

Organisational indulgences or abuse of indulgences: Can good actions somehow wipe out corporate sins?

Emmanouela Mandalaki ● Patrick O’Sullivan

Abstract. Assessment of the overall moral stature of organisations is notoriously difficult. This is partly of course because they are collective entities but also because they rarely present a clear-cut picture in respect of moral stance: we will typically find that while organisations engage in wrong-doing, they also engage in “right-doing”, often with a view to compensating in some typically unspecified way for their wrongdoing. The purpose of this conceptual paper is to bring a new perspective to understanding this somewhat paradoxical organisational behaviour. We suggest that by drawing in an analogical manner on the ancient Catholic conception of proper indulgences and abuses of indulgence, we can develop a fruitful way to understand compensatory right doing activity as well as a powerful normative tool for morally assessing such activity. This locates the paper firmly within the field of business ethics but it also yields some interesting insights regarding the motivations of certain organisational behaviours. We finally suggest that we can conceptualise an organisation’s activity in this respect along a kind of moral spectrum that stretches from pure organisational impostorism¹ through abuse of indulgence to proper indulgence and we suggest some illustrations of these from well-known business cases.

Emmanouela Mandalaki
Grenoble Ecole de
Management
em_mandalaki@yahoo.gr

Patrick O’Sullivan
Grenoble Ecole de
Management
patrick.osullivan@grenoble-em.com

‘Here’s to what matters’ says McDonald’s (Joseph, 2014) to respond to accusations of contributing to obesity problems worldwide (Robinson et al, 2005; Caterer & Hotelkeeper, 2003). With this slogan, the Ronald McDonald’s House Charities Foundation donates money to children’s hospitals to contribute to the lives of children in need (Joseph, 2014). Beyond its philanthropic activity, the company has launched Children’s happy meals with less fat and has increased its salad and fruit offering (Datamonitor, 2004), while it has also introduced mini-gyms in some of its restaurants (Business Insurance, 2006) to address customers’ concerns for a healthy lifestyle. However, McDonald’s still maintains its unhealthy food offering, and so it continues to be accused of wrong-doing by activists and customers. What motivates such inconsistent corporate behaviour and apparently contradictory ethical stances? Our discussion, aims to provide a novel lens through which such corporate profiles can be morally evaluated.

Recent research around the idea of restorative actions following corporate malfeasance, has shown that companies tend to do more good in one domain of their activity when they have previously done more bad in a different domain, with some variation across industries (Kotchen & Moon, 2012). However, while a certain body of literature empirically investigates organizational malfeasance and has identified factors leading organizations to perform unethical activities (e.g. Jones & Kavanagh, 1996; Trevino,

1. We are aware that we are creating here a new term, which we think is appropriate as a precise description of the phenomenon we are investigating. The term should not be confused with the psychological term *impostor syndrome*, which denotes a psychological condition. In fact impostor syndrome denotes a psychological condition of lack of self-esteem quite the opposite from what we are describing as Organisational Impostorism: it denotes people who are genuinely talented but believe themselves to be frauds. What we will describe here as Organisational Impostorism is actually a situation where an organisation is falsely posturing as morally upright when in fact it is not in reality behaving at all ethically.

1986), little has been done to approach the issue philosophically and to try to decompose the elements of such immoral organizational behaviour and its relation with subsequent right-doing behaviour.

However, while the stream of corporate wrongdoing scandals (e.g., Enron, Worldcom, Barclays, Volkswagen among others) continues or even intensifies, we also witness the phenomenon of widespread philanthropic activity or other forms of morally praiseworthy activity by companies. Quite often, such philanthropic activity is performed *by the self- same companies* that have been accused of wrongdoing (Kotchen and Moon, 2012). When organizations with increased ethical activity are accused also of involvement in unethical practices, this raises the question of whether maintaining a well-developed ethical profile somehow provides a good “*alibi*” or excuse for organizations to be involved in wrong-doing. The current paper aims to understand the potential motivation of organizations behind maintaining such apparently inconsistent ethical profiles and to assess it philosophically.

Aiming to explain this paradox, the paper seeks to develop a philosophical understanding, by analogy, of the fundamental motivation leading organizations to engage in actions of social compensation, like charitable donations or other philanthropy, following involvement in wrongdoing. In particular, since these right-doing actions are often engaged in by companies which are involved in greater evils, it would appear that the companies are involved in some kind of implicit logic of indirect compensation for wrongdoing done elsewhere. However, it is equally possible that the philanthropy and right-doing activities are intended to be little more than a diversionary public relations tactic designed to burnish corporate image and to distract attention from wrongdoings.

We suggest that in order to make more sense of all of this, we can draw on what we see as an intriguing analogy between such corporate “compensatory” actions, and the notion of “indulgences” of the Catholic church defined as “*the remission before God of the temporal punishment due for sins already forgiven as far as their guilt is concerned*” (Paul VI, 1967). We intend to transfer the old idea of indulgences (as also that of *abuse* of indulgences) to a contemporary market environment and thereby to make sense of the extent to which commitment to good actions can somehow wipe out the effect of unethical actions previously performed or continuing to be performed by organisations.

We use the term analogy with a certain philosophical trepidation knowing that it has generated quite a literature both in epistemology over the centuries (discussions of argument by analogy for the existence of God, etc.) and even recently in the management area (e.g., Oswick, Keenoy & Grant, 2002). We are proposing the term in a philosophically non-loaded manner. We use the term analogy to mean an equivalence of principle or of certain essential aspects between two phenomena but not of every singular detail between these phenomena. Thus, we simply argue that certain types of corporate good actions designed to offset evils generated elsewhere are *in terms of moral principle* essentially equivalent to ancient Catholic indulgences or more often to the abuse of such indulgences (as we shall define in detail below), even if the actions are not undertaken in a religious context or intended as a device to head off suffering in an afterlife.

The current paper contributes to the business ethics literature in various ways. First, we transfer the principle of indulgences into the contemporary market environment through philosophically analysing compensatory business practices following wrong-doing and decomposing the moral elements triggering such behaviour. In so doing, we enrich

organizational level literature discussing the relation between good and bad corporate deeds (e.g., Kotchen and Moon, 2012; Chatterji and Toffel, 2010; Muller and Kraussl, 2011) to understand such apparently inconsistent corporate profiles in terms of quest for indulgence. Secondly, through making the analogy of organizational moral practices with the principle of indulgences and the possible abuses of these, we propose a taxonomy of different types of indulgence-seeking corporate behaviour depending on the real intent involved in such acts and the consequences of those acts. Using the Catholic principle of indulgences as a prism allows us to identify the defining characteristics for this taxonomy. To illustrate our argument, we then describe real cases of corporate scandals and assess them critically in the light of the principle of true or abusive indulgences, as defined in our discussion.

Our reflection extends and hopefully will illuminate current debates on corporate malfeasance through transferring the idea of indulgences, a notion that has been largely understudied in relation to management, from the theological to the business ethics literature.

CORPORATE WRONGDOING AND (COMPENSATORY) RIGHT DOING IN RECENT ORGANISATIONAL LITERATURE

Organizational level literature has broadly discussed the relationship between good and bad organizational deeds, without a particular focus on the potentially indulgent nature of those. However, since organizations are made up by collectives of individuals, organizational misconduct often originates as unethical activity of individuals or small groups within the organisation (Greve et al, 2010). To that extent it will be possible to seek insights regarding good and bad corporate deeds using the prism of indulgences, a famous or indeed infamous practice of the mediaeval Catholic Church. While in its mediaeval incarnation it was mainly applied at an individual level, it could also apply to group actions in certain cases.

That we should be turning to what may seem a surprising source for illumination of business behaviour, namely to an ancient religious practice, in a secular age should not seem so surprising if we consider some strands of the existing CSR literature. Literature on historical CSR has discussed individual moral sense in respect of compassion and good deeds directed towards collective social welfare as an important attribute shaping organizational CSR (Roberts, 2009) and sees moral accountability as a reflection of managers' philosophical and religious backgrounds (Parker, 2014). Particularly, Parker (2014) provides a review of the 19th century British industrialists' (Owen, Salt, Lever and Cadbury) successful CSR practices to propose a connection between successful CSR and individual, moral convictions emanating from Christian religious beliefs associating faith with good deeds (e.g., Jenkins, 2002).

Evidence from Victorian England also associates industries' charitable practices more with Christian religious beliefs and altruistic attitudes than corporate reputation. Such accounts suggest that contemporary CSR could also sometimes be driven by genuine good will to serve the society and not necessarily subordinated to the instrumental achievement of corporate financial objectives and reputation. It will be evident that the extensive discussions by Islamic scholars of the requisite features of morally responsible (*halal*) finance are also linking religious convictions with proper business practice; while in Thailand the increasingly influential discussion of the principles of a "sufficiency

economy” draw directly on certain Buddhist ideas of moderation in all things (Middle Way²).

When dealing with the broadly defined area of organizational good and bad deeds, contemporary literature has however typically been more secular and cynical. For example, Yu and Yu (2011) found that spending on corporate lobbying allows organizations to cover corporate fraud for longer periods and that such spending is intensified in fraudulent as opposed to non-fraudulent periods. Corporate fraud literature also posits that ethical decision making and post-fraud CSR reflect acknowledgment of misconduct and intention to make up for previous fraudulent practices as well as in some instances a commitment to prevent future engagement in fraud (Rodgers, Söderbom and Guiral, 2014). Recent literature has also reported a positive association between tax avoidance and corporate CSR positing that firms with low CSR reputation tend to engage in CSR to restore their reputation (Watson, 2015).

In respect of organisational CSR focusing on firms' philanthropic responsibilities (Schwartz and Carroll, 2003; Geva, 2008) beyond legal and economic ones, some studies have shown that socially irresponsible behaviour (i.e., activity negatively impacting stakeholders interests; Strike, Gao, & Bansal, 2006) in one aspect of organizational activity triggers socially responsible behaviour in other dimensions of CSR. Particularly, Kotchen and Moon (2012) investigated 3000 publicly traded US firms to conclude that firms engaging in socially irresponsible behaviour in areas related to human rights, environmental or social welfare (e.g., oil spills) invest higher in CSR in similar areas of activity to restore corporate reputation. Similarly, Chatterji and Toffel (2010) found that firms accused of negative environmental impact subsequently improved their environmental practices to compensate for the alleged wrong-doing. Conversely, literature argues that when highly publicized firms are accused of irresponsible corporate governance, they use CSR in another area of activity as an offset mechanism (Kotchen and Moon, 2012), thus suggesting a higher focus on restoring reputation as opposed to genuinely righting the wrong-doing.

Various other authors also view corporate philanthropy as a way to offset bad reputation and social irresponsibility and argue that it is used as an impression management (Perks, Farache, Shukla & Berry, 2013) and public relations tool to enhance firms' ethical profiles (Saiia, Carroll, and Buchholtz, 2003). Similarly, some literature argues that corporate philanthropy is instrumentally used to make the 'business case for CSR' (i.e., CSR purely motivated by profitability objectives). For instance, Walmart's significant contribution in Hurricane Katrina's relief operations contributed significantly to offset its reputation and long-term profitability for previous alleged unethical labour practices (Barbaro and Gillis, 2005). Last but not least, recent research has investigated an inverse relationship between good and bad corporate deeds suggesting that involvement in CSR provides organizations with the needed moral credentials to be able to engage in more CSI (corporate social irresponsibility) afterwards (Ormiston and Wong, 2013). In the context of our analysis (to be developed in detail below) this latter is what we will explain as prospective purchase of indulgence.

Schrempf-Stirling and colleagues (2016) recently provided a new perspective in the literature through discussing how corporate wrong-doing by previous generations of managers is dealt with by current managers. Even though our discussion is not concerned with the generation of the manager per se, it aims to enrich this line of thinking by proposing a new lens through which corporate efforts to right previous wrong-doing can be

2. On Islamic financial principles and the prohibition of interest on loans see a variety of contemporary works such as KETTELL B (2011). On the principles of a sufficiency economy see O'SULLIVAN P ALLINGTON N & ESPOSITO M (2015), chapter 14; or AVERY G & BERGSTEINER H (2016) chapters 2 and 3.

morally evaluated.

The above literature provides wide-ranging evidence of a relationship between ethical and unethical business practices. It thus appears that CSR is often regarded as intended to compensate for CSI either retrospectively or prospectively. In the light of the notion of indulgences (which we explain in detail below), we will argue by analogy that organizational involvement in right-doing following wrong-doing can be understood as **indulgence-seeking** behaviour on the part of organizations especially where no attempt is made at a precise cost benefit quantification of the offsetting CSR and CSI. However, in those cases where organisations take no steps to end or at least significantly to reduce the wrongdoing, what is often involved is not proper indulgence but rather a recrudescence of the ancient **abuse of indulgences** as clearly explained in the next section.

We will therefore argue that a very useful insight into the nature of the apparently paradoxical relationship between CSR and CSI can be found by seeing it through the lens of or as analogous to the Catholic conception of indulgence. Whether this offsetting CSR is used as an impression management mechanism or also involves genuine will to right the original wrongdoing will (as explained below) determine whether it is proper indulgence or abuse of indulgence. The latter will be directly relevant to our normative evaluation of the phenomenon since we take abuse of indulgence to be a patent moral evil³. Our analysis will also lead us to suggest a possible taxonomy of different indulgent seeking corporate behaviours.

INDULGENCES: SOME PERSPECTIVES FROM MORAL PHILOSOPHY AND RELIGION

The original notion of Indulgences

We take as our starting point the theological discussion of indulgences that is the traditional Catholic position from which all of the subsequent controversy, abuses and discussion of indulgences has followed. The Catholic Church defines indulgences as “*the remission before God of the temporal punishment due for sins already forgiven as far as their guilt is concerned*” (Paul VI, 1967). We now discuss the moral components of this ancient phenomenon to draw an analogy between the Catholic principle of indulgences and corporate involvement in both ethical and unethical practices. In so doing, we aim to discuss whether or not the implicit idea of moral compensation is in fact philosophically justified. Discussion of this latter point will require that we delve into some of the arcane detail of the theory and even theology of indulgences and of the *abuse* of indulgences.

Inherent in any such discussion of indulgences are the closely related Catholic doctrines of confession, forgiveness and temporal punishment. Through the sacrament of Penance or confession, the Church forgives sinners demonstrating genuine contrition for their wrongdoings (Jesson, 2002) and has developed various types of practice for such confession. For instance, *exomologesis* (i.e., contrition in the form of public confession) constitutes one of those practices and there is also the well-known act of private confession in a church confessional box to a priest. It is vital for forgiveness by the Church that the asserted contrition be *genuine*; that is be sincere and reflect a real state of sorrow or regret by the sinner; and real regret logically implies a resolve by the sinner not to repeat the same evil actions (Schaff, 1882). Insincere or merely perfunctory sorrow or regret, which does not include the intention to avoid the same

3. This is of course a normative moral judgment but we make it without apology just as one might judge murder or systematic deliberate dishonesty as wrong.

sins in the future, is not genuine contrition and does not elicit forgiveness in confession.

Thinkers from the empiricist or positivist traditions might have difficulty with this concept of genuine contrition since it is entirely subjective and only the sinner can know for sure if their contrition is genuine. It is not something readily observable by another person nor can it reliably be established even by questioning the subject (since they might well lie). However, we would submit that every self-conscious individual knows in their mind and heart when an expression of sorrow is sincere and when it is merely perfunctory utterance of certain words which are not a true reflection of sentiments felt. In the same vein, any person can also know if they really want to *try* to avoid repeating certain evil actions in the future even if sometimes they may be less certain of whether they will succeed: *the spirit may be willing but the flesh may be weak*. The key point is that the spirit be willing!

The Catholic position stresses that in view of the infinite forgiving love of God, guilt and the consequence of eternal punishment can be absolved even for very serious sins as long as the sinner genuinely repents. Thus, even when heavy sinners express true contrition and seek forgiveness through confession, once the forgiveness is accorded and thus eternal punishment absolved, they are only subject to a temporal (i.e. time-limited as opposed to eternal) punishment intended to provide compensation to a victim or satisfaction to God for the sin committed (Jesson, 2002). This temporal punishment is said to be a requirement of natural or divine justice. For example, in the case of a theft, once forgiveness of the sin of theft has been accorded in confession, the thief is still bound in natural justice to make restitution of the stolen goods.

Another idea of significant importance in the Christian religious tradition, is that of charitable donation or more generally doing “good works” or philanthropy (Bremner, 1996; Benbaji & Heyd, 2001). Such good acts are also encouraged in many other religions such as in Buddhism for example or in the Muslim *zakat*⁴, but it has a particular significance in Catholic Christianity that we now explore. Here charitable donation is considered to fulfil or “serve” the temporal punishment requirement, since it is intended to enhance others’ well-being and can compensate for previous wrong-doing. Since it is often not possible to make direct restitution for previous wrongdoing (for example in the case of murder), the temporal punishment requirement can then be met by more general charitable donations and good works. This is precisely the definition of indulgences in the Catholic doctrine, as cited above.

However it has always to be emphasised, that the temporal punishment *cannot* eliminate the guilt of sin⁵. The guilt of sin can only be eliminated through confession and acknowledgement of the wrongdoing committed accompanied by a genuine contrition involving repentance for the evil caused and a commitment not to repeat the evil in the future. Charitable donation and good works come into play only *after* acknowledgement of guilt and the genuine contrition; and they are intended to fulfil only the natural justice requirements of temporal punishment and restitution (Kent, 1910).

There is thus no question of charitable donation and other good works leading prospectively or retrospectively to forgiveness of wrongdoing; they can only come into play in relation to the temporal punishment and they can at most generate an indulgence in respect of the temporal punishment/restitution requirements. Moreover they can become effective only when there is genuine contrition involving a commitment never to engage again in the wrongdoing for which they are meant to fulfil

4. *Zakat* is the requirement that any good-living Muslim should devote 2% of their wealth to helping and supporting those less wealthy than themselves.

5. On the strict Catholic doctrine in respect of indulgences, on the meanings of the various terms and on the church's repeated condemnation of abuses thereof see Kent (1910) in the New Advent Catholic encyclopedia.

the temporal punishment (Schaff, 1882); and so proper indulgence could never be prospective. This latter requirement, as we will see, completely undermines the potential claim to “indulgence” or forgiveness that often motivates corporate donations and good works. To satisfy the requirement, businesses would need to truly repent for previously unethical behaviour and commit to never repeat it again in the future, while also engaging, where possible, in direct actions of offsetting the adverse effects of such behaviour.

To understand the logic of certain business activities today and draw parallels with the idea of indulgences, we can further draw on another historically significant aspect of the Catholic position: the *abuse of indulgences* (Kent, 1910; Schaff, 1882). Throughout the ages, it has proved highly tempting for people to fall into the belief that by spending enough on good works, sins can be forgiven often in advance even of the sin being committed. Unfortunately there have also been lower level church representatives (*quaestores* or brokers of indulgences)⁶, who encouraged such behaviours; in effect selling indulgences to elicit forgiveness of sins not only retrospectively but also prospectively. These practices were a perversion of the true position of the Catholic Church on indulgences and they were condemned by a series of Popes and Councils of the Church (Kent, 1910). They were rampant especially in the 13th and 14th centuries and were indeed the most prominent abuse in the Catholic Church which led Martin Luther in 1517 to initiate the Reformation with the 95 theses of Wittenburg (Schaff, 1882).

We will now review some examples of indulgences in medieval times and we draw a comparison with current organizational activity.

Organisational Indulgences in mediaeval times

The notion of indulgence is usually thought of in relation to individuals but given that, as we will argue later, certain activities of business organisations can be considered as analogous to indulgence seeking, it is interesting to see if in mediaeval times there were any instances of indulgences for organisations. Indeed, as a result of the connection between church and civil matters, mediaeval guilds were considered corporations with religious character due to their donations to the church and charitable giving, and thus were often granted indulgence by the Church. A notable example was that of the guild of merchants (founded in 1466 in Rostock) which was granted plenary indulgence by Sixtus IV (1471-84) once during their lives and once at the time of death. Then, in the early sixteenth century, Cardinal Raimund Peraudi granted a new indulgence of 100 days to the guild anytime they transferred a dead guild member to the grave or provided support to the brotherhood (Paulus, 1922).

Another similar medieval example is that of the Marksmen groups, whose defensive role was crucial in protecting the society and the church from hostile attacks. The latter, in combination with the fact that Marksmen groups were deeply religious, led the church to recognize them as religious groups and grant them indulgences (Paulus, 1922). Notably, in 1445, the Bishop of Merseburg granted them an indulgence of 40 days for their religious good works. Later, the Bishop Alexander of Forli granted an indulgence of 100 days to the group’s members participating in the Marksmen’s religious services.

However, as mentioned above, besides grant of true indulgences, incidents of abuse of indulgences were also widespread in mediaeval times. One of the main abuses of indulgence leading to the disillusion of Luther, was the indulgence given by Popes Leo X and Julius II to those that

6. In Kent (1910) a detailed account of proper indulgence, the various types of abuse of indulgence and indulgence brokerage can be found.

participated in the construction of St. Peter's in Rome, while indulgences were also traded for contribution to other good purposes (like construction of hospitals and bridges as well as participation in raids against the Turks). A notable example of an indulgence sold to medieval 'organizations' was that of Leo X's sale of indulgence to the Italian hospital S.Spirito in 1516, while indulgences were also sold to the hospital of Nuremberg in 1515 and of Strasburg in 1518 (Schaff, 1882). Another group oriented indulgence was initially sold by Alexander VI, in 1502 and later extended by Julius II, to finance the Christian knights fighting against the Russians.

It may also be noted that in a remarkable bridge between the ancient abuses and our own times, the Sicilian Mafia to this day believes itself to be "protected" against divine eternal punishment for its wrongdoings by the payment of generous sums of money to the local clergy and bishops in Sicily. This practice would appear to date from some obscure papal bull of the Middle Ages but in a contemporary work on the Sicilian mafia and its diverse activities by Andrea Camilleri (Camilleri, 1993), it is shown that the Sicilian mafia still engage in this practice of generous donation to the church which they appear to see as some kind of insurance against eternal damnation. It has to be said that the contemporary belief is based more on superstition rather than a tenable religious position, since the Church while gladly accepting the donations does not of course today officially grant such indulgences. There is also of course a poignant parallel between such superstitious seeking of protection against divine punishment and the protection rackets for businesses, which over much of Italy to this day represent the mainstay of mafia revenues.

The above provide evidence on the practice of indulgence in mediaeval ages and allows us to draw parallels with current organisational practice. We see organisational practice as the resultant of collective choices made by individuals (without however falling into a methodological individualism), and thus very likely to be motivated by similar considerations as individual actions (Greve et al, 2010). We propose to apply the concept of indulgences in business to organizational as opposed to individual engagement in right and wrong-doing, an approach which seems at once logical and can provide a new perspective to the extant literature.

Indulgences in current organizational practice

When discussing organizational engagement in both ethical and unethical activities, the question arises of whether organizational attempts to right previous wrong-doing reflect attitudes of compensation intended to offset the wrongdoing, and thus in effect the idea of indulgences. However in the light of the concept of indulgences, there is a key philosophical clarification to be entered if the analogy is made: before there can be any question of indulgence, there has to be contrition and a genuine resolution to avoid the wrongdoing in the future; a bit of mere green-washing for example is certainly not enough.

It is of course possible that when organisations seek to compensate for some wrongdoing in one area of activity by good works in another, they are thinking somehow in a utilitarian manner (Mill and Bentham, 1987). That is to say that they are thinking in terms of a felicific calculus of pleasure and pain, in which they would argue that the net impact of their good and bad actions is such as to generate a net increase in human happiness; and so that they are, in utilitarian terms, morally good organisations. Undoubtedly, that kind of utilitarian thinking is in some cases vaguely in the mind of managers engaging in compensatory philanthropy (Kotchen and Moon, 2012). However, upon examination, it is not very

plausible. Rarely if ever do organisations carry out an actual cost-benefit analysis to measure exactly the overall net happiness impact of their activities through compensatory philanthropy. Measurement by companies of their net carbon footprint or net global warming impact might represent to a degree an exception to this but it relates only to a company's impact on the environment: global warming gas (CO₂ etc) emissions (Wright, Kemp & Williams, 2011)⁷.

In most cases, organisations do not and probably dare not measure the overall impact of their activities. Could for example philanthropic activity by tobacco firms (or generous donations to the European Commission⁸) ever compensate for the health ravages caused by long-term smoking or for tobacco-related healthcare costs?

The latter suggests that the goal of organisations who seek to offset or to distract attention from their wrongdoings, generated in one area by charity and good works in another area is not so much a utilitarian compensation as some kind of grant of indulgence from the society in which they are operating. Thus, the parallel with the classical Catholic conception will be very evident, the key difference being that now it is not the Church that is asked to grant the indulgence but the society at large (public opinion) or its government (as with the tobacco lobby in the EU). However, embarrassingly for the companies or organisations that seek the indulgence of society, the parallel is typically not with indulgences as properly understood and practised but with the *abuse* of indulgences.

As explained above, essential to the grant of an indulgence is the prior forgiveness of the wrongdoing, which presupposes genuine contrition and resolution not to repeat the wrongdoing. When contemporary companies and organisations engage in philanthropy, they rarely have the slightest intention of correcting the initial wrongdoing which triggers the philanthropic attempt to gain indulgence. There may be some noble exceptions where socially responsible companies not only compensate generously victims of industrial accidents or pollution but also put in place strong safeguards intending to avoid similar events in the future. Where the latter is the case, we can say that such corporate behaviours reflect genuine intentions to right previous wrong-doing, and thus *are cases of proper indulgence*.

However, when a company simply continues with the same harmful activity, with no real effort to eliminate the social harm involved, hoping somehow to compensate this by "good works" elsewhere, this is precisely the *abuse of indulgences* (i.e., payment in order to obtain forgiveness retrospectively or even prospectively without any intention to right the initial wrong). As such, it deserves in our view to be condemned with the same moral fervour as Martin Luther had condemned the abuses of indulgences by certain elements in the Catholic Church at the time of the Protestant Reformation⁹. We suspect unfortunately that this is probably the most typical type of indulgence seeking syndrome to be found in contemporary business if for no other reason than its ease of adoption (really eliminating wrongdoings that are endemic to an existing business model often being much more challenging for an organisation). But this is at this stage a conjecture which could be empirically investigated in future studies using our proposed framework of analysis.

7. For theoretical discussion of the calculation of carbon footprint see Wright, L.; Kemp, S.; Williams, I. (2011). "Carbon footprinting: towards a universally accepted definition" in *Carbon Management* 2 (1): 61–72. For an idea of how companies can in practice go about calculation of this there are a number of NGO applications for doing this: see for example <http://www.myclimate.org/?gclid=C1HqsrOR48sCFTUo0wodd4kBaw> accessed 28 March 2016.

8. In a very interesting exposé carried out by France 2 Television « *Cash Investigation* : the Tobacco lobby in Europe » aired 07 October 2014 it was revealed that the giant tobacco firm Philip Morris pays millions of euros annually into the EU budget in a secret deal which the programme revealed but which the Commission had sought to keep confidential.

9. It is worth remarking that the Catholic church at the Counter-Reformation Council of Trent (intermittently held between 1545 and 1563) stung by the criticisms of Luther and all too aware that serious abuses were rampant decreed that « In granting indulgences the Council desires that moderation be observed in accordance with the ancient approved custom of the Church, lest through excessive ease ecclesiastical discipline be weakened; and further, seeking to correct the abuses that have crept in it decrees that all criminal gain therewith connected shall be entirely done away with as a source of grievous abuse among the Christian people; and as to other disorders arising from superstition, ignorance, irreverence, or any cause whatsoever—since these, on account of the widespread corruption, cannot be removed by special prohibitions—the Council lays upon each bishop the duty of finding out such abuses as exist in his own diocese, of bringing them before the next provincial synod, and of reporting them, with the assent of the other bishops, to the Roman Pontiff, by whose authority and prudence measures will be taken for the welfare of the Church at large, so that the benefit of indulgences may be bestowed on all the faithful by means at once pious, holy, and free from corruption».

THE NUANCES OF CORPORATE INDULGENCE SEEKING IN PRACTICE

A framework for practical identification of indulgence syndromes

We turn now to discuss practical examples of contemporary company actions to illustrate the relevance of the indulgences analogy for understanding and evaluating corporate right-doing and wrongdoing behaviour. We will first distinguish a number of different theoretical scenarios as a framework for understanding the various possible cases, before suggesting that corporate actions can be conceived on a spectrum that runs from outright insincere posturing (which we will label as *organisational impostorism*) through abuse of indulgence to proper indulgence. It will be evident from what we have already seen above on the distinction between proper indulgence and abuse of indulgence that central to the distinction is the question of the intention of the actor(s) in question.

Evaluating current corporate activity using the prism of indulgences we propose that a *proper indulgence* arises when the wrongdoer has repented for a previous bad act and sincerely intends not to repeat it in the future. A wrongdoer seeking proper indulgence moreover intends to engage at least in good actions if not direct compensation of those who have been wronged. Further, we argue that an *abuse of indulgence* arises when the intention not to repeat the same or a similar wrongdoing is not present¹⁰, even though the wrong-doer may demonstrate a genuine interest to benefit the societies it influences through engagement in right-doing in other areas of activity. Hence it is clear that the crucial distinction between proper and abusive indulgence hinges entirely on the intentions of the wrongdoer after a past misdeed.

However, deciding and morally evaluating whether a particular company is seeking proper indulgence or merely abusing the indulgence notion becomes a major challenge, given that establishment of the intentions of actors in any practical situation can hardly be based on external observation. Indeed even interviewing actors as to their intentions may not help, since actors may often lie about their intentions (especially when actions impact on company reputation).

Considering that actors might declare false intentions leads us to distinguish a third possibility concerning corporate right-doing after wrongdoing. It would be possible not only that a company might not intend to refrain from repeating the wrongdoing, but also that they had no real intention even to do some compensatory good deeds. Their commitment to do good things could be entirely perfunctory, superficial or false. This involves entirely insincere posturing by the company in respect of right doing and we will call this position *organizational impostorism*. An example of *organizational impostorism* would be *green-washing*, which has been extensively discussed and researched in the environmentalist literature as well as in ethics of marketing (see Hamman and Kapelus, 2004 for a definition).

Thus, we recognise a third possibility (beyond the simple contrast of proper vs. abusive indulgences) in respect of corporate right-doing after wrongdoing, namely *organisational impostorism* (although strictly speaking in this last case there is *no* right-doing after the wrongdoing). Moreover further reflection suggests that since human actions may often have a multiplicity of motives, we need to think of these cases as key markers along a spectrum of intention and motivation of right-doing after wrongdoing that stretches from organisational impostorism (at the lowest end of the scale in terms of moral worth) through abuse of indulgences to proper indulgence (highest end of the scale).

10. Indeed an abuse of indulgence would also arise if even though the intention to refrain from wrongdoing in the future is present the wrongdoer refuses to compensate those wronged directly where this is possible. However this is not the key case for our purposes here and would, we conjecture, in practice be unusual.

If this spectrum can seem like a promising conceptualisation of the whole phenomenon of corporate right-doing after wrongdoing and if we are to use it in practice to make moral assessments, there remains the practical question of how we are to observe intentions of corporate actors. Given the longstanding role of intentionality in the discussions of moral philosophy and its centrality to the moral evaluation of actions in for example the work of Kant, it is not surprising that the definition and observation of intention have been the subject of considerable attention in moral philosophy.

Malle and Knobe (1997) argue that to evaluate the intention of an action one must consider the actor's skills, desire to achieve a goal, beliefs about the action, degree of awareness of the action, etc. But the challenge remains how to observe all of this empirically. We would propose that one possible way would be to look at the *consequences* produced by the actions under study. To have an intention to accomplish an action is to will the consequences of that action to be actualised and indeed for the intention to be sincere the actor *must* carry out the practical actions that realisation of the willed consequences requires. Otherwise, the actor is only paying lip service to the declared intention which in that case is not genuine if not non-existent.

Knobe (2003) for example proposed explicitly that we judge an action's intentionality based on the consequences it brings about. While this approach may seem ambiguous or confusing to those who would see moral theories as being either deontological or consequentialist, we are not at all shocked by the idea that *both* intention and consequences may be relevant to the moral evaluation of actions. The dichotomy is arguably a false one since in the first place an intention implies a will to bring about a future state of affairs and so a set of consequences. Moreover as suggested above, intention is non-existent unless associated with a set of actions which can reasonably be expected to bring about the practical consequences that are willed in the intention.

In the light of what we have said regarding the attainment of intended consequences as an indicator of intentionality, we propose to make a comparison between declared organisational intentions and actual observable moral behaviours and their consequences. Failure of willed consequences to materialise may not always imply absence of intention to produce the consequences, since the world is full of uncertainty and surprises which can prevent the desired consequences from being realised. "*The best laid schemes o' mice an' men gang oft a-gley*" (Burns, 1785). However, where consequences and proclaimed intent coincide, we can confidently presume the presence of intention. Conversely, when the willed consequences expressed in intentions/proclamations fail to be realised, we must at least be very sceptical as to the expressed intention. Indeed, unless there is some very good practical reason to explain why an actor failed to attain the willed result, we must presume that the intention simply was not present. This is what Malle and Knobe (1997) are referring to when they emphasise that having an intention implies *inter alia* having information and a set of beliefs regarding the way to attain the intended goals of actions.

From all of these considerations and the definitions that we have provided above with regards to each type of indulgence seeking behaviour, we are led to propose a conceptualisation of corporate right-doing after wrongdoing as a spectrum of possibilities ranging from *organizational impostorism* through *abuse of indulgences* to *proper indulgence* (see Table 1). It will be interesting for purposes of an ethical appraisal of companies engaged in right-doing after wrongdoing to locate them

conceptually on a spectrum. We attempt to do so in a few high profile illustrative cases below. For ease of reference when discussing the cases, we conceptualize our spectral taxonomy on Table 1. On this table we would suggest that as we move from left to right, we are moving downwards on a scale of moral worthiness or ethicality.

Table 1 summarises key features of the points along the spectral conceptualization of the phenomena that we study. The first column of our table specifies the criteria that we identify for each indulgent seeking attitude, while the final row of the table (in bold capital letters), is meant to be read independently of the rest of the content and refers to our moral evaluation (moral worthiness) of the various types of indulgences as identified above.

Table 1. Taxonomy of indulgent seeking behaviours

Criteria of Indulgent Seeking behavior	Proper Indulgence	Abuse of Indulgence	Organisational Impostorism
Repentance for previous wrong-doing	The organization shows genuine repentance for the previously committed wrong-doing and intention directly to compensate for the wrong-doing if possible.	The organization doesn't show true repentance for the previously committed wrong-doing nor does it intend directly to compensate for this.	The organisation hasn't genuinely repented for the previously committed wrong-doing nor does it intend to compensate for this.
Intention to repeat unethical actions	The organization shows genuine intention not to repeat the same unethical actions again.	The organization is likely to re-engage in the alleged wrong-doing.	The organization re-engages in the alleged wrong-doing.
Willingness to produce positive societal returns through actions of compensation and other CSR	The organization has the genuine will to produce and typically actually produces positive societal benefits through actions of compensation and other CSR.	The organization however demonstrates genuine intention to produce positive societal benefits elsewhere through philanthropic activity and other CSR and typically succeeds in actually doing so in practice.	The organization lacks any intention to produce positive outcomes with the aim to benefit the society and typically doesn't actually produce any. If the organization engages in CSR or philanthropy at all, it is for reputational purposes only.
Degree of moral worthiness	High	medium	low

We will now give some illustrative examples of how certain companies engaging in right-doing after wrongdoing can be evaluated using our framework. These are not intended to be detailed case studies but rather broad illustrations of how different companies can be located at clearly different points on our conceptual spectrum. Future researchers may be able to use such a framework to locate many other companies than those discussed in our examples.

ILLUSTRATIONS: LOCATING CORPORATIONS INVOLVED IN INDULGENCE SEEKING BEHAVIOUR ON THE SPECTRUM

The purpose of this subsection is not to present what we might call methodologically a detailed case study analysis but rather to give some concrete examples of the previously proposed spectral taxonomy of indulgence seeking organizational behaviour. We will simply delve into some readily available secondary data regarding 3 well known and well-documented business cases in a purely illustrative way to substantiate and demonstrate the applicability and analytical pertinence of our previously proposed taxonomy.

The first case that we discuss is the Siemens bribery scandal, which was revealed a few years ago. We discuss the company's response to the scandal and the major cultural restructuring that it implemented to respond to the accusations. We present the Siemens case as an example of *proper indulgence* by clearly showing how this case associates to the definition of *proper indulgence* as provided in the above taxonomy. Further, we present the Shell case of environmental pollution and we mention the steps that Shell took as a response to the accusations that it received upon revelation of the scandal. We present this case study as an example of *abuse of indulgence* by clearly identifying in the case the characteristics corresponding to this category, according to the criteria that we have identified in the above spectral taxonomy. Last but not least, we discuss the BP case of environmental pollution as well as the company's responses to such accusations and we explain why we consider it to be an example of *organisational impostorism*.

SIEMENS: AN APPARENT CASE OF *PROPER INDULGENCE*

A widely known case of involvement in corporate malfeasance is that of Siemens. Siemens was caught and accused of offering bribes of millions of euros to "*phoney consultants' contracts, false bills and shell firms*" to win contracts (Gow, 2008; Dietz & Gillespie, 2012). Corruption in the form of bribes to governmental officials had started soon after the WWII (when bribery could still legally be deductible as an expense) and soon became deeply engrained in the company's culture, as a way to sustain business operations. The company's top executives, supervised the internally encouraged bribing system and some of them later admitted: "*It was about keeping the business unit alive and not jeopardizing thousands of jobs overnight. We thought we had to do it, otherwise we'd ruin the company.*" (Steinberg, 2013). The latter led US Justice Department officials to consider bribery as Siemens' business model and shows how such corruption had become a fully rationalized and institutionalized company practice.

However, when this behaviour was publicly disclosed, the company was confronted with public outrage and a damaged reputation. The eventual court verdicts required Siemens to pay thousands of millions to national governments to settle lawsuits. However, following those disclosures, the company showed remorse and willingness to cooperate with the US and other Justice departments through conducting exhaustive internal audits intended to uncover the roots of the problem and take corrective action (Steinberg, 2013). Siemens' cooperative response to the bribery scandal, led the tax authorities to reduce the fine from 2.7 billion to 800 million (Steinberg, 2013). Notably, the company started the internal

audits soon before the external ones were completed and put in place remediation processes, the results of which it disclosed to the prosecutors. The company's cooperative efforts were well regarded by the public eye as a genuine intention to change culture, eradicate bribery and compensate for the wrong-doing.

Additionally, in the frame of this investigation, Siemens sued a number of its top management executives accused of the bribery incidents (Miller, 2008), demonstrating thereby acknowledgement of wrong-doing and willingness to change policy. To better tackle the bribery scandal and set strong foundations for change, Siemens hired a new CEO, Peter Löscher. Löscher introduced mechanisms intended to change the company's culture and communicated to all Siemens employees the need to do so (Löscher, 2012; Steinberg, 2013). By making significant structural changes, streamlining company operations and placing emphasis on reinforcing company values and customer relations, Löscher soon managed to achieve significant cultural change (Löscher, 2012).

Notably, the new CEO encouraged all employees to confess previous personal involvement in wrong-doing and rewarded them for showing remorse, while he fired the ones falsely admitting lack of involvement in bribery. The latter led employees to recognize the huge negative impact of bribery on the company's healthy functioning and to refuse governmental officials' monetary requests (Steinberg, 2013). In his effort to maintain rightful and respectful relations with Siemens' customers, Löscher took measures to strengthen customer relations. Internally, he introduced training programs and hotlines for employee and customer assistance as well as amnesty programs intended to support the big-scale cultural change that he was envisaging. He also put strategic emphasis on the newly developed environmental portfolio intended to push forward the company's sustainable business practices.

At the same time, Siemens had also been heavily active in CSR projects involving charitable donation and disaster relief of populations in need (Siemens website), following the alleged wrongdoings. For instance, the company has developed the *Caring Hands* initiative, encouraging employee participation in charitable donations, volunteerism and disaster relief operations. In that way, Siemens ensures employee active engagement in enhancing the living standards of the societies, within which the company operates. The company also supports financially various charities (e.g. charities fighting children liver disease, etc.), to provide financial and psychological assistance to underprivileged parts of the population (Siemens website).

In a nutshell, Siemens is an example of a company that has gone through severe accusations of wrong-doing, which it has acknowledged and has put in place serious mechanisms intended to wipe out the negative impact of its previous malpractices. As characterized by analysts '*This is a company that went very wrong but after much commitment and hard work is starting to get it right*' (Steinberg, 2013). Siemens' efforts to compensate for the alleged wrong-doing have been recognized by various stakeholders. A representative of Amnesty International that closely followed the Siemens case, said: "*There is a sea change.... There are new processes, new people, and new procedures, but that does not make a difference in the world unless there is a change in culture.*" As it has been admitted by internal and external company stakeholders '*cultural change is exactly what has been accomplished*' (Steinberg, 2013). Most analysts therefore appear to agree that Siemens has truly admitted the previously committed wrong-doing and has expressed a clear commitment not to repeat the

same corrupt wrongdoings again together with a willingness to engage in compensatory CSR.

Siemens has also made concerted efforts to cease bribery and corruption in its business processes especially in less developed countries (Dougherty, 2008; Dietz & Gillespie, 2012) and to the best of our knowledge the company hasn't been accused of similar wrong-doing, since. The fact that Siemens also engages in "good works" with tangible positive effects (Steinberg, 2013) demonstrates apparent intention not to repeat similar scandals in the future.

Evaluating the Siemens case through the prism of our spectral taxonomy, we can identify in it all of the above identified characteristics of *proper indulgence*. Siemens appears to be a company that recognized its engagement in wrong-doing and responded to this through major cultural restructuring and multi-faceted right-doing. The latter demonstrates a genuine repentance and intention to compensate for the wrong-doing and not commit to similar unethical deeds in the future. Also, considering its involvement in CSR and other socially beneficial programs, Siemens produces positive results for the communities it operates, thus also satisfying the third requirement of our definition of proper indulgence. The latter taken together suggest that in terms of our taxonomy, Siemens is an apparent case of *proper indulgence*.

However, it is of course prudent to maintain one's reservations in making this judgment, since given the complexity characterizing organizational practices of such giant corporations, the need to satisfy certain organizational interests could easily lead the firm to re-engage in corrupt behaviour in the future. However, for the moment Siemens would appear to be maintaining a successful, strict anti-corruption stance, demonstrating thereby a true intention not to repeat similar wrong-doing in the future.

SHELL: AN APPARENT CASE OF ABUSE OF INDULGENCE IN NIGERIA

Another case reflecting indulgence seeking behaviour is that of Shell, one of world's largest oil production companies with international reach. A crucial hub for Shell's production activity is Nigeria, where the company first set up its operations in 1958. Since then, the company has been claiming a vital role in the country through engagement in economic, social and political matters. However, during its long activity in the area, Shell has many times become object of public scrutiny and has been put in the spotlight for wrong-doing. Overall, the company has had a controversial ethical profile especially with regards to oil pollution (Hennchen, 2014).

Specifically, following two major oilspills in Ogoniland in 2008 and 2009 (Hennchen, 2014), the company was accused of incompetence to function according to internationally recommended safety measures, for inadequate maintenance of its pipelines as well as ineffective remediation causing environmental pollution beyond internationally accepted standards (UNEP 2011, p. 12). Notably, in August 2011, the company's acknowledgement of involvement in those oil-spills, due to failure of equipment, sparked public outcry on the part of activists, the media and other stakeholders. The latter didn't just impact on the company's reputation but also led activists to demand that the company's licence to operate in the region be revoked (Standard, 2011).

Shell partially accepted the claims while it also accused the state of failure to tackle refining and oil theft causing detrimental social and environmental consequences. The company's acceptance of certain claims was already interpreted as a sign of recognition of wrong-doing and a will

to assume accountability for it. At the same time, the financial indemnification that was imposed by the court on the company served as a kind of compensation for those two oil spills, in the spirit of restoring social justice, while it was also recognized that it was not enough to compensate for decades of environmental pollution and wrong-doing (Hennchen, 2014). Notably, the head of the Centre of Environment and Human Rights in Port Harcourt mentioned *'We are happy with the news that Shell could be forced to clean up the environmental devastation it has caused and to pay more than \$400 m in compensation. But our jubilation is overshadowed by more than five decades of environmental and social injustice yet to be addressed.* (Naagbantou, 2011).

Later, in 2013, Shell was brought before the Hague district court, for accusations related to 5 other oil spills. Finally, 4 of those were attributed to the Nigerian government's inability to tackle criminal activities in the region (Hennchen, 2014). This was welcomed by Shell representatives who corroborated that oil spills are caused by criminal activity and oil theft (Okonedo, 2013), while they confirmed that the company's CSR programme is especially designed to tackle proactively any kind of social and environmental damage. Activists however interpreted this response as an excuse intended to cover the company's poor provision for equipment maintenance.

Along the same lines, leaked documents have brought to light evidence that Shell's environmental and socially directed actual practices are not in line with the CSR commitments outlined in the company's official CSR framework (Vidal, 2012; Browne, 2006). For instance, Shell has been accused of bribing governmental officials as well as being involved in some pronounced cases of human rights violations (Leader et al, 2012), for which it accepted to pay to resolve the dispute. Even though the company never accepted those accusations (Royal Dutch Shell, 2009a), the fact that it consented to pay to settle the dispute was interpreted as a sign of guilt by concerned stakeholders (Hennchen, 2014).

However, the above significantly contrast with the company's reputation as a leader in CSR initiatives ranking it 20th in sustainable initiatives worldwide (Corporate Knights, 2010). Similarly, Shell has been the first oil company to support the Declaration of Human Rights while it has been awarded the 2011 British-American Business Channing Corporate Citizenship Award for involvement in out-standing CSR initiatives (Hennchen, 2014). In the absence of organised governmental responses (Ite, 2004; Ite, 2007), in Nigeria, many stakeholders attest to the company's crucial role in the region. Notably, a member of NGO NIDPRODEV stated that: *'Communities cannot survive without Shell's provision of socio-economic services, because the Government is not doing anything and thus they ask Shell to stay or come back'* (Hennchen, 2014).

Shell has been active in community development projects in the region since 1937. The company's CSR strategy has evolved over three phases reflecting different levels of social involvement (Ite, 2007). Until 1998, Shell superficially engaged in community assistance programs. In the period 1998-2004, the company engaged in more structured community development programs, which were at times characterized by inadequate control. However, since 2004, Shell has laid out a promising and highly monitored Sustainable Community Development (SCD) agenda focusing on economically and socially empowering local communities through partnerships with local stakeholders (NGOs, international organizations, governmental bodies, etc). Shell is also investing large amounts of its profits in the necessary equipment and infrastructure, to

ensure equal provision of health and social care to all community members without any discrimination, in the extended Niger delta area, where people are often effectively excluded from medical care.

Shell's latest efforts to right previous wrong-doing through the SCD programs have been both internally and externally motivated. At an internal level, Shell is continuously improving its practices as a result of internal audits, while at an external level, Shell is realizing its social responsibility to act in favour of the communities in need through putting in place mechanisms intended to make up for the absence of organized governmental responses (Boele et al., 2001b). Similarly, the company has integrated in its policy NGOs concerns and criticism in a way to better respond to their needs (Grayson and Hodges, 2004). Through inviting stakeholders' active participation in company workshops and becoming subject to open evaluation, Shell seeks to address stakeholders needs (Shell International, 2002), reflecting an intention to correct past malpractices related to the environmental and social impact of its wrong-doing in the extended area of the Niger Delta.

Considering Shell's increasing involvement in sustainable community development projects like construction of schools, etc. and unlike its previous unsuccessful sustainability efforts, since 2004, Shell seems genuinely motivated to make up for the adverse effects of its past malpractices. The latter demonstrate a somehow genuine effort to actively contribute to social welfare. However, even though Shell seems to have conducted an effort to restructure its CSR agenda, the company is still often accused of not delivering on its promises and of committing similar unethical behaviours, like inability to abide by international regulations of environmental protection (Zalik, 2004; Frynas, 2005), inadequate change efforts and poor social reach. Friends of Earth (FoE) have repeatedly accused Shell of not satisfying its social commitments and of using CSR as a way to secure access to communities and continue its unsustainable practices (FoE, 2005). Moreover, successful implementation of the Shell SCD programs depends on various external and internal factors beyond genuine good will, such as legislation, company culture, bureaucracy, governmental regulations etc.

Thus, for the latter reasons, even though the company has demonstrated true intention to stop repeating its past unethical practices, it is still often accused of repeating previous wrong-doing. Similarly, the fierce criticism that Shell has received by the public sphere for involvement in governmental official bribes (Hennchen, 2014), leads us to think that such practices might have imbued the company's culture broadly with regards to achieving governmental favouring.

All the above suggest that even though Shell has taken a number of measures demonstrating genuine intention to make up for past allegations, it still often engages in misconduct. The latter is especially true considering that Shell remains accused of some residual environmental irresponsibility in the Niger delta area. Some analysts characterize Shell efforts as purely cosmetic (Zalek, 2004), while others also argue for the company's intent to drive serious changes in its operations and positively impact on the society (Grayson and Hodges, 2004; Ite, 2007). More recent accounts also acknowledge that Shell represents a notable example of how an organization strikes a compromise between conflicting demands to effectively respond to external pressures (Hennchen, 2014). Whatever the motivation, it remains true that Shell has engaged in some real right-doing (Nwachukwu, 2011), while not directly or completely addressing the original wrong-doing (or even repeating the wrong-doing).

Evaluating Shell's practices in light of our proposed taxonomy, the company can be seen as an example of a company moving across our proposed spectrum as time passes. This is to say, that in the '90s, when the company's compensation efforts were perceived as purely cosmetic, Shell could be seen as being nearer to a case of organisational impostorism (here expressed through green-washing in effect). However, considering that under increased stakeholder pressure, Shell has initiated the SCD sustainable program intended to meaningfully compensate for the damages of its past unethical activity, we argue that Shell is currently located somewhere in between *abuse of indulgences* and *proper indulgence*, probably closer to the former. Thus, we argue that Shell reflects roughly a case satisfying the characteristics of *abuse of indulgences*, as identified above, whereby the company keeps with business as usual in respect of the wrong-doings and doesn't demonstrate genuine repentance for the previous malfeasance. The company nonetheless demonstrates a genuine will to enhance societal welfare broadly by engaging in social activities producing positive returns for the involved communities.

BP: AN APPARENT CASE OF ORGANISATIONAL IMPOSTORISM

As seen above, at the lowest end of the moral continuum lies *organizational impostorism*, which we have defined as purely perfunctory, impression-driven organizational behaviour lacking the underlying motivation to bring about any significant lasting and sustainable socially beneficial results. A well-documented case illustrating such an impostor behaviour is that of BP (Beyond Petroleum; ex British Petroleum: De Wolf and Mejri, 2013). In its long history, the petroleum giant has experienced a string of accusations of damaging the environment through its oil spills (in 1965, 2005, 2010), culminating with the major incident of the 2010 Deep Water Horizon oil spill, in the gulf of Mexico, which killed 11 people and caused irreparable environmental damage in the coast of Louisiana (De Wolf and Mejri, 2013; Griggs, 2010). Besides the considerable social and environmental impact caused by the oil spills (notably the 2005 spill claimed 15 deaths and 175 injured), the latter have also had adverse economic impact, in particular in the tourism, oyster harvesting and fishing sectors of the inflicted regions (Alijani, Mancuso, Omar and Ordogne, 2010). In addition to the external impact, BP oil spills have also damaged the company's ethical reputation with ethical investors stating that the company ranks low in environmental awareness among other big multinationals (De Wolf and Mejri, 2013). The public's response to BP environmental misconduct was expressed by product boycott, lack of trust in the company's activities and the worst reputation in the US, while BP also faced litigations from a number of NGOs like the Animal Welfare Institute (De Wolf and Mejri, 2013).

In response to the environmental and reputational damage, in 2000 (well before the Deep Water horizon incident), BP initiated an elaborate PR strategy, intended to enhance the company's environmental reputation. Notably, the company introduced a new logo with a green and yellow sun and was renamed to 'Beyond Petroleum' (in lieu of British Petroleum), while it also invested more than \$200million in its PR and marketing campaign (Mejri and De Wolf, 2013). The company's green communication strategy led it to be awarded consumer prizes for social responsibility and rank among the most socially responsible firms in the US, while many believed that the company had really started changing culture. Beyond the communication tools, BP also introduced new renewable energy sources

and technologies that allowed it to pursue more environmentally friendly activities while it was also among the first companies to release a sustainability report.

However, considering the DeepWater Horizon oil spill, in 2010 - which followed the purportedly green PR and production strategy- it can clearly be suggested that BP was not really motivated to stop committing the environmental crimes it had been accused of. Particularly, following the 2010 spill, BP was too slow to respond, thus demonstrating that the firm hadn't learnt from its past history and still completely lacked an emergency plan in case of engineering and machinery failures (Griggs, 2010). Since of course accidents can always happen, it is the absence of a detailed damage limitation plan in the event of pollution accidents, which suggests that BP did not really have the intention to correct its irresponsible behaviour with regards to damaging oil spills. This led analysts and many of the public to view BP as a clear example of green-washing (Mejri and De Wolf, 2013), using green marketing as a way to mislead the public without demonstrating any genuine will to right the previous wrong-doing or to produce any positive environmental impact. (Green washing as already mentioned in above is one clear example from the area of environmental responsibilities of what we have called *organizational impostorism*).

BP initially tried to accuse other parties of the spill, while BP's CEO, Tony Hayward, didn't show any apologetic intentions but rather characterized it as a negligible accident given the huge size of the ocean. Notably, BP took 5 days to start responding to the leakages and deliberately announced less amounts of oil spilling in the ocean than was actually the case (1000 barrels a day in lieu of 5000), while also legally bound its employees not to disclose any kind of information to the public eye (Mejri and De Wolf, 2013). Later, the company initiated an elaborate PR strategy expressing apology to the public, showing the former CEO apologizing for the spill, while soon after, it changed CEO, to disassociate its reputation from the hated figure of Tony Hayward. However, BP's post-spill communication strategy was often evaluated as an effort to displace responsibility to other actors, like engineers and contracting parties, without really taking full responsibility of the blame. The company also showed false 'photo-shopped' pictures of coast cleaning, thus causing further public outrage and leaving no room for doubt as to its green-washing intent (Mejri and De Wolf, 2013)!

As a result of the huge damage it caused in different levels, BP was repeatedly sued and agreed to pay high amounts of money to settle lawsuits. Notably it had to pay \$5billion in claims, \$2.6billion to support the local fish market as well as \$105million for provision of health services to the impacted regions, while also committing to provide 21-year medical consultation to the victims (Mejri and De Wolf, 2013). However, even 5 years after the spill, the company hasn't yet managed to make up for the adverse effects and analysts estimate that it will still take a long time until the coast fully recovers (theguardian.com). BP's overall idling behaviour seems to represent a focus on profit over safety revealing lack of genuine effort to compensate for the wrong-doing caused by the oil spills.

Considering the BP case and the company's attempts to deal with the post-oil spill reputational damage, it is clear that BP has focused its efforts more on marketing a repentant corporate image than actually taking measures to ensure structural changes towards environmentally friendly operations. Notably, even after the 2010 major spill, an evaluation of the response plan developed by BP (Griggs, 2010) showed that the plan lacked a clear explanation of how exactly the company would use available

equipment to prevent or respond to future potential spills; in particular in the event of another incident at a big distance from the coast.

Considering the above, we would argue that the BP case combines all the characteristics of what we defined above as *organisational impostorism* (here expressed through greenwashing behaviour). That is to say that not only the company lacks genuine will to right previous wrongdoing but also any intention to really benefit the societies that it is involved with. BP doesn't demonstrate any genuine repentance for the previous wrongdoing but rather appears to engage in some superficial right-doing which intends to market a socially responsible profile, while in fact keeping with business as usual.

FUTURE RESEARCH

We certainly hope that our research provides a fresh perspective to organisational literature and practice, on corporate wrongdoing and right doing as well as CSR and CSI, by extending the concept of and moral debates on indulgences from the individual to the organizational level and from the mediaeval religious setting to that of contemporary business organisations. The study thereby opens an avenue for future research to further explore the idea of indulgences in a contemporary organisational context as well as to identify potential factors leading organizations to engage in any one of the three types of the identified indulgence seeking behaviours.

An obvious avenue for future research could be to test empirically our theoretical reflections across different organisational and country settings, thus drawing a map of indulgent seeking behaviours across organisational environments. Since our study remains purely conceptual and focuses on moral evaluation of and not quantification of corporate moral behaviour, it was not our intention to propose quantifiable measures of corporate behaviour. However, our conceptual reasoning could be used by future researchers to develop appropriate measures of the different corporate indulgent seeking behaviours identified on our spectral framework, and in the light of which corporate ethical and unethical behaviour could be morally evaluated.

Moreover, future research could empirically try to explore how such organisational behaviour is perceived by the concerned populations as well as the extent to which indulgent seeking behaviour on the part of organizations manages to compensate (in the eyes of the relevant public) for the wrong-doing previously performed. The latter could be done through interviewing victims of corporate malfeasance in areas that have been affected by the adverse effects of organisational malpractices. Future research could also investigate whether wrongdoing and compensatory right-doing tendencies are different in developed vs. developing nations, in particular since developed countries' institutional contexts are often more regulated than developing country ones, thus limiting organisational ability to engage in socially harmful activities while pursuing profits.

One other dimension of our argument that future research could develop is the question of *who* is granting the indulgence, if we accept the application of the indulgence analogy in the contemporary business context. In other words, one could explore in depth *from whom* the organisations are seeking approval for right doing following wrongdoing: is it the general public, the mass media or social networks (not necessarily the same as the general public), boards of directors (especially supervisory boards in the German 2 board system) governments or even religious authorities in certain states. In this paper we have deliberately left that

question open contenting ourselves with a vague notion of organisations seeking somehow approval at the 'court of public opinion'.

CONCLUSION

In this article we have sought to bring together two areas of thought that rarely intersect, namely the contemporary theory of organizations and the old mediaeval Christian discussions of *indulgences*. Reflecting on the subtleties of that ancient debate, we examine the Catholic idea of *indulgences* and that of *abuse of indulgences* and we draw parallels with aspects of current business activity. In our philosophical reflection we have identified three types of indulgence-seeking behaviours in which contemporary organisations engage, in order somehow to right previous wrong-doing: *organisational impostorism*, *abuse of indulgences* and *proper indulgence*. Whereas proper indulgences involve repentance and the resolve not to repeat the wrongdoing for the sin to be absolved and indulgence to be granted, much current organisational practice rather parallels the *abuse of indulgences*, that is to say that the wrongdoer seeks retrospectively or even prospectively to 'buy' forgiveness with no resolve to refrain from the wrongdoing in the future and so no real repentance. Organisational behaviour in these contexts is often not motivated by any intention to abstain from similar wrong-doing in the future but only by an intention to produce some positive returns to the society through *right-doing elsewhere*, while keeping with business as usual. The latter is unambiguously analogous to the ancient abuse of indulgences; and we have argued that it deserves to be evaluated with the same moral opprobrium as the ancient abuse of indulgences in the Catholic Church.

We also propose a framework regarding the degree of ethicality present in organisational behaviour in respect of indulgence and abuse of indulgence. We have suggested a conceptual spectrum, which we visualize in table 1, that runs from pure insincere posturing or *organisational impostorism*, reflecting deceptive public relations where there is no attempt to amend for previous wrongdoing, through *abuse of indulgences*, where the organisation engages in some real right-doing while continuing with business as usual to the case of *proper indulgence*, where the organisation not only engages in right-doing but also endeavours to ensure as far as possible that the original wrongdoing is eliminated and not repeated.

It is worth-remarking in conclusion that indulgence seeking behaviour and abuse of indulgences can also be found in the non-governmental organisation (NGOs) sector. Despite intense and undoubted involvement in various charitable and social enhancement projects, Gibelman and Gelman (2000) argue that in some cases, NGOs also commit to more or less unethical practices in ancillary areas of their activity. Examples of NGOS that have been publicly accused of involvement in unethical practices such as embezzlement of public money, fraud and bribery are the Bavarian Red Cross in Germany, the Association of Cancer Research in France and the Women's Royal Voluntary Service in England (Gibelman & Gelman, 2000). It would appear that insofar as such, NGOs are apparently insouciant regarding such activities as Gibelman and Gelman expose that they view them as forgivable given the extensive and genuine charitable work they are doing elsewhere. This again exemplifies indulgence seeking reasoning; and if the NGOs persist in the wrongs identified, it is indeed *abuse of indulgence*.

Considering the above mentioned examples of diverse organizations engaging in right doing behaviour following wrong-doing as well as

empirical evidence citing intensified engagement in CSR following involvement in CSI (Kotchen & Moon, 2012), we can see that the principle of indulgences, and particularly that of *indulgence abuse* is alive and has been transferred wholesale even if unwittingly into today's market environment. We would argue furthermore that the abuse of indulgences deserves the same unambiguous moral condemnation as it received in the late mediaeval period; while organisational impostorism is plainly immoral reflecting blatant dishonesty and deception.

In conclusion, we believe that the spectral conception of organisational behaviour in the aftermath of wrongdoing, which we have outlined in this article, could prove to be a very fruitful tool for future research across cultures and organisations of all kinds in Business Ethics and in organisational theory. Locating organisations on this spectral framework could also be a merciless way of revealing and evaluating their moral stance.

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Emmanouela MANDALAKI holds a PhD in Business Administration from Grenoble Ecole de Management. Emmanouela's research interests are situated within the field of Organizational Behavior with a focus on organizational ethics and CSR. In her research, Emmanouela explores factors affecting ethical decision making of managers and organizations as well as mechanisms guiding moral evaluation of organizational wrongdoing. Some of Emmanouela's research has been recently published while other is currently forthcoming for publication in internationally recognized outlets.

Patrick O'SULLIVAN took his Bachelors degree in Philosophy Politics and Economics and his Masters degree in Economics of Education at University College Dublin Ireland and his doctoral degree at Istituto Universitario Europeo in Firenze Italy, the latter being on philosophy and methodology of the human sciences. He taught for 25 years at Cardiff University Business School in UK (including a secondment on behalf of Cardiff University to Parma in Italy before moving to Grenoble Ecole de Management in France in 2006. Since moving to Grenoble he has conducted significant research in the fields of Business Ethics, CSR, Sustainability and creation of shared value. He has been principal editor and written 4 chapters in each of two recent collected volumes: *Business Ethics, a critical approach integrating ethics across the business world* (published by Routledge, London 2012); and more recently *The Philosophy Politics and Economics of Finance in the 21st century: from Hubris to Disgrace* (published by Routledge, London 2015). The latter volume deals in depth with the ethical challenges of contemporary finance. In addition Patrick has been intimately involved in development of the philosophical and methodological framework and foundations of the Social Progress Index and has been an occasional member of the small pioneering SPI team. He holds a Commercial Pilots license and has both played and refereed rugby union.