Judging the Morality of Business Practices: The Influence of Personal Moral Philosophies

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ABSTRACT. Individuals' moral judgments of certain business practices and their decisions to engage in those practices are influenced by their personal moral philosophies: (a) situationists advocate striving for the best consequences possible irrespective of moral maxims; (b) subjectivists reject moral guidelines and base judgments on personal values and practical concerns; (c) absolutists assume that actions are moral, provided they yield positive consequences and conform to moral rules; (d) exceptionists prefer to follow moral dictates but allow for exceptions for practical reasons. These variations, which are based on two fundamental dimensions (concern for principles and concern for promoting human welfare) influence a variety of moral processes and have implications for ethical debates over business practices.

Ethical issues in business are intimately tied to more general moral values held by members of the community-at-large. Certain untoward practices – such as routine violations of employees' rights, deceiving consumers through misleading advertising, illegal price-fixing, insider trading, and the sale of merchandize that is known to be defective – may be unique to the business world, but individuals' reactions to such practices ultimately depend upon the same psychological and interpersonal processes that determine judgments of any morally evaluable action. Because appraisals of business practices are, at core, only a special case of general moral decision making, we approach the study of moral judgments of business practices by examining: (1) contrasting personal moral philosophies and their relationship to classical ethical philosophies; (2) the influence of personal moral philosophies on moral judgments; and (3) the implications of this psychological analysis of moral judgment for ethical debates over business practices.

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Four moral philosophies

Most would morally condemn a company that deliberately violates government regulations designed to protect employees from harm, a business that knowingly sells faulty products that cause severe injury to uninformed consumers, or an unscrupulous executive who steals money from the pension fund, but this consensus is lost when the discussion turns to less clear-cut issues. This disagreement, however, is not unique to questions of business ethics. As early as 1898 Sharp complained that his studies of moral judgment were hindered by the lack of agreement among his subjects concerning what was moral and what was not. Although he speculated that people might be too incompetent or careless when they make moral judgments, he eventually concluded that disagreements concerning morality surface because people adopt different personal ethical systems.

The behavioral sciences offer a number of theoretical models that examine the nature of these divergences in moral judgment, including cognitive-developmentalism (Kohlberg, 1983), social learning theory (Bandura, 1990), and psychoanalytic theory (Freud, 1927). The current approach, however, assumes that individuals' moral beliefs, attitudes, and values comprise an integrated conceptual system or personal moral philosophy. Moreover, although the

Journal of Business Ethics **11**: 461–470, 1992.
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number of personal moral philosophies is unlimited, most can be contrasted in terms of relativism and idealism. At one end of the relativism dimension, highly relativistic individuals espouse a personal moral philosophy based on skepticism. They generally feel that moral actions depend upon the nature of the situation and the individuals involved, and when judging others they weigh the circumstances more than the ethical principle that was violated. People who are low in relativism, in contrast, argue that morality requires acting in ways that are consistent with moral principles, norms, or laws. The second distinction, idealism, describes the individual's concern for the welfare of others. Highly idealistic individuals feel that harming others is always avoidable, and they would rather not choose between the lesser of two evils which will lead to negative consequences for other people. Those who are less idealistic, in contrast, do not emphasize such ideals, for they assume that harm will sometimes be necessary to produce good (Forsyth, 1980; Schlenker and Forsyth, 1977).

These two dimensions, relativism and idealism, parallel distinctions made by both moral philosophers and psychologists (Boyce and Jensen, 1978; Waterman, 1988). Philosophers have traditionally contrasted moral theories based on principles (deontological models) and models that stress the consequences of actions (teleological models) (Forsyth, 1981a). Piaget (1983) believed that younger children tend to stress the consequences of an action – to the point of overlooking good intentions – whereas older children are able to take into consideration ethical rules when making judgments. Gilligan (1982, p. 65), in her analyses of sex differences in moral thought, notes that females' "hope that in morality lies a way of solving conflicts so that no one will be hurt" (concern for positive consequences), while males' moralities tend to stress the rational application of principles. Similarly Derry (1989) argues that first-level managers' moral dilemmas are often caused by their desire to meet the demands of their role as well as protect the human needs and welfare of others, and that often role-responsibilities overshadow one's concern for others' welfare (cf., Kelley, 1989).

This model of personal moral philosophies, rather than assuming individuals are either rule-oriented or consequence-oriented, assumes individuals can range from high to low in their emphasis on principles and in their emphasis on consequences. The model thus identifies the four distinct personal moral philosophies shown in Table I: situationism (relativistic and idealistic), subjectivism (relativistic but not idealistic), absolutism (not relativistic but idealistic), and exceptionism (neither relativistic nor idealistic).

Situationism

Individuals who eschew universal moral principles (high relativism) but still insist that one should produce positive consequences that benefit all involved (high idealism) are termed situationists. Be-

TABLE I
A taxonomy of personal moral philosophies

Ideology	*Dimensions*	*Approach to moral judgment*
Situationists	High relativism High idealism	Reject moral rules; ask if the action yielded the best possible outcome in the given situation.
Subjectivists	High relativism Low relativism	Reject moral rules; base moral judgments on personal feelings about the action and the setting.
Absolutists	Low relativism High idealism	Feel actions are moral provided they yield positive consequences through conformity to moral rules.
Exceptionists	Low relativism Low idealism	Feel conformity to moral rules is desirable, but exceptions to these rules are often permissible.

cause these individuals favor the close inspection of potential benefits their outlook is most similar to philosophies approaches based on ethical skepticism. For example, Fletcher in his *situation ethics* (1966) argues that an action, to be moral, must be appropriate given the particular context; not necessarily good or right, but be "fitting." *Utilitarianism* similarly maintains that one must act in ways that will generate the greatest good for the greatest number of people, and James's (1891/1973) *value pluralism* suggests that the consequences of an action determine its moral value.

Subjectivism

Subjectivists, like situationists, reject moral rules (high relativism); they are not, however, particularly positive about the possibility of achieving positive outcomes for everyone concerned. Because such individuals described their moral decisions as subjective, individualistic judgments that cannot be made on the basis of moral absolutes or the extent to which the action benefits others their viewpoint parallels an *egoistic* moral philosophy. This position maintains that no moral judgments can be considered valid except in reference to one's own behavior. The only moral conclusion possible is that all people should act to promote their own self-interest, rather than focus on producing positive outcomes for others in general. This teleological outlook admits that consequences must be considered when formulating moral judgments, but unlike the more idealistic situational ethics it does not insist that one strive to produce positive outcomes. Indeed, because each person must determine the weights and values of the outcome obtained, individuals will differ dramatically in their moral conclusions.

Absolutism

Absolutists believe that one should strive to produce positive consequences (high idealism) but at the same time maintain strict adherence to general moral principles (low relativism). These individuals condemn certain actions, because (a) they harm people and (b) they violate fundamental moral absolutes. Such an outlook corresponds closely to a system of ethics known as *deontology*. To deontologists, acts are to be judged through their comparison with some exceptionless, universal moral rule. Immanuel Kant, generally regarded as the foremost proponent of the deontological position, prescribed that one must make certain that all actions adhere to categorical imperatives: exceptionless universal moral principles that can be derived through reason rather than empirical evaluation. Kant, for example, proposed that "to be truthful in all declarations is . . . a sacred unconditional command of reason and is not to be limited by any expediency" and that "all practical principles of justice must contain strict truths . . . since exceptions destroy the universality, on account of which alone they bear the name principles" (1873/1973, p. 258). In support of his position Kant maintained that a principle such as "Keep your promises only when it works to your advantage" negates the concept of a promise and therefore cannot qualify as a categorical imperative. The maxim "Always keep your promises," in contrast, does not generate any inconsistencies and therefore qualifies as a moral absolute.

Exceptionism

Exceptionists agree with the absolutist's appreciation of moral absolutes but they are not idealistic: they do not believe that harm can be avoided, that innocent people can always be protected, or that risking others' welfare is always wrong. They are, therefore, deontological, for they prefer to rely on moral principles as guidelines for action. At the same time, however, they are utilitarian in that they pragmatically admit that judgments should be made by balancing the positive consequences of an action against the negative consequences of an action. Their outlook thus corresponds most closely to a moral philosophy based on *rule-utilitarianism*: moral principles are useful because they provide a framework for making choices and acting in ways that will tend to produce the best consequences for all concerned. Following principles, however, will sometimes cause one to act in ways that will cause harm to innocent people, and in such instances exceptions are allowable.

Applications in business settings

The theoretically predicted differences among these four ethical types become clearer when their outlooks on various ethical issues that occur in business settings are contrasted. Consider, for example, a businesswoman reviewing an advertising campaign that describes the product somewhat inaccurately. The situationist is most concerned with the benefits to be obtained, both for the company and for the consumer. If she feels that the product is a good one and that, in the long run, the buyer will be benefitted, then she will likely overlook any small inaccuracies in the ad copy. The subjectivist, in contrast, will most likely be fundamentally concerned with maximizing the company's profits, and will probably be perplexed if ethical issues are even raised. The absolutist will likely object to inaccuracies if she labels them as *lies*; if, however, they are described as mere puffery and the benefits of a successful campaign are made clear to her, then even the absolutist may be willing to overlook the inaccuracies. The exceptionist, too, is likely to overlook inaccuracies. Although she would agree that "truth in advertizing" is essential, she would likely point out that the need to make a profit and competitors' deceptive advertisements justify an exception in this case.

A businessman's decision to retain or let go a veteran employee who violates a company rule (e.g., personal long-distance phone calls, use of company credit card for personal purchases, pilfering, freelancing) provides a second example. The situationist would prefer to gather background information about the incident before making a decision, for he would wonder if circumstances justified or at least mitigated punishment for the employee's behavior. The subjectivist, in contrast, would be more likely to consider the practical consequences of the action for the company, but would also act on the basis of personal feelings. If, for example, the individual was a friend or relative, then the incident would probably be overlooked. The absolutist, in contrast, would likely react the most negatively provided the rule was stated publicly and clearly in company guidelines. He might regret the harm done to the individual, but he would feel that following company policy takes precedent over individual outcomes. Lastly, an exceptionist would be willing to overlook the untoward action if practical concerns weighed against termination. If the employee managed an important account, could make financial restitution to the company, or was very difficult to replace, then an exceptionist would not take action.

Personal moral philosophy and moral judgment

Do these individual differences in personal moral philosophy influence other aspects of morality, including moral cognition, action, and effect? Although Hartshorne and May (1928), in their early studies of morality, concluded that moral behavior was more the product of the situation than the person, more recent models of moral phenomena advocate an transactional view of personality and behavior. Haan (1978; 1986; Haan *et al.*, 1985), for example, argues that individuals' moral behavior varies because interpersonal demands vary across situations. Haan feels that moral action is "informed and influenced by variations in contexts" and by individuals' "own strategies of problem solving" when they confront a moral dilemma (Haan, 1986, p. 1282). Kurtines, by asking individuals to predict how they would behave in various social roles, found that individuals' use of principled moral reasoning varied across these role-settings (1984; 1986). Similarly, the approach described here assumes that the individual differences in personal moral philosophies influence behavior, but that the magnitude of this influence depends upon a number of situational factors.

Measuring personal moral philosophy

The Ethics Position Questionnaire (EPQ) assesses personal moral philosophy by asking individuals to indicate their acceptance of items that vary in terms of relativism and idealism. The relativism scale includes items like "Different types of moralities cannot be compared as to 'rightness'" and "What is ethical varies from one situation to another." The idealism scale, in contrast, measures one's perspective on positive and negative consequences with such items as "A person should make certain that their actions never intentionally harm another even to a

small degree" and "If an action could harm an innocent other then it should not be done" (Forsyth, 1980). Overall, high scorers on the idealism subscale of the EPQ more strongly endorse items that reflect a fundamental concern for the welfare of others, whereas those who receive high scores on the relativism subscale of the EPQ tend to espouse a personal moral philosophy based on rejection of moral universals (Forsyth *et al.*, 1985).

Moral attitudes

Relative to the other three types, absolutists tend to be more conservative in their position on contemporary moral issues and practices. Leary *et al.* (1986), for example, found that scores on the Machiavellianism Scale correlated positively with relativism, but they correlated negatively with idealism. When Forsyth (1980) examined the relationship between one's moral philosophy and personal opinion on such issues as the artificial creation of human life, mercy killings, marijuana use, capital punishment, homosexuality, and abortion he found that absolutists, and male absolutists in particular, were relatively negative in their appraisals of test-tube babies, euthanasia, marijuana use, homosexuality, and abortion. This critical attitude was also noted in a follow-up study that focused specifically on sexual practices, including premarital sex, extramarital sex, and homosexuality (Singh and Forsyth, 1989). Although not yet examined empirically, these findings suggest that absolutists would be the most negative toward illegal business practices, such as bait-and-switch advertising, employee exploitation, inadequate waste management strategies, the sale of off-standard products, job or wage discrimination, kickbacks, or misuse of authority for personal gain. They would also be more likely to object to legal, but ethically questionable, behavior. Absolutists might, for example, react harshly to co-workers who adopt alternative lifestyles, are sexually promiscuous in the work place, or adopt nontraditional sexual preferences. They may prefer to work for a company that sells trucks rather than IUDs.

Moral judgment

The negativity of the absolutists in their moral attitude corresponds to an overall negativity when formulating moral judgments. When judging actions that led to positive and negative consequences, absolutists were significantly harsher in their appraisals, whereas situationists based their judgments on both negative and positive consequence data. Absolutists also attributed more responsibility to people who produced negative consequences, evaluated specific consequences less favorably, and condemned the morality of the person being appraised more often than other judges. Exceptionists were the most positive (Forsyth, 1978). Similarly, when evaluating the morality of sixteen ethically controversial psychological studies, absolutists were more negative than all other types (Forsyth and Pope, 1984). They apparently focused on the potential harm for subjects created by researchers.

In many cases, however, situational and cognitive factors mediate the strength of the personal moral philosophy-judgment relationship. Forsyth (1981b), for example, found that absolutists were more negative than exceptionists, but only when the individual was clearly responsible for his action and the consequences of the action were extremely negative. In a related study, Forsyth (1985) asked individuals to appraise the morality of someone who, by either violating or conforming to a moral principle (such as "tell the truth," "do not steal," or "keep your promises"), produced positive or negative consequences for innocent others. As predicted, idealistic subjects (both absolutists and situationists) more strongly condemned individuals who caused extremely negative consequences, whereas the relativistic subjectivists and situationists were more lenient when judging individuals who violated a moral norm. In terms of information integration, an averaging model with differential weights accounted for idealists' (situationists and absolutists) judgments since conformity to moral principles was discounted when the consequences were extremely negative or positive. Subjectivists' judgments conformed to an averaging model of information integration since mildly positive consequences lowered moral judgments of conforming actions, and exceptionists combined information in a strictly linear, additive fashion; the more positive the consequences or the greater the conformity of the action to a moral norm, the more positive the moral judgment.

Moral behavior

The analysis of individual differences immoral and immoral behavior has traditionally stymied researchers, but the taking of personal moral philosophies into account yields some insight into this empirical puzzle. Forsyth and Berger (1982), in a study of cheating, found that 36% of the college students they studied cheated on a test when left alone with the answer key, but cheating was not related to either idealism or relativism. These researchers also tested resistance to moral temptation in a second study by adding a confederate who urged subjects to take answers from the answer key. Cheating increased to 83% in this study, but once again propensity to cheat wasn't linked to personal moral philosophy.

These studies suggest that personal moral philosophy does not influence moral behavior in most settings. A more circumspect approach, however, proposes that features of the social setting may possibly enhance – or reduce – the causal impact of moral values on behavior. For example, because absolutists and exceptionists emphasize the importance of moral rules, individuals who subscribe to these two types of personal moral philosophies may be more reluctant to engage in immoral behavior when moral rules are made salient by situational factors. Similarly, since the idealistic ideologies – situationism and absolutism – stress the need to achieve positive, humanitarian consequences, then individuals who accept these ideals might be more likely to engage in immoral action if such actions are the means to help others.

This revised approach was supported in a study of lying (Forsyth and Nye, 1990). Situationists, absolutists, subjectivists, and exceptionists were placed in a situation in which they were asked to tell a deliberate lie to another person. In making this request, the researcher emphasized that the information was simply a form of feedback (nonsalient moral norm) or that the information was a lie (salient moral norm). In addition, one half of the subjects were told that they would receive a bonus of three dollars by giving the information (either lie or feedback), while the remaining subjects were told that the information would probably have positive consequences for the person being mislead (i.e., it was for "his own good").

As anticipated, the two situational variables – the salience of moral norms and the consequences of action – had a strong impact on moral action. While only 50.0% of the subjects agreed to lie when they were offered $3 and were told that they would be lying rather giving feedback, this percentage increased to 76.2% across the other three conditions. In addition, idealism influenced moral behavior, but in a surprising fashion. Although high idealists espouse a philosophy that condemns harming others, they were more likely to lie than the low idealists. Fully 91.66% of the situationists and absolutists (high idealists) agreed to tell the lie, while only 70.83% of the subjectivists and exceptionists (low idealists) complied with the experimenter's request. In fact, situationists and absolutists usually lied no matter what the consequences or salience of moral norms. Exceptionists, in contrast, were less likely to lie if offered money to lie and subjectivists were less likely to lie if they stood to gain from the lie and the action was labeled a lie.

This study supports the commonsense notion that people who espouse lofty moral values may tend to behave the most immorally. Although both situationists and absolutists strongly endorse such beliefs as "One should never psychologically or physically harm another person" and "It is never necessary to sacrifice the welfare of others," both groups were willing to tell a total stranger a lie. While these findings are not too damaging for situationists since these individuals believe that lying is permissible in some settings, absolutists staunchly maintain that lying violates fundamental moral principles, and are quite harsh when judging others who have broken this moral absolute. Yet, when they themselves were tempted to lie, they were more likely to succumb. Although additional research is needed to further explore the moral thought of absolutists, the current research attests to a "hypocrisy effect" that may be obscuring the link between moral values and moral behaviors: People who say they are the most morally upright may be most likely to fall prey to temptation (Forsyth and Nye, 1990).

Reactions to one's own moral transgressions

Klass (1978), after reviewing a number of previous studies of individuals' feelings of guilt, shame, and self-esteem after breaking moral norms, concludes that "the same overt action seems to make some

people feel better and others feel worse, and for still others, has no effects" (p. 766). The personal moral philosophy model accounts for these divergences by suggesting that individuals who emphasize obedience to moral norms (low relativists) but nonetheless find themselves acting contrary to a salient moral norm should display much more negative post-transgression reactions than other subjects. In contrast, idealistic individuals who achieve positive consequences for others should display more positive affective reactions following their transgression.

In the study of cheating mentioned earlier, these predictions were partially confirmed. The more absolutists cheated the more negatively they rated themselves, and exceptionists rated themselves more positively the more they cheated (Forsyth and Berger, 1982, Study 1). In a second study, absolutists who were prodded into cheating on a test rated themselves as more negative, weak, unlikable, and dirty than individuals in all the other personal moral philosophy categories (Forsyth and Berger, 1982, Study 2). Similarly, Forsyth and Nye (1990), in their study of lying, found that when subjects were lying to secure positive consequences for themselves, no differences due to personal moral values were obtained. When lying was motivated by a desire to help another person, situationists rated themselves very positively, especially in comparison to the absolutists.

Personal moral philosophies also tempered self-evaluations in a study of reactions to failure and success when working for personal profit or for a charity. Given high idealists' desire to achieve positive outcomes for others, they should feel more positive following charitable actions rather than for themselves. Relativists, in contrast, should not feel as positive about themselves after they help others than would nonrelativists. In a preliminary test of this prediction subjects assigned to the self-interest condition were informed that any money they earned during the study should be considered their salary. Subjects in the charity condition were told that any money they earned would be donated to the State Charity Foundations, and they were given a booklet describing this organization. After completing their work subjects were told their performance was a success (they were paid) or a failure (they were not paid), at which time they completed measures of affect, morality, and self-esteem.

Overall subjects' self-ratings were more positive when they succeeded rather than failed. Differences due to personal moral philosophy, however, were obtained after failure. Once again absolutists demonstrated an hypocrisy effect, for they felt more moral when they failed in a charitable action than when they failed while trying to secure personal gain. Exceptionists, in contrast, rated themselves as particularly moral when they failed when working for personal gain. Lastly, low relativists' self-esteem scores were more positive when they failed rather than succeeded, irrespective of the nature (selfless vs. selfish) of the action (Forsyth and Matney, 1990).

The wider implications

In sum, predictions derived from the personal moral philosophy model have shown that individuals who differ in relativism and idealism divaricate when making moral judgments, in attitudes toward many contemporary moral issues, when attributing responsibility after wrongdoing, when judging the ethics of behavioral science research, and in resistance to moral temptations. Researchers have also reported theoretically predicted correlations between idealism, relativism, and other individual difference variables, including machiavellianism, an ethic of responsibility, and an ethic of caring. These studies, however, also suggest that the impact of relativism and idealism on moral judgment and behavior depends on the nature of the social situation. Consistent with an interactional approach to personality-behavior relationships, idealism and relativism are maximally influential when factors in the situation heighten the salience of these personal moral values. They also raise a number of issues pertaining to ethics, science, and applications.

Studying morality scientifically

In many cases researchers have sought to combine both science and philosophy in the study of moral phenomena (Haan, 1982). Kohlberg (1983), for example, deliberately accepted a deontological model as the most mature approach to making moral judgments, and ranked other views as inferior. He argued that because only older individuals learn to generate principles of morality based on autonomy and cooperation, then any morality based on other considerations is immoral or immature. He therefore

committed the naturalistic fallacy by moving from "This is how individuals make judgments" to "This is how individuals should make judgments."

The current approach, however, strives to maintain a distinction between a philosophical analysis of moral issues and a scientific analysis of an individual's personal moral philosophy. Unlike philosophy, the scientific analysis of morality advocates the long-term goal of increasing and systematizing our knowledge about the subject matter via theory construction. These theories, once developed, must also be tested using objective, empirical methods rather than logical claims, subjective feelings, or authorities' opinions. Studies of morality, if they are to be scientific, must remain within these boundaries. Hypotheses offered must be empirically testable, using methods that other scientists accept as adequate. Although the personal moral philosophies draw on distinctions made within moral philosophy, these philosophical distinctions are not used as evidence attesting to the validity of the psychological theory of individual differences. The model also merely describes individual differences in moral thought, and does not argue that any one philosophy is more morally advanced than another (Forsyth, in press).

Science and application

Studies of morality are not, however, completely independent of moral issues, for in many cases research can inform moral judgment processes. For example, a business practice may be adopted based on the moral principle that all people should be paid an equitable wage. When this principle is accepted as the basis for action, information regarding how equity can be calculated and how inequities can be reduced is required. Scientific procedures then become useful in identifying solutions to problems, the short- and long-term implications of implementing certain actions or programs designed to fulfill the standards expressed in the moral principle, and the psychological, political, sociological, and economic reactions that may accompany the implementation of the programs.

Scientific research may also influence moral judgments by providing an indication of the validity of factual statements made in the moral judgment process. Individuals may decide an action is moral because they feel that it will have certain results that are desirable. A scientific analysis becomes relevant if it can provide evidence that the action being considered will lead or not lead to the desired consequences. If, for example, installing air bags in cars is deemed just since it reduces the likelihood of severe injury in an automobile accident, then data that speak to the validity of this claim are relevant to the moral approbation of the practice. Similarly, an advertising campaign featuring a spokesperson who deliberately and blatantly lies about the product may be viewed as allowable if it can be shown that viewers recognize that they are being given false information. Even this information, however, may be irrelevant to certain individuals. Absolutists, for example, may find that the practice is immoral simply because it violates the rule that prohibits lying.

Resolving moral controversies

Given that individuals seem to adopt a variety of different personal moral philosophies, perfect consensus regarding any given business practice can never be expected. Indeed, given that disagreement is the rule not the exception, then why bother to search for solutions to ethical dilemmas? The current approach suggests that problems of ethics can be addressed most profitably through open, reasoned discussion of ethical questions from each of four perspectives: situationism, subjectivism, absolutism, and exceptionism. Although a common ground on any given question cannot always be located, the discussion itself sparks greater understanding of the problems and is, of itself, progress. Individuals in the business community must operate within the limits that society places upon them; so long as these limits are violated, ethical and value conflicts will continue to disrupt our economic system, and endanger both the reputation and the effectiveness of business. However, if the relative importance of the many factors that influence moral judgments can be enumerated, clarified, and weighed through research and informed discussion, business ethicists will be able to deal effectively with problems that confront them. While the concept of individual differences in personal moral philosophy suggests that we will

probably never reach the ideal of complete agreement, at least we can aim for a fuller understanding of our own and others' reactions to various types of business practices.

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