

Ethical Principles of a Global Company

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Abstract

This case study presents the review and evaluation of the ethical principles of a global company. The ethical principles consist of four core ideas, which are now to be applied to different firms around the globe. The principles are reviewed objectively and subjectively. In the subjective review, they are analyzed from two different ethical behaviors, utilitarianism, and the categorical imperative. Then, they are reviewed based on the four main regions around the globe and evaluated based on Hofstede's cultural dimensions. At the end of the case study, the problem areas of the principles are then showcased, based on the aforementioned criteria.

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2. Ethical Principles of a Global Company

Due to the recent success of the company and the estimated increasing demand for its services in different locations, multiple facilities are being constructed in different areas around the globe. Since this is the first time the company branched out on an international level, an in-depth analysis of the different regions was requested, to ensure a smooth transition. After a thorough consultation, a case study was deemed the best possible solution to examine intercultural differences. The topic of the following case study is the ethical principles of a global company. The purpose of this case study is the revision of ethical company guidelines on an international level. The main focus of the case study is four core principles, which should be applied to the new firm locations. To ensure, that there are no intercultural problems regarding the previously mentioned principles, they are reviewed in the following case study. At first, the principles are elaborated with emphasis on utilitarianism and the categorical imperative. These are two views of ethical behavior and evaluation, which are practiced especially in Europe and North-America. Possible differences and consequences of the principles are showcased depending on what kind of ethical methodology is chosen. Then, those four principles are applied to a worldwide scale and evaluated based on four distinct regions, which generally practice different ethical principles. These regions and principles are also analyzed with Hofstede's cultural dimensions on ethical decisions. These are the six categorizable criteria, which can showcase the general difference between cultures. These differences are then further illustrated with examples, to show potential conflicts. Finally, the conclusion summarizes the problems of the four principles regarding the respective location and Hofstede's cultural dimensions. The foundation for this case study is the coursebook "Intercultural and Ethical Decision-Making" (Jürgen Matthias Seeler, 2020b).

2.1 The four principles and their purpose

As already elaborated in the introduction, the core focus of the case study is four principles. These principles are as follows:

- a) "Our employees actively participate in the corporate decision-making process and are therefore called upon to provide critical feedback to superiors." (Jürgen Matthias Seeler, 2020a).
- b) "Our employees are requested to report misconduct in the workplace (e.g., bullying, corruption, harassment) anonymously to our whistleblowing hotline." (Jürgen Matthias Seeler, 2020a).
- c) "We reject corruption, bribery, and favoritism as a matter of principle, which is why we do not give gifts to business partners. We also do not accept gifts from business partners." (Jürgen Matthias Seeler, 2020a).
- d) "Equal opportunity is important to us, which is why we fill positions solely based on qualifications and do not discriminate based on age, national origin, gender, religion, sexual orientation, or disability." (Jürgen Matthias Seeler, 2020a).

The principle “a” encourages employees to take part in various decision-making processes. This not only intertwines the employees in the future course of action but also elevates their status of importance since every member takes part in the decision-making. In addition to that, the employees should also provide critical feedback. This not only gives a decision multiple points of view but also flattens the hierarchy since they are openly encouraged to challenge the decision of a superior. The principle “b” lets employees shape a healthier work climate. They are able to voice their discontentment with the behavior of other co-workers, while simultaneously staying anonymous. This allows staff to report misconduct like bullying without having to suffer repercussions for coming forward with complaints. Principle “c” is a necessary measure to take the practices of corruption, bribery, and favoritism as far away from the company as possible. This rule stops other companies from “buying” their way into the firm. Furthermore, since gift exchanges are not allowed, bribery can be effectively combated. Principle “d” shapes the company with passive management of diversity. This principle aims to fill every position with the best-qualified employee, which allows for maximum efficiency. In addition, the staff becomes more diverse, which is another beneficial change.

2.2 Differences of the four principles based on utilitarianism and the categorical imperative

Since the four principles have been elaborated objectively, to show their potential benefits, it is now essential to review them, based on a subjective point of view. For this, the four principles are reviewed based on two common moral theories, utilitarianism, and the categorical imperative. At first, utilitarianism is elaborated in detail, to explain, what moral theory is and how it affects ethical behavior. Afterward, the four principles are subjectively elaborated based on the utilitarianism point of view and the potential differences are shown. The same approach is then taken with the categorical imperative. And at last, it is showcased where these differences are most likely to appear.

2.2.1 Utilitarianism

Utilitarianism is a moral theory, which can be classified as a form of consequentialist ethics. It is the belief that the morality of the act is defined by its outcome, not the act itself. If the outcome is good then the act is moral. If the outcome is bad, the act is immoral. The classification of good and bad is defined by the number of people in respect to their happiness or pleasure. If more people are happy and satisfied, the act can be determined as good. On the other hand, if more people are suffering or dissatisfied, the act can be determined as bad. This philosophy stems from the thought, that the choices people make should increase the good in the world, not only for themselves but also for other people, since they are also deserving of a good outcome (Mohn, 2020).

2.2.2 The four principles from the point of view of utilitarianism

With the previously elaborated definition of utilitarianism in mind, the four principles are now reviewed. To apply utilitarianism properly, the principles need to be elaborated with respect to their outcomes and how the majority of people are affected by the outcomes.

The morale of the first principle is depending on the employees regarding the decision-making process and the executives. First, it is important to understand the perspective of the employee. The consequences of involving the staff in the decision-making process are multiple positive emotions if the employee wants to take part in the future of the company. This means, that employees should first of all be given the choice if they want to even take part in the decision-making process. Taking part in such a process is not suited for everyone. Some individuals may not want to take part because it is stressful for them or they see themselves unfit for decision making. Allowing people, the choice is crucial, since otherwise the principle could turn displeasing. The employees, who do want to take part in the decision-making process get positive emotions of empowerment, increase in morale and obtain a closer relationship to their workplace. The executives also benefit from this outcome, since higher participation of employees causes more utility of internal resources, leading to better results. In conclusion, the first principle can be seen as moral, since the majority of people are made happy through this process.

The second principle is the outcome of reporting misconduct. Overall, one can assume, that the majority of employees and people reject misconduct. Being able to report misconduct anonymously gives employees a sense of security. This principle makes it clear, that misbehavior is not tolerated in the company, which makes the work environment more secure and more positive. Employees who committed misconduct are then accordingly punished, which increases their negative emotions and leaves them dissatisfied. However, as previously established, the majority of people reject misconduct and the people, who are satisfied with this principle outweigh the dissatisfied individuals. Therefore, the principle can be seen as moral.

The third principle is the outcome of who benefits from a company, which rejects corruption, bribery, and favoritism. While there are no people, who directly benefit from having no corruption it still affects the company tremendously. Consumers, for example, spend their money much rather on a company, they can trust. Ultimately betraying this trust would leave a huge majority, if not all customers, dissatisfied. A workplace, which openly addresses the fight against bribery, favoritism, and corruption also positively shifts the work environment. Business partners, however, could potentially be dissatisfied, if their presents are rejected or they do not receive presents if they are accustomed to them. As previously mentioned no person directly benefits from the outcome of rejecting corruption, but the rejection of crime itself is an indirect benefit to the company climate and customers. Since the customers and employees outweigh business partners, who could potentially be dissatisfied, the principle can be seen as moral.

The fourth principle is the outcome regarding the implementation of equality in the workforce. The morale of the outcome is again depending on multiple parties, which consist of the employees, the executives, and the customers. The main point in this principle is the filling of positions with the best-

qualified individuals. Overall, the majority of people can be assumed to view discrimination as negative. This means, that the act of rejecting discrimination has an indirect positive outcome for the majority of people. From the point of view of executives and customers, the quality is a crucial factor, because these groups benefit from the best quality. Executives are satisfied with the increase in production, while customers are satisfied with the best possible service. The employees benefit from an intercultural workplace, which makes the work environment more positive. Since the majority of people are arguably satisfied the principle can be seen as moral.

2.2.3 The categorical imperative

The categorical imperative is a moral theory, which contrary to utilitarianism, is the belief that the morality of the act is defined by only the act itself without any regard for its outcome. This moral theory was developed by Immanuel Kant, with the intention to shape a moral law, which was universally applicable. The moral theory should be a way of thinking, which every person would apply to themselves and also every other person. This rule stands for the positive as well as the negative. If someone lies in a certain situation, the person would be ok for everyone else to lie in that situation as well. This makes the decision of a moral or immoral act, solely depending on the act itself (Biscontin, 2019).

2.2.3 The four principles from the point of view of the categorical imperative

To apply the categorical imperative properly, the principles need to be elaborated in respect to their actions and if the handling of the situation is per definition moral or immoral.

The first principle depends on multiple scenarios and how they can be interpreted. While the act of voicing one's opinion is neither moral nor immoral it is depending on the context of what's said. If the opinion of the employee is the same as the superiors, it can be regarded as positive encouragement and would be deemed as moral. If the opinion of the employee is however different, the act can be regarded as open criticism against fellow work colleges, which may be deemed as bad. The act of criticism, be it either constructive or other ways, is to shape a better outcome. However, criticism itself is still a negative emotion or in the best case neutral, since it implies one is not happy with the decision made by someone else. Since the principle openly calls for critical feedback, the principle can be overall seen as bad or in an extreme case immoral.

The second principle as well is depending on multiple scenarios. The first scenario is the act of reporting misconduct, which is, without a doubt a moral act. The other is the reporting of a coworker to an authority. This is very much depending on the person, who reports the misconduct. They could possibly see this as a form of betrayal, which would make to act immoral from a certain point of view. However, since the overall opinion on reporting crime, can be assumed as moral, the principle is generally moral.

The third principle is the consideration of two different points. The first is the rejection of corruption, bribery, and favoritism. This behavior is also without a doubt a moral act. The second is the rejection of gifts and not sending gifts. The not sending and rejection of gifts is set in place, to further prevent the aforementioned misconducts of corruption, bribery, and favoritism. The act of not sending and rejecting gifts is however in itself displeasing. The scenarios, in this case, should be weighed against each other, and since the rejection and not sending of gifts appears petty in the light of preventing corruption, the principle can be seen as moral.

The fourth principle is a common case of a moral act without any counter scenarios. The act of treating everyone equally and enabling everybody the same opportunities is without a doubt a moral act.

2.2.4 Where these differences can appear

Now, that every principle has been reviewed in light of the respective ethical theory, some glaring differences can be seen. Utilitarianism looks at the broader outcome of the principles, even if a principle may seem negative at first, it serves a greater purpose. The categorical imperative views just the act of the principle, without regard to what may occur afterward. This leads as previously established, to different criteria regarding the morale of a principle. This can even go so far, as for example in principle one, while the act itself may seem bad or immoral, it serves a greater purpose, which makes the principle moral again. Depending on the employees' point of view, these ethical mindsets could possibly clash. The same differences can be found in principles two and three, while the act itself is debatable to a certain extent, it serves a better outcome. Principle four is the only act, which has no problems with respect to both ethical theories. There should be caution depending on the region, where ethical theories are dominant. The German-speaking region is influenced by the categorical imperative, while the Anglo-Saxon Regions are strongly influenced by utilitarianism (Frankena, 2017). Therefore, possible conflicts could arise in these regions.

2.3 Differences of the four principles due to a worldwide application

Now that the four principles have been reviewed based on the moral theories of utilitarianism, and the categorical imperative, they now need to be elaborated on a global scale. At first, the ethical concepts of four different world regions are inspected, which make up the most common ethical concepts. Then an overview of Hofstede's cultural dimensions is given. These are criteria, which can be used to understand the main differences between cultures. And at last, the four principles are reviewed based on the before mentioned criteria, and the problem areas are showcased.

2.3.1 The four world regions and their ethical concepts

There are four major world regions, which were influenced by distinct ethical concepts. These four world regions are the German-speaking region, which can be regarded as central Europe, the Anglo-Saxon Region, which includes most of the English-speaking countries, China, which represents a

part of Asian teachings and Sub-Saharan Africa, which makes up a majority of Africa (Frankena, 2017; Hang Lin, 2012; West, 2014). These hard separations are just rough generalizations of likely cultural behavior in these respective regions, they do not provide deeper insight into their specific regional customs. The German-speaking and the Anglo-Saxon Region were previously elaborated in detail. Therefore, the focus lies on China and Sub-Saharan Africa.

China and other parts of Asia are strongly influenced by the teachings of Confucius. Confucianism is a philosophy, which concerns itself with multiple aspects and philosophies of life, it can also be regarded as a way of life itself. The core of the teachings is humanistic, which means that there is an emphasis on family and social harmony. Confucianism's thoughts focus on the moral in an organized world. Therefore, special emphasis is taken on righteousness and amoral desire to do good, to shape a harmonious world. Social harmony is achieved through every individual knowing his or her place in the order of nature, this includes work, family, friends, and every other aspect of society. This also reflects the business behavior, which can be quite different compared to other cultures. Concepts like loyalty, relationship, honor, and other aspects are vastly different and can seem insulting to western businesses in certain situations (Johnson, Judy A., MTS, 2020).

Sub-Saharan Africa is shaped by the Ubuntu philosophy. The Ubuntu philosophy is a way of life, which emphasizes the meaning of humanity and community. One of the most important phrases of Ubuntu is "I am because of who we all are", which can be phrased as "being self through others". The core emphasizes of this philosophy are the recognition of the humanity of others, the preference of human life over wealth, and that the people of higher status, owe their position to the will of the people under them. Contrary to western society, where more focus is on the individual, in Ubuntu, the focus lies on the collective. Ubuntu incorporates aspects of equality, empathy, compassion, harmony, and many other humanitarian aspects into the culture. This philosophy is also reflected in their work ethics (Jacob Mugumbate & Andrew Nyanguru, 2013).

2.3.2 Hofstede's cultural dimensions

Now that the four world regions and their respective culture have been elaborated, it is important to analyze Hofstede's Cultural Dimensions. Hofstede's Cultural Dimensions are a global categorization of six cultural criteria, to effectively compare cultures. These are the most well-known categorizations of cultural differences and are as follows:

- power distance
- individualism versus collectivism
- uncertainty avoidance (high versus low)
- masculinity versus femininity
- long-term versus short-term orientation
- indulgence versus restraint

Power Distance is the degree of how much influence hierarchy has in the respective culture. The larger the degree of power distance, the larger is the gap between a superior and their employees. This means that the actions of a superior need less justification and the opinion of an employee has less impact or will not be voiced. In societies with a smaller power distance actions between superiors can be questioned and the opinion of employees has more weight or will be voiced more often.

Individualism versus collectivism is the degree to how an individual acts in a social group and how an individual is expected to act in a social group. More individualistic societies often have a social framework, where they only take care of themselves and their immediate family. In more collectivist societies expectations and behavior inside a group are more important than the individual. These groups often have a sense of hierarchy in itself, where the individual has to show loyalty and gets care from the group in return. A good differentiator is the way of thinking, which is either “I” or “we”.

Uncertainty avoidance is the degree to which individuals, groups, or societies are comfortable with uncertainty. The difference between the degrees is how the future will be expected. Countries with a stronger uncertainty avoidance will put much emphasis on regulation, law, and other guidelines. While countries with a lower uncertainty avoidance tend to have a relaxed attitude towards the future and are more flexible in this regard.

Masculinity versus femininity is a degree, which is associated with certain attributes. A masculine society stands for the attributes of achievement, heroism, assertiveness, and more materialistic endeavors. A feminine society is contrary, it stands for cooperation, modesty, caring for the weaker and more quality of life. In business, this can also be phrased as “tough versus tender”.

Long-term versus short-term orientation is the degree, which thinking of the future has more overall priority. Societies with a lower degree being long-term, emphasize honoring traditions and take a slower approach to the overall change of society. On the other hand, societies with a higher degree are short-term oriented, which means that change happens at a faster pace and these societies are more creative.

Indulgence versus restraint represents the social norms inside a society. Societies where indulgence is practiced, tend to have more gratification and focus more on the natural human drive to have fun or consume. Societies where restraint is practiced, tend to have stricter social norms, which results in lesser gratification and going after one's needs (Insights, 2021).

2.3.3 Impact of the four principles on Hofstede's cultural dimensions

At last, the principles are now evaluated with respect to the different world regions and Hofstede's cultural dimensions. Every principle is now looked at in detail and argued under which cultural dimension the principle falls. Then, based on the cultural dimension in combination with the world region a decision is made if the principle can cause potential problems or not.

First of all, comes principle “a”, which again urges employees to participate in the decision-making process. The principle now needs to be analyzed in detail. Since an employee is encouraged to give their opinion and provide critical feedback to superiors, this principle falls under the category of power distance. This is because the opinion of an employee is valued or even voiced depending on the degree of power distance. The same goes for the critical feedback and the actions of a superior. The justification of the actions of a superior also stands in direct correlation with the degree of power distance. Another aspect is masculinity versus femininity. The attributes associated with femininity are cooperation and modesty. Therefore, it can be argued, that this principle calls for a more feminine business approach since cooperation is sought.

Next is principle “b”, which is the reporting of misconduct. This principle can not be so easily classified and is more a combination of different cultural dimensions. Arguably the first is power distance. If the misconduct is performed by a superior or someone with higher status, the employee or lower-ranked individual, will probably not report the misconduct. It can be argued with the mindset, that the actions of a superior should not be questioned, or the employee is accustomed to not voice their opinions in this matter. Individualism versus collectivism is another aspect. In individualistic cultures, the focus is more on the “I” and what the individual thinks is right or wrong. In collectivism, however, the thought process is more on the “we”, which can result in misconduct being overlooked, either through loyalty to other members of the group or because of the best interest of the group. Uncertainty avoidance shapes the framework of the act. This means, that societies that have stricter laws and guidelines proceed more strictly and harder against misconduct. Cultures with a low tendency to avoid uncertainties have a relaxed approach and misconduct may not be reported, because of this mentality. Masculinity versus femininity is also important. In a masculine business, achievements and materialistic endeavors are prioritized, this could potentially lead to more misconduct, than in feminine businesses, if the misconduct happens in the name of progress. At last, is indulgence versus restraint. Societies, which have a higher degree of indulgence focus more on their natural needs and to chase openly after them. This can potentially lead to more misconduct and also, that misconduct is not reported because the mentality could be shared with others.

Principle “c” focuses on the aspect of not sending or accepting gifts to prevent corruption, bribery, and favoritism. The first cultural dimension, which plays a role here is uncertainty avoidance. As previously mentioned, societies with a lower degree of uncertainty avoidance tend to have a relaxed attitude towards regulations and guidelines. This behavior and mindset may cause, that the principle is not followed through, because gifts receiving and sending in itself is not a “bad” act. Masculinity versus femininity is also a major influence. Feminine societies value cooperation and modesty. Therefore, businesses with a feminine mindset may have problems with this principle. Not accepting or sending gifts can also come into conflict with long-term versus short-term orientation depending on the custom traditions. If traditions play an important part in the respective culture, then not sending

or accepting gifts, may be insulting. Indulgence versus restraint is a mixture of both depending on the point of view. A business that practices indulgence may go after their natural desires and accept or send the gifts, while a restricting business may accept or send gifts because of the existing social norm.

Principle “d” is the strive for equality and enabling every individual the same opportunities, based on their qualifications. The first factor that impacts this principle is power distance. Societies, which have a high degree of power distance, do not only decide based on hierarchy but also traditional roles of gender and age. A younger employee may be inferior to an older employee based on this system, even if they have the same qualifications. A male employee can be preferred to a female employee, not based on qualification, but because the male employee may be seen as more dominant or has higher status in their society's order. The same can be said about long-term orientation, which may favor male employees simply based on cultural traditions. Masculinity versus femininity could also favor inequality. A more masculine business can choose a male employee because of the concept of the stronger gender.

2.4 Conclusion

To conclude, the principles can be applied in the area of western society but will likely face many problems, if they are applied on a worldwide scale. The principles were created in the German-speaking region, with the local culture in mind and with a focus on the categorical imperative. The neighboring world region the Anglo-Saxon Region has similar values to the German-speaking region since they are both represented in western society. That makes a translation of the principles to the Anglo-Saxon Region and culture easier. The following graph represents a visual representation of the differences of Hofstede's cultural dimensions of the United States and Germany.

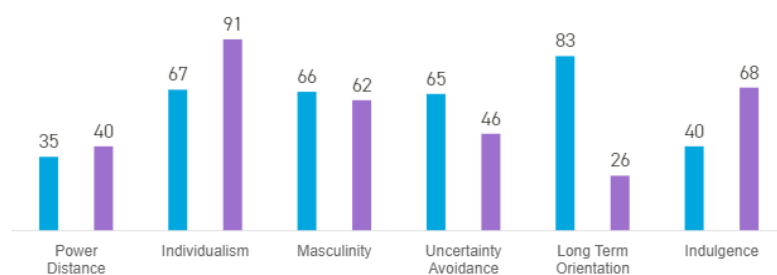


Figure 1. Cultural differences between Germany (blue) and the United States (purple) (Hofstede Insights, 2020a)

The major difference is the long-term versus short-term orientation and medium differences in indulgence and individualism. This can influence principle “c”, because not accepting or sending gifts might not be followed through, based on traditional values or indulgence. Principle “d” can also cause conflicts, based on traditional gender role stigmas.

The southern societies are in a similar but worse position. The following graph represents a visual representation of the differences of Hofstede's cultural dimensions of South Africa and Germany.

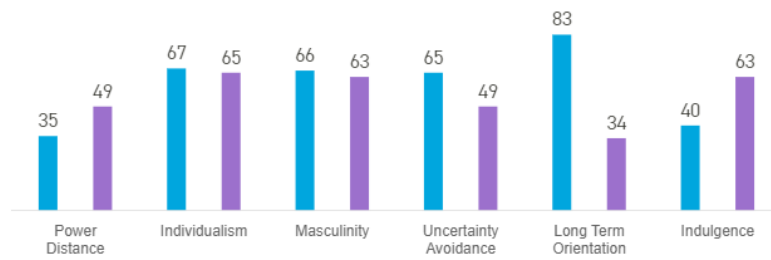


Figure 2. Cultural differences between Germany (blue) and South Africa (purple) (Hofstede Insights, 2020c)

The long-term versus short-term orientation and indulgence are at around the same level as the United States. The problems can, however, arise in the slight shift of power distance. This can cause problems in principle “a”, principle “b” and again principle “c” and principle “d”. Problems can arise when employees are asked to participate in the decision-making process or they may not report the misconduct of their coworkers, based on the hierarchical structure. Principle “c” and principle “d” has the same issues as in the United States.

The major problems arise in eastern societies. These cultures and societies are vastly different from western society and represent different problem areas for the principles. The following graph represents a visual representation of the differences in Hofstede's cultural dimensions of China and Germany.

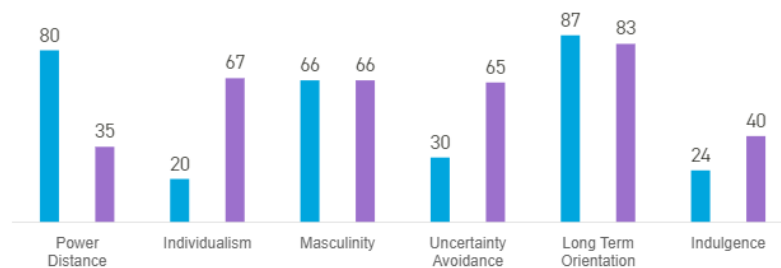


Figure 3. Cultural differences between China (blue) and Germany (purple) (Hofstede Insights, 2020b)

Noticeable differences are power distance, individualism, and uncertainty avoidance. This results in a major conflict regarding principle “a”, principle “b”, principle “c” and principle “d”. Chinese employees most likely will not participate in decision-making processes or provide critical feedback, as this is a huge insult and socially frowned upon in their society. The same concept applies to principle “b”. Principle “c” has issues regarding social ties. Contacts and relationships are valued dearly in China, not sending or accepting gifts, can again be a significant insult, making future businesses with other companies problematic. Principle “d” has equality issues, which are rooted in tradition and Confucianism. For example, it is not the norm for Chinese women to pursue a working career. Therefore, when choosing a new employee, a male could be preferred to a female based on gender stigma.

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