# The Theory of Moral Dilemmas

# Belonging to the reader 'Business Ethics' Major 5 Business Studies Management & Law

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In this article an outline is given of the basic theory of moral dilemmas that can occur in organizations. Attention is given to the classical dilemmas within management. To resolve these dilemmas, there are classic moral theories, namely deontology and consequentialism (including utilitarianism). Although they have proven their worth in history, these classic moral theories are not perfect. The main problem is that they do not take pluralism into account. The stakeholders analysis offers an alternative that is increasingly used by corporations that take their social responsibility seriously.

(This article offers a repetition of what has been learned in Major 2).

#### The basic theory of moral dilemmas

Moral dilemma What are moral dilemmas? In short, they are difficult choices between two (or more) options. Behind those options there are values, interests and goals that one wishes to realise. The problem, however, is that in personal life, in business (at home and international) and in politics there can be situations in which the desirable options cannot be (fully) combined. The choice between conflicting options is difficult as the values underlying them are both desirable.

> A classic example of a value conflict in international business is that you, as an international manager, want to improve your competitive power by outsourcing the production to low wages countries (value = profit or continuity). Yet, you also want to pay your staff decently and not exploit them (value = good care for your employees). Especially in case of fierce global competition, when production in your home country becomes too expensive, you will have to make a choice.

# Devil's dilemmas In human life, there are also devil's dilemmas. This equally entails a conflict of values, but in this case the consequences of not choosing the other option is utterly tragic and bad.

In personal life, an example of a devil's dilemma is a young girl's unwanted pregnancy. If she chooses for her education (value = personal development) and decide to have an abortion, she would kill the unborn foetus. If she would choose to have the baby (value = human life), her untroubled youth is probably over and she will face the difficult combination of going to school and nurture a baby at the same time. (This dilemma could be eased by providing teenage mum schools and child care.)

	In business life, reorganisations usually lead to devil's dilemmas. Especially in times of economic crisis, when the demand for a product or service has fallen dramatically, a company may be forced to lay off part of the staff. One the one hand there is the value of continuity of the organisation to be concerned about. On the other hand, the company will lose a great deal of knowhow and experience (=value) of the people that have to be fired. Also loyal colleagues, who for years have contributed to the success of the company, will not be rewarded for their loyalty.
Characteristics	<ul><li>The three main characteristics of a dilemma (value conflict) are:</li><li>a) incompatibility;</li><li>b) a difficult choice;</li><li>c) pluralism in deciding which value should have priority.</li><li>We will look at these three characteristics closely.</li></ul>
Incompatibility	The first important characteristic of a dilemma is 'incompatibility'. People pursue different values and ends and not all of these are compatible with each other. Incompatibility means that in certain situations not all values can be successfully combined with one another at the same time. Two topical values that are often perceived incompatible are 'economic growth' and 'the environment'. Green meadows are replaced by industrial estates, and to feed his family, the Indonesian farmer turns tropical forest into agricultural land.
Scarcity	The reason for incompatibility is usually rooted in limitations of (a combination of) space, time, means and resources (scarcity). One cannot lead two lives at the same time; there are only twenty-four hours in a day; one can be in only one place at one time and most people, governments and organisations have limited means. Thus, one cannot have or do everything and one has to choose. Therefore scarcity and the finiteness of human existence will lead to value conflicts.
Priority in values	Incompatibility need not lead to dilemmas if it is clear which of the values at stake is better or more important. It becomes simple which value should have priority.
	For example, a student wants to have a drink with his friends after several hours of studying. He decides to resist the temptation as he has an exam the following day. It is more important for him to graduate. A value conflict becomes a true dilemma when both conflicting values are equally ultimate.
Difficult choice	The second important characteristic of a dilemma is that it always involves a difficult choice. A value conflict can be resolved by either making a rigid either/or choice or by allowing a compromise. When making an either/or choice, one of the values has to be given up. This usually entails a great sacrifice. In a compromise, a 'trade off' can be made, in which case the pain is more equally divided. However, sacrifice cannot be fully avoided by seeking a compromise. There is also a price that has to be paid as both conflicting values cannot be achieved completely.

Take this (perhaps somewhat exaggerated) example of a well-educated woman who doubts between having a baby (value: family life) or a top job as a CEO (value: career). The problem is, that in order to fulfil such a high position, a working week of 50 to 60 hours is not unusual. Such hard work is almost impossible to combine with sufficient attention to husband and children. This well educated women could opt for an either/or choice. She can either choose for a top career, or for becoming a full time house wife. The price for both options is high. When she chooses for the top career, she may develop her skills well and earn lots of money, but at old age she may en end up very lonely and feel sorry for not having children and grand-children to spend Christmas with her. Yet the choice for being a full time house wife has also a price. She will not be able to materialise her education and pursue her career. She grows dependent of her husband who may leave her when she is forty years old for a younger secretary. When she does not receive much alimony, she may be force to accept a job below the ladder to support her children.

The well educated women could also opt for a *compromise*. In this case she chooses for a part-time career. The job as a CEO is probably out of the question due to long working hours, but it is possible to become HRM advisor for 4 days a week in an interesting internationally operating corporation with good child care. She brings her children to the company run nursery for 3 days a week and she and her husband both take a day per week off to spend at home with the children. For this compromise also a price has to be paid. First of all, both partners will only earn 80% instead of 100% of the salary. The top jobs will remain unavailable to them, despite their talents. Also the children have to be sent to a nursery for three days per week. When the child is actually making its first steps, mummy will be busy at the office organising interviews.

Unfortunately this - perhaps exaggerated? - value conflict is probably still reality for lots of women in the Netherlands and elsewhere in the world. Government and corporations can ease this value conflict by offering good and affordable child care and part-time career opportunities. Furthermore, is it really impossible to create top jobs within normal working hours?

- Dutch preference In the Netherlands and in most of the Western world, there is an inclination to prefer compromises. The reason for that is that the price that has to be paid in an either/or choice is usually much higher. One of the precious values has to be sacrificed fully. In a compromise at least part of the conflicting values can be achieved and in this way the pain can be eased.
- Pluralism The third important characteristic of a value conflict is pluralism. Pluralism means that in our world there are different views of what is good in life. There is a variety of religions, ideologies, worldviews, cultures, sub cultures and personal views with varying views of what is important in life. Value conflicts can only be resolved by giving one of the conflicting values priority or by finding a compromise. This entails a shared view which of the values in the dilemma, is the most important one. Due to pluralism, these views are different, not only within a country but especially abroad, where cultures differ. When there is difference in what is important in life, there is also difference in view which value should get priority.

	For persons with a green heart, environmental care is important, whilst for conservatives economic growth should get priority. There are women who cannot imagine life without children, there are others who think that a career is much more fulfilling.
	Pluralism would not be a problem if one of the many world views would be the true one. However, according to pluralists, there is no higher judge who can decide who is right and who is wrong. We are dealing with values and not with empirical proofs. We cannot decide from a meta perspective whether for instance the Dutch culture is superior to the Chinese way of life, or the Christian belief the only true one and the other faiths are wrong.
Danger real conflict	These three characteristics have a dangerous consequence. The fact that difficult choices have to be made between incompatible values and that there is the difference in view (pluralism) how to resolve such dilemmas, the chance is very likely that real conflict occurs. People with different views will actually fight for their interests and their values. Real fighting is something that decent people in a democracy should avoid. In a civilized society value conflicts are resolved by talking and negotiating and in a democracy by highest votes.
	Classic management dilemmas
Classic management dilemmas	<ul> <li>Within the organization, managers face some classical dilemmas. According to the institute <i>TNO Arbeid</i> (2003) these dilemmas will always be there:</li> <li>dilemma between control and autonomy of the employee</li> <li>dilemma between individuality and solidarity</li> <li>dilemma between specialist and generalist knowledge</li> <li>dilemma between flexibility and continuity</li> <li>dilemma between short term and long term considerations.</li> </ul>
Control / autonomy	<i>Dilemma between control and autonomy</i> When too much <i>autonomy</i> is given to a member of the staff, the manager runs the risk that the employee is not doing what he or she wants. The manager is losing <i>control</i> over the process. However, when the manager wants to control his or her staff too much, by curtailing the employee with all kinds of rules and regulations, the employee will experience this as a strait jacket (keurslijf) and may look for more job autonomy elsewhere.
Specialist/generalist	Dilemma between specialist and generalist knowledge For a technical vacancy, it is possible to hire a specialist or a generalist. You choose for the specialist as he or she has the perfect training and experience to do the job. The advantage is that this expert can start immediately and is able to answer complex questions of clients and colleagues. The problem these days, however, is that technical knowledge quickly becomes obsolete due to new technical developments. In a few years' time, different

knowledge may be needed. You run the risk that you are stuck with a specialist who is not able to do other work.

To avoid this, you opt for the generalist. In that case you need some patience. Full fulfilment of the job will only be possible after proper specialist training has been given and enough experience has been gained. You run the risk that the generalist in the end will not be able to meet the real technical challenges of the job and customers may get disappointed.

#### Dilemma between flexibility and continuity

Flexibility/continuity The turnover in your company may fluctuate. In that case it could be wise to hire people from a temporary agency. When sales go down, your need to cut costs. Your organisation will then be flexible to get rid of the obsolete staff. The flexible staff, however, need to be trained and in time they acquire know-how to do the job well. These investments are their experience is lost when you sent them home.

For the continuity of the know-how in your organisation, you opt for a fixed staff. In times of low sales, you will have to continue to pay their salaries.

Dilemma between short term and long term considerations

Short / long term A technical department in your organisation desperately needs extra hands. The work load in this department is too high. Some colleagues are on sick leave at the moment due to stress. There is a shortage of skilled labour in your field of business. Finally you manage to get one applicant for the vacancies. The applicant wants to work for you, but only when he gets a "fixed" labour contract. On paper this applicant looks fine, but intuitively you have some doubts with regard to his working attitude and character. Your fear that he may cause problems in the future, but you are not sure. Yet, on the short term there is a desperate need to relief the work load.

> How to resolve these classical dilemmas? There are not fixed recipes for it. Although the dilemmas themselves are classical, each situation is unique and therefore requires its own solution! For instance in a country as the Netherlands, where it is difficult to fire people, it is probably wiser to go for the long term considerations.

#### Ways to resolve value conflicts

Confronted with inevitable value conflicts, human beings must find ways to resolve them.

Concrete situation When no rules can be given beforehand, it becomes important to look at the concrete situation. In a practical situation it usually becomes clear which value should have priority or where the balance should be struck.

Take the value conflict between road safety and the freedom of a motorist to drive as fast as he pleases. In a residential area where children play in the streets, it is not difficult to give priority to road safety.

In a lot of cases compromises are to be preferred above rigid either/or decisions. In this way the pain is eased among the parties involved. However, there are also cased where either/or decisions cannot be avoided. For instance a 15 year old girl is pregnant. She wants to finish school and enjoy teenage life. Her decision is either have an abortion or not. A compromise is not possible, she cannot be half pregnant. In a real dilemma, however, it is not that easy to determine which of the conflicting values and ends should have priority. In history, philosophers have given much thoughts to moral dilemmas. This has led to two classing moral theories: deontology and consequentialism. Classic moral theory: deontology (principle ethics) Deontology The first moral theory to resolve moral dilemmas is deontology or 'principle ethics'. This moral theory originates from Immanuel Kant (1724-1804). The basis of this theory is quite simple, when you do not know what to do in a moral dilemma, you look for the most important moral principle that is at stake and you obey that principle. The consequences may be bad, but in deontoloy, you have the duty to obey the moral principle that is at stake. The Greek word deon means duty. You are dressing up for a fancy party. Your girlfriend has a bad hear day and this morning she even woke up with a red pimple on top of her nose. She is feeling a bit uncertain and ask you, as her best friend, is she is looking alright for the party. The moral principle is that are should not lie, despite the consequences. You also do not tell a white lie and tell her that she is not looking good today. Where can these moral principles be found? According to religious believers, these moral principles can be found in the **Religious sources** Bible (the Torah or the Quor'an), in the Ten Commandments. This story tells that Moses received the 10 do's and don'ts by God (Yahweh, Allah). Secular sources The existence of moral principles can also be explained without religion. According to Immanuel Kant, all sane human beings are endowed with a universal reason. We need not refer to a Bible, Qur'an or other Holy Scripture to see what the moral principles are. You know deep inside the moral principles and know by heart when you are morally wrong. Kant did not give a complete list of moral principles. Instead he gave two tests to see whether or not or moral actions are right or wrong. Universalisation test The first test is the universalisation test. Universalisation means that you should be able to make your action generally applicable by every other human being on earth. You ask yourself the question what would happen if everybody would do the same. If the results would be negative, you should not do it.

For instance, I am in a hurry and I want to ignore the red traffic light. When everyone would do the same, and it would become a chaos on the road, so I wait patiently.

I am in a silence compartment in the train. I forgot to put my cell phone on silence. The telephone rings and I want to answer it using my whispering voice. When everybody in the silence compartment would do the same, it would not be silent anymore. So obeying the moral principle means that I do not make an exception for myself and answer the telephone call outside the compartment.

A producer, who has outsourced its production in a third world country with little environmental legislation, wants to cut production costs. He considers disposing a small portion of chemical waste into the environment. When all producers would do the same, the water or land would become poisoned. Therefore this producer has the duty not to pollute the environment.

The universalisation test has the great advantage that it can also be applied to the  $21^{st}$  century.

Test: Golden Rule The second test that according to Kant that can be used to find moral principles is to apply the Golden Rule. It also helps to check if you act decently and do not make an exception for yourself . The Golden Rule is: "Treat others as you would like to be treated yourself" and helps you not to treat others as a mere step to get to your goals.

For instance, if as a manufacturer you have 14 year old teenage girls yourself, you would not exploit her as a seamstress sewing jeans in factories 12 hours per day for only a few dollars.

## Deontological argumentation skills

In giving a justification of the decisions made in moral dilemmas, it is important to give good arguments. To give deontological arguments always help to convince the stakeholders that your arguments are sound. How can you discover the moral principles at stake? It helps to fill out the following guideline:

A good employee / employer / government / citizen / neighbour ..... should..... (moral value or virtue) or should not ..... (avoid a bad moral situation)

For instance: A good employer should treat workers equally / should not discriminate.

#### Second classic moral theory: consequentialism including utilitarianism

Consequentialism The second classic way to resolve moral theories is to look at the consequences (in Dutch: gevolgenethiek). Criterion of choice is the option

that gives best consequences for the moral actor or the organisation or the society as a whole.

Utilitarianism One of the consequentialist theories is utilitarianism. Utilitarianism avoids the problem that selfish solutions are justified. It is possible that the consequences are good for the moral actor or the organisation, but not for society as a whole. For instance when a company has the dilemma to invest in an environmentally friendly production technology, it is probably more expensive for the organization, but good for the environment.

Jeremy Bentham Utilitarianism as a moral theory originates from Jeremy Bentham (1748 – 1832). The main criterion to choose is finding the option that generates the best consequences or the best utility for society. You will look for the greatest happiness for the greatest number of people.

For example, you are a alderman (wethouder) of a big city in the Netherlands. In these financial difficult times, you have only limited budgets and not much financial reserves.

The first problem you meet is that the local soccer team got itself into financial difficulties. The fans of this soccer club would hate to see their favourite team go bankrupt and together with the soccer authorities they have applied for a subsidy of half million Euros.

The other problem is that at New Year's eve, the local child care centre has been burnt to ashes. The mothers and fathers are desperate as they need to get back to work after the Christmas holiday. There is an empty office building in your town that with a quick investment of a half million Euros could be made suitable for child care.

Being a governor with little means, how will you spend your money? If you argue in a utilitarian way, you will probably give the subsidy to the local child care centre. When the working mums and dads are staying home, lots of local companies will get in trouble. Also the income of the families could get in danger. Although the real fans would miss the game of their favourite club terribly, soccer remains a form of leisure and the negative consequences of not subsidising it, are less dramatic.

Role economics Utilitarianism has become one of the most successful and commonly used moral theories. It helps politicians and business persons alike not to waste money and look for the best value for scarce money. Utilitarianism was soon connected with economic theory, which helps to calculate the best option.

#### **Consequentialist Argumentation Skills**

In giving a justification of the decisions made in moral dilemmas, it is also important to give consequentialist arguments. When only giving deontological arguments, it is possible to oversee the negative effects. When making consequentialist arguments, it is important to look at the perspective you are taking. There are various stakeholders involved. Make a combination of the stakeholder and the values that are at stake.

	The following guideline can be used: Stakeholder (organization, clients, NGO's, government,) + value (or contrasting value) at stake + positive / negative consequence.
	For instance the following thesis: Small and medium sized enterprises (SME's) should be responsibility for a sick pay of 70%.
	This is bad for the <u>continuity</u> of the <u>SME</u> . Most SME's are too small to be able to afford to pay for a member of staff who is not working. It could even lead to the bankruptcy of the SME.
	It leads to <u>a bad financial situation</u> of the <u>sick employee</u> Only 70% percent of the normal salary is paid. In this way the sick employee will build up debts.
	Notice that arguments that refer to consequences that are good for the society as a whole (the utilitarian arguments) are most convincing, and arguments that only refer to private negative consequences (for instance loss of profit) are less convincing.
	Problems with the Classic Moral Theories
	The moral theories of utilitarianism or deontology usually help to deal with simple dilemmas. Yet in complex cases moral philosophers have noticed some serious problems, both in deontology and in consequentialism and in the combination of them.
More principles	
are applicable	Already soon after the introduction of deontology, the first critics noticed the problem that in complex dilemmas there can be more than one moral principle which needs to be obeyed. It becomes unclear which principle should get priority?
	For example, an important moral principle is telling the truth. Another important moral principle is the protection of life. Imagine the following situation: you live in Amsterdam during the Second World War and Anne Frank is taking shelter in your loft. Nazis are battering at your front door asking whether you are hiding Jews or not. Is it sensible to tell the truth in such a case? In this dilemma two sound moral principles are in conflict with each other. Yet you cannot obey them at the same time.
Utilitarianism	
versus deontology	The second reason why the classical moral theories do not suffice is that utili- tarianism and deontology themselves can be in conflict with each other.
	For example, in the recent past, a number of Dutch engineering companies have been confronted with the Saudi Arabian request to issue a non Jew declaration to get the order. Foreign workers that are going to be sent to work in Saudi Arabia, should not be of Jewish descent. The potential Saudi

Arabian orders could be quite profitable and therefore good for the continuity of the organisation (utilitarian reasons). Sometimes these big orders were needed to safeguard the employment of many workers. Yet, issuing a non Jew declaration is an act of discrimination. It is an moral principle and duty to treat all people equally.

You have to choose between the utilitarian value of continuity and the deontological principle of non-discrimination. You still do not have a guideline what to do?

Pluralism The third reason why the classical moral theories fail is the problem of pluralism. Pluralism means that there are different views how social and personal life should be lived, not only internationally, but also locally. Pluralism makes it more difficult to use deontological and consequentialist arguments:

Deontology Pluralism makes deontology more complicated. Different (sub)cultures, different societies hold different principles and values of what is important and not important for a good life. They therefore have different priorities how to resolve moral conflicts.

For instance, it is an important moral principle that you should be loyal to the ones who take care of you. However, there is a lot of cultural difference how loyalty should be understood. In some cultures, support and faithfulness should first be given to family, friends and neighbours, and in second place to the employer. In such cultures, <u>nepotism</u> (favouring friends and family) is even considered to be a duty. In North European countries, the loyalty also includes the employer and nepotism is regarded as a form of corruption. Suppose one of the members of staff has access to sensitive information that should remain secret for the outside world for privacy reasons. A member of his family needs a piece of that information. If he originates from a North European culture, the chances are higher that he remains loyal to the promises earlier made to his employer. In South European cultures, the first concern is probably to help family and friends.

Utilitarianism Pluralism also makes utilitarianism more complicated. There are deviating views of what is useful and what brings most happiness.

For some, the happiest way to spend a Sunday is to go to church and enjoy family life. For others the best way to spend this most boring day of the week is fun shopping! This gives other priorities whether the Sunday's rest should be respected.

Also in business life and politics, it is often hard to decide which option brings most utility. Should we build a hospital or a school? Should we sponsor charities that fight against cancer or heart diseases? Economic science can help to calculate the best option, but it cannot determine what brings most happiness or utility. That is a personal or cultural matter.

Non-economic values Another disadvantage of utilitarianism is that non economic values such as a beautiful landscape, a clean environment or silence usually loose in a utilitarian calculation as it is not possible to value them in Euros or Dollars.

Still useful The fact that the classical theories are not sufficient to resolve moral dilemmas does not mean that we should throw them away. It remains important that in a moral dilemma, an actor can takes both perspectives. Ordinary people who are not skilled in ethics usually have the tendency to argue one-sidedly. Either they reflect primarily in a utilitarian way, negating the moral principles at stake (this often happens in business and politics), or argue only in a deontological way, firmly holding fast to the moral principles at stake and ignoring the bad consequences (this often happens in single issue organisations). For a good moral analysis, both perspectives are needed.

#### The stakeholders analysis method

We have to look for a model that keeps the achievements of the classical moral theories and is suitable to meet the challenges of pluralism. In today's business ethics the method that is used that joins best of these worlds is the stakeholders' analysis. As you will see, it takes pluralism seriously by including the interests, norms and values of your stakeholders. You, yourself, are also forced to take various moral perspectives before deciding what to do.

6 steps The following steps can be taken to analyse the interests of the various stakeholders and consequently get a sharper idea of your moral dilemma:

#### 1. Define the moral dilemma.

In short, summarize the values and goals you want to reach. In short, summarize the values and goals of your most important stakeholders.

Give a sharp definition of the moral dilemma, preferable in terms of conflicting values.

[Hint: this step will become easier after step 3, in which you have to list all values and goals involved.]

#### 2. Make a list of the alternative actions (options) you can take.

Usually there is an either/or decision and a compromise. In case of a either/or choice, give a clear description of the full possibilities in this option.

In case of a compromise, list what you still can do and what you need to sacrifice.

[Note that these options are preliminary and can be adjusted after the stakeholders analysis.]

#### 3. Analyse the interests and moral values that are at stake

First make a list of the main stakeholders (Customers, employees, suppliers, stockholders, business partners, neighbouring communities, NGO's, government officials, ...)

List with each option and each stakeholder:

- the interests that are affected in a positive or negative sense

- the norms, values and principles that are at stake (for you and the stakeholders)

(In an international situation, take an intercultural perspective.)

# 4. Make a preliminary choice

After the stakeholders analysis, which option seems to be the best? - if possible: <u>ways to reduce the pain</u> if the interests of stakeholders are negatively

affected. (Examples of measures to soften the value conflict: financial compensation, clean technology, relocation, additional safety measures,

communication, etc.)

- If necessary, make adjustments in the options to choose from.

# 5. Make a decision.

This step is the most difficult one. Study the analysis closely and weigh all options. [In some methods, the various options actually get a score and an average rate is calculated).

The option that does <u>not ignore</u> the interests of the stakeholders, is probably the one that meets most support. So do not forget to include the position of the stakeholders, especially the ones that are going to pay the price.

List your definite choice in your paper / report.

# 6. Justify your choice

By giving the most important (economic, political, moral) arguments why you have chosen for this option and <u>not</u> for the other options. In the justification do not forget:

- to refer to the values and goals you wanted to reach initially;
- to list the most important <u>moral principles</u> at stake (deontology);
- to give the most important <u>utilitarian considerations;</u>
- yo apply the universalisation test and Golden Rule to check if you are not making an exception for yourself;
- to see to it that your argumentation is clear and consistent. List all themes in a logical way.

It should be noted that the stakeholders analysis is a tool that facilitates decision making. It does not generate automatic answers. Each moral dilemma and each situation is unique and in a pluralist world, no recipes can be given beforehand. In the end a difficult choice has to be made between conflicting values and principles.

Also when the stakeholders analysis is used, realize that perfect solutions cannot be reached. The problem with moral dilemmas is that there is always a price to be paid, and therefore there will always be **discontentment**. If you choose one of the options in an either / or choice, (to quote Abba) 'the winner takes it all, the loser has to fall'. If you have done nothing to compensate the potential 'victims', you could meet a lot of resistance. In a

compromise, the burden is more equally shared but still not everyone will be satisfied. The original goals and values can only be realised partially.

The stakeholders analysis method helps to increase the **public support** of your choice. (In Dutch: draagvlak). For this support, it is important not to ignore your stakeholders, especially the ones whose interests will be negatively affected. Negation is often the best way to ensure that your plans are sabotaged. Carefully applying the stakeholders' analysis increases the chances that you will even find public support for painful decisions. Especially when you involve your stakeholders in the decision making process (stakeholders' dialogue), the resistance will most likely be reduced. You could even get sympathy and comprehension for the hard choices that have to be made.

Having said this, there is also a (small) disadvantage connected to stakeholders' involvement. Once you have involved them and listened to their suggestions, you also have to do something with their advice, even if you do not like what you hear. If you put it aside without explanation, you will probably meet even more opposition.

## Conclusion

Confronted with moral dilemmas, as a manager you can use both the classical ethical theories and the stakeholders analysis to find a solution. Whether you opt for a compromise or an either-or choice, there is always a price to be paid. No perfect solutions are possible and you run the risk of meeting resistance for the choices you have made. Being transparent by using the stakeholders analysis method including clear and sound deontological and consequentialist arguments helps to gain public support.

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