

Editorial Observations

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This issue has a number of recurring themes, including professionalism, inclusion, and contribution. Paul Wagner and Graciela Lopez start the issue off in their article “The Great Conversation and the Ethics of Inclusion” that reminds us that education is an *inclusive professional* activity. Limiting the ability of teachers to practice their profession by legally requiring them to be exclusive (exclude undocumented children from the classroom), violates their personal and professional commitment to engaging all who wish to be engaged in the “Grate Conversation” and learning.

Abraham Benavides and Lisa Dicke continue the theme of *professionalism* in their article, “Upholding Ethical Conduct in Public Professional Organizations: An Assessment of ICMA’s Code of Ethics.” Using James Savara’s Ethics Triangle (2009) as an analytical tool, they examine the 12 tenets of the ICMA Code of Ethics and the accompanying Guidelines looking for balance between Virtue (character), Principle, and Consequence (greatest good) and applicability and enforcement. They argue “the challenges of creating good, ethical public organizations and institutions that attract and maintain ethical public administrators are perennial” and “efforts that create awareness about what it means to become ethically aware and behave accordingly are to be applauded.” They offer the ICMA model as an exemplar for other professional organizations struggling to promote ethical behavior through Codes of Ethics within their ranks but lacking a means of operationalizing, implementing and ultimately enforcing it.

In their article “Teaching the Virtues of Sustainability as Flourishing to Undergraduate Business Students,” Peter McGhee and Patricia Grant introduce us to a paradigm shift in how business schools could teach sustainability. They use a virtues ethice framework to move from a worldview of “increased

wealth is the measure of progress and happiness and is possible because human ingenuity will overcome scarcity” (Doppelt, 2012; Ehrenfeld & Hoffman, 2013) to a deep understanding of sustainability-as-*flourishing*. They, like Hrenfeld (233) believe that *flourishing* is much more than survival “but the realization of whatever we humans declare makes life meaningful-justice, freedom and dignity” At the very essence of this worldview is the assumption that human beings are moral agents capable and obligated to take responsibility for others, not rational self-interested utility maximizers. The course they have designed for undergraduate business school students aspires to the goal of sustainability-as-*flourishing* in their capacity as future business leaders and individuals.

Anupam Ghosh, Asweta K. Singh and Shweta Bharti follow in the spirit of sustainability-as-*flourishing* in their offering of a glimpse into the unintended consequences of self-interested utility maximizers and what happens when community stakeholders are excluded in their article “Finding an Ethical Foundation of Corporate Social Responsibility (CSR) in Jharia Coalfields (India).” They remind us that “business and society are complementary terms and their obligations to society may be understood from different perspectives.” Through Corporate Social Responsibility corporations can and must also be held accountable to all of the stakeholders for the consequences of their actions. In our modern globalized world, the interconnectedness of all, including the environment, makes new demands on both government and business to be more transparent and accountable. The perspective of corporations only being accountable to the shareholders is rapidly becoming a thing of the past. They too, must become inclusive and contribute to the greater good.

The fifth article in this issue “Reconciling Ethical Asymmetry in Agency Oversight: Striving for Eudaimonia Among Legislative Staff in West Virginia” by Michael Ross Potter, turns our attention to the public sector and the role of oversight in small state agencies. He argues that smaller state government agency bureaucrats have “minimal ethical

training that infrequently extends beyond understanding their formal organizational roles and preventing the appearance of corruption.” This leads public administrations to focus on conflicts of interest rather than their constitutional duties. This role confusion among legislative auditors leads them seek to reconcile political and ethical conflicts.

Legislative auditors are more oriented towards program evaluation and away from ethical and narrative types of analysis and this can lead to conflicts between legislative actor and audited agency. The opposing expectations on the part of each group (agency and auditor) can lead to chronic ineffectiveness and thwart the function of oversight. His analysis considers the public-interest’s view of ethics to be the embodiment of the *eudaimonia* of virtue ethics.

The final article of this issue is Kevin Diehl’s “How Sour Is the Apple Inc.? What the Rest of the World Can Learn about Financial Reporting from Apple’s Less Than Exemplary Role Modeling.” Using recent Apple’s recent public announcements about market share and productivity for iPhones and iPads, Diehl sets out to create a case study example for more honest communication between CEOs and CFOs.

I hope you enjoy reading this issue.

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Editor