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A Critique of Giving Voice to Values Approach to Business Ethics Education

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Abstract Mary Gentile's *Giving Voice to Values* presents an approach to ethics training based on the idea that most people would like to provide input in times of ethical conflict using their own values. She maintains that people recognize the lapses in organizational ethical judgment and behavior, but they do not have the courage to step up and voice their values to prevent the misconduct. Gentile has developed a successful initiative and following based on encouraging students and employees to learn how to engage in communication or action to express their values within an organization's formal and informal value system. The purpose of this analysis is to examine the Giving Voice to Values approach to empowering the individual to take action to deal with lapses in organizational ethics. We examine the role of Giving Voice to Values in business ethics education, considerations for implementing GVV, and recommendations for business educators and corporate ethics officers. We conclude that while GVV is an effective tool, it is not a comprehensive or holistic approach to ethics education and organizational ethics programs.

Keywords Business ethics · Ethical analysis · Gentile, Mary. C · Giving voice to values · Organizational values · Individual values

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Introduction

Business schools seek to prepare future leaders to handle ethical decisions in situations that they are likely to confront in the workplace (Gentile and Samuelson 2005). Calls from the popular business press as well as government regulators pressure business schools to emphasize ethics and social responsibility throughout their curriculums (Seligman 2002; Merritt 2003; Bennis and O'Toole 2005). In response, the Association to Advance Collegiate School of Business (AACSB) requires business schools to provide students "tools for recognizing and responding to ethical issues, both personally and organizationally" (AACSB Ethics Education Task Force 2004, p. 9). College learning objectives for ethics instruction include topics relating to ethical decision-making and ethical leadership, all within an organizational context (Kidwell et al. 2011; Agle et al. 2011).

Corporate ethics training has similar objectives of ethics education in business schools, including educating employees about the organization's ethical standards and policies to empower employees to make ethical decisions (Ferrell et al. 2011). There are claims that training programs in the workplace are met with skepticism and fail "to resonate with the trainee's own experiences of intuition and emotion in confronting ethical dilemmas" (Salvador and Folger 2009, p. 20). While this may occur in some organizations, most firms with ethics programs see positive improvements in their ethical organizational cultures. According to the Ethics Resource Center (2012), which conducts biannual studies of ethics programs at thousands of companies, firms with effective ethics programs and strong corporate cultures demonstrate positive results "across the board" (p. 50). Ethics officers of major corporations have documented that formal ethics programs reduce the risk of ethical misconduct among their employees. While most of this data is not public, the U.S. Sentencing Commission and the Open Compliance and Ethics Group have data to demonstrate that organizations with effective ethics programs do not experience significant major ethical misconduct (Open Compliance Ethics and Group 2008).

With the introduction of the book *Giving Voice To Values: How to Speak Your Mind When You Know What's Right* from Yale University Press (2010), business schools and organizations are making Giving Voice to Values a central part of their business ethics training. Giving Voices to Values (GVV) is a global curriculum for values-driven leadership development launched by Dr. Mary Gentile through the Aspen Institute, Yale School of Management, and Babson College. Gentile's approach has been featured in *Financial Times*, twice in *Harvard Business Review*, *strategy+business*, *Stanford Social Innovation Review*, *McKinsey Quarterly*, *BizEd*, and more. More than 125 business schools and organizations globally are piloting the GVV curriculum (Babson College 2011).

Giving Voice to Values presents an intuitionist approach based on the idea that most people would like to provide input in times of ethical conflict using their own values (Gentile 2010a). Her approach focuses on action rather than an attempt to use ethical theories or use ethical decision models. She maintains that with most of the unethical conduct we have seen in the past, people recognized the lapses in ethical judgment, but they did not have the courage to step up and voice their values to prevent the misconduct (Gentile 2010a, p. xiv; Gentile 2010c). Gentile has developed a successful initiative and following based on encouraging students and employees to learn how to engage in communication or action to express their values within an organization's formal and informal value system. Her approach and other intuitionist approaches to business ethics have support from psychologists and some ethics scholars (Haidt 2001; Hunt 2011).

However, we caution from embracing the GVV approach without understanding how it fits in an ethics program. From reading the book, there may be a tendency to think that GVV

would replace existing organizational ethics programs, employee training, and reporting systems such as hotlines. A few months after the release of the book *Giving Voice to Values: How to Speak Your Mind When You Know What's Right*, a listserv message appeared with the subject line: "Throw out all of your business ethics books now that Yale has put out Mary Gentile's revolutionary book." Numerous journal articles and book chapters of applications in the classroom present only positive perspectives of the GVV approach (Adkins et al. 2011; Arce and Li 2011). Potential challenges of GVV are absent from current literature. For this reason, we review the Giving Voice to Values curriculum as part of comprehensive business ethics education in the classroom as well as programs and training in the workplace.

The purpose of this analysis is to examine the GVV approach to empowering the individual to take action to deal with lapses in organizational ethics. GVV's focus is a post-decision making, intuitionist approach to determine the appropriate action (Gentile 2010a, p. xv). This evaluation of GVV explores the following questions: First, is GVV an effective tool for teaching organizational ethics and improving ethics in organizations? Second, does the GVV approach in education help students develop a holistic understanding of ethical decision making in organizations? In other words, does GVV make students feel that their own skills in ethical leadership are superior to those learned in ethics programs? Finally, what can we learn from a GVV program that can help individuals and organizations improve their ethical decision-making? We begin with a discussion of the underlying structure of GVV in relation to business ethics instruction in higher education and in organizational ethics training. Next, we examine critical issues that arise when integrating GVV in ethics instruction based on classroom and corporate experiences. We then provide recommendations for a holistic approach to ethics instruction and recommendations for future research.

Role of Giving Voice to Values in Ethics Instruction

GVV draws from Mary Gentile's research analyzing how business practitioners address values conflicts in the workplace. Gentile noticed that common approaches that were effective in facilitating change in company conduct were evolving. The GVV curriculum initially targets primarily MBA students with extensive business experience but has applications for undergraduate business students. The flexible curriculum may be adapted to a single class, lessons within a class, or a workshop. Cases available on the GVV website refer to accounting, finance, marketing, management, and other disciplines. Recent additions to the case portfolio include situations tailored to internships and entry-level employment. Since the publication of Gentile's book, company ethics programs such as those at Lockheed Martin are integrating techniques for voicing the company's values in their employee training (Lockheed Martin Inc. 2011). In this section, we will examine how the GVV approach complements business school education and organizational ethics programs.

The GVV curriculum has seven foundational concepts, or pillars. The seven pillars are: 1) Values, 2) Choice, 3) Normality, 4) Purpose, 5) Self-Knowledge, Self-Image and Alignment, 6) Voice, and 7) Reason and Rationalization (Gentile 2010a, pp. 244–45). These form an action framework for students and practitioners to realize that it is possible to act on their own values in the workplace and to speak up when confronted with ethical dilemmas. Trainers that incorporate the GVV approach relate their activities to one or all of the seven pillars (see Table 1).

Table 1 Pillars of GVV (adapted from Gentile 2010a; 2008)

Foundational pillar	Topics
Acknowledging common shared **values**	What are values? What are core values? What are shared or universal values?
Research supports the fact that people generally share some values, regardless of religion and culture. Students can gain an understanding of personal values and the relationship to organizational values.	How do values relate to principles? How are values used in making ethical decisions? How do my values differ from those of others?
Choosing to act	Why choose to make ethical decisions in business?
The goal is to help students recognize that they are capable of acting on their own values. Most students grow more confident of their "doing the right thing" after practice in the classroom. Additionally, faculty are reminded to encourage solutions for addressing ethical dimensions of a business decision.	What influences people to act or not act on their values? How can an individual develop consistency in choosing to speak up or make ethical decisions?
Normalizing values conflicts	What types of ethical issues arise in business?
When students realize that conflicts in values are a normal part of business, they are less likely to be surprised when these conflicts arise. They will feel competent to speak up instead of evading the problem.	How are ethical dilemmas a normal part of business? Do we really know what is motivating other people that act unethically? What are the professional risks inherent in decisions to act on one's values? How can I prepare for ethical dilemmas and professional risks in the workplace?
Defining professional **purpose**s	What is the purpose of business?
By defining their purpose in business broadly, students will likely have an advantage when they confront ethical issues. Understanding the impact of their functional position provides incentives to speak up in a values conflict.	What are my personal and professional goals? How do I define my impact as a/n: auditor, investor, manager, product developer, marketer, senior executive, etc.? How might my purpose affect my decision-making?
Understanding one's **self**	Which skills will be necessary to deal with values challenges in the workplace?
One goal of GVV is to appeal to the strengths of the students' risk profile and preferred communication styles. Options for speaking up that are appropriate for one individual may not be optimal for another.	What are my strengths and challenges in building the capacity to voice and act on my values in the workplace? How can I play to my strengths and address my limitations?
Using one's **voice**	What are the different ways to express my values?
Because there are different ways to voice values, students learn how to ask questions, provide more data, negotiate, and reframe the issue. They begin to understand how some techniques work better than others do in certain circumstances and within organizations.	Which ways are most effective for me and for the circumstances? How do I consider the needs and desires and emotional investments of the individuals to whom we are speaking? What strategies and skills can help overcome organizational pressures and act on my values?
Anticipating **reasons and rationalizations**	What is at *stake* for the key parties, including those who disagree with me?
Students learn to identify common rationalizations for ethically questionable behavior, such as obedience to authority, conformity, and other decision-making biases. Students develop reasoned responses that are effective in overcoming arguments.	What is at *stake* for me? What *levers* can I use to influence those who disagree with me? What is my most *powerful and persuasive response* to the reasons and rationalizations I need to address? To whom should the argument be made?

GVV in Business Ethics Instruction

The GVV program attempts to provide practice and help individuals become more engaged and confident in addressing ethical issues in the workplace. Business ethics instruction requires that participants are comfortable in sharing feelings and opinions, supporting one another, and exploring diverse responses (Sims 2011). The premise of the GVV approach is that individuals can develop and practice scripts for addressing ethical dimensions of business decisions. Through practice, they gain confidence in their ability to analyze and respond to situations arising at the workplace. Various readings, exercises, and cases offer opportunities to explore techniques for voicing values in the workplace. Sims and Felton (2006) identify seven components of an effective learning environment for business ethics instruction: reciprocity, experience-based learning, personal application, self-direction, peer coaching, experimentation, and an ongoing learning process. These apply to both classroom learning and corporate ethics training.

The first component relates to **reciprocity** or a notion of learning from others as much as from the facilitator of the training. Accepting that instructors are not simply going to provide the "right" answer alleviates an obstacle of integrating ethics in the business curriculum—faculty confidence in teaching students to address values conflicts (Gentile 2008). The second relates to focusing on **experience-based learning** that starts with the student's frame of reference rather than theory. An exercise in GVV titled "Tale of Two Stories" encourages personal reflection on a time when the student voiced their values, and a time when they did not speak up (Gentile 2010a, pp. 228–229). Experience-based learning in business ethics can be a vehicle for integrating decision-making theory and practice (Hunt and Laverie 2004). For example, subsequent discussions of "Tale of Two Stories" explore enablers and disablers for ethical conduct relating to decision-making theories (see Gentile 2010a, pp. 230–231).

Through a variety of short cases, GVV emphasizes **personal application** of knowledge, skills, and abilities to address business situations. Lockheed Martin training using GVV stresses that "the discussion of the cases leads to a heightened understanding of the responsibilities we have to take action and the skills we may apply to speak up and have an effective dialogue with others when we are faced with a values conflict or ethical dilemma" (Lockheed Martin Inc. 2011, p. 2). Although cases relating to many functional disciplines are available through the GVV curriculum, "GVV-type" questions can apply to any business case analysis:

- What is the action or decision that we believe is right?
- What are the main arguments against this course of action that we're likely to encounter? What are the *reasons and rationalizations* we will need to address?
- What's at *stake* for the key parties, including those who disagree with us? What's at *stake* for us?
- What are our most *powerful and persuasive responses* to the reasons and rationalizations we need to address? To whom should the argument be made? When and in what context? (Gentile 2010a, pp. 173–174)

An individualized and **self-directed** approach, another basic tenet of GVV, stresses that the students take responsibility for learning. As Gentile states in the concluding chapter:

> This book has been all about taking control of our own lives and careers. At heart, it is based on the observation and the conviction that choice exists: that we can choose not only when and how to voice and enact our values but, importantly, how to frame the choices so that we experience more degrees of freedom for doing so. (Gentile 2010a, pp. 220–221)

Tools provided for self-direction include one GVV exercise on addressing "Starting Assumptions" that helps students to understand the process of deciding whether their values are worth voicing, overcoming excuses, planning a way to proceed, and accepting the outcome (Gentile 2010a, pp. 224–227). Another series of readings and exercises relate to knowing one's self and playing to the student's strengths, including a Personal-Professional Profile that promotes values clarifications, purpose and success definitions, communication styles, and risk profiles (Gentile 2010a, pp. 232–39). **Peer coaching** encourages students to engage in dialogue and analyze ethical conflicts with classmates. The GVV material includes a student process and questions for effective peer coaching of approaches for dealing with ethical dilemmas.

Experimentation is central to the GVV approach. Sims and Felton (2006) recommend viewing ethics instruction as a "laboratory" or what Gentile refers to as a "Thought Experiment." Preconceived biases of ethics training are set aside, and training focuses on "what if" employees acted based on their values. As a result, participants may explore other tools that they possess to make ethical decisions that coincide with their instincts or "gut feelings" (Salvador and Folger 2009).

GVV's final component recognizes that ethics training is a **process** that builds on prior classroom and work experiences. Therefore, applied business ethics training such as GVV presumes instruction in moral philosophy and ethical reasoning, which helps employees to engage in critical thinking related to a decision or action. The goal is for students to continue to practice using the techniques learned in other classes and work situations. However, most students or employees may have no formal moral philosophy or ethical theory education on which to draw. In addition, one of the authors participated in a focus group with 10 ethics officers from major Fortune 500 companies. The author found that none of the firms teach or use moral philosophy concepts in their programs. To address this dichotomy, we evaluate the role of traditional philosophical approaches in values and ethical decision making within the GVV approach.

Role of GVV in Classroom

GVV is a component of the ethics instruction in a business school curriculum and organizational ethics programs that focuses on action. One perspective is that a foundation in ethical theories and moral development increases understanding of ethical decision-making, ethical leadership, and organizational ethical cultures (Kidwell et al. 2011). Another perspective is a managerial approach to teaching business ethics. This approach assumes that individual employees cannot make the best ethical decisions in a vacuum or with just their own values devoid of organizational values, codes, training, and knowledge about legal compliance requirements (Ferrell et al. 2011). Based on a survey by a leading textbook publisher, the managerial approach to teaching business ethics is about 50 % of the market. This approach continues to grow and parallels the growth of corporate ethics programs. These are important elements for business ethics instruction, but Gentile describes a perceived outcome of traditional ethics training in "A New Approach to Values-Driven Leadership Curriculum" by stating the following:

> Business faculty in ethics courses spend a lot of time teaching theories of ethical reasoning and analyzing those big, thorny dilemmas—triggering what one professor called "ethics fatigue." Some students find such approaches intellectually engaging; others find them tedious and irrelevant. Either way, sometimes all they learn is how to frame the case to justify virtually any position, no matter how cynical or self-serving. (Gentile 2010b)

Depending on the particular moral philosophy curriculum they use, business faculty may create the issues Gentile describes. Her concern that students may learn how to justify any position, no matter how self-serving or cynical, could arise from a curriculum that took all moral philosophy theories seriously, including normative relativism and ethical egoism. However, in teaching their students various moral philosophies, very few professional philosophers take normative relativism and ethical egoism seriously. Hence, when business faculty teach in a consistent manner with philosophy faculty on this issue by also not taking them seriously, we can expect that these theories will not play a significant role in the students' deliberations about which position they will take on a case.

Pulling from learning objectives found in the literature (Kidwell et al. 2011; Agle et al. 2011; Hartman and Werhane 2009), we identify four components of traditional ethics instruction at business schools, including ethical theories, moral development, ethical decision-making, and ethical leadership (see Table 2). A foundation in ethical theories and moral development increases understanding of ethical decision-making, ethical leadership, and organizational ethical cultures (Waples et al. 2009).

The GVV approach has an important role to play in business ethics education, but it is not a substitute for traditional ethics education. However, in her 2010 book, Gentile maintains that training and an educational focus on theory and ethical reasoning models are only

Table 2 Traditional ethics instruction

Traditional ethics instruction	Topics	Giving voice to values pillars
Classical Ethical Theories —exposure to classical ways of thinking about ethical issues.	Ethical theories	Values, Choice, Purpose
	Values & Principles.	Instruction on ethical theories and values tie into individual's ability to "choose" and to have students develop a "purpose" in business.
	Ethical decision-making models.	Voice (Enablers)
		How ethical philosophies act as enablers for acting on values.
Moral Development —understanding of complex nature of ethical behavior, recognize own state of moral development, equip for future ethical issues.	Stages of moral development	Self-knowledge
	Moral reasoning Ethical/moral issue identification	Exercises for self-knowledge includes understanding of moral identity/moral courage, purpose, risk,communication styles.
Decision-Making Models —a structure for ethical decision-making.	Use of ethical decision-making framework.	Voice, Rationalization
	Stakeholder approach	A decision-making model as enablers, disablers, levers, approaches.
Ethical Leadership and Culture —"We define ethical leadership as: knowing your core values and having the courage to act on them on behalf of the common good." (The Center for Ethical Leadership)	Characteristics of ethical leaders	Values, Choice, Purpose, Normalization, Voice, Rationalization
	Organizational Ethics Programs - Codes of conduct - Training programs - Monitoring & reporting - Top level support	Provide opportunity to practice voicing values within an organizational culture and approaches to address disablers within an organization.

confusing (Gentile 2010a, p. x). Those that teach business ethics from a managerial framework would agree with Gentile. Ethical analysis, in her view, involves "reasoning our way through knotty and challenging ethical dilemmas where the answers are not black and white but many shades of gray" (Gentile 2010a, p. x). It requires using philosophical theories such as utilitarianism and duty-based deontology to decide what is correct or right when posed with ethical dilemmas. This is where a managerial approach would differ. A managerial approach to ethical analysis does not rely on philosophical theories. The managerial approach first examines risks, identifies ethical issues, and communicates shared values and a code of ethics. Then the focus is on training, monitoring, and reporting. Gentile's approach does not conflict with the basic elements of managerial ethics, but she does not view managerial ethics as a foundational ethics educational approach for students. She assumes most ethics education is based on moral philosophy.

Although Gentile expresses problems with ethical analysis, we find that her own approach will actually need some risk analysis, issue identification, or reference to codes of ethics to assist in decision-making. Studies of ethics instruction show that ethical analysis is an important component to equip students with the tools to understand the problem at hand and lead to resolutions with the "greatest gain in ethics-related outcomes" (Waples et al. 2009). At Simmons School of Management, the students analyze the case using an ethical framework (Paine 2006) to arrive at a decision before developing a GVV response (Adkins et al. 2011).

On pp. x–xi of *Giving Voice to Values*, Gentile makes a distinction between ethical analysis and action. The focus of GVV is post-decision making; that is, it begins with what employees believe they know is right already and then helps them figure out how best to voice their opinions. This assumes students can identify ethical issues and have learned how to respond. In other words, in GVV, employees begin with their own values and knowledge and then "build the skills, the confidence, the moral muscle" to voice those values (Gentile 2010a, p. xiii). The Marriott School of Management includes GVV elements to encourage moral courage and organizational shrewdness (Agle et al. 2011).

Despite the clear distinction between focusing on action and ethical analysis, students will not be able to avoid ethical analysis. Gentile recognizes that employees may discover that their initial values-based positions were incorrect (Gentile 2010a, p. 20 and p. 45). However, ethical analysis is not specifically addressed. Through the process of sharing with their peers and through listening to them, employees may find that their initial positions were wrong. The question then, is this: how else could employees come to that realization unless they engaged in ethical analysis? Ethical analysis allows individuals to realize that their positions are wrong. As a result of the now-understood facts, the individual has experienced and dealt with incongruence in values. When students and employees engage in ethical analysis, they check whether their positions are consistent with their values, they determine whether their positions are consistent with the facts, and they assess whether their position is well supported.[1] Therefore, GVV should involve ethical analysis when employees find that their initial values-based positions were incorrect. GVV and ethical analysis, then, are not so easily separable. GVV may be more effective through the learning that occurs in organizational ethics training programs and through ethical cultures characterized by shared values, resulting in greater proficiency in ethical analysis.

[1] For examples of these widely accepted aspects of ethical analysis among philosophers, see VanDeVeer and Pierce (2003, pp. 14–15), DesJardins (2011, pp. 24–29), and DeGeorge (2010, p. 14).

Role of GVV in Corporate Ethics Programs

Corporate ethics programs do not train employees to use moral philosophies for ethical decision-making. Instead, organizations focus on complex and difficult risk areas related to their particular business or function within the business. They do not assume that all of their employees can master complex ethical issues based solely on their own values, especially considering that one major mistake could destroy the firm's reputation and/or create legal problems for the organization. Training and communication initiatives are important components of an ethics program. No ethics program can be successful without communication that encourages employees to ask questions, voice concerns, talk to others, and identify ethical issues. Discussions in ethics training programs often revert into personal opinions about what should be done in a particular situation. These situations require ethical leadership from experienced managers who understand risks, alternatives, and appropriate conduct. This creates an environment where ethical decisions are based on knowledge of alternatives rather than emotions (Ferrell et al. 2011). Knouse and Giacalone (1996) outline six components of ethics training in business that continues to have relevance today (See Table 3). GVV can be used as a component of an ethics program to deal with effective communication, discussion, and resolution of ethical issues.

Organizations with strong ethics programs and training have significantly less misconduct (Ethics Resource Center 2012). Most Fortune 500 firms have ethics programs and benchmark employee reports of misconduct. In general, a comprehensive ethics program significantly reduces misconduct. Additionally, the defense industry, through its attempts to determine best practices in managing organizational ethics, laid the foundation for the Federal Guidelines for Organizations (FSGO). However, ethical programs alone cannot deter misconduct. After the 1991 revision of the FSGO, it became clear that top level

Table 3 Components of ethics training in business (Knouse and Giacalone 1996)

Component	Objectives	GVV pillar
Provide trainees with an understanding of ethical judgment philosophies and heuristic.	Seek common ethical values among employees and with the organization.	Acknowledging shared **values**
	Encourage consistency of actions with their values and values of the organization.	**Choosing** to act
	Use critical thinking strategies that include questions for ethical decision-making.	
Provide industry/profession–specific areas of ethical concern.	Ability to address ethical issues peculiar to their position, professions, or industry.	**Normalizing** values conflicts
Provide trainees with organizational ethical expectations and rules.	Encourage compliance with ethical expectations contained in employee handbooks, codes of conduct, and training.	
Provide trainees with an understanding of their own ethical tendencies.	Recognize that individual differences and personality traits impacts ethical actions.	Understanding one's **self**
Take a realistic view—elaborate on the monkey wrenches in ethical decisions.	Understand traps for ethical misconduct to avoid falling into them.	Anticipating **reasons and rationalizations**
	Become more effective in responding to others' rationalizations.	
Get the trainees to practice and return.	Apply concepts in daily work life.	Using one's **voice**
	Encourage discussion, sharing, and feedback on ethical actions.	

oversight and responsibility of the CEO and board members were key to ethics program success. Leaders are finding that a values-based organizational culture supportive of ethical behavior with principled ethical leadership should prevent abusive behavior or improper business conduct (Lager 2010). In fact, the development of a strong ethical culture was made into a requirement by the 2000 and 2004 amendments to the FSGO (Fox 2010). An ethical culture promotes shared values and norms that define appropriate conduct.

To comply with Federal Sentencing Guidelines in the United States and with similar legislation in Europe, companies acknowledge the importance of employees in recognizing and reporting wrongdoing. Kaptein (2011) examines five employee responses when exposed to ethical misconduct in the workplace: inaction, confronting the wrongdoer(s), reporting to management, calling an internal hotline, and external whistleblowing. Kaptein's research showed a strong tendency to report to supervisors, direct resolution, and hotline reporting, in that order. Many ethical programs focus on creating the infrastructure for internal whistle-blowing via an ethics hotline or ethics officers, but they often overlook direct resolution or reporting misconduct to supervisors. However, communication research highlights the "moral mum effect" (a worker's tendency to avoid describing behavior in ethical terms) that perpetrates unethical behavior in an organization (Bisel et al. 2011). Thus, the need for an approach to encourage individual employees to communicate ethical concerns is an important part of an ethics program. Perhaps the greatest obstacle to maintaining an ethical organizational culture is employee apathy.

GVV provides excellent communication methods for encouraging employees to voice concerns. A major strength of GVV is helping employees think about how to share their concerns and when to voice them. Lockheed Martin has adopted some of the GVV communication methods in a program named "Voicing Our Values." Employees are encouraged to reframe ethical issues as questions, obtain data, and talk to others. This is not emotionally voicing a personal opinion; the process requires thoughtful reasoning and connects to the Lockheed Martin ethics program. The program appears to address employee apathy and indifference to potential and existing ethical issues.

The Lockheed Martin Ethics Awareness training is one component of the company's organizational ethics program. Their program includes compliance training, a code of ethics, ethics officer and hotline assistance, and multiple communication methods for bringing ethical dilemmas to the attention of employees. A divisional ethics officer of Lockheed Martin explains that the ethics awareness training based on GVV differs from past training in many ways. Past training required identification of the problem and possible solutions. By adopting the GVV approach, the focus is now on finding solutions and resolutions more than on awareness. Through this process, Lockheed Martin's employees recognize that they will face values conflicts and that they can deal with them effectively. Only halfway into instituting the training program, the ethics officers who receive calls about issues noticed a shift toward resolution. The officers take a consultative approach and discuss techniques with callers that help solve problems closer to the source of the conflict. By reinforcing the vocabulary and techniques from the training, the ethics officers are more effective in encouraging resolution before a problem escalates.

Potential Concerns

As shown, the GVV material aligns with academic and business ethics instruction goals. There are ample examples of classroom success with GVV, such as the undergraduate program at William and Mary and the graduate program at Simmons College (Adkins et

al. 2011), yet relatively few discussions of critiques of the curriculum. After two years of using the GVV material in an on-campus and distance MBA program, we find consistent concerns arise when students review the twelve points in "Starting Assumptions for Giving Voice to Values" and the seven foundational pillars in "An Action Framework for Giving Voice to Values: The To-Do List" (Appendix A and Appendix E respectively in Gentile 2010a). Given most work full-time in professional or management positions, their concerns relate to the applicability of the approach in the workplace. While the students agreed with much of the material, most debates involved three topics: 1) personal values and organizational values, 2) choosing to voice values, and 3) practiced versus authentic responses.

Values: Organizational and Individual

In online forums, graduate students raised interesting views about the Giving Voice to Values introductory material regarding two comments: The first comment relates to the assumption that "Voicing my values leads to better decisions" (Gentile 2010a, p. 227). Discussions focused on, "What if individual values clash with organizational values?" One example was someone opposed to killing animals working for a meat company. Some students felt that if individual values clashed with organizational values they should not express them since it would be counterproductive, putting them visibly at odds with the organization. Others felt that they would not join a company or remain with a company that went against their personal values. The second comment relates to "Know and appeal to a short list of widely shared values" (Gentile 2010a, p. 244). Students responded: "Are all values equally meritorious?" In the discussion forum, one student stated, "We all agree values are important and we want to live in a culture where people have them and stick by them, but the problem with values is that they are as diverse as opinions and humans themselves, and it could not be wise to express them all." In addition, such a dialogue could consume extensive organizational resources.

GVV distinguishes between organizational values and individual values. Organizational values are specific to a mission statement that guides conduct and relationships with stakeholders. They are selected by leadership to make sure everyone understands what the organization stands for, including ethical behavior and social responsibility. Organizational values are not the same as individual values in that they are identified and supported by top management to develop a shared understanding for expected behavior. Organizational values should be highly visible, and managers should effectively demonstrate them. The effectiveness of corporate values statements can be debated, but few would claim that organizations state the "wrong" values.

Since the leaders of a particular organization select its organizational values, the values should apply to daily decisions in the context of the organization. Values are usually expressions of commitment to integrity, honesty, fairness, and more. Often values are associated with specific stakeholders in an organizational environment. For example, Ritz Carlton values high quality service and empowers employees to meet or exceed customers' expectations. Values evolve from discoveries and experience and become the guide for desired or appropriate conduct. These behavioral expectations are called norms. Norms have a high degree of specificity and clarity and require desirable behaviors through guiding principles expressed in the form of policies and procedures (Homburg and Pflesser 2000). Google has developed several "core principles" to guide the company's conduct, such as "democracy on the web works" and "great just isn't good enough," (Google 2011). The Daniels Fund has created eight principles for its four state business ethics initiatives, including integrity, trust, accountability, transparency, fairness, respect, rule of law, and viability.

GVV implies that an individual's values can be used to guide the organization's ethical conduct. Individuals select values, but they develop from experiences of association with family and friends and through the influence of institutions such as schools. For an individual to apply personal values related to complex organizational issues would require a great deal of competence and understanding of operational procedures, professional codes, and the legal environment. For example, a profession such as accounting specifies many principles and rules that must be applied. If individuals voice their personal values, it would be their interpretation of what they think should be done and not necessarily that required by professional values. Without competence in this area, their interpretations could conflict with standard operating procedures and possibly violate required accounting procedures.

The practical world of business is so complex that employees' personal values may not be adequate to provide opinions on new issues that they have never experienced or on decisions with legal dimensions. Therefore, compliance must be a part of a corporate culture. Compliance is based on legal foundations and the organization's translation of values into normative requirements to achieve objectives. This includes the creation of rules, policies, and procedures as well as monitoring the process. Codes of ethics create a framework to implement values as well as the requirements for adherence to laws.

Formal ethical programs to disseminate company values have little effect if they are inconsistent with the informal culture that guides employees' behavior. Unofficial messages of ethical norms form through employee stories, observations, and experiences. The informal culture is the mechanism in which employees "learn the 'true values' of the organization" (Bazerman and Tenbrusel 2011, p. 117). Informal norms promoting misconduct can lead to values conflicts among employees within an organization.

An issue with GVV is that a values-based approach may not be precise enough, especially when compared to a managerial ethics-based approach. For example, a code of ethics developed by a global corporation will be much more specific about accepted values and expected behaviors than a relatively unsophisticated appeal to vague values.[2] The GVV material does not suggest precisely which ones students and employees should adopt, but provides two lists of values. The first is honesty, respect, responsibility, fairness, and compassion (Gentile 2010a, p. 24). The second, from psychologist Martin Seligman (who reported on widely shared values from different religious and philosophical traditions) is wisdom, courage, humanity, justice, temperance, and transcendence (Gentile 2010a, p. 29).

Students have many important questions about these values. Given that these lists are different, which values does one accept as right? Is the goal to adopt values that are as uncontroversial and as universal as possible? Finally, how does one define each of the values? What is courage, for example? Aristotle wrote about courage and its relationship to warfare in his *Nicomachean Ethics* (2000). It is doubtful that Seligman had warfare in mind when he wrote his list; so what does it mean in business? More importantly, what comes to mind if one accepts courage as a value? What counts as fair or unfair? Fairness is not easy to pin down; it means different things to different people. An organization cannot develop an ethical culture with shared values unless there is leadership and agreement on values, norms, and behaviors.

Most people certainly do not want employees to feel empowered to voice the wrong values within an organization. Gentile's response to this concern is this:

[2] For examples, see Xerox's code of conduct at http://www.xerox.com/about-xerox/citizenship/ethics/enus.html and Dell's code of conduct at http://content.dell.com/us/en/corp/d/corporate~corp-comm~en/Documents~Dell-Code-of-Conduct-External.pdf.aspx.

> So if your concern is that by learning to voice our values, we might be empowering the wrong values, I respond by saying that those "wrong" values are already empowered. The goal here is to raise the volume and increase the sophistication of those arguments that are less often heard, that are less practiced, and that can transform the workplace conversation (2010a, p. 45).

The problem with her response is that she dodges the concern entirely. Rather than address the concern directly, she sidesteps the concern by simply saying that those wrong values are already empowered. The objection is that people may learn how to voice the wrong values using the GVV approach without first understanding ethical analysis that involves determining which values we ought to accept in the first place (DeGeorge 2010, p. 13).

Choosing to Voice Values

Discussion on when to choose to voice values relates to the Starting Assumptions of GVV stating, "Although I may not always succeed, voicing and acting on my values is worth doing" (Gentile 2010a, p 226). Granted, the explanation of that assumption encourages reflection on the appropriateness of voicing values but encourages some action. Concerns arise that employees could gain a reputation of "crying wolf," imposing individual opinions, or being disruptive to the organization. Sometimes when communicating values, tactfulness must be considered so the person is not just dismissed as a "snitch" or a "tattle tale." In many organizations, no one wants to bring up difficult topics or listen to them. Students refer to a need to "pick your battles" and build credibility. Examples relate especially to misconduct that others observe. One student states, "My value system thinks that stealing is wrong. I know that Bob Jones stole a pen from work." In this situation, would it be necessary for the individual to speak up and confront Bob? Given these concerns, one class suggests that the assumption be reworded to read, "could be worth doing" instead of "is worth doing."

GVV is an individual strategy that focuses on how to act on one's values in a particular situation (Gentile 2010a, p. xxxvii). There are implicit voice theories or "taken-for-granted beliefs about when and why speaking up at work is risky or inappropriate…and [these theories] significantly augment explanation of workplace silence" (Detert and Edmondson 2011, p. 461). Employees who confront the wrongdoer directly or engage in upward communication by speaking up to their superiors can help prevent illegal and unethical conduct (Jubb 1999; Kaptein 2011). On the other hand, employees may risk retaliation from supervisors who are trying to conceal their misconduct.

Many employees feel uncomfortable reporting their organizational concerns to their coworkers or superiors. One of the main reasons employees remain silent is the fear that speaking up will damage relationships and cause others to view them negatively (Milliken et al. 2003). Forces in most organizations cause employees to engage in behavior known as organizational silence at a collective level (Morrison and Milliken 2000). This phenomenon has negative consequences, and managers have tried to eliminate concerns about power and status differences through techniques such as team leader coaching, improving the ease of speaking up, and communicating a motivating rationale (Edmondson 2003). Thus, ethical leadership not only predicts outcomes such as leader effectiveness and employee job satisfaction but also increases the willingness and tendencies of employees to inform management of problems and issues within the organization (Brown et al. 2005). Legislation such as FSGO and the Sarbanes-Oxley Act require companies to have anonymous, non-retribution reporting systems in place to encourage the reporting of ethical issues to overcome organizational silence.

Many theories attempt to explain how employees decide whether a particular action is ethical. A rational approach emphasizes the importance of ethical cognition (Blasi 1980), while the social intuitionist view focuses more on action. Although not acknowledged in her book, GVV utilizes a social intuitionist approach to ethical judgment. Intuitionism is about complexity and dynamics in the development of moral judgments. Social intuitionism focuses on ethical judgments because of quick, automatic evaluations (Haidt 2001). Specifically, "the social intuitionist approach emphasizes that people learn from their experiences how to intuit their [ethical] judgments" (Hunt 2011, p. 308). However, Hunt (2011) questions the intuitionist approach as a form of Pavlovian conditioning and instead supports the application of reasoning, deliberation, and reflection in making ethical decisions (p. 309). Compounding the intuitionist approach is the issue of what motivates people to arrive at particular conclusions. The motivation to be accurate requires beliefs and strategies, and possibly ethical reasoning, to reach a desired conclusion. The ability to communicate a concern requires a process for justifying conclusions (Kunda 1990).

Practiced versus Authentic Responses

Another concern with the GVV approach focuses on the notion of developing scripts for practice in advance of a situation in the workplace. A literal translation of the initial readings is that rote responses are encouraged. Students ask, "When the message is communicated in a meeting, will it come across as unauthentic, convincing, or insincere if the message is practiced? Is it necessary for the meeting initiator to script out ahead of time what will be said? Or would there be more value in pulling together speaking points and go with the flow?" These questions arise from varying confidence in confronting controversial conversations. On the other hand, most people have scripts or well thought-out responses for effective communication. For example, salespersons practice appropriate responses for objections to their product and some even use scripts in selling.

A major strength of GVV is helping students and employees think about how to share their concerns appropriately. In the Lockheed Martin training, employees are encouraged to reframe ethical issues as questions, obtain data, and talk to others. This is not emotionally voicing a personal opinion; the process requires thoughtful reasoning and connects to the Lockheed Martin ethics program. The training program includes videos of common scenarios that ask employees for ways to address this person (co-worker, supervisor, subordinate). The officers take a consultative approach and discuss techniques with callers that help solve problems closer to the source of the conflict. By reinforcing the vocabulary and techniques from the training, the ethics officers are more effective in encouraging resolution before a problem escalates.

Discussion

To some extent, business ethics has been regulated and institutionalized through the U.S. Federal Sentencing Guidelines for Organizations, The Sarbanes-Oxley Act, the U.K. Bribery Act, the Dodd-Frank Act, and other global legislation. Many professional associations, such as the Ethics and Compliance Officer Association, help companies build a top-down ethical culture that creates organizational values and respects the personal values of employees. This type of system is a values orientation that strives to develop uniformity in values among employees. These values are usually based on values such as truthfulness, respect, responsibility, teamwork, integrity, and similar concepts. Since there are always rogue employees

who will engage in misconduct, companies still must have compliance standards, often related to legal requirements that teach employees about rules and behaviors as well as penalties for non-compliance.

It is important to address the questions that were posed in the introduction of this critique. First, is GVV an effective tool for teaching organizational ethics and improving ethics in organizations? GVV can be an effective communication tool to help students learn how to use their knowledge of required ethical conduct and their personal ethical reasoning skills to contribute to ethical decision making. Therefore, GVV will work best in classes and training programs as a communication tool to complement acquired knowledge and competence to deal with ethical issues and decisions. GVV will not be as effective in corrupt or highly unethical organizations because those who go against the unethical leadership will experience retaliation through reprimands or firings.

A key issue is that without competence in being able to understand the risk areas and issues in the organization's operations, it is more difficult to apply personal values. Most ethical decisions are complex and do not relate to black and white situations. For example, judging whether an employee is engaging in theft of time may not be that clear from one employee's observations. GVV does equip the student or employee with a communication tool when it becomes evident that reporting or discussing is appropriate. The view that many ethical disasters could have been avoided if employees at the bottom of the organization had just stepped up more is highly questionable. The tone at the top of an organization creates the ethical culture. Employees that do not carry out these expectations or attempt to question expectations are often ignored or eliminated.

Does GVV in education help students develop a holistic understanding of ethical decision making in organizations? First, almost everyone, including GVV program materials, views organizational ethics as much more complex than just "my values." Socialization and cultural differences would create many diverse values that would not result in uniform shared values that are required for most organizational success. While it is not the intent of the GVV program to eliminate ethical reasoning and organizational ethics programs, it is important that instruction using the GVV approach incorporates educational content on ethical reasoning and/or effective organizational approaches to ethics. This means that the identification of risks, codes of ethics, training, reporting, and the role of ethical leadership are appropriate content to use in a class that adopts a GVV approach. Students need to develop a comprehensive understanding that organizational ethical decisions are much more complex and difficult to achieve than just "my values." A major contribution of GVV is that is has the potential to motivate students to learn more about ethics and feel confident that they can communicate and express their opinions. Most educators and corporate ethics programs would view this as a positive contribution of GVV. The assumption of GVV is that "even if your position is ultimately proven incorrect, wouldn't it be a good thing that you felt truly heard and had the chance to see the organizational decision as correct?" (Gentile 2010a, p. 46). The idea is to develop a learning dialogue where we try to uncover the true parameters of a possible decision (Gentile 2010a, p. 67). This approach requires an organizational culture of openness where dissent or debate is valued with specific mechanisms for raising questions to enable this dialogue (Gentile 2010a, p. 69). Therefore, it is clear that Gentile does not believe that "my values" exist in a vacuum and are sufficient for good ethical decision-making. Ethical organizations promote an integrity culture, and ethical leadership supports openness and transparency.

GVV's main weakness is that it could provide an impression that "my values" are enough for good ethical decision-making, although it is clear from examining the complete GVV program that this is not the intent. Most entering the workforce directly from school have

almost no legal background or in-depth content knowledge of many of the activities with which they will be involved. In addition, most ethical decisions are in grey areas where it takes experience to observe and interpret the situation. Therefore, this leads us to address what we can learn from this evaluation. GVV has the potential to be an effective action or communication tool to help employees address ethical issues and to help organizations improve ethical decision-making. However, employee reporting of misconduct and asking questions about ethical decisions are already a part of many comprehensive ethics programs. Best practices and legal requirements support mechanisms to report misconduct while organizational approaches emphasize hotlines and other anonymous reporting systems. Having said this, however, one important aspect of GVV is that it provides a person-to-person approach that most ethical companies would support. It gives employees the tools to address value conflicts directly and reduce interventions by ethics and compliance staff.

Nevertheless, if GVV is the major focus of business ethics education, then students could fail to appreciate the importance of ethical organizational cultures, programs, leadership, and ethical reasoning in ethical decision-making. As pointed out earlier, ethical reasoning is a necessary requirement for voicing an ethical concern because it helps students to assess what is right in the first place and allows students to realize what is right once they find that they have been too quick in their own misinformed judgment. In reality, students will not communicate values such as integrity, loyalty, or fairness at work, but they will use ethical reasoning to address a specific issue. Ethical reasoning will not rest only on their individual moral philosophies; it will include the influence of others as well as the organizational cultures that provide knowledge about how to deal with ethical and legal issues. We recognize that the better grounded an individual is in ethical reasoning, the greater the effectiveness of the GVV approach.

A holistic ethics education includes principles and rules that employees use to decide what is right or wrong. This area is person-specific and is associated with moral philosophy. An employee's moral philosophy comes into play when he or she faces choices in terms of his or her own principles and values. In Texas Instruments' ethical training, they ask the question, "If I do it, will I feel bad?," which addresses this issue. Ethical decisions in business involve organizational cultures and interdependent relationships between the individual and other significant persons involved in ethical decision-making. Employees do not make independent decisions in a vacuum devoid of the influence of the organization (Ferrell et al. 2011). The social influences of ethical decision making in organizations is well-documented (Jones 1991; Ferrell et al. 2011, p. 491). Organizational approaches to business ethics, from an applied perspective, focus on companies' risks and managerial programs to identify and prevent misconduct. The goal of Lockheed Martin's training program, for example, is to create a heightened understanding of employees' responsibilities to take action and to voice concerns when they discover a values conflict and discuss their opinions with peers and co-workers. Lockheed Martin, Meggitt PLC, Eaton Corporation, and other firms provide examples of organizations with the background and comprehensive programs to deal with complex ethical issues in their organizations.

GVV should be used in the context of providing content on how ethical decision-making takes place in an organization. But if students and employees only focus on GVV presented in the silo of "my values" as enough to create ethical decision making in the organization, then they may not gain an appreciation of ethical reasoning and best practices in managerial approaches to ethical decision making. While Gentile appreciates these concerns to some extent, she does not make it clear enough just how important they are, and so it is possible that professors who adopt her approach may fail to embrace a holistic approach to business ethics. What we have tried to do in this critique is to show how important ethical reasoning

and organizational ethics are while also recognizing the important part that GVV can play in a holistic approach to business ethics.

Conclusions

GVV has been a highly successful individual communication and action tool used in business ethics education that is adopted with some modification in organizational environments. GVV supports research in moral psychology that ethical decisions are in practice intuitive—the result of quick, automatic evaluations (Haidt 2001). This development challenges ethical reasoning and traditional approaches using rationalist models to predict ethical decisions (Smith 2011). The GVV approach assumes that culture and subculture shape ethical judgment. Therefore, organizational culture influences are important to how individuals quickly voice their values.

GVV adds a new dimension to the opportunities and challenges in understanding ethical decision making in organizations. While most academic research has focused on ethical reasoning in decisions, most organizational approaches to business ethics focus on comprehensive programs consisting of codes of ethics, training on subject matter risk areas, anonymous reporting mechanisms, continuous improvement, and compliance with legal requirements, as well as industry best practice. Organizations focus more on developing an ethical culture, not on the philosophical or theoretical understanding of ethical decision-making. GVV adds a new consideration for academic research on the relationship between ethical reasoning and the intuitionist approaches to the implementation of ethical decision making. The bridges of moral psychology and philosophy may lend themselves to a more complete understanding of individual ethical decisions and involvement. According to Hunt (2011), the two approaches have many complementary characteristics.

Very little academic research has been conducted to evaluate the effect of a GVV program on individual and organizational outcomes. There are many research opportunities related to investigating the effectiveness of GVV in an organizational environment. Descriptive studies could determine if adding a GVV component to ethics training would improve the ethical culture and decrease the incidence of misconduct. Causal studies could determine the effectiveness of anonymous reporting systems and GVV person-to-person reporting in an organizational environment. In addition, studies could show the effect of GVV on employee loyalty, commitment, and job satisfaction. Possibly one of the most promising opportunities for research relates to assessing how a GVV program affects the individual. Does GVV improve the individual's self-confidence in ethical decision making? This could be assessed using a pre-test/post-test measure related to ethical self-efficacy. Additional research should help answer many of the issues developed in this article. While GVV has great potential to improve ethical decision making in organizations, more needs to be known about how to integrate this approach to maximize its contribution.

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