Critical Business Ethics:
From Corporate Self-Interest to the Glorification of the Sovereign Pater

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Published as: Rhodes, C. and Pullen, A. (2017) 'Critical Business Ethics: From Commercial Self-Interest to the Glorification of the Sovereign Pater', *International Journal of Management Reviews,* doi: 10.1111/ijmr.12142

Abstract

Research in critical business ethics has demonstrated how economic self-interest is the primary reason that businesses adopt nominally ethical practices. After reviewing this body of research we propose that it can be further developed by questioning the meaning of this self-interest, by exploring its non-economic dimensions, and by considering the meaning of the 'self' that is said to have such interests. Drawing insights from feminist theory and political theology the paper interrogates corporate business ethics as a public glorification of corporate power based on a patriarchal conception of the corporation. Genealogically rooted in early Christian ceremonial practices used to glorify God the Father, this is a glorification for the sake of glory rather than just for the sake of commercial ends. We further argue that corporate business ethics is rendered as the feminised servant of the sovereign corporate patriarch, always at hand to glorify the master. The meaning of corporate business ethics is hence one where the feminine is not absent but rather is servile to a masculinity conceived in relation to domination, greatness and sovereignty. Collectively, this shows how the power wielded and desired by corporate business ethics far exceeds the pursuit of financial self-interest; it is also related to modelling the corporation on a male God. The paper concludes by considering how research in critical business ethics can be extended through forms of inquiry that destabilize the ethical glorification of the corporation, and displace its masculinist privilege.

Key Words: Business ethics; Corporation; Gender, Glory, Masculinity, Power

Introduction

Practices associated with ethics are more prevalent and fashionable than ever in the corporate world, with organizations of all sorts being involved in programs related to, inter alia, sustainability, corporate social responsibility, corporate governance, workplace ethics, ethical codes and ethical accounting frameworks (Fleming and Jones, 2012). Why is there such a flourishing enthusiasm for ethics? A simple answer would be that corporations have seen the light, abandoned their pursuit of self-interest, and decided to genuinely respond to the moral demands that are presented to them so as to become 'ethical organizations' in substance as well as image (Verbos et al, 2007). Such a view is beyond naïve given the dismal record of flagrant corporate disregard for "the ethical dimensions of global economic activity" (Fleming, Roberts, and Garsten, 2013: 338). In response it has been argued that corporations have largely "failed to responsibly use whatever autonomy and discretion they possessed to produce fair and generous outcomes for their various stakeholder groups" (Marens, 2010a: 761).

Since the 1990s there has been an outpouring of research which has critically questioned the ethical credibility of what businesses do in the name of ethics. This literature, which has been referred to as 'critical business ethics' (Sampford and Wood, 1992; ten Bos and Willmott, 2002; Jones, ten Bos and Parker, 2005; Nijhof, and Jeurrison, 2010; O'Sullivan, 2012; Eastman, 2012), treats the proclaimed purpose of corporate business ethics suspiciously (Sampford and Wood, 1992) and challenges the received wisdom of the motives it proclaims (ten Bos and Willmott, 2001:790). Such a reformulation emphasizes "the value of alternative narratives […] that would provide a valuable corrective, complement, and alternative to mainstream normative and empirical business ethics" (Eastman, 2013: 547).

Today critical approaches to business ethics are well established and it is this literature that is the focus of our paper. Central to critical business ethics is the conviction that while a variety of organizational practices and programs are described and justified in ethical terms, ethics is not their primary content or rationale. The focus of this critique is on 'corporate business ethics', that is the range of corporate practices that seek to associate themselves with ethics and the language of ethics (Rhodes, 2016). Key dimensions of this that have attracted attention in critical business ethics include business ethics per se (e.g. Jones, 2003) as well as corporate social responsibility (e.g. Banerjee, 2008), ethical decision making (e.g. Clegg, Kornberger and Rhodes, 2007a), corporate codes of ethics (e.g. Jensen, Sandström, and Helin, 2009) social reporting (e.g. Deegan, 2002), sustainability (e.g. Livesey and Kearins, 2002), corporate governance (e.g. Roberts, 2001) and corporate environmentalism (Phillips, 2014). For the critical study of business ethics these areas of corporate activity can be regarded as correlates of each other in that they share a central ethical motif and are articulated in the language of ethics (Fleming, 2012; Rhodes, 2016).

The paper begins with a systematic review of critical business ethics, focussing especially on the different ways that it has questioned and explained the reasons that corporations engage in nominally ethical practice. This shows how, whether it is used to garner direct commercial advantage, to enhance impression management, or to secure political legitimacy, corporate business ethics serves the primary purpose of the pursuit of corporate self-interest. While we are sympathetic to research in critical business, in reviewing it we raise concern that that this shared conclusion requires further interrogation. To engage in such an interrogation, the paper turns to Giorgio Agamben's (2011) discussion of the theological basis of the political and economic power, and its association with practices of glorification and ceremonial symbols of power. Drawing on Agamben, we contend that corporate power operates similarly through the way that business ethics can be understood as a form of corporate self-glorification achieved through public and ceremonial acclamations of moral righteousness. This qualifies self-interested based arguments by bringing into question the character and construction of the very 'self' that is said to have those interests. In making this argument we need to be clear that it is not our intention to criticize religious faith per se, nor to comment on the choices people make and commitments they hold in regards to that faith. Instead our attention is on how religious symbolism has and can be culturally appropriated through corporate business ethics, and the implications of this for the radical extension of corporate power. Just as Agamben shows that political power has its "roots in hidden legacies of the early Church" (MacPhail, 2015: 262), we suggest that also holds for dimensions of corporate power.

Having considered corporate ethics as a form of glorification, we add a gendered critique that explores how the ethics that glorifies the corporation is infused with a masculine ethos that privileges values such as strength, power and victoriousness. This is a trajectory that seeks to probe and problematize how the very ideas that justify corporate business ethics are masculine and patriarchal, such that values associated with love, care and affectual relationships are castigated as being feminine and at best secondary to life in corporations. Corporate business ethics is charged with placing a 'crown of glory' (Agamben, 2011: 147) on the corporate head so as to enable the corporation reign without its virility being questioned. Acknowledging this, we are able to theorise corporate business ethics in relation to the subordination of "substantive, ethical, human values and ends" to a "calculating rationality" (Bologh, 1990: 122) albeit through a non-rational means. In this vein research in the tradition of critical business ethics can, we hope to show, be extended through forms of inquiry that destabilize the ethical glorification of the corporation, and displace its masculinist privilege.

Critical Business Ethics

In reviewing the literature on critical business ethics we focussed primarily on articles published in scholarly journals (although some books and chapters were included) whose purpose was to question the way that ethics had been used in business. Our intention was not consider the wealth of ethical theories and traditions that have been used in business ethics research, but rather to restrict our attention to research that offered critiques and reformulations of the ways that corporations deployed business ethics as part of their operations. Defining this as a field of inquiry under the name 'critical business ethics' draws on the use of this term in various literatures since the 1990s. This work appears in journals associated with a number of academic disciplines including management and organization studies (ten Bos and Willmott, 2002), business ethics (Eastmann, 2012; O'Sullivan, 2012), sociology (Nijhof, and Jeurrison, 2010), and legal studies (Sampford and Wood, 1992). Accordingly, our literature search was multi-disciplinary in nature and more topic driven than discipline driven. This was further complicated in that while we were able to identify a set of works that could be identified as critical business ethics, not all of then self-categorised in this way. Our search thus attended to published work that, following ten Bos and Wilmott (2001), mounted a "radical challenge to established formulations of (business) ethics" (p.790). Further the literature we were concerned with was united in a critique of the assumption that ethicality is something that can be willingly achieved by corporations, and that doing so is entirely congruent with the achievement of non-ethical business objectives (Baker and Roberts, 2011).

We came to this project with a prior knowledge of this literature, and as such were already familiar with key articles and influential authors. To complement and qualify this existing knowledge we searched the literature using the Ex Libris Primo (http://www.exlibrisgroup.com/category/PrimoOverview) and Google Scholar (https://scholar.google.com.au/) search engines. The first search used permutations of the keywords ‘critical’, ‘business’ and ‘ethics’. No date range was imposed on the search, but the earliest reference we found was 1992 (Sampford and Wood, 1992). We proceeded by conducting searches on the term ‘ethics’ within the literature on Critical Management Studies, and the word ‘critical’ within the literature on Business Ethics. Our last search consisted of reviewing published work that was cited in, and was cited by, those references that had been uncovered in the first two searches, as well reviewing the other published outputs of the authors already identified. We selected the most representative and useful of these to include in the review – a total of 60 published works.

While we tried to be systematic in identifying relevant work to be included in the review, we need to also accept responsibility for our own engagement with it. The term ‘critical business ethics’ is, for many of the works cited, something that we have imposed rather than it being used by the original authors. In one sense we used the term as a matter of convenience in that it allowed us to unite different research that we gauge as having a similar purpose. Reflexively, however, we need also to acknowledge that bringing this work together is a politico-intellectual act on our part in that we are imposing categories. Despite the review being systematic that does not (indeed should not) excuse us from our own subjective involvement in constructing as well as representing the subject of our inquiry. As such ‘critical business ethics’ is, for the purpose of this paper, a literature that we are involved in both reviewing and (re)constituting. We engage in this reflexively not so much under the pretence of ‘truth-seeking’ but rather as a means through which we can imaginatively embark on a form of inquiry that seeks to join and help develop an existing critical conversation about the meaning and practice of ethics in business (Rhodes, 2009).

The process of review and (re)constitution was an iterative one, in that the more we read and reflected on the papers we identified, the more we were able to refine an interpretation of what united them. Moreover as this unity emerged it informed how we both identified and included further papers. It was through this iterative mode of inquiry that we were able to describe critical business ethics as an approach based on the idea that corporations engage in practices associated with the term 'ethics' not because of any genuine moral impulse, but rather because it serves their existing business interests. Moving beyond the naïve notion that corporations have embraced ethicality as an end in itself, critical business ethics mounts the argument that economic self-interest lies behind nominally ethical corporate actions, programs and statements. It is asserted that that the use of ethics in relation to business is somehow egocentric and self-serving, born as it is out of a strategic calculability that engages with others only for the purpose of what it achieves for the self (Jones, 2003). Additionally, the ethicality of this has been questioned from the perspective that "an ethical choice that can be justified by instrumental gain is not an ethical choice to begin with" (Driver, 2006: 338).

Collectively the literature we identified as critical business ethics has mounted and sustained an argument that when businesses engage with ethics they do so for their own advantage and on that basis their actions cannot be deemed ethical. Corporate self-interest remains on top of the agenda, in that "discourses of corporate citizenship, social responsibility and sustainability […] defined by narrow business interests […] serve to curtail interests of external stakeholders" (Banerjee, 2008: 52) by creating a "false impression of the firm and legitimate its activities by demonstrating how ethical they are" (Hanlon and Fleming, 2009: 945). It is thus concluded that business cultures premised on the supremacy of the profit motive have discredited business's ability to generate "ethical rules and regulations that prioritize social and environmental issues" (Godwyn, 2015: 77).

Within the critical business ethics literature we identified three lines of critique supporting the idea that corporate self-interest can be enhanced using ethics: (1) that ethical programs are only engaged in when there is a demonstrable 'business case' to do so, (2) that ethics is used as a form of 'impression management' designed to create a favourable and beneficial organizational image and identity amongst stakeholders, and (3) that organizations seek to position themselves as ethically self-regulating so as to ward off demands for external regulation, and hence to increase their independent power. Each of these is explored in detail below.

The Business Case For Ethics

The first line of critique is that the reason corporations engage in practices associated with ethics is to secure direct commercial advantage. Such approaches point to the way that so-called ethical initiatives are subjected to a 'business case' (Vogel, 2006) logic where they are only adopted if it can be demonstrated a priori that they will enhance commercial outcomes in the form of, for example, profitability, competitive advantage or growth. At best the hope is for a 'win-win paradigm' where it is assumed that ethically based results will indubitably be accompanied by favourable financial outcomes (Hahn et al., 2010). Despite this assumption, however, it is the business side of the 'winning' that has been shown to retain the most weight when it comes to decision making. Baker and Roberts' (2011) study of ethics in an Australian packaging company exemplifies this. The two main programs that the company implemented concerned waste reduction and recycling, both of which yielded direct financial benefit. Although the study showed that "the embrace of responsibility can actually support and strengthen the pursuit of business strategy" (p. 10), it also pointed to the limits of that responsibility. When a staff survey revealed that the vast majority of employees regarded the organization's main ethical responsibilities as being to provide "safe and enjoyable workplaces" and "discrimination and harassment free workplaces" (p. 11) no action was taken to address these issues. Instead managers castigated the employees' response as being selfish or ignorant. Baker and Roberts conclude from this case that business driven ethics and social responsibility programs served to shield managers from having to truly engage with their moral responsibilities to employees.

Baker and Roberts' study reflects the general conclusion from critical business ethics that the "business case approach results in opportunism, [...] leaves institutional blockades intact and drives out […] intrinsic motivation" (Nijhof and Jeurissen, 2010: 618). It has been suggested that a 'people case' is required that redresses the power imbalance created by the 'business case' approach (Prieto-Carron et al, 2006). Even when the win-win rhetoric of the business case suggests mutual benefits for business and society more generally, there is substantial evidence to suggest that things are otherwise. This is illustrated on a large scale in that despite the many claims made concerning how CSR can help with the alleviation of poverty in developing countries, research shows that these claims are patently unwarranted (Blowfield and Frynas, 2005). The relationship between tax avoidance and corporate ethics demonstrates the same point. Sikka (2010) points out that social responsibility reports produced by major corporations only very rarely mention anything about tax paying. Despite this, paying tax is central to corporate responsibility because it enables "governments to provide education, healthcare, security, pensions, clean water, or redistribute wealth to eradicate poverty, and provide a peaceful and equitable society" (p. 154). Given that tax avoidance has been a persistent feature of contemporary corporate conduct even amongst firms that promote themselves as being socially responsible, the result is a form of ‘organized hypocrisy’ that is “not an accidental or unintentional outcome, but rather it is the intentional outcome of policies deliberately chosen and implemented by corporate executives” (p. 157).

Consideration of the ‘business case for ethics’ has led to the conclusion that despite the discussion of mutual benefits, corporations adopt ethics for strategic business purposes without genuine concern for mutuality (Fernández-Kranz, and Santaló, 2010). The issue raised through this line of critique is that when ethics is used as a form of corporate strategy, what is deemed as being ‘good’ is limited only to what is good for business (Banerjee, 2008). In other words, there is no intrinsic or other-focussed reason for corporations to behave ethically or responsibly (Scherer and Palazzo, 2007). A related argument is that corporations engage in what are positioned as ethical activities so as to compete in what has been called a ‘market for virtue’ (Vogel, 2005). Conceiving of ethics in the logic of the market suggests that corporations invest in ethical programs because they make economic sense (Sen, 1993) with the ethical corporation being “rewarded by the market in economic and financial terms” (Caroll and Shabana, 2011: 101). Instrumentally, an ethical initiative is justified “solely on economic grounds, that is, [business ethics] considers such [initiatives] to be appropriate only when their underlying motivation is the attainment of superior financial performance” (Gond, Palazzo and Basu, 2009: 57).

Collectively the literature on critical business ethics raises significant concern that businesses will engage in what are seen as ethical practices “only to the extent that it makes business sense for them to do so” (Vogel, 2005: 4). Hence, practices associated with ethics, sustainability and corporate social responsibility, for example, are a means to exploit a corporation’s proclaiomed ethicality within the bounds of what is seen as beneficial and appropriate by corporations themselves (Marens, 2010b). These benefits are mooted to come in the form of “(1) cost and risk reduction; (2) gaining competitive advantage; (3) developing reputation and legitimacy; and (4) seeking win–win outcomes through synergistic value creation” (Caroll and Shabana, 2011: 92). In this way, ethics in business has been characterized as a handmaiden to vested corporate interests and without any significant critical (deGeorge, 1991) or other-oriented ethical dimensions (Roberts, 2003).

The instrumental approach that uses ethics for direct commercial gain is the one that dominates both theory and practice (Jones, 2009). As with any other form of surplus motivated business activity, if the ethical investment amounts to less than the return in profitability and market dominance, then a 'good' business decision has been made. In the market for virtue what counts as 'ethical' is not that which goes by the name ethics in any traditional sense, but rather that which goes by the name business; at least insofar as 'business' means the creation of surplus value for the owners of capital. Ethics is reduced in status to being a commodity and a commercial tool (Shamir, 2008).

Ethics and Impression Management

Although corporations may use ethically named initiatives for the direct achievement of commercial objectives, the literature on critical business ethics has also explored how ethics is used as a form of 'impression management' (Solomon et al, 2013) designed to sustain a myth of ethical accountability, while having little or no real effect on investment decisions, or the prioritization of financial over ethical concerns (Solomon et al, 2013). With impression management the focus is with 'ethical visibility': "an essentially self-preoccupied concern with being seen to be being ethical" (Roberts, 2001: 125; Brammer and Millington, 2006). From corporate greenwashing (Laufer, 2003), to Corporate Social Responsibility marketing (Jahdi and Acikdilli, 2009), to ethical self-aggrandizement (Fleming, Roberts and Garsten, 2013), the deployment of ethics in business is said to secure the public legitimacy of the corporation (Banerjee, 2008; Deegan, 2002). Similarly, corporate ethical codes of conduct are communicated widely as an exercise in public relations (Munro, 1992) or even a public relations invention (Frankental, 2001).

The focus on impression management suggests that a significant dimension of why corporations engage in ethics is because it is an effective tool for the creation of a socially valued organizational identity. It has been suggested that business ethics, at least at a corporate level, is not employed on account of a sense of moral responsibility or as a result of moral reasoning, but rather because it results in good publicity in reaction, for example, to external pressure groups (L'Etang, 1994). It is thus unsurprising that, in pursuit of a "strategic goal to distract attention from their controversial activities", corporations involved in socially stigmatized industries such as tobacco, alcohol, gambling, nuclear energy and firearms are more likely to issue standalone corporate social responsibility reports than corporations in other industries (Grougiou, Dedoulis and Leventis, 2015: 1). The purpose of using ethics for impression management is still commercial in nature, but includes elements that go beyond the more direct ‘business case for ethics’ approach. With impression management the organisational benefits that accrue from an engagement with ethics result from a positive image amongst stakeholders. For example, it is claimed that "consumer demand for responsibly made products, actual or threatened consumer boycotts, challenges to a firm's reputation by nongovernmental organizations (NGOs), pressure from socially responsible investors, and the values held by managers and other employees" (Vogel, 2005: 3) are all reasons for the corporate take up of ethics.

Creating an impression of being ethical allows corporations to carry on with their main activities, especially those that have negative consequences for others, behind the veneer of an ethical ‘window dressing’ or ‘white washing’ (Painter-Morland, 2006). Using the language of ethics in self-interested business practice has been referred to an ‘ethics of narcissus’ (Roberts, 2003) that evinces a preoccupation with looking good in the eyes of others in order to achieve ethically dispassionate corporate goals. Such business ethics is of value to corporations because "given the grave concerns raised about the conduct of business, talking about ethics may make consumers, customers and shareholders happier to deal with particular companies and their boards" (Sampford and Wood, 1992: 57). Even though the rhetoric that "good ethics is good business" (Crane, 1999) might prevail, by considering ethics in relation to narcissism and self-image, we see that the self-interest related to the pursuit of business ethics by corporations is not one that can simply be assumed to result from a process of calculation of costs and returns of a particular ethical program, but rather the business benefits are seen to be more broadly accrued.

Using ethics for impression management is said to be escalating with companies "proclaiming the virtues of their ethicality on a scale never before seen" such that "the very discourse of ‘ethics’, ‘shared value’ and ‘giving back’ to society proliferate in scale, scope and ambition" (Fleming, Roberts and Garsten, 2013: 339). Such phenomena can be understood to be located in a ‘politics of visibility’ where corporations actively choose what remains visible and what remains hidden so as to encourage a "perception of accountability and transparency" (Zyglidopoulos and Fleming, 2011: 702). The purpose is to ensure that one looks good rather than acting and reflecting on what it might mean to be good. Moreover, the emphasis on an appearance of ethical visibility is argued to result in the concealment of "socially unacceptable behaviour" (p. 692). This concealment works not just to aggrandize the corporation for the sake of aggrandizement, but rather it is "ideological tool designed to cloak (or 'green wash') an otherwise uncaring corporation in the garb of ethicality and environmental friendliness" (Fleming, Roberts and Garsten, 2013: 340). In this sense, business ethics enables corporations to pursue socially unacceptable self-interested business practices, by rendering them less visible to public scrutiny. At a more general level this results in a 'moralization of the market' that seeks to "reframe socio-moral concerns from within the instrumental rationality of capitalist markets" (Shamir, 2008: 3) and in so doing shields the corporation from moral scrutiny.

Ethics and Political Independence

The third line of critique from within the critical business ethics literature broadens the commercial ambit of the critique by claiming that businesses engage in ethics to gain political legitimacy and regulatory independence. In this case, the ethics that businesses engage in are understood as a form of voluntary self-regulation positioned as a viable substitute for state based regulation (Marens, 2013) thus enabling corporations to limit social and legal sanction (Matten and Moon, 2008). The development of this form of self-regulation ties in with the more general growth of power of large corporations under neoliberalism in the past thirty years (Carroll, 2010). Historically a key juncture was the widespread market deregulation that occurred, initially in the United States and United Kingdom, in the 1980s, as well as forms of reregulation instituted to support global competition (Morgan and Knights, 1997).

This period saw the instantiation of the 'Washington Consensus': a broad politico-economic agreement promulgated by the United States, the European Union, the International Monetary Fund and the World Bank that "held that good economic performance required liberalized trade, macroeconomic stability, and getting prices right […and that...] private markets would produce efficient allocations and growth" (Stiglitz, 1999: 11). Central was market deregulation such that free trade could flourish without the encumbrance of an interventionist state. At this time waves of deregulation and privatization occurred across the world's largest industries (most especially banking and finance, energy, higher education, and transport) together with the freeing up of cross border trade restrictions. These changes privileged the free market as the best way of organizing economic affairs on a global scale, such that the new focus was on "self-regulative practices that are based on principles of 'diversification' and ‘increased competition’ as an alternative to the old model of top-down, one size fits all, coercive regulation” (Shamir, 2008: 7).

Corporate business ethics came into play as a self-regulatory substitute for regulation by government. This was tied up in response to a series of corporate ‘disasters’ that created renewed calls for regulation. Special attention to the limits of corporate self-regulation was generated by, for example, the leaking of toxic gas from Union Carbide’s Bophal plant in 1984, and The Exxon Valdez oil spill in 1989, as well as, sometime later, the high profile corporate collapses of the Enron Corporation in the US in 2002 and Parmalat SpA in Europe in 2003. It has been argued that:

> the rise of more socially-responsible corporate behaviour can be interpreted as a response to increasingly well-organised anti-corporate campaigns, which have been spurred on by the possibilities of global scale coalition-building, and have targeted in particular the worst (or at least the most visible) excesses of corporate exploitation over issues such as labour standards, workplace conditions, and environmental impacts (Sadler and Lloyd, 2009: 613).

Although it has been contended that “in a relaxed legal environment, competitive pressures and market demand and supply become the only key drivers of corporate behavior, which could have negative social outcomes” (Banerjee, 2008: 58), business ethics is positioned as a means through which corporations can claim to buttress themselves against these outcomes. The intention, however, is less about genuine ethical matters and more about warding off actual and potential state intervention (Edward and Willmott, 2013; Vallentin and Murillo, 2012). The heart of this line of critique is that corporations use ethics to promote their own regulatory freedoms, so that they can pursue their objectives unencumbered by socio-political interference.

This contention has been presented recently through debates on what has come to be known as ‘Political Corporate Social Responsibility’. This refers to the ways that increasingly powerful multi-national corporations are no longer “just addressees of regulation but also authors of rules with public impact”. This results in the “embedding of the corporation in democratic processes of defining rules and tackling global political challenges” (Scherer and Palazzo, 2007: 1098). When this is the case it is no longer just that corporations evade regulation, but rather they are positioned as being able to directly influence what forms of regulation remain. The critical point is that “western MNCs are motivated to generate considerable (if not outright maximal) shareholder returns, and that the various political activities they engage in are predominantly informed by instrumental reasoning” (Whelan, 2012: 710) with little or no “interest in furthering democracy” (Fleming and Jones, 2013: 45). This is not surprising in that corporations have legal obligations to pursue profitability on behalf of shareholders. That business ethics is positioned as having a different purpose to this, while suggestive of a certain hypocrisy, is still consistent with corporate fiduciary duties.

This focus on corporate political independence reflects a more complex relationship between business ethics and corporate self-interest. Indeed, the political role of corporations is still in the service of commercial goals such that “to regard the corporation as a political player whose legitimacy is based on civil society discourses does not mean that corporations should completely transcend the economic logic” (Scherer and Palazzo, 2006: 82). The relationship, however, is one where society places limits on actual and potential profitability both through laws and through a shifting set of cultural norms such that “corporations consider these rules and the expectations of powerful stakeholder groups as economic restrictions in their course towards maximizing profits” (ibid, p. 72). In this way corporate business ethics serves as a means to manage and adjust to those restrictions, but to do so primarily for the purpose of economic self-interest.

Critical Business Ethics: Beyond the Assumption of Economic Calculability

Common across the three lines of critique that we have identified in the critical business ethics literature is the conclusion that corporations use ethics to further their own commercial self-interest. As such, corporate business ethics is engaged “for the purposes of safeguarding the interests of the corporation, rather than a result of a concern for safeguarding certain values or protecting certain rights” (Painter-Morland, 2015: 335). Achieved through these lines of critique reviewed is an elaboration of how this is done, that is, either directly through a business case, or indirectly through impression management and political legitimacy. Although we are sympathetic to these lines of critique, in critically assessing them we suggest that they do not go far enough in interrogating the corporate enthusiasm for ethics. We note especially that the ‘self’ in corporate self-interest cannot be taken for granted, as if to say it exists prior to the practices that are associated with it. Moreover, we attest that critical business ethics can benefit from a detailed consideration of the character and reproduction of this self as it is related to corporate business ethics practices. Despite the conclusion that ethicality is adopted to pursue business outcomes, critical inquiry needs not stop there as if to assume that business organizations, despite their legal obligations, are purely instrumental in their operations and decision making, rendering them simplistically as a corporate version of homo economicus.

Critical business ethics by and large assumes that corporations are purely economic profit seeking entities beholden to the "narrow self-interest of the financial elite" (Banerjee, 2008: 75). Corporations are, however, more complex than this and cannot be reduced simply to their legal obligations and the instrumental rationalities that support them. While largely ignored by critical business ethics, feminist organization theory has explored this complexity is detail, especially in relation to organizations' gendered and embodied character (Acker, 1990; Britton, 2000; Britton and Logan, 2008; Williams, Muller and Kilanski, 2012). Such analyses do not refute the existence or importance of corporate self-interest, but add to it a gendered understanding of the reasons that self-interest is valued as well as explaining the character of the self that holds those interests. This view appreciates that business organizations have a gendered substructure (Acker, 1990) that remains hidden through the normalization of a masculine-rational ideal (Phillips, Rhodes and Pullen, 2013) and through the self-interest based justifications for organizational action that are predicated on it. This normalization is achieved through "masculine discourses [which] privilege instrumental rationalities that reflect and reinforce an effective attainment of ends through an efficient application of means" (Knights and Kerfoot, 2004: 437). In our case business ethics is the means, and commercial objectives are the ends.

Even in cases where the psychodynamics of ethics are considered in rich theoretical detail, instrumentality as the underlying rationale for corporate business ethics is not questioned. When it is concluded that "the work of ethics can go on purely at the surface of the corporate body, leaving its operational interior free to pursue financially driven operational imperatives" (Roberts, 2011: 123), that still leaves the machinations of those imperatives open to question. Hence, while ethics in business is effectively criticized as being the instrumental pursuit of economic self-interest, the possibility of non-instrumentally rational means-ends accounts of that pursuit are not explored. As such, the notion of instrumental rationality, as an empirically dominant reality and an analytical necessity, is accepted rather than interrogated. To enable such an interrogation, a valuable avenue for research is through a form of gendered theorizing that understands gender as a dimension of organizing (Britton and Logan, 2008), and examines the ethics of business beyond and beneath purely seeing instrumental ends as an explanation in their own right. This points to the productive possibility of considering how the organizational logic of instrumental rationality embedded in corporate business ethics exercises power by hiding gendered realities (Ross-Smith and Kornberger, 2004). The exercise of corporate power cannot be so limited that an understanding of it comes to as end with reference to legally sanctioned self-interest, but, as we will explore, also reflects long held cultural practices of the glorification of power for its own sake (Agamben 2011). Establishing a gendered theorization of ethics *and* exploring the non-rational desires that underpin the instrumental corporate engagement with ethics provides a means through which the critical business ethics literature might further explain its existing conclusions.

We seek to establish that while business engagement in ethics is justified for reasons of financial gain or legitimacy, this justification is structured so as to garner its value and meaning through enhancing the glory of the corporation and of business more generally. Gendered critique is central to this in that the corporation that is glorified by ethics is one cast in a masculine image. In considering this we advance a proposed agenda for critical business ethics first by building on the work of Agamben (2011) to explore how business ethics is an exercise in corporate glorification, and second by establishing that this glorification is only possible through a masculine rendering of ethics (Bologh, 1990).

The Glory of Business Ethics

A central characteristic of corporate business ethics identified in the critical business ethics literature is that it manifests in a politics of visibility that serves to mask socially unacceptable business practice (Roberts, 2003; Zyglidopoulos and Fleming, 2011). Existing research contends that this focus on visibility and ethical proclamation acts as “a sort of prosthesis, readily attached to the corporate body, that repairs its appearance but in no way changes its actual conduct” (Roberts, 2011). This idea that corporations wish to parade their ethics opens a fissure that enables the relationship between ethics and corporate-self interest to be further interrogated. A key to unravelling this comes from the parallels between state power and corporate power, as can be appreciated through Giorgio Agamben's (2011) political theology. Agamben's central claim is that political power cannot be restricted to matters of 'government' such that its meaning and practice are limited to the effective administration of society. As well as government, power is also 'glory', understood through the way that political power is accompanied by rituals, ceremonies and the forms of public acclaim that accompany government.

Our contention is that corporate power can be appreciated analogously to how Agamben's sees political power operating through a secularized version of divine power. The starting point is his observation that power, understood as "the force and capacity for action" is commonly accompanied by "ceremonies, acclamations and protocols" (p, xii), the form of which were originally associated with the early Christian church's glorification of God. From the beginning we can see that the forms of business ethics reviewed earlier also feature exhortations and rituals as a key part of their practice. Business ethics initiatives are publically celebrated by the corporate world whether it be, for example, through the growing number of business ethics awards programs, high profile media attention for involvement with ethics initiatives, publicity gained from corporate philanthropy, public social and environmental reporting, socially linked branding, and NGO partnerships (Doane and Abasta-Vilaplana, 2005). Why is it that with ethics corporations engage in these seemingly publically ceremonial practices to establish their own righteousness?

The conventional answers found in the critical business ethics literature stress the direct and indirect commercial value of ethicality. From Agamben, however, a further layer of investigation can be opened up. As already introduced, Agamben's political theology concerns the way that the management of the state by government can be understood as a mode of secularized and profaned theology. We submit that a similar approach is both possible and valuable in the study of corporations and their ethical activities. In an era where the sovereign power of corporations is akin to that of the state (Barkan, 2013) and where corporations are significant political actors (Scherer and Palazzo, 2011), the operations of corporate power and state power are increasingly less distinct. Corporate business ethics is a key dimension of how the line of distinction is blurred. Is it possible that the symbolic purchase of business ethics is, primarily, neither ethical nor economic, but rather enhances power through the glorification of the corporation? The 'ethics of visibility' so central to the practice of business ethics is "not confined to the purely economic" (Roberts, 2003: 122) and echoes the idea that glory "indicates the divinity in its manifestation of itself to man" through an "appearance: a pure, absolute visibility, without shadow" (Agamben, 1995: 126) albeit in a profaned version where the corporation substitutes for the divine; for the good.

Agamben (2011) urges us to consider how matters concerning management exceed their traditional presentation as a "functional organization, an administrative activity that is bound only to the rules of the ordered functioning of the […] company in question […] that should be assessed only in terms of the aims they pursue" (p. 18-19). Indeed, as a parallel, the conclusion that corporate business ethics serves self-interested commercial purposes is similarly limited. Exploring how Christian theology has traditionally been concerned with the management of the house of God leads Agamben to explore the parallels and genealogical connections between theology and administration, such that management itself has its origins as a divine activity related to the division of the labour of governance amongst the Holy Trinity (see Sørensen, Spoelstra, Höpfl, and Critchley, 2012) and the hierarchy of angels (see Parker, 2009). The character of this administration, however, is far from a personal matter with a focus always having been not just on "private devotions" but on the public practice of worship (Agamben, 2011: 174) characterized by rituals, pomp, regalia and other symbols of power. Such symbols and acclamations are what are "defined with the term 'glory'" (p. 184); glory being understood as "the uncertain zone in which acclamations, ceremonies, liturgy, and insignia operate" (p. 188). Such practices of glorification, which originated in early Christianity, have long been also deployed by states at "the point where profane power and spiritual power, courtly and liturgical protocol met" (p. 189). These are practices whose use perhaps reached its apogee in the public performances of the fascist regimes of Adolf Hitler and Benito Mussolini in the mid twentieth century.

Is it possible that what we are seeing with the public acclamation and visibility of corporate ethicality is yet a further extension on this profanation of glory? Could it be the case that corporate business ethics is a public and visible glorification of corporations? Although practices of glory show that "religion and politics are not two fundamentally distinct things" (p. 194), the glorification practiced through business ethics suggests further that business is indistinct from both. So, why do corporations engage in public displays, of ethical visibility and praise seeking? In line with Agamben we would dismiss the view that it is simply a matter of the functional or instrumental pursuit of power and self-interest, and by implication this casts doubt over the assumptions of economic self-interest embedded in the critical business ethics literature. This leads to a consideration of the correlation between glory and sovereignty, and the way that glorification 'depoliticizes' (p. 212) power in an attempt to render it unaccountably powerful. Key here is that one cannot have glory without glorification: to be glorious is an activity of work that requires the repeated acclamation of the righteousness of power, lest the empty centre of the corporation be revealed as meaningless. In politics such glorification is associated at its extreme with Fascism; the supreme glorification of a power than accepts no opposition in the proclamation of its own righteousness and its right to use power in that pursuit. In our case this suggest that business ethics can and should be researched as a more insipid, yet equally staged, corporate version of this.

The 'splendour and excellence' (p. 217) of business ethics is a glorification of corporations; not as being effective, efficient, rational or prosperous, but as being 'good'. Indeed, it is with a "theory of profane sovereignty" (p. 216) the fascist tendencies enabled by business ethics can be revealed. Engaging in glorification supports the assumption that the glorified is already glorious. Just as religious glory demands praise for God, in the profane world of business, corporations demand similar praise. Where it did not exist before, glory "depends on glorification in an essential manner and, therefore, has good reason to demand it" (p. 226). Just as doxology has always been central to the glory of God, business ethics can be seen as a means to sing praise to the glory of the corporation. Business ethics is worn like a "crown of righteousness" (p. 248); it is a central part of what Agamben refers to as the "concentration, multiplication, and dissemination of the function of glory at the centre of the political system [...] caught, oriented, and manipulated in the forms and according to the strategies of spectacular power" (p. 25). With such power in place, employees are ensconced in a set of expectations based on gratitude, reverence and devotion to the benevolent father (Peyton and Gatrell, 2013).

The Masculinity of Business Ethics

Our position so far is that the public acclamations central to corporate practices of business ethics are intimately tied up with production of corporate glory. The implications of our discussion do not end here. Formal organizations have long privileged "manly greatness [that] requires restraint, rationality and responsibility" as informed by values of rivalry, action and strength (Bologh, 1990: p. 80). If the historical constitution of masculinity involves power and authority being attached to male bodies (Bederman, 2008), then modern corporations can be expected to contain there own modes of attachment. In this fashion, corporate masculinity is said to garner power through its prioritization of "toughness, strength, conquest and domination" (Eisler, 1991: 6; Van Wensveen, 1995). It is therefore unsurprising that there is a dominant view that "ethics initiatives will have questionable legitimacy in masculine cultures unless they can be said to contribute to performance" and rest on "masculine legitimizing rhetoric (e.g. 'good ethics is good business)" (Weaver, 2001: 9). Corporate business ethics in particular is entrapped in the nexus of commercial self-interest and homosocial masculinity, both of which endorse, perform and reproduce values associated with autonomy, instrumental rationality and self-interest (Knights and Tullberg, 2012) and the conviction that upholding those values will lead to greatness. While the critical business ethics literature has identified these values, it has not explicitly considered them as being masculine. Hence, while "the absence of the feminine persists within even the critical study of business ethics" (Kenny and Fotaki, 2014: 5), its introduction can be used to question and problematize the relation between ethics, self-interest and instrumental rationality rather than taking it as the end point of inquiry.

Central to our proposal is that privileging masculine 'greatness' (in our case the successful – or great – corporation) and its relation to power is especially telling not on account of its promotion of self-interest (as is concluded in the critical business ethics literature) but because it correlates to what we discussed in the previous section as the object of glory. We depart from the idea that the self-interested instrumental rationality of corporations is in contrast to religion, with the latter associated with femininity (cf. Bologh, 1990) and instead argue that traditionally religious practices supersede this putative rationality. When it glorifies the corporation we can say that business ethics is a form of profaned theology that seeks to enhance and attest to corporate greatness. What then is the 'self' in corporate self-interest? Corporate business ethics involves idealising this self as a sovereign patriarchal figure of power (Eisenstein, 1998) whose authority becomes essentialized through this patriarchal positioning (cf. Grosz, 1990). We can therefore say that corporate business ethics is the servant of the sovereign corporate patriarch, always at hand to glorify the master. Suggested is that the power that can be wielded and desired by business ethics far exceeds the pursuit of financial self-interest; it is also related to modelling the corporation on a male God.

We note from our earlier discussion that business ethics is often a matter of public visibility, more about outward and socially noticeable displays of ethicality than inward reflection, interpersonal closeness and love. This is an ethics of the public realm that "has continued to be associated symbolically with the masculine, and the private with the feminine" (Jaggar, 2000: 455). Further, the privatization of what is rendered other to the masculine becomes feminized within a masculine discourse of business ethics. A masculine drive for public greatness is at the heart of a corporation when it vies for glory for itself in a public world of market based rivalry. Present is a powerful image of the corporate self rooted in a masculinity that relies on ruthlessness, aggressiveness, competition and adversarialness for its meaning (Acker, 2004). The "outer world of conflict, competition and striving" that characterizes corporate masculinity is part of a "patriarchal model of manliness" (Bologh, 1990: 245) the achievement of which can only be reached through the "image of a strong man who is dependent on no one" (p. 14). What we have here is a particular religiously infused image of masculinity connected as it is to what Weber identifies as the puritan ethic of capitalism. Valued is an asceticism that establishes a masculine independence forged by the application of rationality, yet does so "out of a devotion to a higher cause" (Bologh, 1990: 223). This higher cause is the mode of corporate sovereignty (Barkan, 2013) that political glory seeks to achieve; the fascist power of a corporation who, in all of its power and glory, is beholden to no one but itself; that very self whose interests can be pursued. It is the corporation whose greatness and righteousness means that it is at the apex of the trinity: sovereign, independent, powerful and beyond reproach.

Corporate glorification explains business ethics in a way that goes beyond the pursuit of self-interest in a simple instrumental sense. Business ethics can be now understood to function so as to glorify the corporate-self as patriarch as well as to glorify patriarchy. As such, Agamben's discussion of political theology intersects with a consideration of masculine instrumental rationality in that the public practices of business ethics reveal the image of the corporation that is being glorified as being the image of the Christian God; specifically God the Father, the patriarch. Importantly, this enactment of patriarchy concerns the organization of sovereign power itself. The sovereignty associated with masculine self-sufficient independence requires a renunciation of paternal love (Bologh, 1990) such that the ideal man is the one who no longer needs a father. Similarly what demands investigation is how, in the context of neoliberalism, business ethics can free (or at least attempt to free) the corporation from the paternalism of the state, with the added sting of rendering the corporation itself as the *pater*. As the new patriarch, the corporation is the one who assumes the role of the protector; the supreme being who can look after itself and after others, but who does not require any looking after itself. This is masculinity at its powerful and dangerous apex. It is masculinity so pure that it has freed itself from external judgement or sanction over its sovereign actions. Thus glorified in its righteousness, the corporation would be the custodian and judge of morality; it would require no Father and thus is the supreme man in whose image flesh and blood men are made.

As our discussion intimates, the value of examining business ethics in relation to patriarchy lies not just in its descriptive or analytical purchase, but also so in that it can castigate assumedly feminine and private matters of love, relationality and care as being either outside of or in service of what is implied as the instrumental purpose business, and of business ethics. Business ethics, when it works to glorify corporations, is a public matter associated with acclaim, glorification, masculine independence and potency. When this is the case "banishing care and nurturance to the private sphere ensures that the public world remains masculine regardless of how many women enter it" (Bologh, 1990: 4; cf. Wajcman, 1998; Knights and Tullberg, 2012). That this can occur through the signifier 'ethics' however is not a minor or incidental matter. When business ethics is about masculine power and its glorification, invoking this glorification with the term *ethics* is significant and ambiguous.

The patriarchal masculinity supported by the public glorification of corporations, exclude the feminine, if not excluding actual women, from public, especially corporate, life (cf. Knights and Tullberg, 2012), There is a gendered bifurcation of values at play based on the assumption that care for others, nurturance and generosity are matters for the feminine private sphere of the home, with the masculine public spheres of politics and economy being places suited to instrumental rationality and directed action (Gatens, 1996). Values that do not conform to masculine instrumental rationality are thus "external to the logic of political economy" because they are inimical to "a world in which conflict and struggles for power continue because it is out of conflict that strengths are developed and greatness achieved" (Bologh, 1990: 274-5). It is in this way that instrumental rationality, conceit and assumed independence, can be questioned in relation to the possibility that corporations do not need to disavow the possibility of being "devoted to the Other before being devoted to itself" (Chalier, 1991: 126). This is quite the opposite of manly greatness, sovereignty and self-glorification in that it "encompasses connectivity, inclusivity and compassion" as a means to respond ethically to others (Kenny and Fotaki, 2014: 2).

It is noteworthy that business discourse has adopted the term *ethics*: a matter, in some of its senses, understood as personal and private, suitable for issues concerning interpersonal relations and other interactions belonging in the private sphere; the assumedly feminine sphere. Justice, as a more rational and public notion, could have been used such that so called "'feminine' concerns with the personal and particular" could be totally overtaken with masculine impartiality and the "abstract character of reason" (Lloyd, 1993: 106). But no, it is *ethics*, a term whose originary meaning has been associated with the "epiphany of the feminine" (Levinas, 1969: 245). The language of business ethics is replete with allusions that at first glance seem to defy, or at least ambiguate, the masculinity of which we have been accusing it. We have notions ranging from environmental responsiveness to the 'caring corporation' (Livesy and Kearins, 2002) wrapped up cosily in the context of a capitalism that itself can be caring (Vrasti, 2002) and compassionate. Again, with business ethics we see values associated with the private feminized sphere being used in the context of business hand in hand with the values of greatness, conquest and achievement.

Our discussion in this paper so far has asserted the distinct masculinity of business ethics as it relates to corporate power through public glorification of the corporate self as patriarch. How then can we account for the feminine significations ethics avers? Considering this question we take care in recognizing that a feminine rendering of ethics a distinct relationship with masculinity; a relationship that is internal to patriarchy. The idea of a feminine ethics serves to privilege the primacy of the masculine perspective in the act of revering the feminine (de Beauvoir, 1949) as if placed on an ethical pedestal to be objectified within the masculine gaze, and in so doing nourishing the masculine position (Irigaray, 1991; Perpich, 2001; Ziarek, 2001). Accordingly, the corporate masculinity enabled by business ethics is not so much a rejection of the feminine, but more a co-optation of it for the purpose of masculine public glory. By analogy business ethics is busy cleaning, so that when the man of the house comes home he regales himself in the sparkling glory of all that falls under his dominion. It is not the ethics that matters, other than that it supports the visibility of greatness. The meaning of business ethics is hence one where the feminine is not absent but rather is rendered as being at the service of the masculine, the latter being understood in relation to domination, greatness and sovereignty. As such, in the conception and practice of corporate business ethics the feminine is simultaneously privileged, incorporated and silenced; it is the little woman of the manly corporation. Corporate business ethics extinguishes the agency of the feminine by rendering it always in need of and in service to the masculine; it becomes further enshrined as the glorification of masculinity in a corporate form, achieved with the support of the image of a loving, docile and subservient woman. It would seem that the cliché 'behind every great man there stands a woman' is realised, in extremis, in corporate business ethics!

Concluding Remarks and Ways Forward

In bringing this paper to a close we acknowledge that imagining a different ethics for corporations "cannot be reduced to exposing the failures, arbitrariness, and hypocrisies of those who would affiliate themselves with sovereign authority (the pater) in hopes of ascending to a decision-making role within a given community" (Galewki, 2008: 397). To do so would be tantamount to demanding that one mode of patriarchal domination be replaced with another that better suits one's own interests and preferences. Moreover, our critique of business ethics is not meant to suggest that ethical acts based on a genuine care and concerns for other people do not go on in corporations. Such things happen every day, but although people in corporations might genuinely act in the service of others this does not change how corporate business ethics, as an organized and managed set of corporate activities, relates to corporate self-interest. Corporate business ethics is an incorporation of ethics: a bringing in, assimilation and appropriation. With ethics thus incorporated the requirement for singular uniformity takes hold. Ethics, as far as business ethics is concerned, must conform to and support the logic of the system to which it is brought in.

As a conclusion to our deliberations, the research agenda for critical business ethics that we propose is one that questions how business ethics serves to glorify corporations in the interests of regenerating, preserving and expanding their power, and how this is enabled by a uniquely patriarchal rending of the corporate self. With the help of corporate business ethics that self is elevated to a putative status of perfection and sovereignty so as to decree it as the Father whose power and authority knows no limits and is without super-ordinates. It is this masculine power that deserves to be the subject of research in critical business ethics.

Fulfilling this research agenda suggests three potential new starting points that might inform the further development of critical business ethics. These are summarized as follows:

Table 1: Recommendations for Future Research

Point 1	Treat economic self-interest as a defining characteristic of the adoption of business ethics but use it as a new starting point for research rather than as an end conclusion of final explanation.
Point 2	Suspend the assumption that ethics is gender neutral and investigate how masculinity and femininity problematically infuse the different meanings and practices associated with the term ethics.
Point 3	Explore the relationship between theology and Western models of business ethics and the possible ways they share models of power through glorification.

Starting point one stresses that studies of critical business ethics need to go beyond the conclusion that ethics is simply a means through which corporations pursue economic self-interest. While we do not dispute the value of this conclusion, our analysis suggests that this is a form of justification that acts as a veneer over the deeper meanings that inform practice. This means that economic self-interest, while present, is the starting point for, rather than sufficing as a conclusion to, a critical inquiry into corporate business ethics. Research can then interrogate the character of this 'self' that is thought to have interests, as well as investigate how business ethics is related to the pursuit of organizational power at its most supreme level; that is at the level that seeks for corporations to be God-like in potency and influence. The calling is to explain how the self that is located in corporate self-interest is constituted and heralded by business ethics a matter of glorification. More generally this supports an agenda that researches how business ethics evinces a striving for ever increasing levels of corporate power that uses the power of God as an ideal type.

With starting point two we propose that business ethics needs to be investigated as a gendered phenomenon. As we have discussed, the way that ethics is adopted in business is very much aligned with, and justified by, masculine notions of heroism, individualism, completion and power. We note here that while the study of organizations includes an established (albeit still not mainstream) tradition in understanding organizations as being gendered (from Acker, 1990) this has not extended to the study of business ethics (Kenny and Fotaki, 2014; Pullen and Rhodes, 2015). Our analysis here, however, has put forward that the ethics that is imbued in the practice of corporate business ethics not only privileges the masculine, but also that in doing so it entails a corporate appropriation of the feminine.

The third starting point proposes that business ethics needs to be researched in relation to theology. Our work in this paper has shown how corporate business ethics is not so much a matter of ethical reflection or introspection, but rather a glorification of the corporate self in the same way that religious practices seek to glorify God. The longstanding research tradition of political theology (discussed in this paper in terms of the work of Agamben) that has sought to connect discussions of theology to politics and the administration of government. Despite this provenance there have been notably few investigations as to how theology is related to business administration (see Sørensen, Spoelstra, Höpfl, and Critchley, 2012) and none that consider theology and business ethics beyond the simple idea that religion can and should direct ethics (see Heinemann and Migglebrink, 2015). As we have demonstrated, however, political theology can be a significant source of inspiration for the critical study of business ethics. This heralds an important yet largely ignored potential to investigate the problematic ways in which the practice of business ethics seeks to garner corporations a form of power and identity that is derived from the power of a glorified God.

This paper has endeavoured to demonstrate that explaining the uptake of corporate business ethics in terms of economic self-interest is an important conclusion of research in critical business ethics, yet one that can be further explained through an examination of the gendered and theological dimensions of the ‘self’ that is said to have those interests. From this examination we proposed that corporate business ethics is the public glorification of a patriarchal conception of the corporation. Genealogical rooted in early Christian ceremonial practices used to glorify God the Father, this is a glorification for the sake of glory rather than just for the sake of commercial ends. The corporate self is, to use Agamben’s term, an ‘empty throne’ whose identity is without substance. To be powerful, indeed to be seen as a ‘self’ deserving of power, capable of having interests, and justified in success, requires glorification. Imagined in the empty throne of the corporation is a patriarchal god; glorified and venerated. But the corporate glory is not solid, to be maintained it requires on-going glorification. Our burden in this paper has been to show how business ethics is central to this glorification. For critical business ethics research to extend its evaluation of the more nefarious and hypocritical ways that corporations engage in ethics, then it is to this masculine glorification that attention might be directed.

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