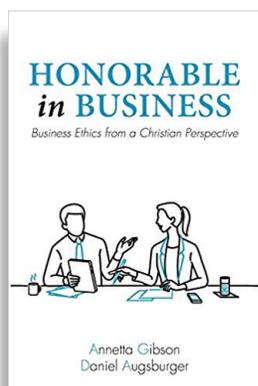


## BOOK NOTES

**Annetta Gibson &  
Daniel Augsburger,**  
**Honorable in Business,**  
(Wipf and Stock, 2019),  
294pp  
US \$24.75



**H**ave you ever wondered what is “legal,” “ethical,” and “moral,” and what the differences are between these concepts? We struggle with these questions every day as business people. Laws continually change, ethics tend to drift with the tide of society, and morality is subject to interpretation. And particularly in the dynamic business environment of the modern world, the rules seem to be ever-changing.

*Honorable in Business* offers a Christian perspective about business ethics. With fraud and other unethical behaviors on the rise, it is a very timely book. The authors present a framework to address modern ethical and moral challenges from a Seventh-day Adventist perspective. It is an excellent resource for leaders who seek to navigate their organizations through the challenging landscape of laws, ethics, and morality.

Gibson, the former dean of the School of Business at Andrews University in Michigan, is retired and currently works on special projects and conducts seminars for the Treasury Department of the General Conference of Seventh-day Adventists. She speaks frequently on the subject of ethics and leads participants through thoughtful discussions on relevant issues facing accounting and finance professionals. Augsburger, who passed away in 2004, had worked closely with Gibson in the formation of the foundations of this book.

*Honorable in Business* offers a good perspective on how some of the major failures in business ethics and practice have shaped our business laws and society’s views of various industries and companies. Though laws and regulations always seem to be playing catch-up with changing situations and new challenges, Gibson and Augsburger’s account of how our laws and governance practices have evolved in the wake of major scandals is good insight into why our rules are as they are today. Enron,

WorldCom, the Ford Pinto, and other lesser-known cases have all played a role in shaping our legal environment and informing business ethics. Many of these case studies were front-page news items, which makes learning about the underlying details a fascinating read.

Morality, on the other hand, is shaped by one’s philosophical worldview—whether from a Judeo-Christian perspective or other humanistic philosophy proposed by the likes of Kant, Aristotle, or Plato. Again, Gibson and Augsburger present a wide variety of ideas, but eventually hone in on the Christian perspective. Trying to tie biblical morality to modern business situations is at times tenuous, as the complexities of the current financial and commercial environments simply did not exist in biblical times. However, the authors try to help readers find ways to use biblical principles that refine their moral compass in their business dealings.

Ethics—being a convergence of personal morals, organizational values, and legal structure—is inherently more complex. At times ethics is strongly aligned with morality, while at other times ethics may be somewhat amoral, being a function of a set of norms established by organizations or society.

With certain issues, the authors can make a very easy and direct link between law, ethics, and morality. The first chapter, which considers the issue of bribery at Walmart Mexico, finds alignment between these three. Other topics such as responsibility to shareholders and employees become more nuanced since organizations have numerous potential paths that are both legal and moral. The deciding factors would be the organization’s stated or intended goals and objectives and commitments to their stakeholders. Here the authors look at case studies like Malden Mills or Johnson & Johnson in their Tylenol issue to examine these topics and their many facets. There are no simple

prescriptions for these types of cases, so the authors seek to provide a strong moral foundation and an understanding of legal frameworks to enable reader to develop their own conclusions and standards of ethical practice.

Furthermore, the authors also begin to engage in a new and growing area of challenge: the internet, and new businesses that make their livelihoods from online users. Issues such as privacy, free speech, and use of data are hot topics today. To thoroughly address this issue would take an additional volume or two. But the authors do begin to tackle the very thorny issues around internet-related businesses, which will morph into the social media and internet ethical issues of today.

*Honorable in Business* is a well-researched and thoughtful guide for leaders and decision makers to begin to develop their own governance processes that promote, encourage, or ensure ethical and legal behavior. It helps us learn from the mistakes of others, while guiding us in how to apply biblical principles to modern business situations so we can be the ethical and faithful stewards that God has commanded us to be.

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