role models symbolising the human urge to be competitive, to cooperate, to excel, to develop, to belong and to play fair (Ryall, 2013). Less well-recognised is that elite athletes are at greater risk of experiencing non-accidental harm, through psychological harassment and abuse, the further they rise up the talent ladder and performance pathway (Fasting, Brackenridge, Miller, & Sabo, 2008; Leahy, Pretty, & Tenenbaum, 2002). Despite the negative impact of abuse on elite athletes’ well-being and functioning (decline in health, decrease in performance, and increase in unethical behaviour and dropout) and the negative impact on sports
organisations (reduced medal tally, loss of athletes and fans, loss of sponsorship, reputational damage, reduced public confidence and legitimacy, and loss of trust), its prevalence remains an ethical blind spot for leaders (coaches and administrators) charged with the legal and moral duty to care (Mountjoy, Brackenridge, Arrington Blauwet et al., 2016). Ethical blind spots in sports organisations arise through ignorance of the risks and prevalence of non-accidental harm of athletes at the elite level and the overestimation of individual precipitating factors. Worryingly, the ability to close the gap between actual and ideal ethical behaviour in sports organisations is stifled by cultures of secrecy and deference, pervasive attitudes of non-intervention, and fear of reputational damage (Mountjoy, Brackenridge, Arrington Blauwet et al., 2016).

All non-accidental harm breach the human right to a safe, equitable and respectful environment to participate in sport and may constitute a criminal offence (Brackenridge & Rhind 2014; Timpka, Finch & Goulet et al. 2008). To date, research has focused on the psychopathological factors and interpersonal dynamics that increase the risk of non-accidental harm of elite athletes (Mountjoy, Brackenridge, Arrington Blauwet et al., 2016). By investigating the wider social parameters, such as climates of aggression, lack of transparency, accountability or good governance, this research synthesis answers the call to consider the dynamic interaction between contextual factors that make abuse of elite athletes not only possible, but more likely (Salin, 2003). In addition, this research answers the call to focus on organisational factors that can be modified or changed through structural and cultural remedies and practices (Hannah, Avolio, & May, 2012). We argue that focusing on the dynamic interaction between systemic organisational factors will lead to novel insights, sustainable prevention and, ultimately, safer sport for elite athletes.

Biography:
Victoria received her PhD from the Melbourne Business School at the University of Melbourne in 2015. She works as a lecturer in management at the University of Melbourne. Victoria is a former elite athlete (two time Olympian, four-time world champion, and dual-sport Australian representative) and is currently undertaking research to understand why athletes are more at risk of non-accidental harm the further they rise up the performance pathway. The research will also examine how leaders of sports organisations can create environments that are respectful, equitable and safe. Victoria is currently the Independent Chair of the Australian Senior A Rowing Team and was a panel member of Rowing Australia’s Tribunal for World Championships and Olympic Games selection dispute resolution from 2012 to 2016. She served as an athletes’ commission member and board member of Rowing Australia and the Australian Olympic Committee from 2004 to 2008.

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Hybridising Deliberative Democracy in Company-to-Community Relations in the Australian Mining Industry

Paper ID: 50

Jason Sing

1Monash University, Australia

Conflicts between mining companies and Indigenous communities are on the rise globally, with detrimental effects for all parties involved. Deliberative Democracy – a form of political corporate social responsibility (CSR) – is posited as a potential solution to conflicts, involving negotiations between parties aimed at promoting their mutual interests. Deliberative democracy is criticised for focusing on reified parties, unable to ensure the inclusive democratic domain that is necessary to represent the complex and evolving interests of multiple parties. I aim to problematise the concept of deliberative democracy, discussing the literature on radical democracy and liminality, to discover if there is a third space or a hybrid deliberative democracy that provides for a more inclusive democratic domain. I wish to deepen the discussion of deliberative democracy, particularly to understand how it might be more able to comprehend the complex, long and changing relationships between mining companies and Indigenous communities in Australia. Relationships and identity are ambivalent and unstable, and neither Deliberative nor Radical Democracy aptly captures this.

Biography:
Jason is a Ph.D candidate at the Monash Business School. He draws on his education in law, business and humanities from Monash Malaysia and Australia, as well as experience in university, corporate, not-for-profit and government sector roles, research and teaching. He is experienced in teaching company, corporate and torts law. His research is on the historic relationship between the current Rio Tinto Alcan Gove Bauxite Mine and Yolngu clans, and Rio Tinto Argyle Diamond Mine and Kija/Miriuwung-Gajerrong Traditional Owners. He focuses on the role of The Native Title Act and The Aboriginal Land Rights Act in shaping these company-community relationships.
Offence, Censorship and Education: Teaching in the Politically Safe Classroom

Paper ID: 36

Jeremy St John¹
¹Monash University, Australia

Recent decades have seen an increase in the privatisation and user-pay funding of public services, for both ideological and financial reasons. Concerns about dwindling public coffers through the offshoring of production, the battle for capital taxation, and ageing populations have found keen bedfellows in ideas that all organisations are best run when run as a business. One concern with these trends, in the tradition of Michael Walzer’s fears of Market Imperialism, is where the privatisation or commodification of a service changes its meaning or purpose. There has been a recent rise in debate over the roles of universities in the United States in response to the apparent (though contested) growth in student activism and agitation directed to silencing controversial or simply opposing viewpoints. As universities vie for enrolments to ensure their economic survival, some see proud bastions of free speech transformed into safe spaces. Some similar trends may be rising in Australian universities, but one other notable source of censorship is more strictly political. With many business schools dependent on revenue from international students — large numbers coming from China — the questioning or criticism of Chinese policies can be discouraged. From multiple directions, tertiary education is being pushed to temper discourse with the necessity to avoid offense. The purpose of teaching ethics in business courses would seem to be clear, and if students leave these courses with little ethical awareness, a questionable moral compass and a cynicism regarding the role of ethics in business the purpose has not been achieved. This purpose requires persuasion, and persuasion by rational debate alone is demonstrably low. The engagement of emotional or intuitive responses tends to fair better. This requires material that may be confrontational and perhaps controversial, material that by its nature risks offense. As the welfare states established through the course of the 20th century are predicted to shrink, and as those that might promise to rise in the developing world are stifled, public funding of tertiary education is uncertain. Their survival is likely to depend increasingly on student fees, and so depend on student approval. In particular, some public universities are dependent on student fees in their business schools. When one student’s disapproval can galvanise course change and employee termination, the necessity arises to avoid offense at all cost. This risks undermining the role of universities in general as forums for the free expression of ideas, critical analysis, and accountability to honesty and, ideally, truth. This also undermines the purpose of teaching ethics in business courses — of fomenting ethical awareness, of championing the integration of the ethical and financial purposes of business, and averting the kinds of social harms that subvert the benefits that business, and capitalism, purport to deliver. Yet this raises the question of how we reconcile the need for funding of universities with the purpose of teaching, and censorship with honesty and open discussion, and with an appropriate understanding of the diversity of backgrounds, experiences and perspectives of the ever changing student community.

Biography:

With a background in political philosophy and applied ethics, Jeremy St John teaches Business Ethics and Corporate Social Responsibility.

Ethical Decision-Making at the Workplace: The Study of Intrapersonal Conflict and Religiosity

Paper ID: 12

Rahizah Sulaiman¹, Associate Professor
Paul Toulson¹, David Brougham¹,
Frieder Lempp¹
¹Massey University New Zealand, New Zealand

This paper explores the intrapersonal conflict of individuals by comparing decisions at the workplace and awareness of religious teachings. Numerous studies have suggested a positive relationship between ethical judgment and religiosity (Fernando & Chowdhury, 2010; Giacalone & Jurkiewicz, 2003; Liu & Fang, 2003; Rottig, Kouferos, & Umphress, 2011; Walker, Smither, & DeBode, 2011). While religion provides guidelines to lead an ethical life, to follow through the guidelines can be insurmountable even for the devout, in which Exline (2013) describes intrapersonal conflicts as part of religious/spiritual struggles. The reason can be attributed to the tension between what individuals want to do versus what they think they should do (Bazerman, Tenbrunsel, & Wade-Benzoni, 1998). The plurality of value-behaviour conflicts was also present in experiments conducted by Graham, Meindl, Koleva, Iyer, and Johnson (2015).

For this study, surveys were distributed, and 116 participants responded to two sections of a questionnaire. The first section presented participants with five scenarios, to which the participants need to indicate the decision they would take, on a 5-point Likert scale if faced with a similar situation. The scenarios involve situations such as investment advice, usage of copyrighted computer software, and selection of job applicants. The questionnaire later asked an open-ended question on the factors that influenced the prior decisions that were made. The second section involved participants filing in the 24-item Islamic religiosity scale (Mohammed Kamil, 2012; Mohammed Kamil, Ali Hussain, & Sulaiman, 2011). Another open-ended question followed, in which participants were asked on how they view Islamic values should be practised at the workplace.
Analysis were conducted to obtain Islamic religiosity scores, identify the main themes between the two open-ended questions (thematic analysis), and identify the responses that indicated intrapersonal conflict. We find that many respondents showed consistency between what they would decide and what they understood from the teachings of the Islamic religion. This is shown by indicating the importance of certain values such as honesty, integrity, and sincerity to answer the first question; and subsequently high Islamic religiosity scores, and the support the manifestation of religious behaviour at work (the second question). At the same time, we discovered inconsistencies between the first and the second part. For example, while agreeing that Islamic values should be practised at the workplace, there are other factors that need to be considered. These factors include: business survival (for example, cost involved, profit to the company and penalties from authorities), current situation of the firm (for example size of the firm) and cultural norms.

The consistency between decision and religiosity suggest that religion is important, in which relates to what Issa and Pick (2010) indicate that spirituality is changing the nature of work, where individuals are searching for meaning in their work that transcends mere economic gain. The cases of inconsistencies we picked up are what Gosling and Mintzberg (2003) found to be common, where there is a disconnection between action and reflection. The study provides an identification of intrapersonal conflict in the workplace, and specifically among the Muslim workforce.

Biography:
I have a bachelor degree in environmental engineering from University of Malaya in Malaysia. After a few years of working, I commenced taking up Masters in Business Administration at the International Islamic University of Malaysia. My masters project paper titled, “Antecedents and consequences of employee engagement in Malaysia”. Currently, I am working on my PhD thesis in the topic of, “The role of religiosity in ethical decision-making: Focus on Islam and the Malaysian workforce”. My research interests are:

• Business ethics
• Ethical decision-making in organisations
• Corporate social responsibility and sustainability
• Ethical leadership
• Human resource management

Integrating ERS in Mainstream Business Curricula

Paper ID: 60

Harsh Suri¹
¹Deakin University, Australia

Business Schools across the world are increasingly recognising the importance of equipping all graduates with the knowledge, skills and attitudes essential for becoming responsible global citizens. Evidencing Ethics, Social Responsibility and Sustainability (ERS) in mainstream curricula is also required by international accreditation agencies, such as the Association to Advance Collegiate Schools of Business (AACSB) and European Quality Improvement System (EQUIS).

A number of publications have examined various strategies, and associated barriers and enablers, for integrating ERS in core curricular, co-curricular and extra-curricular activities. This presentation uses a critical lens to re/view the notion of integrating ERS across mainstream business curricula from a distinct perspective of someone who is not trained in Business disciplines and does not teach Business students directly. It is a reflexive account of the dilemmas, tensions, challenges and opportunities I encountered as I led the process of mapping ERS in mainstream curricula in a Business school.

Clandinin and Connelly (1996) note that professional landscape of teachers is inhabited by three types of stories: sacred stories that are narrated in policy and research documents; secret stories that are lived in the privacy of classrooms and shared with trusted colleagues; and cover stories that are public narratives about their practice which align with the sacred stories. While we have made significant progress in reconstructing the sacred stories about integrating ERS in mainstream Business curricula, there is a significant lag in the secret stories and cover stories of most Business faculty and students towards this mission. A genuine commitment necessitates that we reconstruct the secret stories and the cover stories by careful considerations of how do interests of different stakeholders intersect and get prioritised in this space. These stakeholders include students, faculty, professional associations, industry and the wider community.

Rather than providing prescriptive guidelines of what works, my goal is to share my partial and temporal understanding to stimulate discussion and debate. This understanding is based on insights gained from my past experience of supporting implementation of a course based curriculum renewal program across the faculty, learnings from interacting with colleagues teaching Business disciplines and a purposeful purposeful, critical interrogation of a selective eclectic sample of scholarly literature from several domains, including the following: responsible management education; teaching and learning in higher education; internationalisation of curriculum; embedding employability skills in curriculum; technology enhanced learning; and teacher professional development.
In this presentation, participants will be invited to reflect on the applicability and adaptability of a conceptual framework I have developed to map development and assessment of ERS outcomes at three levels. At the first level, students develop a multistructural understanding of key issues and multiple perspectives. They enhance their capacity to recognise multiple normals. At the second level, students develop a relational understanding by recognising the synergies, tensions and power differentials between different perspectives. At the third level, students develop a capacity to create new normals by proposing innovative solutions to complex problems. Participants will be invited to review, critique and share practical examples of learning and assessment activities at each level.

**Biography:**
Dr Harsh Suri is a Senior Lecturer and Manager of Learning Futures Team in the Faculty of Business and Law at Deakin University. She is leading the development and implementation of the faculty’s strategy for internationalisation of curriculum which includes embedding Ethics, Social Responsibility and Sustainability across all its courses. Inclusivity has been a unifying theme across all her publications in a number of substantive areas including research synthesis methods, research methods, ethical considerations in primary research and research synthesis, teacher capacity building, higher education, educational technology and math education. She has published a Routledge Research monograph and has published in top tier journals like the Review of Educational Research.

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**Paradoxical Corporate Governance and Moral Agency**

**Paper ID:** 22

**Marcos Tabacow**

1Monash University, Australia

Corporate governance and business ethics are inextricably linked at multiple levels of analysis, including the organisational and individual levels. As Moon, Orlitzky, and Whelan (2010) aver, ‘corporate governance is inherently about ethics in business’ (2010, p. xiii). Yet two of the main contending theories of governance, that of agency and stewardship, tend to underplay the role of individual moral agency. Moral agency – or the human agency necessary for the pursuit of ethical practice (Wilcox, 2012, p. 86) – is overlooked as governance prescriptions remain grounded on a predominantly liberal individualist conception of morality, which promotes goods of effectiveness over goods of excellence (Knight, 1998). Scholars attempting to transcend the differences between agency and stewardship theories by invoking a paradox framework of governance (e.g., Sundaramurthy & Lewis, 2003) have fallen short of addressing the implications for moral agency arising from such a liberal individualist worldview. Failure to adequately re-present moral agency threatens to deny any morally significant agentic role to the very subject the oversight of whose behaviour is the purpose of corporate governance (i.e., the human being), submitting thereby to an overly deterministic account of ethics in governance. Adopting a critical realist perspective, this paper will draw on the work of the virtue ethicist Alasdair Maclntyre to problematise the issue of moral agency and explore how the enabling and constraining effects of paradoxical governance could be framed in terms of the interplay of structure and agency to open new research avenues. Governance theories that sideline individual moral agency are at risk of undermining good managerial practice (c.f. Ghoshal, 2005) and thereby public interest. Given that for Maclntyre (2007[1981]) liberal individualism renders the moral agent unable to produce rational grounds for his or her choice of moral premises – which are contingent upon subjective preferences – the calculus of instrumental rationality offers itself as the sole provider of objectively verifiable ends against which to judge questions of morality. Thus in interacting with the public by way of its CSR practices an organisation might be accused of falling short of demonstrating a concern for ethical practice beyond those aiming to maximise its own utility.

The downplaying of moral agency also affects the public interest indirectly. This insofar as proximate stakeholders, such as employees, come to be understood as empty moral agents whose behaviour must be subjugated by governance mechanisms that replace individuals’ capacity for moral critical thought and action with ‘objective’ criteria provided by the organisation. This makes stakeholders incapable of questioning the hitherto unquestioned (Maclntyre, 1999) and consequently of showing forth action that conform not to their social roles, but to the excellence of moral character they might possess qua human beings.

This purpose of this critique is to pave the way for a better understanding of how paradoxical governance enables or constrains moral agency in an empirical setting. To do so, a study will be undertaken that deploys an in-depth qualitative single-case study design in order to enable an immersion in the organisation and longitudinal engagement with phenomena.

**Biography:**
Marcos is a PhD Candidate and Teaching Associate in the Department of Management at Monash University. His research interests lie in the areas of corporate governance, moral agency, and business ethics. Before joining Monash, he worked over 8 years as a management consultant at a multinational consulting firm where he had the opportunity of assisting organisations on a range of issues around governance, risk management, compliance, and ethics.
I Care... But Not Like That: How Forms of ‘Care’ Colour Boycott Inaction and Neutralisation of Dissonance and Responsibility

Ju Nah Tan
1
1Monash University, Australia

Consumers are being hailed as key stewards of public interest. Questions, however, have been raised about consumers’ ability and willingness to take on the responsibility of monitoring and regulating businesses’ ethical standards and social responsibilities. Developing country consumers’ consumption and political decisions are especially important given the growing economic power of developing countries.

The popular notion seems to be that developing country consumers are apathetic and do not take boycott action against socially irresponsible businesses. Is this really the case? If yes, why are they inactive? Unfortunately, not enough is known about developing country consumers’ CSR expectations and underlying reasons for boycott inaction. Extent literature is predominantly on developed country consumers’ activism from a positivist, individualist, and cognitive behavioural perspective.

Reasons for boycott inaction, however, may not be the opposite of those for boycott action taking. Furthermore, the generalisability of developed country-based studies is questionable given the differing institutional framework and diverse cultural and religious traditions of developing countries.

This paper presents some key findings from a hermeneutic phenomenological study of forty-one urban Malaysian consumers’ lived experience of consumer boycott inaction. These developing country consumers do care about businesses’ ethical behaviour and CSR issues. However, their differing contextual and situational factors seem to influence their forms of ‘care’ which promote boycott inaction and deter boycott action taking as their primary way of protecting themselves and those within their circle of care. Their forms of ‘care’ also seem linked to their frequent use and choice of neutralisation arguments, to decrease dissonance and justify inaction.

Additionally, how they use neutralisation arguments demonstrates that different forms of ‘care’ are linked to each other, can change over time when conditions or parties involved change, and are shaped by their contextual and situational factors.

This study contributes to the understanding of how contextual and situational factors shape these developing country consumers’ CSR expectations, their perceptions of companies’ ethical standards and social responsibility behaviour as well as how they ‘care’ about and react towards CSR issues and ‘abstract others’. It extends Neutralisation Theory and Blustein’s (1991) four forms of care to consumer boycott inaction among developing country consumers. It also suggests a link between forms of ‘care’ and the use of neutralisation arguments. In terms of practical contributions, the study suggests that companies, governments, and NGOs need to understand the context sensitivity of consumers’ form of ‘care’ towards various CSR issue, and how different forms of ‘care’ are linked to their boycott (in)action and related use of neutralisation arguments. Developed country-based studies have provided insights, but such findings may not be completely generalizable to developing country contexts. This study is not representative of all developing country consumers. Nonetheless, it contributes to the creation of a comprehensive picture of consumer boycott inaction among developing country consumers.

Think Tanks and Management Knowledge: An Ethico-Political Analysis

Amon Barros1, Scott Taylor2
1Sao Paulo School of Economics, Brazil, 2University of Birmingham, UK

Think tanks became key political and economic actors during the 20th century, occupying a position between academic institutions, the state, and public debate. Think tanks are especially prominent in setting frames for what constitutes politically and socially acceptable ways of thinking about economic activity. Their operation and influence has been acknowledged and analysed in political science and policy analysis, but in organization and management studies they are almost entirely ignored.

In this paper, we review existing literature on think tanks to develop an ethico-political framework to analyse a significant Brazilian think tank, the Instituto de Pesquisas e Estudos Sociais (IPES). We show how this initiative was successful in bringing socially deviant perspectives on management and organization into the area of legitimate political controversy, where they could be debated and ultimately accepted. It is especially notable how management education and then-nascent business schools in Brazil served as vehicles to achieve this aim. Through this analysis, we emphasise that business schools and management education are best understood as inherently
ethico-political and ideological institutions. We conclude by suggesting further ways in which think tanks might be researched for the ethical implications of the work they do.

**Biography:**
Scott Taylor is Reader in Leadership & Organization Studies, Birmingham Business School, University of Birmingham, UK. He has researched spirituality & religion in organizations, management training and development, and contemporary feminism at work. He’s currently director of undergraduate programmes at Birmingham.

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**You Can Never Enter the Same River Twice: A Critical Realist Integration of Institutional Logics, Strategic Action Fields and Corporate Responsibility**

*Paper ID: 68*

**Natalya Turkina**

1University of Melbourne, Australia

Corporate responsibility (CR), being “the impacts of the business model, strategies, and practices on stakeholders, nature, and societies” (Waddock, 2008, p. 30), is a dynamic phenomenon that varies across time and space, as corporations and their stakeholders contest and reconcile its meanings and practices. The institutional studies of CR theorise that to contest and reconcile CR, these actors exercise their agency (i.e., volition, e.g., Hiss, 2009), whilst being culturally (i.e., social values, e.g., Marano & Kostova, 2016) and structurally (i.e., power positions, e.g., Zhan & Luo, 2013) embedded in the fields formed around particular CR issues (e.g., environmental responsibility, responsibility toward employees etc.). These studies on this not new yet very intriguing topic of ‘embedded agency’ in CR, however, focus on either agency, culture or structure; or reduce them to each other; or merge them together. Thus, there is a limited theorisation of how culture, structure and agency interplay as a corporation and its stakeholders contest and reconcile corporate responsibility.

In this paper, I conceptually address this gap by developing a framework of culturally and structurally embedded agency in CR (see Figure 1). The framework integrates insights from the institutional logics perspective (Friedland, Mohr, Roose, & Gardinali, 2014), the strategic action fields (SAF) theory (Frigstein & McAdam, 2012), and the critical realist morphostatic/morphogenetic T1-T4 approach (Archer, 1995). First, the actors’ beliefs in CR-related categories of institutional logics culturally constitute the structure of their resources and rules in the SAFs of CR (T1). Second, this cultural-structural conditioning gives rise to the situational logics that predispose the actors towards the strategic use of their social skills in their contestation and reconciliation of CR (T2-T3). Finally, this socio-cultural interaction results in either reproduction or elaboration of the actors’ categories, beliefs, resources and rules in the SAF of CR (T4).

This conceptual framework makes several important contributions. First, by providing a meta-theoretical guidance for the future empirically driven theory about embedded agency’ in CR, it complexifies the institutional analysis of CR. Second, by explaining how actors exercise their power, constituted by institutional logics, either reproduce or elaborate these institutional logics, it adds ‘power’ to the institutional logics perspective. Third, by showing how institutional logics ground actors’ identities and condition their strategies, it adds ‘culture’ to the SAF theory. Finally, by decomposing the generic concepts of culture, structure and agency into more specific coherences of categories, beliefs and practices of institutional logics, and resources, rules and social skills of SAFs, it fine-tunes the methodological component of the morphostatic/morphogenetic approach.

**Biography:**
Natalya Turkina is a PhD Candidate in the Department of Management and Marketing at the University of Melbourne. In her PhD research project, drawing on the comparative case study of how a mining MNC and its stakeholders contest and reconcile corporate responsibility (CR) toward communities in Australia and Mongolia, she uncovers the causal institutional mechanisms of CR as culturally and structurally embedded agency. By doing so, she moves the institutionalist analysis of CR forward, permitting a more complete understanding of how CR is instituted and (de)institutionalised. She has presented this project at such international conferences and annual academic meetings, as the International Association for Business and Society (IABS), European Group of Organization Studies (EGOS), Academy of Management (AOM), and Australian and New Zealand Academy of Management (ANZAM). She also has been serving as a reviewer for the EGOS, ANZAM and IABS, Journal of Business Ethics and Business and Society, as well as an Associate Editor for the 2017 Annual Meeting of the Academy of Management for the Social Issues in Management (SIM) Division. Natalya is an author of the chapter “Rediscovering divergence in developing countries’ CSR” in D. Jamali, C. Karam, & M. Blowfield (Eds.), Development-Oriented Corporate Social Responsibility: Locally Led Initiatives in Developing Economies (2015).

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**Importation of Asbestos-Contaminated Building Materials to Australia – Shadow Accounts and Perspectives of Stakeholders**

*Paper ID: 30*

**Lalitha Ukwatte**

1RMIT University, Australia

Asbestos contaminated products pose high health risks in society. As a result in Australia, ban on asbestos use in building materials was introduced in 2003. According to recent Australian media and other public disclosures, it is evident that prohibited asbestos contaminated building materials are still being imported into Australia mostly through Chinese supply chains.

This paper examines the shadow accounts to identify perspectives of stakeholders’ relating to the lack of accountability and quality controls by business
(importers) to ensure asbestos free building materials importation. Analysis of the requirements for asbestos free building materials supply chains as identified by stakeholders has been undertaken. These shadow accounts have been analysed from the perspective of gaps and weaknesses identified in government regulation and monitoring and controlling processes. A wide variety of discourses of shadow accounts published as secondary data in media, and other reports from industry, NGOs and the Australian government have been gathered and analysed qualitatively using method of content analysis to identify perspectives of stakeholders. The content analysis undertaken for 348 shadow accounts extracted from Factiva and other relevant web pages between the years 2003 to 2016 has provided evidence of a range of business disclosure gaps and lack of accountability for business processes and regulatory processes to ensure quality control measures in relation to the importation of asbestos free building materials to Australia.

The analysis has been undertaken through the lens of Institutional Theory, specifically through the application of Coercive Isomorphism. The basic principles of Institutional Theory dictate an organisation’s ability to follow norms and social influences. If an organisation is unsuccessful in conforming to these basic principles, either ceremonially or actually, legitimacy will not exist (Carruthers, 1995; DiMaggio and Powell, 1983). In the theoretical formation of Institutional Theory, extant literature highlights the critical roles played by government organisations as regulatory bodies that exercise their power to regulate or as a funding body enforcing pressure to govern its funding (Tolbert and Zucker 1983; Zucker 1988; Scott 1991). Coercive Isomorphism illuminates this theoretical formation of external pressure that organisations are subject to exercise either from organizations they are influenced by or from cultural expectations (Carruthers 1995).

This study addresses the gap of the Institutional Theory identifying the Australian government’s external pressure influenced by business organisations’ (importer) and other social and cultural expectations related to the importation of asbestos contaminated building materials. The findings of this study have the potential to guide the regulatory processes required to implement quality controls with the objective of meeting the requirement of an absolute ban on asbestos contaminated building materials importation in Australia.

Keywords: asbestos contaminated importations, shadow accounts, Institutional Theory, Coercive Isomorphism, stakeholder perspectives

Biography:
Lalitha Ukwatte is a PhD candidate from School of Accounting, RMIT University Australia. Her research topic of her PhD is “Importation of asbestos-contaminated building materials to Australia – accountability, regulation and stakeholder perspectives”. She has an education background of accounting, business administration, urban planning and environment. She is also an affiliated member of institute of Planning Australia.

The Inverse Invisible Hand and Heuristics in Managerial Decision-Making

Paper ID: 1

Professor Arnis Vilks

Professor Arnis Vilks1

1HHL Leipzig Graduate School of Management, Germany

The paper points out that Adam Smith’s famous argument about the “invisible hand” (IH) of markets can be inverted. While the IH argument suggests that the baker and butcher do what is in their costumers’ interests not because they care for their costumers, but out of their own self-interest, one can also defend the converse claim: if one cares for other people and finds a way to satisfy their needs, one can expect that those others will be willing to pay for the satisfaction of their needs. The paper argues that the IH argument has a strong link to the view that the ultimate goal of management should be “profit maximization” and to neo-liberalism’s tenet that in a market economy where companies attempt to maximize profits, a “socially optimal” allocation will be achieved. It is argued, however, that profit maximization is well-defined only within a mathematical model, while real-world decision-making requires one to choose the “relevant set” of options before any assessment of associated profits can be attempted. “Profit maximization” is therefore characterized as a heuristic for managerial decision-making, and it is pointed out that it is by no means essential for management to be successful and sustainable. The inverse IH argument supports natural alternatives, such as Prahalad and Hart’s “bottom-of-the-pyramid” and Yunus’s “social entrepreneurship” approach. Both require the manager to focus on people’s needs first, and regard the “money-making” aspect as secondary.

Biography:
Arnis Vilks studied Economics, Philosophy, Mathematics, and Political Science at the University of Hamburg (Germany), where he obtained a doctorate in Economics in 1983. Since 1995 he holds the Chair of Microeconomics at HHL – Leipzig Graduate School of Management, where he served as Dean from 2000 to 2005. He is a life member of Cambridge University’s Clare Hall, has taught or done research at Stanford University, the University of Latvia (Riga, the University of Waikato (New Zealand), Australian National University (Canberra), Lanzhou University (China), Fourah Bay College (Sierra Leone), Universidade Jean Piaget (Cape Verde), and he served as Tandem Dean at Mekelle University (Ethiopia) from 2013 to 2014. His research interests include philosophical issues in economics and management, game theory, and development economics.
Financial Planning at Commonwealth Bank: A MacIntyrean Perspective

Andrew West¹

¹Queensland University of Technology, Australia

A series of scandals involving financial advisors over the last decade has had a significant impact on the financial planning industry in Australia, and has resulted in regulatory reform aimed at increasing the ‘professionalisation’ of financial planners. One of the most significant of these scandals involved Commonwealth Financial Planning Limited (CFPL, a subsidiary of the Commonwealth Bank of Australia (CBA)) from 2006 to 2010. Between June 2013 and June 2014, the Senate Economics Reference Committee conducted an inquiry into the performance of the Australian Securities and Investment Commission (ASIC) in relation to the misconduct at CFPL. The committee released its report in June 2014, which included five chapters that provide specific detail on the events at CFPL. Based on numerous submissions from a variety of interested parties, including CBA, ASIC, clients of CFPL and a whistle-blower employed by CFPL, the report provides a considered, relatively objective summary of the events at CFPL and ASIC’s role therein.

The purpose of this paper is to examine the description of the misconduct at CFPL provided in this report from the perspective of Alasdair MacIntyre’s neo-Aristotelian virtue ethics. In particular, it considers MacIntyre’s scheme of practices, institutions, internal and external goods, and the virtues required to achieve the ‘goods of excellence’, and examines the extent to which the essential aspects of this scheme are reflected in the Senate Economics Reference Committee report. A qualitative research methodology is adopted to answer investigate specific questions including: How does the report describe or explain the misconduct at CFPL and ASIC (both in terms of the individuals and institutions involved)? What are the identified causes of the misconduct at CFPL and ASIC? To what extent does the description of the misconduct and its causes reflect MacIntyre’s scheme? To what extent does the description of the misconduct and its causes bring MacIntyre’s scheme into question?

We find evidence of standards of excellence associated with the provision of financial advice, suggesting that MacIntyre’s concept of ‘practice’ may be applicable, as well as clear indications that the misconduct was associated with the prioritisation of external goods (in particular, wealth and reputation) over internal goods, and that this occurred at an institutional level (confirming MacIntyre’s concern that institutions can potentially corrupt practices). However, there are also aspects within the report that do not correspond exactly with MacIntyre’s scheme, where financial advice, lacking much of a history, may not be considered a ‘practice’, and where the frequent framing of the misconduct in terms of ‘non-compliance’ suggests an approach to ethics in the business sphere that MacIntyre’s scheme does not explicitly address.

The paper ultimately contributes by (1) examining a case study from a relatively objective source that provides empirical support confirming some aspects of MacIntyre’s scheme while also raising further questions that have not been specifically addressed by MacIntyre, and (2) providing philosophically grounded insights for how ethics can be approached in the financial planning industry at a time when this is of considerable interest.

Biography:
Andrew West is a Senior Lecturer in the School of Accountancy at QUT. He has over 10 years’ experience in teaching and research at different institutions in Australia and South Africa, as well as significant industry experience in the financial services industry in Johannesburg and London, and as an external auditor with KPMG. Andrew completed his PhD in 2012, conducts research in the areas of business and professional ethics, and has published in leading journals including the Journal of Business Ethics, Accounting, Auditing & Accountability Journal and Corporate Governance: An International Review.

Philosophical Drivers of Corporate Social Responsibility (CSR) in East Asia: The Role of Confucianism, Taoism and Legalism

Shujuan Xiao¹, Chris Baumann¹,², Lorne Cummings³

¹Macquarie University, Australia, ²Seoul National University, South Korea

Purpose
As organizational strategy manifests at the individual level, this exploratory study seeks to empirically examine what are the significant philosophical values of employees that drive what they think of, how they behave, and how much impact they have on Corporate Social Responsibility (CSR) issues within an East Asian context. The moderating role of ethnicity is also examined.

Design/methodology/approach
Three fundamental East Asian philosophies that prescribe ethical values, namely Confucianism, Taoism, and Legalism, are identified and measured using multiple items. By following the Global Reporting Initiative (GRI) Sustainability Reporting Guidelines – the G4, CSR issues are classified into six categories: Economic (EC), Environmental (EN), Labour Practice (LA), Human Rights (HR), Society (SO), and Product Responsibility (PR). Also the individual level CSR are tested across three dimensions (attitude, behaviour, and impact). The questionnaire was translated and distributed to full-time employees in four East Asian regions (Mainland China, Taiwan, Japan, and South Korea), 1038 respondents were
collected in total. Stepwise multiple regression analysis is used for the purpose of this paper and the interaction of ethnicity are tested for moderation effects to find the most significant philosophical drivers for CSR in East Asia.

Findings
Results show that the individual level CSR among East Asian employees were inherently philosophically driven, although at differing degrees of confidence. The philosophical values have the strongest explanatory power for the Economic (EC) CSR issues, with highest R square in all the three dimensions. The study also established interaction effects, for example association between Taoist Human-nature Harmony value and employee CSR depends on Ethnicity.

Research implications
Future research could explore the relationship between philosophical values and CSR in a non-East Asian format, drawing from other religious or philosophical and ideological traditions. This study also provides a useful construct measurement tool for philosophical constructs and CSR engagement. The significant association between Taoist Human-nature Harmony value and CSR depends on the Ethnicity.

Originality/value: This study offers a new perspective on understanding the connections of an employee core philosophical attributes and the extent to which they may manifest through CSR attitudes, behaviour, and impact. CSR strategy and operation are shaped through a collective mindset that, in part, reflects the views and conduct of individual employees. Philosophical pre-dispositions may therefore be more effective at shaping organizational CSR policy and strategy, than assumptions of a universal homogenous model. East Asia may consider intensifying education (school, tertiary) on East Asian philosophy given its effectiveness in driving CSR.

Keywords:
East Asia; CSR; Confucianism; Legalism; Taoism.

Biography:
Shujuan Xiao, currently a PhD candidate at Macquarie University, Department of Accounting and Corporate Governance. Prior started her PhD at Macquarie University, she got a Master Degree in Law from China. Her PhD project is focused on the relationship between traditional East Asia philosophical values and employee level CSR attitude, behaviour, and impact with empirical data collected from China, Korea, Japan, and Taiwan. She wants to continue her research in the field of business ethics and beyond after she complete her PhD in 2018.

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**Ethical Decision-Making in Marketing Researcher-Client Relationships: An Integrated Model**

**Paper ID:** 41

**Anca Yallop**

1Auckland University of Technology, New Zealand

Recent ethical scandals and reports of unethical business practices have raised questions around the efficacy of codes of ethics that are intended to guide professionals’ behaviour in decision-making. Despite the substantive work researchers have conducted in the past decades around the development of models of ethical decision-making and ethical conduct in organisations, the recent ethical scandals suggest that more conceptual work is needed in the field of ethical decision-making. Drawing from literature on models of ethical decision-making and constructs perceived to influence ethical decision-making in business relationships, this theoretical paper develops a comprehensive model of ethical decision-making in marketing researcher – client relationships, a model that integrates a new level of analysis, that of relationships level. In particular, the paper examines the place and role of codes of ethics in the process of ethical decision-making. The proposed integrated model provides a platform for future empirical research that examines marketing researcher-client relationships, and business relationships more generally, including the use and behavioural effects of codes of ethics, personal ethics, trust, and other constructs seen to generate ethical behaviour.

**Biography:**
Anca joined the Auckland University of Technology in May 2016. She holds a PhD in Marketing (Romania) and has completed her second PhD in Marketing Research Ethics (AUT, New Zealand). Prior to her appointment at AUT, Anca was at the Winchester Business School, University of Winchester, UK. Anca specialises in insight management, business strategy, and business research methods.
General Information

CONFERENCE REGISTRATION DESK
**Monday 11 and Tuesday 12 December**

On arrival, delegates are asked to make their way to the Registration Desk, located at RMIT University Level 11, Building 80, 445 Swanston Street, Melbourne.

THE REGISTRATION DESK WILL BE OPEN AT THE FOLLOWING TIMES

**Sunday, 10 December**

- **Doctoral Workshop** 2.00pm – 4.30pm
  Room AMDC 206, Level 2, AMDC building
  Swinburne University, Hawthorn Campus

- **Welcome Reception** 5.00pm – 7.00pm
  Level 7, Building 16 (‘Green Brain’ Storey Hall)
  RMIT University, 342 Swanston Street, Melbourne

**Monday, 11 December** 7.30am – 5.30pm

**ABEN Conference**
Level 11, Building 80
RMIT University, 445 Swanston Street, Melbourne

**Tuesday, 12 December** 7.30am – 5.30pm

**ABEN Conference**
Level 11, Building 80
RMIT University, 445 Swanston Street, Melbourne

NAME BADGES

For security purposes, delegates and speakers are required to wear their name badges at all times during the conference. Welcome Reception and Conference Dinner tickets for delegates who have indicated their attendance at the time they registered, will be located in the plastic sleeve behind their name tag.

PRESENTER INSTRUCTIONS

- Presentations must be provided on a USB (memory stick) with the file in a PowerPoint PC format.
- Speakers must upload their PPT presentations on arrival. Please see Registration Desk staff for assistance.
- Please do not bring your own computer. There will be no time to swap computers over between presentations.
- Audio Visual technical support will be available for assistance if required.

CATERING

Morning tea, lunch and afternoon tea will be served Monday 11 and Tuesday 12 December at RMIT University, Level 11, Building 80, 445 Swanston Street, Melbourne. For delegates who have specifically indicated on their registration form that they require special diet requirements, meals will be marked with the delegate name.

WELCOME RECEPTION
**Sunday 10 December 2017**

‘Green Brain’ Storey Hall, RMIT University
Level 7, 328 Swanston Street, Melbourne

**Time:** 5.30pm – 7.00pm

**Coach Transfers:** Coach transfers have been arranged for delegates on Sunday 10 December at 4.30pm, departing from Swinburne University of Technology, 60 William Street, Hawthorn to RMIT University, Storey Hall (Green Brain). For delegates requiring return transport to Swinburne University, Hawthorn Campus, after the welcome reception, a coach will depart at 7.15pm from Storey Hall, RMIT University.

Tickets are included in full delegate registration. Additional tickets may be purchased for $66.00 per person.

CONFERENCE DINNER
**Monday 11 December 2017**

The Courtyard, State Library of Victoria
328 Swanston Street, Melbourne (enter through main Library entrance from Swanston Street)

**Time:** 6.30pm – Pre-dinner drinks, 7.00pm – 10.00pm dinner

Tickets are included in full delegate registration. Additional tickets may be purchased for $66.00 per person.

INTERNET ACCESS

Wi-Fi is available to delegates free of charge. An account has been set up for ABEN delegates to access throughout the conference. Details can be obtained from staff at the Registration Desk.
AIRPORT TRANSFERS

SkyBus

SkyBus is an airport express transport service that departs from Melbourne Airport (Tullamarine) and will take passengers directly to Southern Cross Station in the Melbourne CBD (corner of Collins and Spencer Streets). You can catch the SkyBus outside the front of Terminal 1 (T1), Terminal 3 (T3) and Terminal 4 (T4). SkyBus ticket booths are located at all terminals or alternatively, you can pre-book your ticket at https://www.skybus.com.au/melbourne-city-express/fares. Tickets are approximately $19.00 one way.

Taxi

Silver Top Taxi provides taxi services throughout Melbourne. Taxis are available outside the Tullamarine airport or can be booked directly by dialing 131 008 or visiting www.silvertop.com.au. Taxis are approximately $50.00 from the airport to the Melbourne CBD.

PUBLIC TRANSPORT

Myki

You will need a valid myki ticket to travel on public transport in Melbourne. You can purchase and put money on a myki card from the ticket office window at train stations (e.g. Southern Cross Station, Flinders Street Station, Melbourne Central Station) as well as all 7-Eleven stores and participating newsagents and vendors in the city. Cards can also be refilled at myki machines located at all train stations, major tram stops, and bus interchanges. For further information, call 1800 800 007 or visit ptv.vic.gov.au

Free Tram Zone

It is important to note that the Free Tram Zone in Swanston Street ceases at Melbourne Central Station. All stops within the zone are clearly marked and tram drivers will make regular announcements when approaching zone boundaries. Outside of these areas, you must tap on and off when you change modes of transport to ensure you have a valid ticket. For further information, call 1800 800 007 or visit ptv.vic.gov.au

Trains and Trams

Building 80 is located at 445 Swanston Street. Catch a City Loop train to nearby Melbourne Central train station or to Flinders Street. From Flinders Street, you can take a connecting City Loop train or Yarra Tram along Swanston Street. Trams running along Swanston Street include routes 1, 3, 5, 6, 8, 16, 64, 67 and 72. Tram routes 24, 30 and 35 run along La Trobe Street.

PARKING

There is no onsite parking at RMIT City Campus, however commercial parking is available at Wilson Parking (110 Victoria Street, Carlton VIC), which is approximately a 4-minute walk from RMIT. If you prefer the flexibility of street parking, the City of Melbourne offers more than 3000 parking bays throughout the central business district. Please be aware that there parking bays are subject to enforced parking restrictions.

INSURANCE

Registration fees do not include insurance of any kind. We strongly recommend that, at the time of booking your travel and tours, you take out a travel insurance policy. This policy should take into account loss of deposit through cancellation, medical insurance, loss or damage to personal property, and financial loss incurred through disruption to accommodation or travel arrangements due to business failures, strikes, or other industrial action. RMIT University, ABEN 2017 Conference Organising Committee, and CLEMS Event Management cannot take any responsibility for any participant failing to arrange their own insurance. Insurance must be purchased in your country of origin.

DISCLAIMER

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PROGRAM CHANGES

ABEN 2017 Conference Organising Committee including the Conference Managers, CLEMS Event Management reserves the right to amend or make changes to this program.