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Assessing Distributive Justice in Marketing: A Benefit-Cost Approach

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Distributive justice, the fair apportioning of benefits and costs, is a social performance criterion in marketing and in organizational and other social contexts. In determining what is more or less just or fair, conflicts arise because of differing perspectives. Benefit-cost analysis offers an appropriate framework and method for evaluating and resolving these conflicts. This article examines several macromarketing issues, and policy alternatives are identified and evaluated. Some correctives that intuitively promise better outcomes, after more careful analysis, may not be more just. However, the principal contribution here is to demonstrate how the lens of benefit-cost analysis can aid in assessing both existing inequities and the effects of interventions intended to correct them. Finally, the limitations and implications of this approach to addressing this aspect of market performance are discussed.

Keywords: justice; benefit-cost analysis; channels of distribution; environment; vulnerable consumers

As a moral and theological virtue, justice has long been a topic of great interest (Schall 2004). It is an issue in organizational management relative to the treatment of employees (Hosmer and Kiewitz 1995) and has long been a subject of research in organization behavior (Alexander and Rudeman 1987, based on a paper first presented in 1983; Greenberg 1987; Organ and Moorman 1993; DeCremer, van Dijke, and Bos 2007).

Justice is also a marketing performance criterion. Building on fundamental work in industrial organization (Bain 1959; Sosnick 1964), Harris and Carman identified the "fair distribution of wealth and income" (1983, 52) as one of nine "conditions for market success" (1983, 51) and the "maldistribution of income and wealth" (1983, 57) as a form of market failure. Considering the national economy, concern has been expressed regarding the widening income gap between the top and bottom segments of the U.S. population (Johnston 2007). For another example, there is controversy in marketing over the impact and ethics of market segmentation and price discrimination associated with online retailing (Lindsey-Mullikin and Grewal 2006; Marcoux 2006; Viswanathan et al. 2007). Yet injustices of one sort or another are predictable in complex organizations and may, because of dispersed or shared authority, lie outside the realms of responsibility and blame (Perrow 1984; Bunderson 2001). Since there are several definitions of distributive justice with differing empirical implications, assessing the extent of injustice or of any improvement in conditions is complicated by varying interpretations of this concept and, undoubtedly, by the perspectives of different observers. Yet advocates for justice in the marketplace regularly call for remedies through corporate, governmental, nonprofit, or UN efforts to reduce injustice in both marketing networks and in international economic relations (Van Buren 2001; Choi, Eldomiaty, and Kim 2007).

The task, then, is to propose a satisfactory "yardstick" for measuring injustice or inequity that can also be used to gauge the effects of proposed efforts to reduce injustice. That proposed yardstick is social benefit-cost analysis, which has been applied mostly in evaluating public projects (e.g., the savings in time and energy over the life of a bridge compared to its cost of construction and maintenance; Mishan 1971). On the other hand, that instrument is analogous to the financial analysis employed to evaluate, for example, the construction of a new manufacturing or distribution facility or the introduction of a new product. Applied in a systematic way that assesses impacts on the range of stakeholders over time, benefit-cost analysis is also the empirical manifestation of utilitarian ethics (Murphy et al.

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2005, 22). This instrument has been previously examined in some detail in the realm of business strategy and policy (Klein 1977, chaps. 3 and 4). Here, the focus is on macromarketing issues and demonstrating its application.

One must add that benefit-cost analysis is not the yardstick for solving all justice problems. The assumption of this tool is that benefits and costs can be balanced. While it might be possible to find benefit-cost implications from most justice dilemmas, actions that would deny fundamental human rights, for example, do not require benefit-cost metrics to identify moral obligations (for discussions of this issue, see Malone and Goodin 1997; Holliday 2005).

DEFINITIONS AND THEORIES OF JUSTICE

As noted above, the tasks of measuring injustice or progress in improving justice are complicated by varying understandings of the concept itself. Therefore, it seems necessary to examine this concept in some detail. The specific focus of this research, distributive justice, is considered first, and then some other justice concepts are examined.

Distributive justice is historically referred to in describing the obligation of communities or states to their members (Fagothey 1953, 236; DeGeorge 2006, 98). Thus, alternative compensation or taxation schemes could supposedly be evaluated from a distributive justice perspective. But this application is not at all clear. Is it more just if, for example, tax rates are the same for all, or should progressive rates be used to narrow the gap in income between rich and poor? Should all teachers receive the same salary, or should salaries reflect classroom performance, seniority, or educational credentials? These questions reflect the confusion described earlier. More recently (as in Harris and Carman 1983, 52), this concept has been applied more generally to any allocation problem, not only in community to member obligations, that is, as the obligation to properly distribute benefits and costs among all affected by an action or policy (Beauchamp and Bowie 2004, 631).

Commutative justice refers to obligations between equals, that is, in interpersonal, interorganizational, or international relationships (Fagothey 1953, 235–36; DeGeorge 2006, 98). Its most characteristic manifestation in business settings is in contracts where fulfillment of promised performance is required. The other most prominent application, also referred to as *compensatory justice* (DeGeorge 2006, 97), is the obligation to make an injured party whole.

Legal justice refers to obligations of individuals (persons or organizations) to the state (Fagothey 1953, 236–37). It is most commonly exemplified by law abiding behavior—and violated by conduct forbidden by law. Implicit in this concept is the obligation of individuals to contribute to or act in accord with the common good.

Social justice is a comparatively modern concept that combines distributive and legal justice in the obligation to advance the common good (Fagothey 1953, 237). (For a more encompassing discussion of social justice, see Beauchamp and Bowie 2004, 630–38.) In addition to obedience to laws, social justice implicitly stands for commutative justice in circumstances in which parties to a contract are not equal in bargaining power (e.g., disadvantaged individuals, groups, or nations and the environment).

Procedural justice refers to the fairness of processes used to resolve conflicts (Solum 2004, 2) or "through which decisions are made" (Folger and Greenberg 1985, 142). By implication, it also applies to situations in which claimants are in competition regarding an allocation of benefits and/or costs. While this concept is usually applied in intraorganizational settings, there is evidence that fair processes lead to settlements of interorganizational disputes that are more acceptable to affected parties (Luo 2007). In the strictest sense, the conditions for procedural justice include the equal treatment of similarly situated autonomous parties who, in some way, participate in the process itself (Solum 2004, 84–97).

Justice and the Stakeholder Concept

Stakeholders are the various parties affected by the activities of an organization or, when focusing on a particular policy or decision, those whose welfare is likely to be affected by that action (Freeman 1984). A common listing of stakeholders would include employees, customers, suppliers, competitors, communities affected by a particular action, and owners or stockholders; sub-groupings of the categories (e.g., market segments) are also common. Accordingly, the impact of a particular action on each stakeholder category can be viewed as an allocation of costs and benefits, and any stakeholder problem can be seen as posing a problem with justice implications (Husted 1998).

As discussed above, stakeholder problems may ordinarily be considered as distributive justice problems. However, depending on the actor and stakeholders involved, the problem posed might also be classified as one of commutative, legal, or social justice.

The Special Problem of Varying Perspectives

Justice questions are especially perplexing because of differing viewpoints about what process or outcome is more or less just among those involved and those who advocate for the welfare of one or another affected party. Conflicts in interest exist among the various stakeholders, and differing priorities may be placed on the interests of various stakeholders (notably, in business settings, management's fiduciary responsibility to stockholders). There are also variations in subjective assessments of risk and impacts (further complicated by differences in awareness or knowledge).

Differences in subjective valuation are at the heart of understanding economic behavior (Zuniga 1998). The significance of subjective preferences is evident in a recent German study indicating that workers prefer other ways to reduce costs than layoffs (e.g., across-the-board wage reductions) that have the same impact on operating expenses and aggregate employee income (Pfeifer 2007). This example may be analogous to marketing channel settings where, depending on managerial and consumer decisions, distributive effects (benefits or costs) might be visited on only a few parties or on most or all participants. For example, Deere's consolidation of its dealer network is viewed differently by farmers and dealers who have been helped or harmed by this process (Brat and Aeppel 2007).

This problem seems especially prominent in the service sector, examined by Seiders and Berry (1998, 9). Here, the effective understanding is that "service fairness is a customer's perception of the degree of justice in a service firm's behavior." Ironically, many (not all) of the cases reported in this work resulted from efforts to standardize service (i.e., treat everyone equally). However, it may be argued that unusual circumstances or vulnerability call for unequal treatment.

Differences in the timing of any impact (and its expectation) also have evaluative implications. Another consideration is the tendency to take only economic effects into consideration, ignoring those social and psychological effects that may also be profound. These issues have all previously been addressed at length (Klein 1977, chaps. 3 and 4) and lie beyond the objectives of this investigation. However, they are significant factors in any rigorous benefit-cost analysis and need to be recognized as such. It requires little imagination to see how an otherwise straightforward business decision that favorably affects consumers immediately and promises to be profitable can be complicated by the potential (not necessarily the certainty) of some serious negative impact on the citizenry of a faraway land at some future time.

Theories of Justice

A related problem is that of choosing among the apparently legitimate principles for distribution. Beauchamp and Bowie (2004, 631) identify six such principles:

1. To each person an equal share.
2. To each person according to individual need.
3. To each person according to that person's rights.
4. To each person according to individual effort.
5. To each person according to societal (or other) contribution.
6. To each person according to merit.

In economic settings, the risk–return understanding that presumably dictates rewards in financial terms might be added to this list. Another principle commonly invoked in searching for justice is some version of utilitarian theory, maximizing total benefits, perhaps with compensation for any losses in a resulting redistribution, and addressing the problem of narrowing the gap between rich and poor (Singer 1979, 166–79). Models combining several of these principles have also been proposed (Wong and Dufrene 2001).

These principles are readily applicable in marketing as, for example, in treating participants in competitive bidding equally, making special provisions for disabled customers, and providing information about ingredients on processed food labels. Companies frequently argue that the risks and expenses associated with research and development justify higher profit margins, and sales personnel are typically compensated, at least in part, on the basis of the revenues generated.

It has been said that no principle of justice is fair to everyone (Rich 2004, 177). Apart from the question of which of these principles is most fair, self-interested individuals or groups would be likely to choose that principle that best satisfies their particular interests. This assumption is supported by experimental research indicating heterogeneous preferences among subjects (Cappelen et al. 2007). Social contract theory implies the results of negotiation among affected parties, as if it had occurred (Donaldson and Dunfee 1999). Assuming equal bargaining power among these groups, a fair distribution of benefits and costs might be arrived at via gaming (Kennelly and Fantino 2007) and through actual negotiation. Negotiation among affected parties would also satisfy a principle of procedural justice insofar as they participate in determining the outcome and, accordingly, satisfy Robert Nozick's (1974, 149–82) theory of entitlement, which rejects any means of imposing some favored distribution on individual parties. This approach is also consistent with Habermas's (1990) discourse ethics, recently applied to corporate social responsibility (Beaulieu and Pasquero 2002; Dolan and Opondo 2005; Svendsen and Laberge 2005; Li, Bingham, and Umphress 2007; Gilbert and Rasche 2007), and Nill's (2003) "communicative approach" to solving stakeholder conflicts. Unfortunately, the preferred condition of equal bargaining power (not imposed by Nozick) is not usually present.

Accordingly, the egalitarian theory of justice, best exemplified in the work of John Rawls (1971), is considered. Rawls proposed two principles by which justice might be served:

1. Liberty—A right to liberty compatible with similar liberty for others (i.e., equal liberty).
2. Difference—Inequalities should be arranged to serve everyone's advantage and be open to all. All social values are to be distributed equally unless an unequal distribution of such values is to everyone's advantage. By implication, actions that cause some redistribution of values are just to the extent that differences between parties are narrowed.

These principles are pertinent in this exposition because they speak to, first of all, the equality of individuals affected by an action and, second, the desirability of narrowing differences and meeting the needs of less advantaged parties. A Rawlsian perspective seems especially appropriate in marketing as it takes account of relationships, so critical in tracking the effects of buyer and seller decisions.

Although Rawls's theory of justice is fundamentally deontological, it is also consistent with a utilitarian theory that provides compensation for those harmed, which alternative theories do not. At least implicitly, this vision of justice focuses on "the fairness of the ends achieved" (Greenberg 1990, 400). Rawls's theory is also consistent with the moral imperative commonly referred to as a "preferential option for the poor," expressed in the U.S. Catholic Bishops' Economic Letter (Weakland et al. 1986; Klein 1987), which, at least in spirit, is also admonished in other religious traditions. At the same time, an egalitarian theory implicitly gives equal standing to each party to any dispute (Wood 1994, 481). Finally, its application is generally consistent with standards of merit or contribution insofar as these benefit all. While one may be tempted to reject egalitarian or difference theory in favor of some alternative, the reality is that these other standards or principles do not lend themselves to measurement, at least without the intense and particular investigation likely to be rejected because of cost and difficulty. Because of these considerations, egalitarian theory provides the basis for the kind of benefit-cost analysis proposed here.

METHOD

As noted in the introduction, the instant purpose is to demonstrate the application of benefit-cost analysis to macromarketing problems. There are, of course, varying degrees of sophistication in this approach. As previously noted, quite a range of considerations can be accounted for: probabilities and degrees of impact magnitude, urgency or projected timing of impact, subjective perceptions of impact (as opposed to objective measures), and how one measures impact (Klein 1977). While some risks of inaccuracy, even invalidity, may be associated with ignoring these considerations, this purpose is adequately served with a simplified form of scaling that includes (a) a ranked weighting of stakeholders based on expected population size and (b) a simplified form of Churchman's (1968) scaling of impact, which recognizes only positive, neutral, or negative effects, with a potential option of rating a greater or lesser degree of magnitude when facts call for such an adjustment. Apart from avoiding the difficulty of estimating population size, a ranked weighting serves communitarian ends by attenuating the standing of large populations relative to smaller ones and shifting the focus of evaluating outcomes from individual to group or social interests (Etzioni 1988).

The actual scoring of impacts is inherently judgmental. This warrants some explanation, as judgments may be biased, particularly when more refined scaling than that proposed here is involved. When judgments are founded on objective evidence and subject to scrutiny and challenge (i.e., are transparent), they can be said to provide an acceptable approximation of objective reality. Persons doing the scoring, of course, must take care to eliminate personal biases and be consistent in using valid and reliable sources for their judgments. (In essence, this is a form of procedural justice.) Here, judgments are based on a conventional understanding of whether a particular impact is or is not mostly favorable in terms of the interests of a particular stakeholder group. The understanding of "mostly" also bears explanation, as impacts are seldom one dimensional. For example, economic development is understood to be positive in its net impact despite important concerns about working conditions and environmental and cultural degradation, a conclusion supported in Klein and Nason (2001) and Wade (2004).

ISSUES AND ANALYSIS: JUSTICE IN CHANNELS AND SYSTEMS

This section examines specific situations generally regarded as having macromarketing significance. These include pricing in multi-tiered distribution channels, environmental impact, and market segmentation and targeting related to so-called vulnerable consumers. Each of these presents prospects of alleged injustice and is nested in a larger economic complex that tends to defy any unilateral remedy. That is to say, almost any move from one state to another involves trade-offs in effects, benefits, and costs for the parties to the move. Thus, each is a candidate for macromarketing analysis, in which benefit-cost assessments may provide an appropriate approach to evaluating current conditions and potential remedies.

By way of introducing the general nature of this problem, market globalization offers a window on these trade-offs. The widespread adoption of free trade agreements around the world has inevitably resulted in the expansion of markets and the attendant differential effects on the allocation of jobs, the availability of and prices for various products, and social and economic development among nations and regions. From a North American or Western European perspective, concerns about the growth of outsourcing and imported products relate to the loss of jobs to labor markets characterized by substantially lower wages (Meyerson 2007). On the other hand, free trade brings products to these markets that might otherwise be unavailable or available only at substantially higher costs. While the impact of globalization on development is controversial—raising questions about environmental and cultural preservation, the character of working conditions, and income

TABLE 1A
ASSESSING JUSTICE: PRICING IN DISTRIBUTION CHANNELS

Action or Remedy		*Distributor Dominated*		*Just Price*	
Stakeholders	*Rank Weight*	*Score*	*Weighted Score*	*Score*	*Weighted Score*
Producers	2	–	–2	+	+2
Distributors	1	+	+1	–	–1
Consumers	3	+	+3	–	–3
Net benefit			+2		–2

distribution effects (Pearlstein 2006)—it must be conceded, as previously noted, that the net effects are generally positive for those populations that have experienced employment growth, notably in reducing poverty.

The economics of development is a highly complex subject that necessarily involves the presence of inequality and poverty, natural resource endowments and infrastructure, cultural tendencies and educational levels, and population (Ray 1998). From an ethical and economic perspective, the significance of economic liberty, as both source and effect, in the work of Amartya Sen (1987) is notable. Several authors have addressed the obligations of corporations, governments, and multilateral organizations with respect to distribution concerns (Jackson 1993; Vann and Kumcu 1995; Kung 1999; Hsieh 2004).

The starting point for any analysis, however, is to assess the comparative impact of free trade, irrespective of particular corporate or governmental interventions. These impacts vary widely by product and geographic area, defying any efforts to generalize across the phenomenon, as called for in this exposition. Nonetheless, one can readily recognize how shifts in production, distribution, and consumption can disadvantage some while benefiting others. Assessing the extent of such impact on different populations (e.g., foreign and domestic producers and consumers) calls for the kind of metrics proposed here.

Pricing in Distribution Channels

The potential for injustice in distribution channels, especially multi-tiered channels, arises when the channel structure is characterized by imbalances in market power and/or when the effects of competitive pressures at one level are visited on other levels where market power is limited or even nonexistent. These conditions violate the assumption of equality in trade in just price theory (Fagothey 1953, 359–62) and are examined at length by Galbraith (1952, 1983). An extreme example of this can be seen among migrant farm workers in the Florida tomato fields, where pricing in the channel is effectively controlled by fast food chains. Downward pressures affect wholesale tomato prices, producer income, and, ultimately, wages and working conditions for the farm workers (Klein 2002). An offshore but comparable situation involves banana workers in Nicaragua (Prieto-Carron 2006). Other examples include the demand by food and drug chains for "slotting fees" from suppliers, deductions for unearned allowances by mass discounters, and late payments to parts suppliers by automobile manufacturers. Pricing fairness questions have also arisen in the context of Web-based pricing (Lindsey-Mullikin and Grewal 2006; Viswanathan et al. 2007), in predominantly African American neighborhoods (Graddy and Robertson 1999), and in nations where state-sponsored cronyism persists (Avtonomov 2006). Under ideal circumstances, risks and returns are proportionally shared among the various channel members (Guiltinan and Sawyer 2001).[1]

Table 1a provides a comparison of free markets and markets where policies impose a so-called "just price" on the key stakeholders in a contemporary distribution system that is dominated by retailers that pass on the savings generated by aggressive buying to consumers.

The scoring system employed here and in succeeding analyses must be explained. First of all, each sector is assigned a rank weighting according to its expected population size. Consumers are most numerous; accordingly a weight of 3 is assigned to this group. Producers are next in population size and are assigned a weight of 2. Distributors are least numerous (in a conventional hour-glass-shaped system) and are assigned a weight of 1. (These weights should reflect the comparative size of populations. In some product categories, weights would differ from those assigned here, for example, automobile dealers are more numerous than manufacturers. If actual numbers are available, these—or some ratio scores reflecting those numbers—might also be used.)

Second, each cell is assigned a plus or minus score based on the expected net benefit associated with the pricing scheme being evaluated.[2] Under distributor-dominated pricing, distributors receive a plus, as do consumers, if savings are passed along. On the other hand, producers are assigned a minus based on their dependent status and the prospect that distributors have extracted some combination of pricing concessions and extra services from them. Conversely, where what is here termed "just-price" principles determine

TABLE 1B
ASSESSING JUSTICE: JUST PRICING WITH REVISED BENEFIT SCORES FOR PRODUCERS

Action or Remedy		*Distributor Dominated*		*Just Price*	
Stakeholders	*Rank Weight*	*Score*	*Weighted Score*	*Score*	*Weighted Score*
Producers	2	——	–6	+++	+6
Distributors	1	+	+1	–	–1
Consumers	3	+	+3	–	–3
Net benefit or cost			–3		+3

TABLE 1C
ASSESSING JUSTICE: PRICING IN DISTRIBUTION CHANNELS DOMINATED BY PRODUCERS

Action or Remedy		*Distributor Dominated*		*Just Price*	
Stakeholders	*Rank Weight*	*Score*	*Weighted Score*	*Score*	*Weighted Score*
Suppliers	2	–	–2	+	+2
Producers	1	+	+1	–	–1
Dealers	3	–	–3	–	–3
Consumers	4	+	+4	–	–4
Net benefit or cost			0		–6

pricing policies, producers benefit at the expense of distributors while consumers also pay higher prices. The net benefit-cost scores at the bottom of the table are the summation of the scores in each cell in the respective column.

The resulting evaluation favors distributor-dominated pricing over "just pricing." This accounting runs counter to conventional moral reactions to the often impoverished condition experienced by producers of commodities, in which prices are dictated by either market forces alone or market power of, for example, garment marketers, coffee roasters, or chain retailers. The weight assigned to producers can, of course, be manipulated to amplify the benefits of just pricing. And this might be a reasonable response to a special concern for their unusually vulnerable position in the marketplace. Nonetheless, such a step violates the egalitarian principle.

A better approach here might be to recognize differences in the degree of benefit and harm experienced by the parties. Presumably, just pricing in a distributor-dominated market delivers comparatively major benefits to producers at a small cost to individual consumers. Suppose the value of the benefits to producers is tripled. The effect of that modification is shown in Table 1b, which generates net benefit scores favoring just pricing. (Note that merely doubling the score for producer impact yields results in which researchers would be indifferent between the two policies.)

Some markets, on the other hand, are dominated by producers. These are typically ones in which production is concentrated among relatively few firms, while a substantial amount of component manufacturing is outsourced to so-called first- and second-tier suppliers. Terms of sale to dealers are determined with a view to effectively compete for consumer demand (i.e., benefiting to consumers). These circumstances are portrayed in Table 1c.

Again, the stakeholder weights reflect the comparative size of the populations of the several sectors, and the scoring reflects positions of advantage or disadvantage likely to be experienced. Here, a pricing system that favors suppliers, presumably more just, is seen to actually generate a significant net cost to stakeholders in the aggregate.

Environmental Conservation

A now commonly held understanding is that environmental abuse is the inevitable effect of a market system when transactions do not reflect the social costs of pollution, depletion, and spoliation (Kapp 1950). Governments have responded to this externality with a variety of regulatory measures—standards, limits, fines for violating limits, support for technologies that would reduce environmental impacts, and so on—mostly intended to internalize social costs associated with pollution or natural resource depletion. The literature on this subject is voluminous, ranging from critical studies of environmental practices in companies and industries to reports of exemplary practices in others. Sometimes the same organizations are identified in each. Numerous policy studies have been undertaken, and scientists have reported on ways of measuring various aspects of environmental degradation. A comparatively early survey of corporate practices indicates the depth of interest in the subject (C. Morrison 1991). In the marketing field, environmental

TABLE 2A
ASSESSING JUSTICE: ENVIRONMENTAL TAXES

Action or Remedy		*No Tax*		*Excise Tax*	
Stakeholders	*Rank Weight*	*Score*	*Weighted Score*	*Score*	*Weighted Score*
Producers	1	0	0	–	–1
Consumers	2	0	0	–	–2
Public	3	–	–3	+	+3
Net benefit			–3		0

Action or Remedy		*Use or Disposal Tax*		*General Tax*	
Stakeholders	*Rank Weight*	*Score*	*Weighted Score*	*Score*	*Weighted Score*
Producers	1	0	0	0	0
Consumers	2	–	–2	0	0
Public	3	+	+3	+3–3	0
Net benefit			+1		0

concerns have been prominent for many years (Zikmund and Stanton 1971; Edmunds 1972; Varble 1972).

Apart from or in addition to regulation, the most common understanding of how to address this concern seems to be to rely on corporations to control their activities with environmental preservation in mind (Hoffman 1991; Logsdon 2004; Elkington 2006; Epstein and Wisner 2006). Some have directed their attention to consumers (Fisk 1973; Buchholz 1998; K. Morrison 2006). Researchers are asked to view the problem from an ecological rather than economic perspective (Adolphson 2004; Ebert and Welsch 2007) or to even replace their individualistic worldview with one that puts social harmony and environmental sustainability as the dominant paradigm controlling choices related to products and production, distribution, and consumption and disposal (Kilbourne, McDonough, and Prothero 1997; Shafer 2006). To the extent that these new perspectives have become a source of consumer choice, researchers have seen the emergence of so-called "green marketing" initiatives—and the inevitable ethical concerns about how these are executed in terms of products and information and their impact on consumers (Davis 1992; Oyewole 2001). Finally, in keeping with balancing concerns about regulatory effectiveness and regulatory failure, there have been efforts to assess the impact of environmental regulations (Dumas and Schmitz 1995; Carroll and Weber 2004).

Evaluating these various efforts with the appropriate mix of comprehensiveness and precision is a complex task that tends to require a very specific focus on particular situations—companies, products, and processes. The attempt here must, of necessity, be far more general. Nonetheless, the intent in this research is to put a priority on bringing all affected stakeholders into the analysis, which is done in Table 2a in a consideration of alternative environmental tax proposals: (1) no tax, which relieves producers and consumers of any burden but allows the adverse environmental impact to be visited on the public; (2) an excise tax paid for by producers and presumably passed on to consumers but protecting the public at large; (3) a disposal or use tax paid by consumers, leaving producers harmless but protecting the public; and (4) a general tax to fund environmental-protection programs benefiting the public at public expense.

As might be expected, the worst outcome is associated with no tax, as the public bears the brunt of any adverse environmental impact. The tax on producers, which might be rationalized as providing an incentive for environmental-protection efforts and compensation for social costs, is neutral in its effects, as is the general tax. The best outcome is associated with a use or disposal tax, paid by consumers, benefiting the public, and holding producers harmless.

Of course, consumer taxes have justice implications as well because they tend to be regressive, costing poorer consumers proportionally more than those less poor. This problem is analyzed in Table 2b, which takes producers out of the analysis and segments consumers. Furthermore, the tax paid by poor consumers is given double value to reflect its proportional impact on that group. The result is a negative net benefit. Since the pass through of an excise tax would have a similar impact on poorer consumers, the recognition of the special circumstances of this group leads to favoring the general tax approach.

Protecting Vulnerable Consumers

As with the poorer consumers discussed above, so-called vulnerable consumers present a special case for analyzing injustice. Examples include direct mail and telemarketing appeals to elderly consumers and advertising campaigns targeting teenagers that play on adolescent social insecurity. While consumer vigilance may be the first and best line of defense against deceptive or misleading marketing efforts, the reality is that some sectors of the population are unable

TABLE 2B
ASSESSING JUSTICE: ENVIRONMENTAL TAXES WITH CONSUMER SEGMENTATION

Action or Remedy		*Use or Disposal Tax*	
Stakeholders	*Rank Weight*	*Score*	*Weighted Score*
Poor consumers	1	––	–2
Other consumers	2	–	–2
Public	3	+	+3
Net benefit			–1

to defend themselves against such tactics. Children and youth, people with chronic illnesses, and the elderly with dementia are examples. This issue was explored at some length in Baker, Gentry, and Rittenburg (2005). An ethical analysis that favored special care was completed by Brenkert (1998). While the specific protective efforts that may be most appropriate—disclosure requirements, publicly sponsored information, or prohibiting targeting—may be debated, the ethics and social responsibility communities seem to agree that targeting vulnerable groups with marketing campaigns that take advantage of their vulnerability is unjust.

Indeed, some abuses of consumer vulnerability that have been observed seem so egregious as to lie beyond any need for benefit-cost analysis. The objective of the analysis presented here is not to evaluate the misconduct but to consider alternative ways to confront it. As previously noted, there is vigorous discussion of which approach does the best job of protecting the interests of vulnerable consumers without unduly interfering in market processes. This question is examined in Table 3.

Assume a question regarding advertising supplementary health insurance to senior citizens. The stakeholders in this problem include those seniors unusually concerned about medical expenses and acting without counsel—the vulnerable consumers, other seniors (consumers), marketers, and the general public. As before, weights are in rank order according to population size. Vulnerable consumers receive comparable benefits from all three policy approaches. The difference in the proposals lies in who pays and, in the case of prohibition, denying access to products that would otherwise be available. Thus, a minus is assigned to marketers and the public, respectively, for the affirmative disclosure and public information options, while marketers and other consumers are disadvantaged by prohibition. The result of this analysis favors affirmative disclosure; prohibition provides an example of regulatory failure.

SUMMARY, LIMITATIONS, AND IMPLICATIONS

The thrust of this study has been to demonstrate the application of a simplified form of benefit-cost analysis to alternative responses to justice problems identified as market failures. These macromarketing issues, left unresolved, result in some form and degree of injustice. Several justice definitions, principles, and theories that, in application, tend to focus on particular marketplace actors were examined. If, alternatively, the linkages in marketplace relationships are recognized, solutions that reduce injustice for some, given divergent or conflicting interests, also impose costs on others; perfect solutions are difficult to identify. However, by accounting for the interests of all significant stakeholders, treating each equally, and weighting them only by expected population size, it is possible to evaluate policy options and choose one that generates the greatest net benefit or least net cost for all. Particularly in a climate in which advocacy for particular interests dominates political discourse, there is much to be gained in a form of analysis that synthesizes claims, generally in favor of larger public interests.

Ultimately, this presentation is offered as a starting point for more comprehensive analyses of marketplace injustice and of proposals to address them. This approach, which captures the interests of all relevant stakeholders, seems "more fair" than proposals that focus on any single interest group or concern and would, in effect, merely transfer benefits from one group to another without examining how such transfers affect those directly or indirectly affected by them.

In this regard, it may be useful to refer to the "proportionality framework" advocated by Thomas Garrett (1966) and applied to problems in personal selling (Murphy et al. 2005, 210–11). To paraphrase that application in general terms, actions with ethical implications should be evaluated in terms of (1) the intent behind the action, (2) the action itself, and (3) the outcomes that result from the action. Considering only one of these components is too limiting. Depending on the circumstances, good intentions may not excuse bad outcomes if they are serious and foreseeable, while unintended consequences, in a marketplace in which opportunity costs are inevitably associated with exchange, may be unavoidable. The approach proposed here offers the prospect that better outcomes should not be seen as the enemy of "the good" as perceived by any single set of stakeholders, if that good can be achieved only at the expense of others.

To be sure, benefit-cost analysis has limitations in solving justice problems, and the simplified formulation presented here may be inappropriate for some issues.

In this regard, it must be emphasized that the quality of any benefit-cost assessment depends on judgments made by the evaluator. Perhaps the most common objection to using benefit-cost analysis is its susceptibility to manipulation. The analyst can choose how to structure the problem in terms of outcomes, stakeholders, and weighting and the data on which specific measures are based. One of the most notorious examples of this was the Ford Pinto, in which the value of lives that might have been saved with a safer, but moderately more expensive, fuel tank design was significantly underestimated, resulting in the choice of an inferior design

TABLE 3
ASSESSING JUSTICE: PROTECTING VULNERABLE CONSUMERS

Action or Remedy		*Affirmative Disclosure*		*Public Information*		*Prohibition*	
Stakeholders	*Rank Weight*	*Score*	*Weighted Score*	*Score*	*Weighted Score*	*Score*	*Weighted Score*
Vulnerable consumers	1	+	+1	+	+1	+	+1
Other consumers	3	+	+3	+	+3	–	–3
Marketers	2	–	–2	0	0	–	–2
Public	4	0	0	–	–4	0	0
Net benefit			+2		0		–4

and numerous deaths (Dowie 1977; Lee and Ermann 1999; DeGeorge 2006, 298–99). This is a fair criticism that can, however, be overcome by being more open and transparent with the analysis and by offering to use different quantities as a form of sensitivity analysis. An example of this was included in the analysis of the channel–pricing issue. When these steps are taken, benefit-cost analysis offers a defensible and systematic approach to conducting the kinds of evaluations necessary if one is committed to an even-handed assessment of outcomes having justice implications.

The simplicity of the present analyses, while advantageous in respect to ease of use, is certainly open to question. The number of stakeholder groups was limited. Ordinal rather than interval stakeholder weights were employed, along with a plus–minus scoring system. Though more refined quantification is possible, these choices were explained early in the article. It may also be said that this simple approach is quite adequate in framing problems. As noted above, critics can substitute other values both to test the robustness of these analyses and (if done transparently) to argue for their preferred choice.

Finally, advocates for deontological or virtue ethics may have reservations about a technique that takes a mechanistic and calculating view of parties and processes involved allegations of injustice. Certainly the analytical approach presented here is neither necessary nor appropriate for solving common marketing problems related to, for example, product safety or false or misleading representations. And this presentation is by no means intended to suggest an ends-justify-means approach to moral dilemmas in business. However, those theories also produce conflicts that may be irreconcilable in actual business situations. Actions that treat some people as congenial ends inevitably use others as means. Managers of publicly owned companies have obligations to shareholders and others that might prevent them from applying significant corporate assets to problems for which they have no direct responsibility. Alternative ethical theories provide no avenue to resolving these kinds of conflicts and little or no help in evaluating alternative intervention policies.

Benefit-cost analysis, particularly when more refined scoring is employed, also offers an opportunity to assess comparative gaps in the effects of policies on market structures and conduct, the environment, quality of life measures, and economic development, all issues of prominent concern in macromarketing research. Circumstances differ among geographic regions and political systems. How should priorities be set for intervention? How can alternative approaches be evaluated without undergoing a trial and error approach to policy, which risks making conditions worse? There are serious examples of injustice in the world and valiant efforts to address them. The devotion of limited resources to solutions needs to take differences in conditions and the foreseeable effects of policies designed to improve them into account.

NOTES

1. One response to this problem is the so-called fair trade movement, which attempts to ensure equitable compensation to, for example, producers of coffee and cotton (Beattie 2006; Moore, Gibbon, and Slack 2006). Fair trade is based on some combination of producer organization to strengthen bargaining power and deliberate buying policies by consumers and distributors favoring those producer organizations or otherwise ensure that higher prices are paid to producers, including workers. The downstream impact of this largesse is a mix of margin squeeze to processors and retailers and higher prices for consumers (Michel 1999). An alternative perspective argues that consumers alone bear the brunt of any internalization of the cost of making transactions more fair and proposes a combination of regulation and a tax on companies to bring more equity to this situation (Christensen and Grinder 2001). Whatever the merits of such a proposal in a domestic setting (which are questionable because of administrative burdens), such a remedy would be difficult if not impossible to impose on channels that cross national borders. However, one analyst has suggested that the inclusion of fair trade provisions in all trade agreements would advance the goals of the fair trade movement (Valor 2006).

2. Some critics of this approach to scoring will argue for the use of actual numbers (e.g., financial data). Although that criticism has merit, this plus–minus scoring has the advantage of simplicity over scaling schemes that use actual numbers that might be more accurate. Accurate data are often difficult to obtain, add time and effort to the task of analysis, and are necessarily particular to specific situations. It can also be argued that the use of more accurate data is not likely to lead to differing conclusions.

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