

Ethics and ethical theories: a road map for teaching ethics in business schools

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Introduction

This paper tries to contribute, in some way, to the urgent need recently warned by Benedict XVI: “the university, for its part, must never lose sight of its particular calling to be a “universitas” in which the various disciplines, each in its own way, are seen as part of a greater unum. How urgent is the need to rediscover the unity of knowledge and to counter the tendency to fragmentation and lack of communicability that is all too often the case in our schools!”¹ This seems to be a challenge for both, Catholic and non-Catholic universities.

The purpose of this paper is to present a theoretical framework that helps to conceptualize ethics and to clarify the characteristics and limits of the different ethical theories. In other words, students without philosophical background will find here a synthetic “road map” of ethical approaches. This framework has been previously published in a book in Spain². In this paper, authors will describe the model and discuss how it has been successfully tested in two different contexts: a University of Catholic Inspiration and a State University.

The framework proposed offers sound and solid philosophical foundations, consistent with Catholic social tradition. It allows students to engage with different business ethics traditions, mapping the territory with a critical approach, and showing their limitations. Authors of this paper strongly believe that a sound theoretical background in business ethics education is essential today. It will help students to obtain firm standards to make intelligent judgments that work toward their own self-transformation and their contribution to the common good.

In this sense, the framework proposed here, routed in realistic Aristotelian-Thomistic tradition, may facilitate the integration of knowledge and the dialogue between Catholic and non-catholic based approaches.

This work has four parts. The first one describes a three-dimensional framework that helps to classify the different ethical theories that have been proposed along the centuries, since Ancient Greek Philosophy till modern and contemporary theories. The three dimensions that should be present in a comprehensive approach to ethics are: norms, goods and virtues. It is argued that these three dimensions come from a comprehensive anthropological understanding of human action. Based on this assumption, unilateral and bilateral approaches to ethics can be revised and criticised.

¹ From the address Benedict XVI gave to participants of the European Meeting of University Professors, gathered in Paul VI Hall, Vatican City, June 24, 2007.

² The Spanish version of this book title is: “La ética que necesita la empresa”. By Fontrodona, Guillén and Rodríguez. Unión Editorial, Madrid, 1997. An English version will be published in the next future.

Using this framework, the second part of the paper shortly describes different business ethics practical approaches. Thanks to the 'road map' offered before, it is possible to make a diagnosis of ethical approaches followed by business firms. In this sense, authors illustrate three main practical perspectives (deontology, integrity and excellence) depending on the role played by every dimension of the framework.

The third part of the paper presents three teaching ethics experiences using this framework in Spain. Two of the experiences presented were at the University of Navarre, an institution of catholic inspiration; the third one was at the State University of Valencia. Then, in a fourth part, authors discuss their teaching experience by analysing the different achievements and their implications. Finally, this paper concludes with some proposals, future challenges and recommendations.

A three-dimensional framework to explain ethical theories

One of the reasons why moral and ethical considerations have been denied a place in management practice during the last decades is the pessimistic view of human nature underlying the currently influential business and management theories. Together with this, it is the assumption that management must adhere to a narrow version of positivism that excludes any reference to intention (Ghoshal, 2005).

It seems necessary to offer rational managerial frameworks that explicitly consider a positive and complete view of human nature, and then its ethical aspects. If ethics is not taken explicitly into account throughout the educational process of management students, the result is likely to be future managers who have no notion of the basic moral criteria of professional conduct. But most important, they will lack the virtues that they must have in order to follow those criteria. On a positive note, it seems reasonable to suggest that students in business schools should receive a sound education in ethics, including training in ethical theories as well as moral competences (Guillen, M.; Fontrodona, J and Rodríguez-Sedano, A 2007).

As part of the necessary ethical education in business schools, we defend here the importance of teaching a sound description of main ethical theories and the necessary criteria to understand their pros and cons. For this reason, we propose here to start by offering a comprehensive framework consistent with a totally anthropological understanding of human nature and human action. This framework should explicitly consider three ethical dimensions: norms, goods, and virtues.

Philosophers that historically best represent such comprehensive perspective are Aristotle and the aristotelian-thomistic tradition. Latter on, from this three-dimensional all-inclusive perspective, it will be possible to better explain other limited approaches to ethics that forget some of these basic elements.

Moral norms, goods and virtues are indeed interrelated and rooted in human nature if one accepts the basic anthropological and ethical concepts presented by Aristotle and his main commentator, Thomas Aquinas (MacIntyre, 1993). The attainment of goods (useful, pleasant and honest or moral) is the purpose of our actions. Moral good is known by reason and the knowledge of good leads to moral norms as means that will help to attain the good. But this good can not be achieved without the work of the will. In our effort to reach the good, we develop moral virtues, habits of conduct that will help us to achieve our purpose. Because human virtues are habits, they provide promptness or readiness to do 'good', ease or facility in performing a good action and joy or satisfaction while doing it. Good produces attraction, and norms and virtues make easier its achievement (See figure 1).

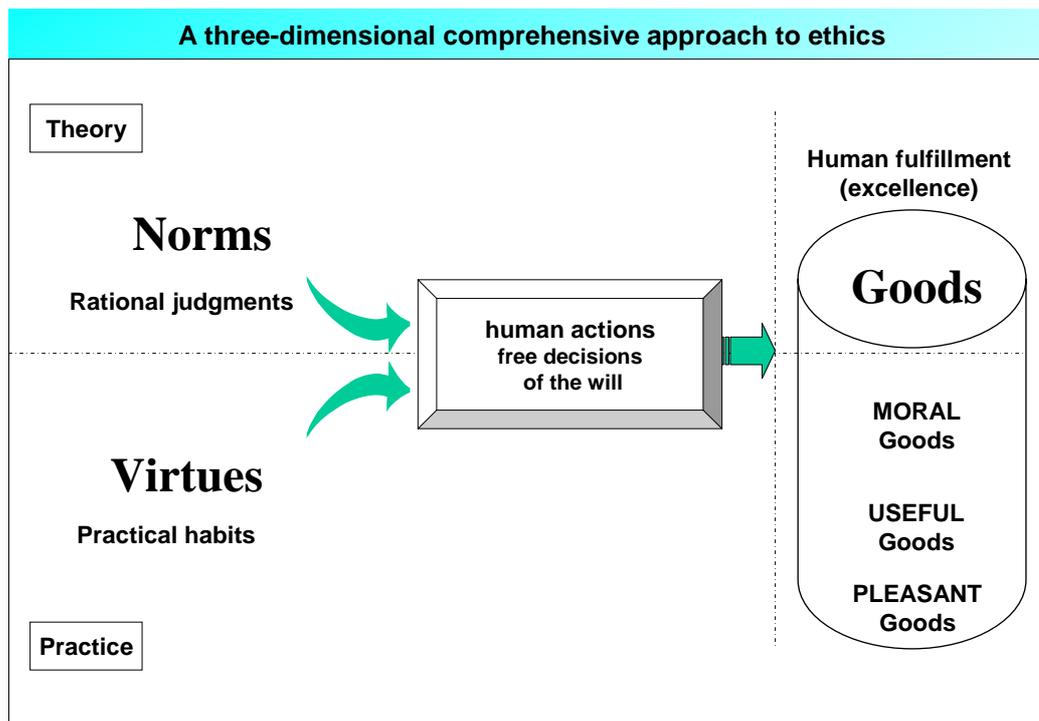


Figure 1. Three dimensions of ethics

The three elements, goods, norms and virtues are interconnected and they need each other to be properly understood. Each one is important and necessary in order to understand ethics as human fulfilment. Understanding norms, goods and virtues in this way is, by definition, interrelated (Polo, 1996). Furthermore, the three elements: rules (norms), goods and virtues “have to be understood in their relationship or not at all”; and “rules, conceived apart from virtues and goods, are not the same as rules conceived in dependence upon virtues and goods; and so it is also with virtues apart from rules and good and good apart from rules and virtues.” (MacIntyre, 1993, p. 144).

Humans are responsible for their own acts and, therefore, for their human development or fulfilment, which at the same time will contribute to build a better society. This requires the following of norms associated with moral goods through the practice of personal virtues. “Following Aquinas (Summa Theologica, I-II, q. 94, a. 2), moral goods can be known by human reason from the spontaneous inclinations of human nature, such as the good of life from the inclination to conserve life, the good of true knowledge from the inclination to know, and the good of a harmonic and peaceful social life, from the inclination to live in society” (Melé, 2005, 103).

Some moral norms may need extensive study due to complicated issues in each circumstance, but, at the same time, there are some elemental moral norms relatively easy to learn. Thus, practically everyone can discover the “golden rule” (treat others in the same way you would like to be treated), the rule of respecting human dignity, honouring promises, etc. And by acting in accordance with these norms and consequently in accordance with moral goods, the individual acquires “human virtues”.

We denominate virtues as ‘human virtues’ because they are virtues of the person as such. Human goods (in the intellect) have a correspondence with virtues (in character) and require norms to be easily achieved. And, that’s why norms, goods and virtues are interrelated and form a unity. That’s why this approach is labelled here as comprehensive or all-inclusive. This three-dimensional perspective should lead us to re-think ethics and the way we teach ethical theories by considering simultaneously the three dimensions and their interrelation.

From this scheme, we propose a synthetic framework to present a critical review of different ethical theories (see figure 2). The logic here consists on the assumption that ethical theories focusing exclusively in just one or two of the three ethical dimensions are not complete, or all-inclusive. In this sense, from a comprehensive perspective of ethics, the absence of one or more basic ethical dimensions in an ethical theory is presented as a limitation.

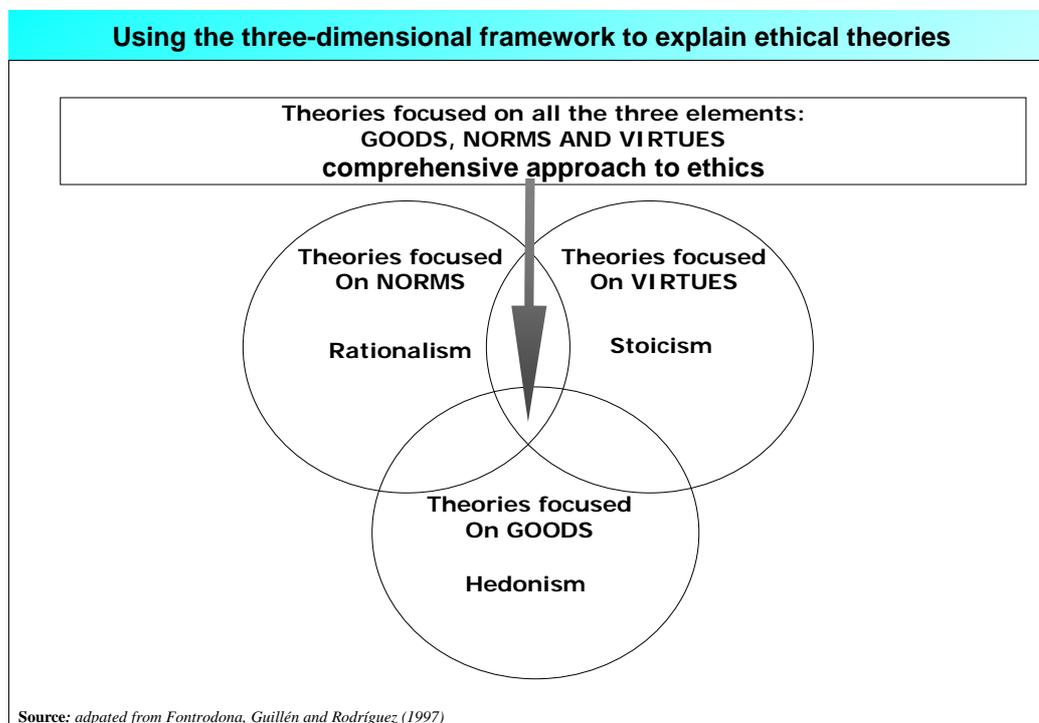


Figure 2. Ethical theories graphic description

If we consider the one-dimension approaches, those theories that mainly focus on just one of the three dimensions, then we can describe three main theories. The first one is *Hedonism*, the ethical theory that considers pleasure as the only thing that is good for a person. This is often used as a justification for evaluating actions in terms of how much pleasure and how little pain it causes. In this sense, it is an ethical approach that focuses mainly on goods (pleasant), but forgetting the basic role of norms and virtues.

A modern version of Hedonism is Utilitarianism (Sen, 1979). Some followers of this approach understand that all human action should be directed toward achieving the greatest amount of happiness for the greatest number of people. While hedonistic doctrines propose doing whatever makes an individual happiest (over the long run), this perspective promotes actions which should make everyone happy (Hospers, 1979; Fontrodona, 1987). But, in both approaches there is an important limitation, they misapprehend moral goods, or at least they confuse them with pleasant goods and useful goods respectively. At the same time, moral norms are obviated or just reduced to the logic of pleasure and utility, which seems a clear act of intellectual and philosophical abdication (Smart, 1956). And that leads to the renouncement to moral virtues.

Another one-dimension approach to ethics is *Stoicism*, the ethical theory that focuses on virtues. The core doctrine of this theory is that virtue, understood as the maintenance of a will that is in accord with nature, is the sole good. Stoicism teaches the development of self-control and fortitude as a means of overcoming destructive emotions. But there is no mention to moral good or norm other than the harmony within the universe, over which one has no direct

control. Without the reference to a good where human action is oriented then virtues are perplexed and they become the only goal in life (Finnis 1983).

A third one-dimension approach to ethics is *rationalism*, the ethical theory that focuses mainly on norms. Moral rationalism is that in which the criterion of the truth is not sensory but intellectual and deductive, and it has his main exponent in Emmanuel Kant (Llano, 2002). He tried to convert our everyday, obvious, rational knowledge of morality into philosophical knowledge. He followed a method of using "practical reason" to reach conclusions which are able to be applied to the world of experience. Kant is known for his theory that there is a single moral obligation, which he called the "Categorical Imperative", and is derived from the concept of duty. Kant defines the demands of the moral law as "categorical imperatives", those principles that are intrinsically valid, good in and of them. Those moral norms must be obeyed in all situations and circumstances if our behaviour is to observe the moral law. It is from the Categorical Imperative that all other moral obligations are generated, and by which all moral obligations can be tested.

But a position that overemphasises norms, with no reference to other moral good or virtue, could become inhuman and ethically insufficient. When the only guide of moral conduct is a fix norm, without reference to human development, such norm will become just a regulation (Polo, 1996, 121).

Together with one-dimension approaches there are Intermediate approaches that consider just two dimensions of ethics. It would be the case of modern approaches such as *consequentialism* (Anscombe 1958, 1981) and the, so called, *theory of justice* ethics (Rawls, 1971, 1975 and Rorty 1991a, 1991b), which consider moral norms and, in some sense, the moral goods, but forget the role of virtue. A deeper description of the one-dimension perspectives as well as a full description of intermediate approaches can be found in the original text of Fontrodona, Guillén and Rodríguez (1997.).

Following MacIntyre's position (1984), we defend that the role of virtue should be recovered in modern philosophy. And, in this sense, a comprehensive approach of ethics represents an original proposal, one whose originality is just to go back to the origin of ethical thought within the ancient Greek philosophy. For them, virtues (*arête*) are basic elements of moral live and constitute the excellences of human beings.

In this sense, this paper holds that the main goal for ethical education in any professional field should be to impact on the ethical behaviour and character of those receiving this education. To provide a set of theories and a framework to understand these theories is basic, but is not enough. Students should know the intrinsic value of moral goods as perfections or qualities proper of human nature that make them better as persons. They should be able to understand the nature of moral norms as reasonable practical deductions in order to attain moral goods in our actions. And, at the same time, they should understand that when we humans take action, it not only produces external results, but also modifies us and contributes to who we are. In other words, with our everyday actions we acquire virtues (or vices if our actions are bad).

Students should be able to understand the role of virtues in relationship with norms and goods. However, virtues are not only a matter of knowledge, but especially of personal moral development. What ethical education can do is to show virtues, exhort and motivate the student to acquire them and explain how to do so (Melé, 2005). From a practical perspective, this proposal requires, first of all, changing the status quo of teaching which exclusively presents norms and just limited ethical theories. Teaching material should also seek a different focus than what is common in many places, which is presenting dilemmas based on cases and providing little or no information about the people involved.

What we propose is to use the above described comprehensive ethical approach interrelating norms, goods and virtues. We suggest the discussion of practical business cases with descriptions of specific people, their traits of character and real facts involved in particular situations. Students will understand that ethics is one of the dimensions of every day managerial decision and basically a practical knowledge. Time will show them that this learning is in fact the most important in terms of personal development.

In addition to the presentation of this comprehensive approach, we suggest to present an explanation of the different ethical approaches of business firms in real world. To help students in their analysis, we offer them a graphical description of main ethical approaches directly related with the concepts already presented.

Ethical approaches of business firms

In order to explain the different ethical approaches that business firms are practising in our days, we propose an analogous graphic explanation to the one used by Dale (1999) to describe Quality Management Approaches. As figure 3 illustrates, depending on the role played by every ethical dimension, three main business ethics approaches can be distinguished. The three approaches are deontological (focused mainly in norms), integrity (focused in norms and goods) and excellence (focused in norms, goods and virtues).

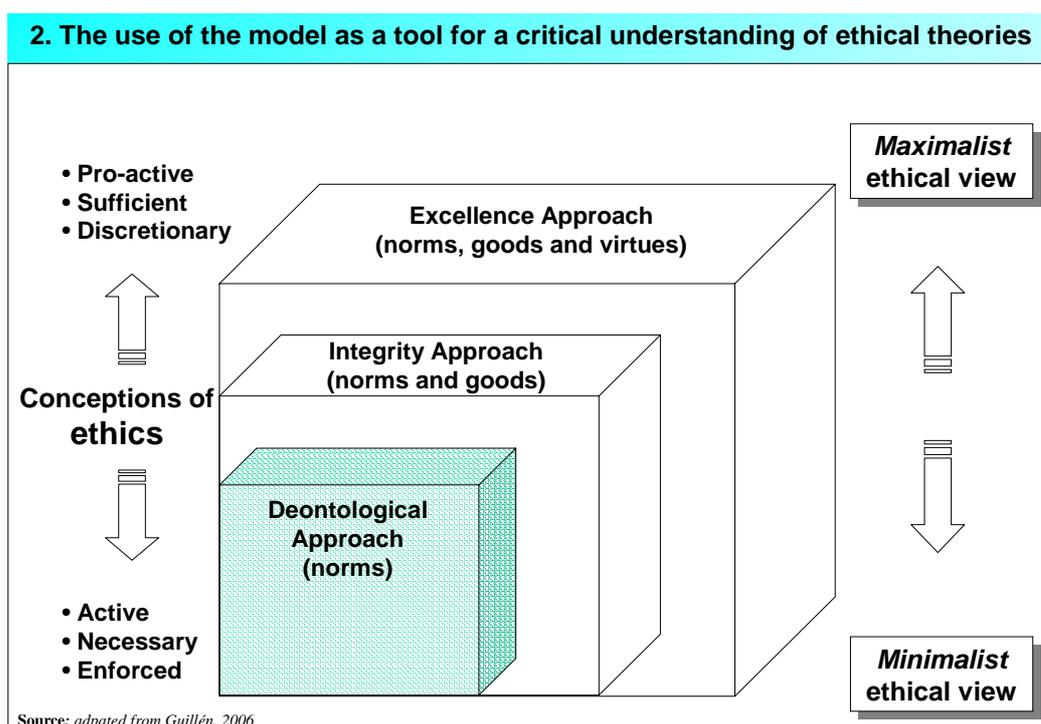


Figure 3. Main ethical approaches in business world

The three concentric cubes correspond to the main ethical perspectives carried out by business firms. The smallest cube represents the deontological approach, which emphasises the role of norms when putting into practice ethical policies. The second cube stands for the integrity approach, and it considers moral norms and also moral goods, including and improving previous approach. Finally, the third cube stands for the excellence approach to ethics that includes precedents approaches plus the explicit consideration of moral virtues. This

explanation shows graphically that the different ethical approaches are compatible in practice and are interconnected. The widest approach needs the narrowest one. It also emphasises the comprehensiveness of excellence approach that requires the support of norms and values to develop virtues.

In practical terms, «Deontological approach» is the one practiced by companies that follow legal and generally accepted moral norms. Their emphasis in norms and rules constitutes an important step forward in terms of business ethics practices. They tend to follow codes of ethics and try to avoid improper behaviours.

This perspective includes all the companies keeping the law, fulfilling their civil responsibilities, avoiding bribery, carrying out contracts, paying taxes, rewarding employees, applying required security and environmental regulations, etc. This is a first and important understanding of ethics in practice. Unfortunately, not every company in the real business world has a deontological approach to ethics. Students may have the opportunity to discuss real cases regarding companies that follow this approach, but also may have a look to negative examples in everyday newspapers to verify that not every firm is practising this theoretical perspective.

Such deontological approach, focused on the fulfilment of duties, is basic in order to get the assurance of a minimal social justice. The right behaviour of business firms legitimises its role in society. Social trust depends of their right conduct. But, although this perspective is absolutely necessary, still have some limitations. Companies committed to deontological approach are not necessarily anticipative in their ethical behaviours, all the contrary; they tend to be reactive (see Figure 3). By reactive we mean that they follow legislation and regulations, but do not promote ethical initiative. In this sense, when ethics rests exclusively in rules and norms, many times ethical actions are seen as obligations, limitations or restrictions to business activities. Quite often norms have to be enforced, and they are seen as negative aspects of reality. Norms are hardly good motivators. This approach claims for other positive elements that better explain the need and importance of ethics in business.

A second step forward in practicing ethics is the «Integrity approach». It is carried out by companies that consider moral norms but also moral goods or values when defining their business policies. Companies following this approach may publicly present their value statements, or just include them as part of their mission. Beyond norms, values are here proactive and go further by offering a sense of mission to the members of the organization.

Moral values, understood as objective moral goods, may become the positive criterion to make moral judgements. Integrity means here coherence with a scale of moral values and principles. This is not just an approach coherent with generally accepted social values, something that could be relativistic in moral terms. This perspective considers objective moral norms and moral values in decision making processes. Integrity is synonym of reliability, veracity and honesty. To be honest does not mean just to follow the norms, but to do the right thing based on personal moral judgements. Truthful and honest firms try to act in accordance with moral norms but also moral goods.

Examples of such human goods or moral values are veracity, justice, transparency, equity or solidarity. These are valuable behaviours in themselves. They contribute to the good of every person, and to the good of society.

Companies carrying out this perspective consider moral values or goods as important motivators for employees. In this sense, there are business firms that have values declarations or similar documents. Some times they are called values statements or credos. Other times, those values become part of their mission statements (Guillén, Melé and Murphy, 1998). When these documents include moral values, objective moral goods, they promote good behaviours

in a discretionary and proactive way. It is not just a matter of negative behaviours that should be avoided, or norms that have to be fulfilled to escape from punishment, but positive aspirations.

Nevertheless, the importance given to norms and values in many companies not always materialise in good behaviours. More over, there are companies with an integrity approach to ethics that do not practice important moral values because they do not consider them as crucial for business. Firms that are cooperative, environmentally exemplars or socially responsible may forget human aspects of their employees that are equally important. Still it is possible to have a more proactive and comprehensive approach to ethics. We call such a comprehensive view: excellence approach.

«Excellence approach» is practiced by companies focused not only in norms and values, but also in the practice of virtue (*arête* in Greek or personal excellence). These kinds of firms include among their purpose the integral development (professional and personal) of all their members. The practice of good through moral virtues goes further than integrity. For excellent companies moral development of people is considered as a contribution to common good of society and part of the reason for being of the firm. They may use written documents such as codes of conduct or statements, but these documents are considered as means, just means, to indicate the path to excellence. This ethical conception coincides with the comprehensive perspective described in the first part of this work. All the three dimensions of ethics (norms, goods and virtues) are explicitly considered and promoted by ethically excellent companies.

Excellence requires more than just rules or just values. Of course, both are necessary and have to be learned first, but they have to be incorporated to our habits of conduct and to our specific action throughout the practice of virtue. “We first have to learn in certain initial situations what is always enjoined or always prohibited, in order that we may become able to extrapolate in a non-rule-governed way to other types of situations in which what courage or justice or truthfulness, together with prudence, demands is more than conformity to the universal rule.” (MacIntyre, 1993, p. 143)

This notion of ethics is the most proactive, constructive and discretionary (Figure 3), and it requires personal commitment of every member of the organization. Excellence is understood as the highest quality of the organization not only in terms of products, processes and systems but of people. Owners and managers of such firms are concerned about personal development of their people. Moral norms and values are encouraged and supported in every decision, so they may become habits of conduct, moral virtues of all the member of the firm. Business policies and practices are enduringly promoting actions that reflect virtues such as: industriousness, diligence, loyalty, constancy, order, optimism, confidence or supportiveness.

In this excellence perspective, caring for others is not seen as an action of solidarity or a nice and unrealistic behaviour but as a necessary element of common excellence. Ethics in practice is basic in order to build trust (Guillén, 2006). People share common norms and values that become common habits of conduct, and they understand this as essential for their common purpose.

Excellence approach to ethics should be the aim of every good manager. And management students should be given real examples of such practices. When the profession of management is presented in such a way, when students discover that they may contribute to common good of society by promoting ethically excellent companies, then business ethics appears as one of the most exciting courses that they may receive. More over, Catholic Social Thought (CST), in total coherence with described approach, can be seen as an extraordinary complement to business ethics classes. In CST courses, non Catholics will find helpful principles and reflections harmonizing with this approach. Catholics will find sound ideas to join their

philosophical and theological knowledge and, more important, to practically develop their personal, professional and spiritual aspirations.

Teaching ethics experiences using this framework

Concepts described above have been presented in three different courses by the authors of this paper. In this part, the three teaching experiences are discussed. The titles of the courses are: “Professional deontology”, “Anthropological and Ethical Foundations for Management” and “Business Ethics and CSR”. First one is a compulsory course taken by undergraduate students of the School of Education at the University of Navarre (Pamplona, Spain). The second one is a compulsory course taken by doctoral students at IESE Business School (Barcelona, Spain). And, the third one is an optional course taken by undergraduate students of management at the University of Valencia (Spain).

The first two courses are presented in the context of a University of catholic tradition, while the third one is presented in a typical Spanish state university. In this third case, there is a low institutional support, and the presence of the course is due to the personal interest of the instructor. In the first two cases, in a University of catholic tradition, obviously both courses are part of the curricular program and receive total institutional support.

	University of Navarre (UNAV). a University of Catholic Inspiration	IESE Business School (IESE) a University of Catholic Inspiration	University of Valencia (UEVG): a non-Catholic State University
Course	Professional deontology	Anthropological and Ethical Foundations for Management	Business Ethics and CSR
Characteristics	Education School Compulsory / one semester 45 sessions Fourth academic year (final course)	IESE Business School Compulsory / one semester 20 sessions Doctoral Program	Valencia Business School Optional / one semester 20 sessions Third and fourth academic year
Students	Students with and without catholic background. (40 Students)	Students with and without catholic background (7-10 students per year)	Students with and without catholic background (60 Students)
Instructor	Managerial and philosophical background	Managerial and philosophical background	Managerial and philosophical background
Reason of the course	Part of curricular program Total institutional support	Part of curricular program Total institutional support	Personal interest of the instructor Low institutional support
Purpose of the course	“Offering knowledge of basic concepts on applied ethics to profession”	“Present main concepts of philosophical anthropology and ethics and their link to management”	“Offering students basic concepts, managerial tools and the necessary skills for ethical decision making in business”
Basic contents	Fundamentals of ethics, deontological codes, professional ethos: habits and virtues.	Issues from philosophical anthropology and ethics: world, man, knowledge, will, freedom, truth, action, society, ethics, etc	Introduction to ethics and ethical theories. Business ethics applied to personal, organizational and social levels.
Course methodology	Theory and practice: lecture, readings and team presentations	Theory: readings and critical discussions	Theory and practice: lecture, case studies, role-playing, analysis of movies and team presentations

Table 1. The three teaching ethics experiences

The purpose of the **course in deontology at the University of Navarre (UNAV)** is to offer knowledge of basic concepts on applied ethics to the profession. The contents of the course include: fundamentals of ethics, deontological codes and professional ethos (habits and virtues). Methodology includes theory and practice (lectures, readings and team presentations). The three-dimensional framework on ethical theories is an integral part of the course and

allows students to understand ethical approaches and the role of norms, values and virtues in their professions.

The purpose of the **doctoral course on anthropological and ethical foundations for management at IESE Business School (IESE)** is to present doctoral students main concepts of philosophical anthropology and ethics and their link to management. Contents of this course include issues from philosophical anthropology and ethics such as: world, man, knowledge, will, freedom, truth, action, society, ethics, etc. Methodology is mainly theoretical and includes readings and critical discussions. In this case, the three-dimensional framework on ethical theories appears explicitly and implicitly along the course and its presentation.

The purpose of the **course on business ethics and CSR at the University of Valencia Estudim Generale (UVEG)** is to offer students basic concepts, managerial tools and the necessary skills for ethical decision making in business. Contents include an introduction to ethics and ethical theories, and then, business ethics concepts applied to personal, organizational and social levels. Methodology includes theory and practice (lectures, case studies, role-playing, analysis of movies and team presentations). In this course, the three-dimensional framework on ethical theories constitutes a fundamental introduction to the course.

The achievements of the three courses are illustrated in the following section. As will be discussed, personal impression obtained by the three instructors presents some common elements and also important differences. The study of such perceived results will lead to final conclusions.

Discussion of the teaching experiences

In an exercise of personal analysis, the three instructors made a list including their personal impressions in terms of course achievements. Later on, perceived outcomes were compared and discussed. Here we present the listed results of the three teaching experiences including common findings and specific results.

	University of Navarre (UNAV).	IESE Business School (IESE) a	University of Valencia (UVEG):
Achievements of the course thanks to the framework	<ul style="list-style-type: none"> - To present main dimensions of ethics (goods, norms and virtues). - To give a concept of human person consistent with Catholic Social Thought. - Enlightening the role of ethics in relationship with other academic disciplines. - To offer an integral anthropological understanding of human action. - Behavioural implications of ethical and catholic education though moral habits. 	<ul style="list-style-type: none"> - To present main dimensions of ethics (goods, norms and virtues). - To give a concept of human person consistent with Catholic Social Thought. - To map the territory of ethical theories. - To allow dialogue between most ethical traditions. - To offer an integral anthropological understanding of human action. 	<ul style="list-style-type: none"> - To present main dimensions of ethics (goods, norms and virtues). - - To map the territory of ethical theories. - To allow dialogue between most ethical traditions. - To offer an integral anthropological understanding of human action. - To transmit appropriate decision making criteria.

Table 2. Achievements of the three teaching experiences

In the first place, the use of a common framework in Pamplona (UNAV), Barcelona (IESE) and Valencia (UVEG) allowed the different instructors to present to the students main

dimensions of ethics, including moral good, moral norms and moral virtues. This approach led to avoid relativistic conceptions of ethics from the very first class in the three cases.

Secondly, using the same framework allowed instructors to offer a comprehensive anthropological understanding of human action. Thanks to the common anthropological roots of this framework, explicit considerations of ethics in human behaviour were possible in different contexts (catholic and non catholic) and for different purposes (education, research and practice of management).

Thirdly, a framework rooted on the concept of human person in accordance with the Catholic thought was totally consistent with the rest of the curricula, especially with those courses on Catholic Social Thought, taught in UNAV and IESE. Such courses do not exist at UVEG. Nevertheless, generally accepted concept of human person allows the inclusion of most Catholic Social Thought principles in non Catholic institutions like UVEG.

Fourthly, in courses explicitly devoted to business ethics, like IESE's doctoral course and UVEG's undergraduate option, the three-dimensional framework represents a quite useful road map of ethical theories. In this sense, and thanks to the framework, students of management in different levels, and without philosophical background, are capable of mapping the territory in ethical approaches with a sound and critical understanding.

In the fifth place, the three-dimensional framework made possible a fluent dialogue between most business ethics traditions at IESE and UVEG classes. More over, this approach enlightened the role of ethics in relation with other academic disciplines in the case of UNAV's course on professional deontology.

Finally, and thanks to the explicit consideration of moral virtues in this framework, instructor of deontology at UNAV's course was able to propose moral habits of behaviour to his students, in the context of their profession. In practical terms, some of these habits were introduced as decision making criteria in business ethics classes at UVEG. In this sense, it was easy to use practical examples about the impact of moral character and virtue on management as well as any other professional practice.

Conclusions

As general conclusions of these three teaching experiences using a common three-dimensional framework for ethics, rooted on human action, we underline the following findings:

	University of Navarre (UNAV). a University of Catholic Inspiration	IESE Business School (IESE) a University of Catholic Inspiration	University of Valencia (UVEG): a non-Catholic State University
CONTRIBUTION of the three- dimensional model	COMMON FRAMEWORK - To present main dimensions of ethics (goods, norms and virtues).		
	COMMON BACKGROUND - To offer an integral anthropological understanding of human action.		
	HUMAN PERSON CONCEPT - To give a concept of human person consistent with Catholic Social Thought.		
		ROAD MAP OF THEORIES - To map the territory of ethical theories.	
	ENLIGHTENING AND DIALOGUE - Enlightening the role of ethics in relationship with other academic disciplines.	DIALOGUE - To allow dialogue between most ethical traditions.	
	PROPOSE MORAL HABITS OF BEHAVIOUR - Behavioural implications of ethical and catholic education through moral habits.		PROPOSE DECISION MAKING CRITERIA - To transmit appropriate decision making criteria.

Table 3. Conclusions of teaching ethics' experiences

First, the fact that this framework has been successfully tested in UVEG, a State University, shows that a model rooted on human nature and human action is capable to offer appropriate ethical training for both, catholic and non catholic inspired universities. The variety of students making use of this approach underlines the universality of its contents.

To provide business students with a humanistic foundation should be not just an advantage for Catholic inspired universities, but a proposal to make to non Catholic universities. Dialogue should be founded in this more comprehensive vision of the unity of knowledge. To offer this humanistic approach to non Catholic universities and to suggest common frameworks would help to build 'bridges' between both institutions.

For universities of Catholic inspiration, the use of a model centered on the concept of 'person', routed on catholic tradition and widely accepted, is also a powerful instrument for common dialogue with other traditions. Then, the teachings on ethics can be presented in a way that they are publicly intelligible and accessible to people of all backgrounds, religious or secular. The dialogue with non catholic traditions can lead to the so desired mutual collaboration.

The consistency of this rational framework with Catholic tradition makes easier for Faculty members to present business ethics courses and Catholic Social Thought as complementary issues. If reason and faith are not opposite, and faith is rational, we should try to offer rational

approaches that are consistent with faith and have a sound philosophical contribution to a common dialogue in search for truth. From a solid philosophical foundation that is well connected with business issues, theology faculty should not have difficulties in involving with business concepts. If ethics is really presented as integral to running business, and a great opportunity to the contribution to common good, no theologian should find problems in starting a common dialogue.

Given the complementarities of faith and reason in search for truth, there should be a balance, not a dichotomy, between catholic and non catholic contribution in common search for truth. In this sense, we strongly believe that the encouragement of common frameworks founded on human nature and rational dialogue, like the one proposed here, should be promoted in institutions of catholic and non catholic tradition. For Catholic Universities, to fully engage the depth of their identity is not incompatible with the use of common frameworks with non Catholic institutions. All the opposite, using a common language and rationale will help CBS students to speak from their center and in accordance with their identity.

Authors of this work are aware of the limitations of their teaching experience in terms of generalization and practical implementation. The three-dimensional framework described here has been tested among students with no special interest and training in philosophical issues. What would happen if this same framework were presented to students with a strongest philosophical background? Would they see the model as simplistic? Of course, any model is a simplification of reality, but in terms of generalization, this limitation should be tested.

The paper is based on the reflection that the instructors did about their own experience. It would be good to contrast their ideas with the opinions of the students that attended the courses, in order to confirm whether this framework was useful for them or not to better understand ethics and the ethical background of management theories.

In terms of practical implementation, it is clear that the use of a consistent framework to present ethical theories is not enough to attain an appropriate students' moral education. Probably, the course on business ethics at the state university had a low impact on final student's curricula. And, perhaps, students could see the content of such course as something isolated and also opposed to the rationale of many other courses. But, nevertheless, when ethics is presented as part of daily human action, helping to make people more human, students in business education obtain an important instrument to critically recognise scientific mechanistic rhetoric in so many management approaches. This seems to be at least a contribution to engage the student in a deeper and not just technical understanding of the practice of business.

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