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Situating 'Giving Voice to Values': A Metatheoretical Evaluation of a New Approach to Business Ethics

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Abstract The evaluation of new theories and pedagogical approaches to business ethics is an essential task for ethicists. This is true not only for empirical and applied evaluation but also for metatheoretical evaluation. However, while there is increasing interest in the practical utility and empirical testing of ethical theories, there has been little systematic evaluation of how new theories relate to existing ones or what novel conceptual characteristics they might contribute. This paper aims to address this lack by discussing the role of metatheorising in assessing new approaches to ethics. The approach is illustrated through evaluating a new pedagogy and curriculum for ethics education called Giving Voice to Values (GVV). Our method involves identifying a number of metatheoretical lenses from existing reviews of ethical theories and applying these to examine GVV's conceptual elements. Although GVV has been explicitly presented as a pedagogy and teaching curriculum, we argue that it has the potential to contribute significantly to the development of ethical theory. We discuss the general implications of this metatheoretical method of evaluation for new approaches to business ethics and for GVV and its future development.

Keywords Metatheoretical evaluation · Metatheory building · Giving Voice to Values · Performative ethics · Communicative ethics

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Introduction

The evaluation of new theories and pedagogical approaches to business ethics is an essential task for ethicists and researchers. This is true not only for empirical and applied forms of evaluation but also for metatheoretical analyses of ethical theories. The ethical challenges and moral complexities facing organisations and managers are becoming increasingly demanding (Alcaraz and Thiruvattal 2010) and the teaching of business ethics and the role of theory itself are coming under greater scrutiny (Rutherford et al. 2012). Hence, the examination of new approaches, particularly in how they might add to the store of ethical knowledge and improvement of practice, is important work. However, while there is increasing interest in the practical utility and empirical testing of ethical theories (Spicer et al. 2004; Van der Laan et al. 2008), there has been little systematic evaluation of how new theories relate to existing ones or what novel conceptual characteristics they might contribute. In short, there is a dearth of metatheoretical evaluation in the study of new approaches to business ethics. Researchers have, for example, noted the 'the paucity of research examining the validity of ethical decision-making models' (Whittier et al. 2006, p. 236) and this criticism holds true for theories of business ethics in general.

In a time of theoretical pluralism, it is crucial to assess how new approaches to business ethics relate to existing ones and how new theoretical insights might help to address current ethical challenges from both conceptual and pedagogical perspectives. This paper aims to contribute to these efforts by discussing the role metatheoretical analysis can play in this process, and by illustrating this metatheoretical approach through evaluating a new pedagogy and curriculum for ethics education called Giving Voice to Values (GVV) (Gentile 2010).

We place two significant caveats on our approach. First, the metatheoretical perspective adopted here is significantly different from a metaethical or metaphysical critique. In other words, we are not offering a traditional philosophical evaluation. Instead, we take a social science orientation towards metatheoretical research. This perspective is represented in many disciplines and fields including sociology (Ritzer 2001), developmental psychology (Overton 2007), management theory (Tsoukas and Knudsen 2003), organisation theory (Edwards 2009, 2010) and business strategy (Singer 2010). More on this will be presented in the following section on defining scientific metatheorising, but it should be understood from the outset that this paper does not intend to address questions concerning ontological, epistemological or metaphysical foundations; this is not a metaethical analysis of GVV. Instead we take, as psychologist and statistician Meehl refers to scientific metatheorising, an 'actuarial approach' (Meehl 1992). Scientific metatheorising is actuarial because it uses extant theories as its data set. In this paper, the data set is constituted by the pool of ethical theories and approaches that were included in our review sample. From this pool we identify patterns of conceptualising and describe these patterns as conceptual lenses or 'architectonics'. As Ritzer et al. point out:

> In getting at the architectonics that undergirds the work of a group of theorists, the metatheorist is similarly getting at the idea that there is a hidden but essential commonality that helps to unify their contributions and to account for similarities in their substantive work. (Ritzer et al. 2006, p. 123)

Comparing GVV with the identified architectonics of other theories provides an account of 'similarities', 'essential commonalities', as well as differences and novel contributions. Hence, in this paper, we are engaged in a specifically scientific form of conceptual or metatheoretical reflection that is based on data rather than a philosophical analysis of, for example, ontological assumptions.

The second caveat concerns the nature of GVV as a conceptual system or theory. Gentile has explicitly posited GVV as a 'pedagogy and curriculum' (Gentile 2012b) rather than a theoretical system. We acknowledge Gentile's reasons for taking this stance but also want to explore here GVV's conceptual contributions to ethical theorising. We feel that GVV has the potential to be more than a pedagogical system and its theoretical insights need to be taken seriously and evaluated accordingly. It has many of the elements of a theoretical system. Like other business ethics theories, GVV is constituted by a coherent and systematic body of ideas directed towards enacting and practicing ethical conduct. GVV includes twelve basic assumptions about human nature and the expression of values (Gentile 2010), is based on a set of closely interconnected conceptual 'pillars' (Gentile 2008b) each of which are 'firmly based upon a set of research findings', (Gentile 2012b, p. 195) and together they form a type of 'thought experiment' (Gentile 2012b, p. 192) that uses 'tools of analysis' (Gentile 2012b) to map out courses of ethical action. We claim that, together, these elements describe a theoretical system that underpins GVV pedagogy and, in this paper, we aim to evaluate this new applied, action-oriented ethical theory from a metatheoretical standpoint. More specifically, we are interested in how to evaluate new approaches to business ethics with reference to existing theories as well as their novel conceptual contributions. We do this using GVV as an exemplar case.

The paper is structured as follows. First, we provide a general overview of metatheoretical evaluation and discuss its potential contributions to the study of business ethics, and ethical theory more broadly. Next, we introduce the basic theoretical and pedagogical foundations of GVV. Third, from existing reviews of ethical theories, we identify and describe four metatheoretical lenses, which we then use to perform the metatheoretical evaluation of GVV. To conclude, we discuss the implications of this metatheoretical method of evaluation for business ethics theories in general and for GVV and its future development.

Metatheoretical Evaluation

There are, of course, many different ways to evaluate the contributions of new theories. In the following section, we propose a simple typology of evaluative research and discuss the role of metatheoretical evaluation within this framework. Combining the work of several social science metatheorists, including Ritzer (2001), Tsoukas and Knudsen (2003) and Rosen (1975), a typology of evaluative research can be derived by crossing research focus (whether the evaluation is concerned with one or multiple scientific studies) with type of data (whether the evaluation analyses empirical or conceptual data such as theories and models). Figure 1 depicts the resulting types of evaluation. The typology describes a scientific rather than philosophical framework because each form of evaluation is associated with the systematic collection and analysis of data. In the case of empirical research, that data involves observations, experiences and first-order concepts. For conceptual research, data is constituted by second-order concepts, models, theories and conceptual frameworks. While, many other forms of evaluative research can be described, these four are particularly important for applied ethical theories because of their direct relevance to human behaviour and social practices.

	Empirical	Conceptual
Single focus	*Empirical Evaluation*	*Theoretical Evaluation*
Multiple focus	*Meta-(data)-Analysis*	*Metatheoretical Evaluation*

Fig. 1 Some forms of evaluative research

Theoretical evaluation is important for assessing how new theories contribute to knowledge by stimulating new insights, proposing innovative constructs and developing more general explanations of the phenomenon of interest. Drawing on literature from corruption studies (Ashforth et al. 2008), ethical decision-making (Whittier et al. 2006) and organisational theory evaluation (Bacharach 1989) a number of criteria for evaluating particular ethical theories at the conceptual level have been proposed. These include situational relevance (ecological validity), scope (e.g. coverage of individual and institutional events), parsimony (optimal number of conceptual elements), fecundity (generative source of ideas) and generalisability (applicability across situations). Theoretical evaluation ultimately helps in the development of better theories and ethical analyses, rules, judgements and interventions. For example, the conceptual analysis of contract theory in business ethics has generated a stream of research that has contributed a range of new perspectives and theoretical constructs to the field (see, for example, Donaldson and Dunfee 1994; Wempe 2004).

Whether the focus is on the impact of a theory in a single study or across a range of studies, evaluations using *empirical* and *meta-analytic methods* are important because they assess research outcomes and the concrete findings of studies. Empirical evaluations assess theories in terms of measurable impacts and the changes in behaviours that interventions based on the theory can produce. Empirical investigations put to the test both our assumptions about why people do things (Reiter-Theil 2012) and whether a theory is useful in describing and/or explaining ethical behaviour. Empirical evaluations that adopt a single-focus assess theories by checking on their capacity to validly and reliably explain and predict phenomena in single studies. In contrast, meta-analytical evaluations assess theories on the basis of the outcomes of multiple studies. For example, Davis and Rothstein (2006) looked at an integrity-based theory of business ethics by evaluating twelve studies investigating the relationship between behavioural integrity of managers and employee attitudes. The evaluation of theory, in both single- and multi-focus studies, rests on the demonstrated capacity of theory to bring about change in the phenomenon under study.

Finally, *metatheoretical evaluations* assess the conceptual contributions of new theories within the big picture context of multiple theories and research paradigms. In the already crowded landscape of ethical theory, evaluating new entrants is pivotal for maintaining the overall coherency of the business ethics field and for signalling new conceptual developments (Treviño et al. 2006). Although there have been many new approaches to business ethics emerging over recent decades, for example, stakeholder theory (Freeman et al. 2010), social contract theory (Donaldson and Dunfee 1994), corporate responsibility theories (Carroll 1999) and moral leadership theory (Treviño 2000), little research has appeared that evaluates their conceptual contributions and where they might be situated relative to the existing range of ethical theories. The consideration of these multiple kinds of big picture relations is the province of *metatheoretical evaluation* (Colomy 1991; Edwards 2008; Wallis 2010) and it is this approach that will be our focus in the present study. The reflections we offer on GVV are metatheoretical because they come from a standpoint that is informed by multiple ethical theories. This standpoint is just one among many other possible metaperspectives. Organisation theorists Gioia and Pitre make the point that it is not possible 'to understand, to accommodate, and … to link multiple views' without developing or adopting some 'viewpoint beyond that of an individual paradigm' (1990, p. 596). They stress that some 'meta-level' position must be taken:

> Comparing and contrasting diverse paradigms is difficult when confined within one paradigm; looking from a meta-level, however, can allow simultaneous consideration of multiple paradigms. (Gioia and Pitre 1990, p. 596)

Noting the lack of overarching conceptual research of this kind in the business ethics field, Byrne (2002) and Crane (1999) have called for ethicists to contribute to the development of what they call 'multiple paradigm research', that is, research that can assess theories with respect to multiple theoretical and paradigmatic positions. Such research works to develop overarching connections such that specific theories can be situated and their boundaries identified. As Byrne puts it 'it would be helpful if business ethics and philosophy were connected in a more overarching way' (2002, p. 128). An important consequence of the lack of metatheoretical evaluation is a weakened ability to assess the field of business ethics in a general or integrated way. Consequently, it is difficult to gauge where a new theory might be situated with regard to other approaches, what its conceptual limitations might be, how it adds to the overall direction of research, or whether it is a new approach or simply a revamping of existing ideas.

Metatheorising in Business Ethics

Metatheorising is the systematic study of theory (Ritzer 1991, p. 302). We take theory to mean any coherent system

of concepts that provides an explanatory account of a phenomenon and which generates understanding and truth claims that can be examined and tested (Rychlak 1968; Sutton and Staw 1995; Wacker 1998; Whetten 1989). Metatheorising can result in the construction of a metatheory that also possesses these features. The difference between metatheory and theory lies not so much in conceptual structure or explanatory aims but in what they regard as 'data'. Theory is built and tested on empirical phenomena whereas metatheory is build and tested on other theories or conceptual models. In other words, scientific metatheorising takes other theories and models as its data and so 'Theories and methods refer directly to the empirical world, while metatheories refer to the theories and methods themselves' (Overton 2007, p. 154). Faust and Meehl stress the implications of this multi-tiered view for the practicing scientist:

> As data are the subject matter for theories, theories and other scientific products are the subject matter for meta-theory and meta-science, organized and directed by methods that, in large part, remain to be developed. (Faust and Meehl 2002, p. 196)

Through the emergence of applied fields such as business ethics, the development, study and application of ethical theories has become as much the province of scientific study as it has of philosophical inquiry. Along with those developments goes the need for metatheoretical research. Like most other disciplines and fields within the social sciences, the study of business ethics is characterised by the diversity and ongoing proliferation of new theories and conceptual systems. There are many ethical theories and approaches that have been developed within, and adapted to, the business, organisation and management fields. Byrne describes this as 'the heterogeneity of business ethics and philosophy' (2002, p. 122). As well as the major ethical paradigms of deontology, utilitarianism, and virtue ethics (and their many variants), there are approaches more specifically dealing with business ethics—stakeholder theory, social contract theory, models of professional ethics, corporate responsibility and citizenship, accountability and transparency models, ethical decision-making, values-based organisations and moral leadership.

The opportunities opened up by theoretical pluralism are substantial. Each theory has the potential to contribute valuable new insights into the rich territory of business and organisational ethics and, thus, contribute to teaching, learning and researching within corporate, government, community and educational settings. Ethics researchers also utilise, extend and elaborate on established theories (Derry and Green 1989) and develop new theories in response to emerging ethical challenges (Collier 1998; Nielsen 2010), so diversity and pluralism can also bring an increased relevance and practical applicability of theory to particular situations and cultural contexts. Theoretical pluralism is a feature of business ethics education and research and it brings several advantages for students. Studying different ethical theories contributes towards students' capacity to discuss, to analyse and to articulate their own moral positions and to engage with the moral positions of others. Familiarity with theory can provide tools to engage intelligently, not only in the social analysis of moral issues, but also in personal introspection (DeGeorge 2009).

However, the problematic aspects of theoretical pluralism in business ethics are just as compelling. On the conceptual side, there is the problem of reacting to pluralism by, paradoxically, specialising in one kind of theory or research paradigm to the exclusion of others. This is seen, for example, when researchers focus on descriptive theories and neglect normative theories (Treviño and Weaver 1994). This descriptive focus can result in the loss of ethical theorising as a moral guide to decision-making, goal setting and purposive behaviour (Alzola 2011). Another problem is, what might be called, arbitrary eclecticism where a more-or-less random mixture of theoretical positions is adopted with no reasoned justification. This point was made almost 20 years ago by Brady and Dunn and it perhaps even more relevant today:

> A lingering difficulty in the field of business ethics is the acquisition of a stable theoretical base. The feeling one gets from the literature (texts, articles, books) is that of a theoretical 'free-for-all' where eclecticism seems to dominate over the need for focus and the securing of a common foundation. (Brady and Dunn 1995, p. 385)

On the pedagogical side, multiple theories not only offer the opportunity for intellectual and moral debate but also for moral confusion. In their critical assessment of how theory was handled when teaching business ethics, Derry and Green argue that:

> [A] familiarity with theoretical [divisions and] debates would only complicate students' approach to concrete cases. After all, if skilled theoreticians working at the most basic levels cannot agree on a satisfactory method of moral reasoning, how can students be expected to resolve even more detailed problems of moral choice? (Derry and Green 1989, pp. 521–522)

While theoretical pluralism provides both opportunities and challenges, a number of questions need to be asked when any new entrant makes its way into this crowded domain. Some of these questions relate to the new theory itself and some to the state of the field overall. For

example, What unique contributions does this new theory make? How does it relate to existing theories? And by what criteria should theories be assessed to identify their limits and areas of relevance and applicability?

One way of responding to such questions is to perform a metatheoretical analysis of connections and divergences between theories and to see how specific theories might be located within a diverse landscape of differing orientations. Contemporary or pluralistic metatheorising enables connections and differences between theories to be identified without falling into the trap of 'theoretical monism' (McLennan 2002, p. 483)—the use of a single theoretical system to explain and subsume diverse alternatives. Because pluralistic metatheorising involves the 'critical exploration of the theoretical frameworks or lenses' of diverse, extant models (Paterson et al. 2001, p. 91), it can find commonalities and juxtapositions that disclose otherwise unknown features of the field as a whole. Abrams and Hogg (2004) point out that good metatheorising 'helps to put the body parts together in a meaningful structure and then to theorise the links between those parts' (2004, p. 100). They also point out that 'identifying the metatheory behind a particular theory helps reveal potentially interesting and useful links to other theories' (2004, p. 100).

Such activities are particularly useful where new approaches and new versions of theories compete for air within a cramped pedagogical and research space. The analysis that follows illustrates how metatheoretical evaluation can identify unique contributions while also mapping the connections between new and extant theories. We do this using GVV, an action-oriented ethics approach that has been developed in, and for, the world of business and business education. While it offers many new possibilities in the ethics education field, we believe it can also contribute to theorising in applied ethics. Consequently, it is important to assess GVV's theoretical position with reference to existing ethical traditions.

Metatriangulation: A Method for Performing Metatheoretical Evaluations

The development of methods for metatheoretical analysis has been a neglected and undervalued activity in social science research. Recently, however, researchers have begun to explore ways of synthesising conceptual perspectives for theory development and evaluation (Edwards 2010; Okhuysen and Bonardi 2011; Suri and Clarke 2009). Perhaps the most well known of these is the metatriangulation approach of Gioia and Pitre (1990) and Lewis and Grimes (1999). Just as traditional triangulation aims to develop a more comprehensive picture of some phenomenon by collecting data from multiple points, metatriangulation draws on different theoretical perspectives to gain a more complete understanding of a complex social phenomenon.

Metatriangulation is a qualitative evaluation method that explores commonalities and variations between alternative theoretical systems (Saunders et al. 2003, p. 2). While there have been some discussions of the relevance of metatriangulation to business ethics theories in areas such as corporate social responsibility (CSR) (Gond and Matten 2007), materialism (Bell and Dyck 2011) and sustainability (Geels 2010), there has been no application of the method to evaluate ethical theories. We used an adapted version of metatriangulation in this current study to identify and describe metatheoretical lenses from the reviewed literature. The method consists of three phases—groundwork, review and analysis and (meta)theory building.

(i) *Groundwork*: In the groundwork phase the research topic, research domain and definitions are stated and research literature identified (see below).

(ii) *Review and analysis*: In the review and analysis phase metatheoretical lenses and their relationships are identified. Data analysis involves scrutinising data for key themes and building paradigms lenses. The technique used here for capturing key themes was 'text scrutinisation' (Luborsky 1994; Ryan and Bernard 2003). The text scrutinising focused in particular on textual elements that disclose the lenses used to categorise theories. These textual elements included (Ryan and Bernard 2003): repetitions, conceptual categories, metaphors and analogies, similarities and differences, theory-related material, graphical material and structural themes as indicated, for example, in article titles, headings and subheadings.

(iii) *Metatheory building and evaluation*: Lastly, lenses are combined and compared, metatheoretical frameworks developed and critical evaluations performed. In this study the identified lenses were not combined to develop a new metatheory. Lenses were used individually to situate GVV by comparing its conceptual elements with the lenses identified in the review and analysis.

Evaluating the GVV Approach

Gentile developed GVV in response to the criticism that business ethics education has lacked a practical focus (Gentile 2012b), that is, a focus on the development of applied competencies for addressing real ethical problems. GVV attempts to complement existing approaches to

Table 1 The twelve starting assumptions and their ethical implications

The assumptions	The ethical implication
1. I want to do this	People want to express their core values (i.e. 'do this')
2. I have done this	People have experience of voicing their values
3. I can do this more and better	Moral action is a skill that can be learned
4. It is easier for me to do this in some contexts	Situational factors deeply affect the expression of core values; they can inhibit and enable moral acts
5. I am more likely to do this if I have practiced	Practice increases self-confidence, engages moral imagination and supports the sense of responsibility
6. My example is powerful	Voicing one's values helps others to do so
7. Responding to rationalisations can empower others	Engaging in values-based conversations that offer enabling arguments is crucial to overcoming moral silence
8. I can more skilfully voice my values the more I know myself	Self-knowledge aides the skilful expression of values and the motivation to align self-image with behaviour
9. I am not alone	Others can help you express your values
10. Although I may not succeed, voicing values is worthwhile	Moral development comes from acting on one's values and learning from mistakes
11. Voicing my values leads to better decisions	Values-based actions result in better outcomes because they start a democratic process of free engagement
12. The more I believe it's possible, the more I will do this	Confidence and action are mutually supportive; self-efficacy grows as active steps are taken to express values

business ethics (both theoretical and pedagogical) in that it addresses the 'how' of ethics, that is, the question of what to do after it has been acknowledged that an ethical problem exists and that something must be done about it. Although only a recent arrival to the growing field of business ethics, the GVV approach is currently used in many business schools and corporate ethics programs (Gentile 2012a) and is receiving growing attention in the academic research literature (Adkins et al. 2012; Edwards et al. 2012; Gentile 2011). We refer to GVV as an 'approach' to ethics because it includes pedagogical elements, a detailed set of resources for curriculum building, foundational assumptions as well as a coherent system of concepts. GVV incorporates coaching materials, teaching tools and instructional methods designed to help students gain and develop skills in acting on their ethical commitments and core values. While the pedagogical dimension of GVV has been described and commented on in some detail (see, for example, Gentile 2011), its conceptual and philosophical underpinnings have received relatively little attention.

One reason for this is that Gentile has explicitly positioned GVV as a business ethics curriculum and as a pedagogical approach. As pointed out previously, we acknowledge GVV's pedagogical status but also argue that it constitutes a theoretical system according to the broad definition of theory adopted here. GVV is constituted by a coherent set of ideas, includes a number of basic assumptions that define its domain of application (see Table 1), it defines a number of important concepts and discusses the relationship between them (see Table 2), and it makes testable claims about the cause of unethical activity and the interventions required to redress such behaviour. This last criterion, in particular, is important for appreciating the normative aspect of ethical theories where theory is understood not only as a means for modelling what is observed, but as a guide for enacting new kinds of social behaviour. For example, GVV assumes that if enough people express their core ethical values in an organisation better decision-making will result (Gentile 2010, pp. 19–20). Similarly, it is assumed that the individual expression of values empowers others to do so (Gentile 2010, p. 14). While there may be many improvements that could be made to the theoretical structure of GVV, we maintain that acknowledging its conceptual system will help in identifying its contributions and will stimulate further research interest and, consequently, aid in its theoretical and applied development.

In the following, we evaluate the theoretical qualities of this new approach with particular reference to how they connect and contrast with other more well known and established ethical theories and paradigms. Our focus is on identifying the unique conceptual and pedagogical elements GVV offers and the innovative perspectives it brings to challenging and transforming the way business ethics is conceptualised, researched and taught. Before beginning the evaluation proposer we provide a general description of GVV's core conceptual elements.

Table 2 The GVV pillars and brief explanations

The seven pillars of Giving Voice to Values	
1. Values	GVV uses the language of values to engage with people's deepest motivations and goals. Shared values provide the foundation for ethical conversations across many different boundaries.
2. Choice	GVV emphasises the individual's capacity for choice in all situations. Knowing what supports action or inaction leads to a deeper recognition that some form of choice is always present.
3. Normality	GVV emphasises that ethical conflicts are a normal part of the social environment and we should expect such conflicts and develop skills to manage them.
4. Purpose	Personal, professional, organisational and ethical purposes tap into the core goals for which values act as guides. With broader purpose comes a greater awareness of responsibility.
5. Self-knowledge and self-image	Responding to ethical conflicts/opportunities requires self-knowledge and aligning this knowledge with our vision for who we can be at our best.
6. Voice	Each person has their own voice and own ways of dealing with difficulties and of discovering possibilities. The silencing of voice is the key barrier to taking ethical action.
7. Rationalisations	Ethical problems arise when core values are unexpressed and central to this silencing process is the proffering of rationalisations. Identifying rationalisations and developing enabling responses helps to build the confidence to speak and act with skill and leadership.

A General Description of GVV

GVV is an applied approach to business ethics that emphasises how individuals can act on their moral commitments and core values when faced with ethical conflicts or opportunities. The GVV focus on action is based on the assumption that most people already 'want to find ways to voice and act on [their] values in the workplace, and to do so effectively' (Gentile 2010, p. xxiii). The fundamental theoretical assumption here is that applied business ethics is centrally concerned with the communication of core values. All ethical situations can be represented as a complex interaction between expressed (enabled) and unexpressed (inhibited) values. This action-orientation complements other theories and models that accentuate moral awareness and judgement. Several researchers (Bird 1996; Detert and Edmondson 2011; Sekerka and Bagozzi 2007) have noted that moral lapses by employees and unethical practices in organisations are frequently the result, not of the lack of awareness of moral or legal standards, nor the lack of the ability to make well-founded moral judgments, but of the lack competence and confidence to act upon and voice them. However, it is also known that some people do speak out even in the face of self-doubt and considerable social pressures to remain silent (Scharff 2005).

GVV assumes that many people have the moral capacities and core values needed to address ethical challenges but need to enhance those capacities through practice and the development of skills for moving from silence to action. This action-orientation has been neglected in approaches to teaching business ethics that focus on awareness and analysis (Gentile 2012b). To address this, GVV concentrates on the development of values expression over values awareness, action over judgement, conative processes of intention and deliberate planning over maturational factors of moral reasoning and decision-making, and moral practice over moral development (Gentile 2008a). As such, GVV is an conative rather than a cognitive theory of business ethics (cf. Hannah et al. 2011).

Through ethical skill development and increased self-efficacy, students become more confident in their capacity to act effectively in expressing their values. This, in turn encourages a virtuous cycle of voicing values rather than a vicious cycle of remaining silent. The positive feedback of action leading to confidence is enhanced so that the development of moral efficacy and imagination are supported while the cycle of silence leading from inaction and acquiescence to moral blindness and muteness are weakened (Drumwright and Murphy 2004). This kind of action-orientation has been under-represented in both theory development and pedagogy in business ethics research and education (Clegg et al. 2007).

Encouraging a shift from merely analysing the ethics of a situation to the taking of action, means that GVV emphasises the implementation of personal core values rather than moral rules and analysis. Hence, the guiding question in GVV is not 'What is the right thing to do in this situation?' but rather, 'If I were to give voice my values in this situation, what would I say and do?' (Gentile 2010). The traditional pedagogical context of debating what is the right thing to do is reframed into using one's moral imagination to design many possible courses of action. Ethical complexity becomes, not a reason for inaction, but a spur to innovative action. The focus 'is not about deciding what the right thing to do is, but rather about how to get it done' (Gentile 2010, p. xv).

Apart from these core concepts of action, values and moral imagination, GVV possesses a number of conceptual elements that are described as the 'twelve starting

assumptions' and the 'seven pillars' (Gentile 2010). These assumptions and pillars underpin the conceptual structure of GVV. Tables 1 and 2 briefly describe the assumptions and pillars,[1] respectively.

The twelve starting assumptions set up a pedagogical space in which experimentation and creative problem solving can emerge. The seven pillars of values, choice, normality, purpose, self-knowledge, voice and rationalisation provide the key elements for developing values-based conversations and supporting action.

Having described its key elements, the next section proposes some metatheoretical lenses for situating GVV and identifying its contributions and potential areas for development.

Mapping Ethical Theories

A metatheoretical evaluation is based on the appreciation of diverse conceptive perspectives. Adopting an 'interdisciplinary, metatheoretical focus' (Treviño and Weaver 1994, p. 116) is required to uncover the key conceptual lenses that characterise different theories. The initial step in metatheoretical evaluation is to map out these core lenses or architectonics. A literature search was performed to identify published studies and texts which mapped ethical theories on various metatheoretical dimensions. Studies that simply reviewed particular theories or which did not use overarching frameworks to compare and contrast theories were not included. The search for these metatheoretical dimensions was performed in three ways: (1) a literature search of relevant databases, (2) undergraduate texts which provide overviews of multiple ethical theories, and (3) relying on previous literature reviews. The literature search included several large data bases including ISI Web of Knowledge, Springer Link, JSTOR, Proquest, Ebsco and Google Scholar. Searches were performed using key terms such as 'ethical theories', 'moral theories', 'theoretical frameworks', 'conceptual perspectives' and 'moral frameworks'. These search terms were used separately and sometimes in combination. Undergraduate texts that were searched included Treviño and Nelson (2010), Shaw et al. (2009), Donaldson et al. (2008), Wicks (2010), Fisher and Lovell (2009), Boatright (2011) and Beauchamp et al. (2009). Previous literature reviews and theoretical overviews that were consulted included Ashforth et al. (2008), Treviño et al. (2006), Whittier et al. (2006), Robertson and Crittenden (2003), Cottone and Ronald (2000), Bartlett (2003) and Lee (2012).

These searches found a number of meta-frameworks from which key dimensions were extracted. The dimensions proposed here are not exhaustive but do include lenses commonly used to distinguish between ethical theories. Perhaps the most frequent means of differentiating ethical theories is the normative–descriptive (also called normative–empirical) distinction (Singer 2000). Theories may be differentiated according to whether they emphasise what *ought* to be done (the normative category) or what *is* being done (the descriptive category). Discriminating between ethical theories on the basis of whether they come from a normative or a descriptive position is a metatheoretical evaluation because it involves making a generalisation based on a pattern in the data (the pool of ethical theories). These patterns show up in the differences between theories. As Weaver and Trevino state, 'Normative and empirical inquiries also often make different metatheoretical assumptions, specifically regarding the nature of human action' (Weaver and Treviño 1994). This is not to say that this distinction is always valid, merely that it is one descriptive representation of the pool of ethical theories. Similarly, the means–ends (also called process–outcome) dimension is commonly used to distinguish between non-consequentialist and consequentialist theories as we see in the following:

> Ethical theory … and may be classified on many different dimensions, however, there are several basic 'types' of moral philosophy which are used in business ethics, such as egoism, utilitarianism, deontology, rights and relativism. Most of the different approaches may be considered as revolving around a focus on either the outcome of a situation (a consequentialist view) or upon the process or means to that outcome (non-consequentialist). (Bartlett 2003, p. 224)

Bartlett distinguishing here between theories by using a metatheoretical lens defined by whether the theory focuses on ethical outcomes or processes. The key point here is that metatheoretical dimensions can be used to differentiate types of ethical theories and moral philosophies. Accordingly, the varied landscape of ethical theories can be mapped using a number of these meta-perspectives.

The major metatheoretical lenses identified in our review were (i) the normative-descriptive distinction, (ii) locus of agency and responsibility, (iii) decision-making and action-taking and (iv) means–ends. Table 3 describes each of these dimensions and provides examples of representative studies that have used such lenses to differentiate, connect and integrate theories.

[1] A more detailed exposition of these can be found in Gentile's book "Giving Voice to Values: How to Speak Your Mind When You Know What's Right" (Gentile 2010).

Table 3 Metatheoretical dimensions of ethical theories and representative studies

Metatheoretical lens	Description (the lens differentiates between theories on the basis of…)	Representative studies
(i) Normative–descriptive	What 'ought' to be done (normative) and what 'is' done (descriptive/empirical)	Weaver and Treviño (1994)and Werhane (1994)
(ii) Locus of agency	The site of moral agency, e.g. in individuals or in systems (bad apple/bad barrel theories)	Ashforth et al. (2008), Gioia (2003) and Fisher and Lovell (2009)
(iii) Judgement–behaviour	Whether moral awareness-judgement is the focus or moral motivation-action	Pardales (2002), Werhane (1999), Hannah et al. (2011) and Wicks (2010)
(iv) Means–ends	Moral principles (rules and codes) and moral outcomes (consequences)	Petrick and Quinn (1997) and Swanson (1999)

Metatheoretical Evaluation of GVV

Normative–Descriptive Lens

As mentioned, the *normative–descriptive* lens is commonly used to discriminate between theories that focus on what 'ought' to be done (normative) and those that focus on what 'is' done (descriptive) (Alzola 2011; Egels-Zanden and Sandberg 2010). Although its use is controversial (see, for example, the debate over the 'separation thesis' in Harris and Freeman 2008), this dimension is often used to demarcate philosophical from scientific theories. Normative ethical theories are philosophical in that they are built from first principles and systems of logic. Normative theories have been proposed by philosophers from ancient Greece (e.g. Plato, Aristotle) through to the Middle-Ages and Renaissance (e.g. Aquinas, Montaigne), the Enlightenment (e.g. Bentham, Mill, Kant) and up to contemporary times (e.g. Rawls, MacIntyre, Singer). Normative theories consider such questions as 'what should people do to live a good life?' and 'what is right or wrong in a particular situation?' Furthermore, normative theories are prescriptive in that they provide criteria for making moral judgments. They provide guiding principles for moving towards and achieving ethical goals and purposes. Descriptive ethical theories are scientific in that they are based on empirical analyses of what people do, how they act and what they believe, rather than what people should do, how they should act, and what they ought to do to act morally. Descriptive theories are used to investigate questions about how people tend to behave in particular situations and what kinds of interventions will reduce unethical activity.

The distinction between normative and descriptive approaches to ethics appears frequently in contemporary business ethics literature and, as Alzola notes, 'is still widely held in philosophy and the sciences' (2011, p. 24). However, as philosophers have become more interested in business practices and social scientists have become more aware of the role of epistemological issues in 'descriptive' research, this way of distinguishing between theories is becoming less clearly delineated. As Weaver and Treviño (1994) point out, the boundary between what 'is' and what 'ought to be' can be overstated. Normative expectations shape the emergence of social and physical realities, as much theories of what ought to be may be informed by empirical realities. Harris and Freeman (2008) argue that the distinction between normative and description, or the 'separation thesis' as they call the more general form of this debate, should be rejected. However, recognising that the normative and the descriptive inform each other and that the distinction between them is not always black and white is not a reason for rejecting the distinction outright (Alzola 2011). Metatheoretical evaluations using the normative–descriptive lens can provide a point of reference for gaining further insights into a theory's core conceptual elements.

GVV does not fit comfortably on either side of the normative–descriptive distinction. Gentile, in her book elucidating the central concepts of GVV (Gentile 2010), does not refer to the normative–descriptive issue. GVV is, as Woo described it, a 'post-decision making' approach (2009). Because it focuses on the implementation of values, GVV leaves aside debates over whether to act or not in a given situation. It assumes people inherently possess some appreciation of ethical norms and desire to express their core values. Many of these values are widely shared across cultural, organisational and situational boundaries. This appeal to widely shared core values is effectively the normative foundation of GVV (see Table 2, 'Values'). Shared values and people's desire to express them provide the foundation for ethical conversations across many different boundaries. So, while GVV does not attempt to provide an explicit account of value or goodness, it does rely on normative assumptions concerning the existence, nature and expression of shared values. The primary purpose of GVV has been the development of pedagogical approaches and teaching materials that advocate the inclusion of action-focused teaching in business ethics.

Delving deeply into debate over the existence and nature of universally shared values has been, up to now, outside that purview. That said, there are both good arguments, and good scientific evidence, for these normative assumptions (see, for example, Donaldson and Dunfee 1999; Kidder 1994; Peterson and Seligman 2004; Schwartz 2005).

Although it draws heavily from the scientific literature on such issues as cognitive biases (Prentice 2004), emotion and rationalisations (Haidt 2001) and moral muteness (Bird 1996), GVV is not merely a descriptive approach. In setting up the conditions where students can experiment and utilise their moral imagination to explore possibility scenarios, there is a movement beyond descriptive theorising towards an engagement with possibilities. One of the GVV pillars is the notion of 'purpose' and the broad definition of personal and professional goals, life commitments and long-term aspirations. Contextualising current ethical conflicts within a narrative of life purpose sets up much more than a descriptive presentation and analysis of facts, rules and empirical realities. The process of imaging what aligns with one's core purpose engages with deep aspirations, ideals and potentials. All this has more to do with normative guidance on ethical issues than descriptive representations.

Having concluded that GVV does not fit easily into the normative–descriptive lens, how might our metatheoretical analysis locate the approach relative to other theories? In contrast to both the normative focus of philosophical theories and the descriptive focus of scientific theories, GVV functions within what some ethicists call a performative space (see Fig. 2) where the act of initiating and engaging in values-based conversations mediates the emergence of preferred ethical conditions (Nealon 1998). Drawing on the ideas of Butler (1997), performative ethics can be thought of as the ability for discourse and conversation to produce new ethical realities and, in turn, to be guided by that productive process. Performative ethics focuses on the communicative activity involved in creating and shaping moral futures. Hence, it lies outside of the normative–descriptive spectrum of theories defined by what *is* and what *ought* to be and creates a space for experimenting with what *might* be. Several authors have highlighted the performative dimension of ethical theories. For example, in his discussion of forms of ethical case study analysis, Maclagan stresses the importance of performative moral attributes such as 'assertiveness and communication skills' (Maclagan 2003, p. 27). Tudway and Pascal contrast normative ethics with 'performative ethics' in their analysis of corporate ethical collapse. Their view is that, where ethical analysis and philosophical debate is the province of normative ethics, 'walking the talk' of practical action and active declaration is the focus of performative ethics (Tudway and Pascal 2006, p. 99).

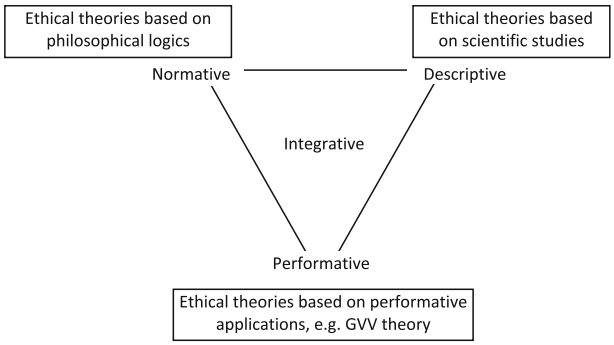

Fig. 2 GVV and the normative–descriptive–performative lens

GVV has emerged from a scientific and business ethics background and it employs many descriptive elements. It also includes normative assumptions concerning the expression of shared values (e.g. that better decisions will be made and better organisations will be created through the voicing of values). However, through its emphasis on practice, the implementation of ethical commitments and the role of conversation in ethics, GVV also offers some new ways of linking descriptive and normative ethics. Figure 2 presents the notion of GVV as a performative alternative to the normative–descriptive lens and as such it presents a new and interesting counterpoint to traditional conceptualisations (the figure also includes the 'integrative' perspective favoured by Weaver and Treviño 1994).

On a more critical note, although we argue here that GVV crosses over, but is distinct from, both normative and descriptive categories, it is also true that the lack of strong connection with these traditional theoretical positions brings its own dangers. Because GVV's theoretical status is under-represented relative to its presentation as a pedagogy, there is a risk that its conceptual contributions will similarly be undervalued, misrepresented or at the least under-researched. Formally presenting itself as a theory, would also raise the bar on how clearly GVV concepts are defined, how its various conceptual elements sit together as a system of thought and how it positions itself relative to other theoretical positions, particularly those more clearly delineated in terms of the normative–descriptive lens. Several business ethicists have attempted to move beyond the standard normative and descriptive categories by proposing such theoretical alternatives as 'integrated' (Donaldson and Dunfee 1994), 'hybrid' (Weaver and Treviño 1994) and 'stakeholder' (Harris and Freeman 2008) theories. By not formally representing itself as a theory GVV risks not engaging in, and contributing to, this debate. We also believe this under-theorisation has led to some unfortunate misunderstandings about GVV as an ethical system that is only applicable to the level of personal and interpersonal ethical issues (Gonzalez-Padron 2012). In a conceptual extension of GVV, Edwards et al. (2012) have

shown, however, that it has application to multilevel contexts and can be used to investigate both 'bad apple' and 'bad barrel' aspects of unethical activity.

Finally, there is a risk that, because of a lack of sustained engagement with normative issues, GVV may not encourage the pursuit of ethical opportunities and the discussion of what people and businesses ought to do to contribute to the common good. It is true that, as GVV teaching resources have developed, they have included more material encouraging discussion of ethical issues such as sustainability, social justice and globalisation. Additionally, taking a different position to the traditional centrality of the role of normative ethical theories in the teaching of business ethics allows GVV to shift the pedagogical focus onto the practical skills needed to implement ethical decisions. However, any sophisticated business ethics pedagogy, GVV included, must provide students with more than a description of how to put their own values into practice. It must provide students with a normative foundation for possible futures. While GVV relies on an implicit and sometimes explicit understanding of the application of normative ethical theories, particularly in its focus on scrutinising and responding to ethical rationalisations, a more explicit engagement with normative issues of moral justification could only strengthen and develop its conceptual and pedagogical qualities.

Locus of Agency Lens

The locus of agency lens distinguishes between theories on the basis of responsibility, and the associated idea of where the sites of action, causation or intervention are located. For example, so-called 'bad apple' theories place the locus of agency on the individual and so the analysis of ethical action, causation and intervention concentrates on the micro-level of individual cognitions, motivations and behaviours (Ashforth et al. 2008). In contrast, 'bad barrel' theories investigate how social and interpersonal systems cause or contribute to unethical behaviour and, accordingly, they locate intervention at the systemic level (Ashforth et al. 2008). Traditional ethical theories such as deontology and utilitarianism have typically focused on the rules, principles and methods needed to analyse ethical problems, assuming the individual is the primary site of moral agency and responsibility, and so have neglected the issue of moral agency and responsibility (Fesmire 2003). The agent of ethical action has been assumed to be either a rational entity capable of comprehending, formulating and following universal rules and obligations, or as something secondary to the crucial ethical tasks of identifying practical outcomes and measuring collective utility.

Both these views, universality of rules and maximisation of utility, give relatively little attention to agency. There are two reasons why this has occurred. The first is that, traditional approaches have focussed on articulating ethical theories that guide our decision-making, at the exclusion of questions concerning how effective action can be taken to implement moral commitments. The conceptual tasks of justifying moral judgement and assessing hypothetical outcomes have overshadowed the practical tasks involved in actualising ethical behaviour. Normative claims and universal maxims have taken priority over more practical moral competencies and their application to concrete situations, and the importance of practical moral education has, consequently, been underestimated. The second problem is that moral philosophies have been based on making moral judgements through reasoned argument from a set of core ethical assumptions. These assumptions can sometimes be far removed from the complex social realities of human behaviour (Fesmire 2003). As a consequence, some traditional theories have not addressed the topic of ethical agency and of specifying a locus of responsibility for proactively tackling real moral problems. Kegley has discussed this need for, 'contemporary ethics to reconceptualize its notion of the "ethical subject/agent"' (Kegley 2011, p. 120) and she states that, 'We need to reconfigure our understanding of the ethical subject in terms of what we know or can learn about human beings acting morally or immorally in real-world situations' (Kegley 2011, p. 120).

There have been a number of developments in moral philosophy in business ethics where agency and responsibility have received renewed attention. With the rise of post-modern ethical theories, traditional assumptions regarding impartial rationality, power and value-free decision have come under scrutiny. As a consequence, the role of personal agency and the individual voice has taken on greater import in moral philosophy (Bauman 1993). Focussing on the moral subject, as actual person rather than as ideal moral agent, has brought with it a more human and more situated approach where ethics is studied in the context of intentional agents, who have 'responsibility for the other' (Perpich 2008) and who possess 'passion, sentiment, and emotion' (Kelemen and Peltonen 2001). Interest in ethical agency and responsibility has also emerged with the renewed interest in virtue theory in business ethics and particularly in the moral role of leadership in organisations. Finally, there is the contribution of CSR theorists to business ethics (Carroll 2000; Crane and Matten 2007). CSR theories have introduced multilevel notions of agency and responsibility (Aguilera et al. 2004) and contributed to the notion of ethical agency as not only personal and micro-level in nature, but also social and multilevel.

GVV takes a clear position on the locus of responsibility issue. It places agency at the forefront of its theoretical

propositions by locating responsibility at the inter-subjective level of dialogue and conversation (see Fig. 3). Shifting responsibility from fault-finding and moral-legal judgement to the personal, proactive expression of ethical commitments means that GVV takes an agency-based view that highlights proactivity and innovation rather than reactivity and regulation. It does this in several ways. First, the starting assumptions in Table 1 (assumptions 1–12) are all articulated from the first person, singular perspective of the subject 'I'. The theoretical principle here is that ethics is primarily a subjective and inter-subjective activity of selves. GVV locates the locus of ethical responsibility within a network of responsible subjects rather than attempting to find it, via the process of making ethical judgements, in the culpability of 'others'. Second, placing responsibility within a first person context means that moral responsibility is always fundamentally about what and how 'I' can contribute to the ethical and moral environments with which 'I' am connected. These connections are established in GVV through personal values and how they can be expressed (assumptions 1 and 2, pillar 1). Third, the analysis of rationalisations (assumption 7, pillar 7), those arguments and reasons which silence the expression of core values, is a powerful tool for overcoming inaction and avoidance. This is true, not only for considering the rationalisations that come from others, but also for the internal dialogues we have with ourselves about whether and how to act. Being aware of the self-rationalisations that subjects propose internally, can help bring to light assumptions and unhelpful cognitions that block action and which mute the subject's conscience and personal voice (Bird 1996).

By locating moral agency and therefore responsibility within the first person GVV risks being pigeonholed as overlooking or downplaying the role of systemic and multilevel dynamics. In other words it risks being categorised as a bad apple theory and is therefore incapable of systemic explanations and interventions. This would be a superficial assessment. Placing responsibility within the first person does not preclude collective applications of GVV. The first person can include collective expressions of values and ethical commitments. Edwards et al. state that (Edwards et al. 2012, p. 178):

> [T]he GVV approach can provide a means for analysing and developing the expression of values at multiple levels of organisational life from the personal and interpersonal to the organisational to the societal and global levels.

GVV does not employ a simple individualist or intuitivist conceptualisation of ethics. Apart from applying these ideas directly to collectives, it is also assumed that individuals can directly impact on systems through voicing their concerns. Systems that support or inhibit ethical decision-making and behaviour emerge via the interactions of people, their communications and the socio-cultural settings they create and inhabit. Leaders, in particular, have a role to play in shaping and supporting organisational systems that enhance well being and the common good. The GVV notion of expressing values in response to ethical conflicts addresses this need for ethical leadership particularly at the systemic level of organisational life (Brown and Treviño 2006).

Decision–Action Lens

The decision–action lens distinguishes between theories that focus on moral awareness, judgement and decision-making versus those that emphasise conation, efficacy and behaviour (Hannah et al. 2011). This lens is sensitive to the ways theories conceptualise the relationship between decision and action. It distinguishes between theories that deal with *what* is moral and *whether* to act and those that deal with *how*, *when* and *where* to act once the decision to act has been made. The most frequently used expression of this lens is Rest's model of ethical decision-making (Rest 1986). Rest portrays ethical activity as a four-stage process involving moral sensitivity, moral judgement, moral motivation and moral action. Ethical theories are often aligned with one or other of the various stages of this model (see, for example, Hannah et al. 2011) (see Fig. 4). For example, theories focusing on values awareness are representations of the first stage—'moral sensitivity'. Moral reasoning and decision-making models align with the second stage—'moral judgement'. Ethical theories concerned with incentives, punishments and sanctions and internal and external motivation are aligned with the third stage—'moral motivation'. And, finally, behavioural models can be aligned with the final stage—'moral action'.

Figure 4 situates GVV within the conative rather than the cognitive side of this lens. In contrast to theories that emphasise moral awareness and judgement, GVV is aimed at strengthening ethical practice. It complements theories

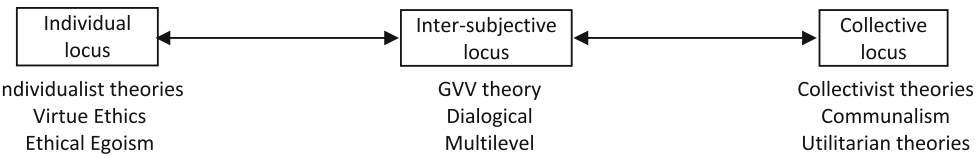

Fig. 3 GVV and the locus of agency lens

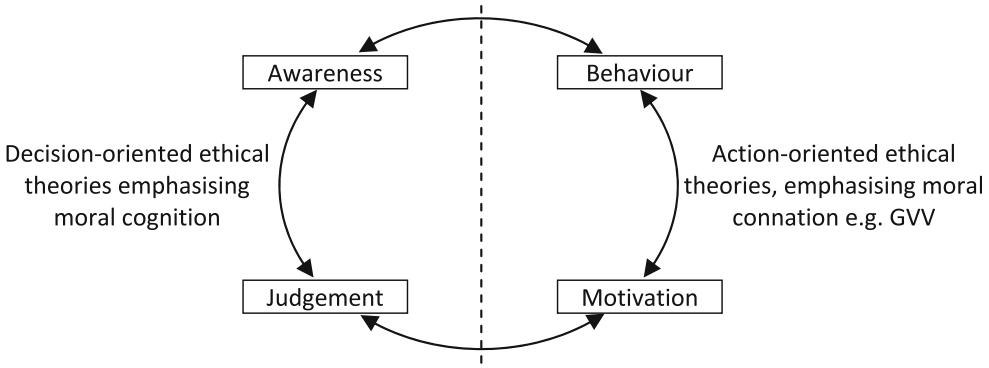

Fig. 4 Decision and action-oriented ethical theories

of moral awareness and judgement in that it emphasises the importance of the active implementation of ethical commitments. This is most clearly demonstrated in, what we refer to above as, the guiding question in GVV: 'If I were to act on my values in this situation, what would I say and do?' This question not only exemplifies the action-oriented nature of GVV, but also highlights the importance of practice and skill development. As Gentile explains:

> The thesis here is that if enough of us felt empowered—and were skilful and practiced enough—to voice and act on our values effectively on those occasions when our best selves were in the driver's seat, business would be a different place. (Gentile 2010, p. xxiii)

However, the prominence given to practice, skill development and action does not override the need for considered forethought. GVV does not endorse bold speech making or empty symbolic actions. Voicing values to bring about change requires evaluative inquiry into *how* to act in an effective manner. The analysis of justifications, rationalisations, biases, situational and social factors are regarded as levers to motivate deliberative rather than impulsive action (Barsky 2011; Heath 2008).

GVV is critical of ethics education that concentrates exclusively on 'ethical analysis' and on deliberately exclusively on whether to act or not. This analytical approach to ethics is problematic for several reasons. First, merely learning how to apply the normative ethical theories to analyses of ethical issues does not give the student any effective strategies for implementing the ethical conclusions. Second, emphasising the analysis of 'thorny ethical dilemmas' risks portraying ethical issues in business as rare and anomalous, rather than as part of everyday business (see Table 2, 'normality'). Third, business ethics teaching which emphasises analysis, ethical judgment and decision through the application of the various normative theories can leave students with the impression that any decision they make can be justified by the adroit application of one or other ethical theory.

The practical skills that GVV aims to develop in students are central for an effective business ethics pedagogy, but, as Gentile has noted on several occasions, action needs to be complemented by awareness and judgement (see, for example, Gentile 2010, p. xiv). In the absence of more normative analytical and decision-making approaches, the focus on action can lack ethical judgement and a guiding awareness of the moral implications of action. To properly recognise lapses in ethics, to think with some conviction that we are right, and to be beyond persuasion by people whose views differ from ours, requires some capacity for ethical judgement. That is, we need to know how to make and justify an ethical decision and how to put our ethical judgment into practice. Planning and practicing a conversation designed to convince another person of an ethical conclusion will necessarily involve appealing to shared values and broadly recognised theoretical claims about what is important in ethics. So, while the skills of conversation planning and implementation are critical, the ability to engage in moral reasoning, reflective analysis and normative theorizing should also be developed.

GVV, as Gentile presents it, complements and enhances traditional approaches to ethics education. But there is also scope for a much fuller discussion of how action-oriented approaches like GVV, enable and enhance moral awareness and judgement. How might, for example, the rehearsal of values-based conversations lead to greater moral awareness or decision-making competencies? Situating the theoretical position of GVV within the cognition/decision-making, connation/action lens highlights the need for interplay between these elements. As Fig. 4 indicates, the relationships between these elements are more circular than linear. Action mediates awareness as much as the reverse. Actively implementing our values can result in both a raised awareness and in improved analytic and decision-making faculties. As pointed out earlier, the performative nature of GVV means that awareness emerges from action and that learning follows on from doing. GVV could only be strengthened by an explicit identification of its theoretical position in relation to these issues.

In summary, GVV is clearly situated within the action domain of the decision–action lens and this redresses the tendency for business ethics education to focus on judgement and analysis rather than the conative aspects of morality. However, the complex nature of cognitive and conative interactions requires ethical theories to be clear about the relationship between ethical judgements and behaviours to implement those decisions. In the past it has been assumed that theoretical knowledge will lead to better moral performance. Situating GVV within the decision–action lens makes it clear that a comprehensive approach to ethical theorising and pedagogy will include cognitive as well as conative dimensions, awareness and judgement as well as motivation and action. Questions remain, however, as to the relationship between these different approaches and whether or not a focus on ethical action leads to greater moral awareness and better judgement.

Means–Ends Lens

The *means–ends* lens is used to represent how theories deal with the issue of moral complexity. It usually involves a distinction between instrumentalist views and principle-based views (Melé 2010). This is particularly important in business ethics because complexity is a common feature of ethical conflicts in organisational life. The complexity emerges not only from the social nature of organisational activity but also from the difficulties inherent in acting consistently across different situations. The means–ends lens reduces this complexity to issues of processes and outcomes. It differentiates theories along a means (processes and principles) and ends (outcomes and consequences) spectrum (see Fig. 5). The classic application of this theory is to distinguish deontological theories, which emphasise the means, principles and rules by which moral decisions are made, from teleological and consequentialist theories, which emphasise the role of ends and consequences in decision-making. This application of the means–end lens to making a distinction between utilitarianism (and consequentialism more generally) and deontology is unusually neat. Kantian deontology explicitly rejects the relevance of consequences to the determination of right action. Right action is specified without reference to its consequences—moral imperatives are categorical not hypothetical. In contrast, utilitarianism specifies right action entirely in terms of end—the right thing to do is that which maximises overall utility. In this way, the means are completely open, and no action is ruled out by its intrinsic properties.

Once again we find that GVV does not easily sit within the context of the means–ends lens. On the one hand, in its focus on putting into practice one's values, GVV emphasises the means by which values are implemented and there

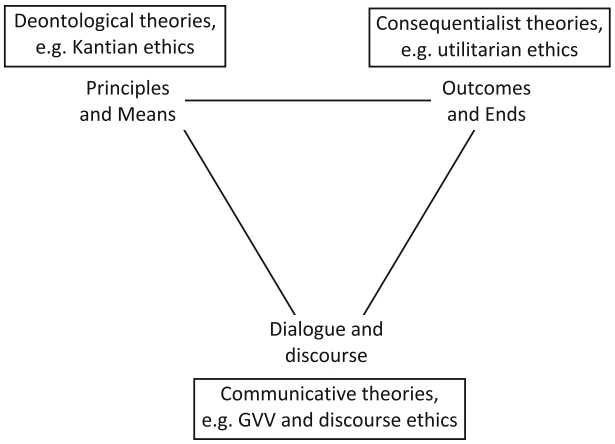

Fig. 5 GVV and the means–ends–dialogue lens

are numerous assumptions and principles that guide the implementation of values and appeal to individuals' own inherent ethical commitments. In this regard, GVV has a deontological orientation based on the inherent goodness of people's core values. It is also process oriented in that it provides a procedural methodology for enacting one's values. On the other hand, GVV is clearly targeted towards achieving certain ends and consequences inasmuch as it aims for actionable outcomes. These ends are concerned with the expression of values and purposes within the public sphere and, while GVV has no stated utilitarian criteria for judging the practical ethical impacts of these expressions, this teleological focus on ethical speech and action is clearly much more than the application of rules and principles in accord with ethical duties.

There are other ethical approaches that are similarly difficult to locate within the means–ends spectrum that share some of the conceptual elements that GVV emphasises. These include discourse ethics, argumentation ethics and communicative ethics. In particular, Jürgen Habermas' discourse ethics possesses some important similarities with the GVV approach. For example, both locate ethical responsibility within individuals and their inter-subjective engagements. Discourse ethics places ethical decision-making in 'the hands of the actual people who are involved through processes of debate and deliberation' (Mingers 2011, p. 122). GVV and discourse ethics put communication and conversation at the centre of their conceptual systems and see ethics as a democratic process of open discussion, negotiation and decision-making based on individuals' free expression of their core concerns (see Habermas 1993). Just as GVV can be seen as a kind of performative ethics that touches on both normative and descriptive interests, discourse ethics explicitly attempts to build a bridge between what 'is' and what 'ought' to be.

Figure 5 depicts the means–ends dimension in conjunction with an alternative of what might be called

communicative ethics. The means–ends lens locates ethical theories that place an emphasis on either moral rules and principles or the moral consequences of actions and decisions. As discussed, GVV cannot be easily located within this spectrum and Fig. 5 introduces a new communicative dimension that captures GVV's focus on ethical conversations and dialogue.

Pointing out the communicative aspects of GVV theory highlights an important aspect of the process of ethical dialogue and the practice of values-based conversations. Emphasising the voicing of values runs the risk of conflating verbosity, eloquence and persuasiveness with appropriately expressing one's moral concerns. The notion of 'voicing values' in GVV theory must also entail *listening for* values. GVV does not encourage students to merely assert their values, but rather to engage in dialogue with a range of stakeholders in a way that both acknowledges shared values and anticipates differing views. Listening and attending to the voices of others, crucial issues in areas such as ethical leadership and organisational culture, play as crucial a role in ethical conversations as the act of voicing values (O'Toole and Bennis 2009).

Conclusion

As ethical concerns with the global and regional impact of business activities grow, the need for new ways of thinking about ethical theories, applications and practices increases. Evaluating these new contributions and how they add to our understanding become increasingly important tasks for ethicists. In this paper, we have described a metatheoretical approach to these evaluative undertakings and applied it to the conceptual system of a new applied approach to business ethics—the GVV approach of Gentile. GVV's emergence as an important player in business school and corporate ethics education calls for some assessment regarding its relationship with other ethical theories, its conceptual contributions to the field of applied ethics and its potential as a new ethical theory as well as pedagogical approach.

There are several research implications of the metatheoretical analysis offered here and as illustrated with the GVV example. First, because metatheorising provides an opportunity to find points of convergence and divergence between theories, it is eminently suited to researching issues such as the universality versus the relativity of moral judgements and behaviours. This has relevance for the study of cross-cultural business ethics. In its broadest sense, cross-cultural ethics is about the meeting of 'horizons of meaning' (Turner 2003) and the diversity of understandings, motivations and acts that arise when different cultural systems interact. Metatheorising, as the science of finding overarching connections, relationalities and differences, has much to contribute to the study of diverse moral positions. For example, the evaluation here identified that GVV has a communicative focus in its approach to applied ethics. An emphasis on communication and conversation can be a double-edged sword. In some ways ethical theories that take a communicative focus are suited to cross-cultural applications. However, problems also arise with translating between different languages, moral meanings and cultural values. A rich source of research might be found in metatheoretical analyses of cross-cultural literatures dealing with communicative ethics and the problems that arise in the communication of ethical values and meanings.

Another avenue for research is the metatheoretical analysis of implicit or subjective ethical theory. Metatheoretical research need not only be concerned with the study of formal ethical theories as they appear in academic journals and philosophy texts. It can also focus on the implicit or subjective theories of organisational members. Little research has considered, for example, manager's implicit ethical theories and how those theories impact on their moral awareness, decisions they make and the actions they take to express their ethical commitments. For example, metatheorising the impact on managers' ethical theories on how they respond to environmental issues such as climate change offers new ways of understanding organisational responses to the issue (Wittneben et al. 2009).

A final suggestion for research concerns the 'big picture' topic of global ethics. Global issues are a major source of ethical contention. Metatheoretical research has the potential to connect how we conceptualise the ethics of climate change, global poverty and inequality, international labour conditions and business and social justice. Metatheorising, because of its transdisciplinary and integrative nature, is applicable to researching and scoping large-scale issues that involve multiple theoretical perspectives. There is great potential for metatheoretical research that maps out the convergences and divergences between the many ethical perspectives on these global issues.

Looking back at the questions that began this inquiry we offer the following conclusions. As to what unique contributions GVV offers we find that it presents a perspective that reframes the traditional normative–descriptive distinction. This is a welcome contribution because it also questions assumptions regarding the value–fact divide that has plagued the social sciences in general and business ethics in particular (Singer 2000). The proposition here of a performative ethics that expands the traditional descriptive–normative dichotomy to include a focus on ethical possibility is an important contribution. Performative ethics, as illustrated in the conceptual principles and action-

based pedagogy of GVV, has much to offer both ethical theorising and education. The descriptive realities of *what is* and the philosophical guidance of *what ought* are complemented with a creative focus on *what might*. Similarly, the idea of a means–ends–dialogue lens opens up the possibility of comparing ethical theories in terms of their emphasis on communication. Communication is central to organisational life and ethical theories that place an emphasis on ideas of discourse, the expression of values, and candour in communication will have greater relevance to contemporary workplaces. The conceptual and pedagogical principles of GVV provide novel directions for the development of discourse-based ethics.

GVV does not pretend to be the final word in business ethics education and a single theory cannot encapsulate all ethical principles. This evaluation has assessed the novel contributions as well as the weaknesses of GVV from a metatheoretical perspective. Brännmark has noted that, 'Assessing ethical theories is to a large extent a matter of handling a series of trade-offs; often the very feature that makes a theory strong on one count will make it weak on another' (2009, p. 461). There are a number of trade-offs to which GVV researchers could pay special attention. One involves the balancing of practical application with theoretical development. At the moment GVV is under-theorised and could benefit from a clearer enunciation of its theoretical and philosophical roots and connections. A focus on practical application and ethical skill development is important but this needs to be supported by a strong conceptual base. From the foregoing analysis it is clear that GVV has much to offer by way of new theoretical contributions and particularly with, what we have tentatively called, 'performative ethics' and 'communicative ethics'. At the moment these potential contributions remain unexplored.

A second trade-off involves the balancing of normative reasoning with descriptive practicality. The normative–descriptive lens offers an initial means for situating the contributions of ethical theories. The GVV approach offers a performative or dialogical alternative that the standard normative–descriptive lens does not capture. Alzola points out that, 'The relation between empirical and normative business ethics research should be in terms of dialogue rather than contest or fusion' (Alzola 2011, p. 32). The thought experiment that lies at the heart of GVV theory and pedagogy, 'If I were to voice my values what would I say and do?' requires students and researchers to engage with the possibilities of the futures as well as the realities of the present. This is why there is such a strong emphasis on the role of values-based conversation in its theoretical system and, as such, GVV offers an alternative performative pathway for moving past the options of 'contest or fusion' and towards Alzola's preference for creative dialogue. Such a perspective is ideally suited to the world of business ethics where the power of innovation, possibility and vision are so important.

As well as these trade-offs the preceding metatheoretical evaluation has identified a number of others strengths and weakness (see Table 4). Perhaps the most important of these is that GVV has not connected with a number of other approaches that also focus on appreciative and positive aspect of human development (see, for example, Cameron et al. 2003; Cooperrider and Srivastva 2001). In accentuating the skill side of ethical abilities, GVV takes an appreciative approach to the ethical capacities of individuals. It assumes that people possess innate ethical potential but, at times, lack the skill and confidence to express those

Table 4 Metatheoretical evaluation of GVV

Metatheoretical lens	GVV strengths and potential contributions	GVV weaknesses and areas for development
(i) Normative–descriptive	Potential to connect with both normative and descriptive concerns	Under-theorised as an ethical theory
	Strong example of a new kind of ethical theory tentatively called performative ethics	Needs to more clearly enunciate the performative elements of its conceptual system
	Offers new possibilities for empirical research	Yet to emphasise its capacity for theorising on ethical opportunities as well as ethical conflicts
(ii) Locus of agency	Sites ethical agency and responsibility in the first person context	Has not built on its capacity to deal with the multilevel nature of business ethics
	Accentuates subjective and inter-subjective spaces in analysing ethical conflicts	Has not brought out the affective dimension of ethics conflicts
(iii) Judgement–behaviour	Emphasises action and behaviour	Has not theorised about connections with appreciative and positive psychology theories
	Potential for practical skill development	
(iv) Means–ends	Potential to connect with both deontological and consequentialist ethical paradigms	Under-theorised as an ethical theory
	Strong example of a new kind of ethical theory tentatively called communicative ethics	Needs to more clearly enunciate the communicative elements of its conceptual system
		Under-theorises 'listening' to values

potentials. This has much in common with approaches such as appreciative inquiry and positive organisational psychology but, because GVV lacks a strong theoretical base, these connections remain unexplored.

GVV is only one of a number of business ethics theories that focus on the expression of values within the context of organisational culture, social communication and the analysis of moral disengagement and rationalisations (see, for example, Bird 1996; Detert and Edmondson 2011; Verhezen 2010). Together, these theories form an important body of ideas and they show that theoretical systems and their application in business and educational settings continue to emerge and flourish. What they contribute and how they might be situated with reference to traditional ethics theories are important questions. The evaluation presented here demonstrates the need for the meta-level assessment of ethical theories and how they might be critically evaluated, appreciated and better situated within the ever-growing corpus of business ethics theories.

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