

ETHICAL DILEMMA AND ITS RESOLUTION: MANAGERS' PERSPECTIVE

Benoit Cherré¹, Igor Volkov^{2*}

¹ Prof. Ph.D., UQAM (Université du Québec à Montréal), CANADA, cherre.benoit@uqam.ca

² Prof. Ph.D., UQO (Université du Québec en Outaouais), CANADA, igor.volkov@uqo.ca

*Corresponding author

Abstract

What situations can lead to an ethical dilemma in the workplace and how do managers deal with them? Based on different concepts of moral philosophy, this exploratory study analyses the nature of ethical dilemmas at work and managers' attitude to cope with them. A qualitative analysis of interviews with managers from different regions of Québec (Canada), lead us to the following observations. Firstly, an ethical dilemma emerges from a classic tension between the organisational requirements and one's personal values. The most common situation or source of dilemma involves the layoff process. The ethical stakes associated with this kind of situation often refers to the protection of a manager's reputation and his efficiency at work. The second observation refers to the decision-making process involving ethics. When managers go throughout this process, in most cases they adopt an attitude described by Aristotle as *Enkrates*. From these observations, we suggest a theoretical model and a series of recommendations.

Keywords: Moral dilemmas; Aristotle Ethics; Applied ethics, HR Managers; Theoretical model.

1. INTRODUCTION

In recent decades, business ethics have become a popular topic. The research field of business ethics is large and diverse, which explains the difficulty of its implementation in practice (Mercier, 2004). Essential for some, incompatible for others, ethics gained their legitimacy within economic activities (Boyer, 2002). Mainstream current research primarily focuses on the various stakeholders that influence the adoption of "code ethics" within an organisation or various issues related to these "codes". The main purpose of this study is to analyse managers' decision-making process when they face situations involving ethics. This article places emphasis on their understanding of ethics, on their perception of the ethical dilemma and on their motivation to find a practical answer to situations where they face an ethical dilemma. In this article we shine a new light on the nature and the characteristics of ethical dilemmas in management. This paper is structured as described next. We start by presenting the moral philosophy theories that have influenced business ethics and their understanding of the concept of ethical dilemma. More precisely, we explore the theoretical perspectives describing the possible behaviour for solving a dilemma using Aristotelian philosophy to draw the analytical framework of this study. In the second part, we present and analyse empirical data. Finally, we will discuss the findings and we will conclude by outlining an explanatory model derived from those findings and making suggestions for future research.

2. ETHICAL DILEMMA IN THE WORLD OF BUSINESS

Defining a dilemma may seem easy and consensual. In fact, not all experts share a consensus on its characteristics and current literature provides a large variety of definitions (Tappolet, 2004). In this study we follow the steps of Williams (1981) who defines the moral dilemma as a possibility or a difficult choice between two moral equivalents. This definition clearly states that in a situation of moral dilemma, the choice

has to be made between two options without full satisfaction for the person who has to make this choice. The notion of dilemma includes the idea of choosing a solution between two possibilities without afterwards receiving a feeling of satisfaction (Ferrell et al., 2006). In the field of research in business ethics, the notion of an ethical dilemma carries the idea of unsatisfactory choice. Furthermore, this expression is often associated or confused with the notion of the moral problem (Ferrell et al., 2006; Kidder, 2005; 2009).

Another difficulty with the concept of ethical dilemma arises from the classifications of dilemmas in the workplace. In this respect several taxonomies of dilemmas were proposed in literature (Geva, 2006; Waters and Bird, 1989). However, the contingent nature of dilemmas make all efforts to classify them very difficult, because moral issues of yesterday may not be identical to those of today and even those of tomorrow (McCabe et al., 1991; McNeil and Pedigo, 2001). To give an accurate definition of the concept and to outline a precise typology of incidents causing these dilemmas is still far from being explored in a systematic way. Although the difficulty prevails, it remains important to improve the understanding of this phenomenon. We think that this better understanding can come from moral philosophy, which can provide us with the analytical base to solve these moral problems which everyone face at work. The contribution made by moral philosophy may help us to better understand situations characterised by ambiguity and uncertainty, where an individual has to find a solution, sometimes in an absolute state of despair.

2.1. Does moral dilemmas exist?

For some, the concept of ethical dilemma refers to a question, which appears futile: "Are moral dilemmas possible to solve?" (Tappolet, 2004). If an individual faces a conflict between two opposite moral duties of equal value, how can or should he solve it? In both cases the solution of the conflict will result in double behaviour: ethical and non-ethical. Therefore, despite the solution, does the individual obtain a genuine ethical result with his decision? From the Kantian deontological perspective (Kant, 2000), a conflict between two moral duties or rules cannot exist. The Kantian principle clearly states that "the duty involves power and excludes any possibility of moral dilemma" (Kant, 2000). The duty is the basis of the power and therefore of the action. If two duties enter into conflict over the same situation, the individual cannot have the power to act. He becomes ethically paralysed because he cannot choose. For example, if I become aware of financial fraud committed by my employer, should I reveal these malpractices, which may lead the company to a financial scandal and/or bad publicity; or, should I keep silent, because I need my job in order to support my family? For Kant (2000), lying by omission is still telling a lie - telling the truth is the higher duty. Therefore, according to his view, I must denounce the wrongdoings of my employer even if this puts me at risk to lose my job. In a different conceptualisation of ethics, Mill (1971) claims that the search for happiness is the solution to any dilemma. From this utilitarian perspective there is hence no conflict between two values, because "if it is the utility that is the last source of moral obligations, the utility may be invoked when it comes to decide between moral obligations in case their requirements are incompatible." (Mill, 1971: 81). As soon as a value or principle (utility or duty) is recognized as the superior ethical criterion, then the dilemma disappears. As Kant and Mill thought, moral dilemmas are only perceived to be such and do not exist in reality.

There are several reasons why these classic philosophers cannot help us to understand the phenomenon of the ethical dilemma (Lurie and Albin, 2006). Firstly, Mill and Kant analyze and provide a *posteriori* justifications by matching the nature of dilemmas with their reasoning. Moreover, they do not provide genuine tools and practical solutions or approaches for resolving these dilemmas. They only present a rhetorical logic. Their ideas brought about a basis for thinking and analysing dilemmas without offering any guidelines for action in specific situations (Lurie and Albin, 2006). Based on this classical rhetoric, some contemporary philosophers endorse the idea of the existence of moral dilemmas. Furthermore, they claim that a dilemma is the core problem of studies in ethics (Lemmon, 1962; Williams, 1981). According to Williams (1981), there are two types of moral conflicts: "solvable conflicts" and "unsolvable conflicts" (Williams, 1990; 1981). A solvable conflict is characterised by an opposition between two duties or two values, where one is more important than the other. For example, if you had to choose between a futile pleasure for yourself or respect for others. This kind of choice seems not so difficult to make at this stage. The unsolvable conflict, which Williams categorises as an ethical dilemma, comes from the conflict between two equivalent and comparable obligations (Smart and Wallace, 1997). An ethical dilemma gains its essence when a person faces two obligations or duties of equal importance and does not know how to move forward in this particular situation. He cannot deny the existing moral problem, but is just defenseless in front of it. The ambiguous nature of the dilemma renders the individual incapable to decide immediately. He needs to be ethically creative in order to find a solution (Cherré and Tahssain-Gay, 2012). A person faces a moral

dilemma when he cannot ignore the problem, and also does not have an immediate answer to the question "what should I do?" (Lemmon, 1962; Ogień, 2001; Sartre, 2007; Smart & Williams, 1997).

2.2. What about ethical dilemmas in management?

The above mentioned concept of two opposite values was taken up by business ethics researchers, who in turn proposed some interesting ways of conceptualising ethics as applied to management (Kidder, 2009). At some point many employees face various forms of ethical dilemmas, some with heavy consequences (Cherré, 2011). Some may think that dilemmas are tricky but "soluble" with rational management methods. Harmless dilemmatic situations may, however, prove sometimes to be catastrophic in human cost terms (Jackall, 2002). Managers may not always be able to recognise neither the ethical ambiguity nor the moral danger of a situation. In order to do so, experience and awareness are essential assets of managers needed to recognise and to seize the meaning of a problematic situation as a whole. (Lurie and Albin, 2006). But the question remains: is it possible to suggest a taxonomy or a typology of the nature of ethical dilemmas, which may partially substitute the experience and awareness, and thus may help managers in their process of decision-making? Some experts in business ethics define the ethical dilemma in management as a problem, a situation or an opportunity, which forces people to choose between several "bad" or unethical solutions. (Trevino and Nelson, 2003; Ferrell et al., 2006). The implicit idea behind this is to choose between what is just and what is unjust. Amongst many others, the most frequent situations that cause these dilemmas refer to discrimination, sexual harassment, conflict of interest, and the confidentiality of customer or organisational resources (Trevino and Nelson, 2003). All these issues have the potential to push managers to adopt unethical behaviours if they do not preserve some form of integrity.

Ethical dilemmas are diverse and complex by nature. This phenomenon is inherently linked to the context in which a dilemma arises and it is also intrinsically tied to the characteristics of individuals who experience this dilemma. Empirical studies links the type of real-life dilemmas and the age, sex, age and years of work experience of an individual facing it (Cadioux and Laflamme, 2009). However, only few studies explored the existence or the essence of common triggers for ethical dilemmas. Regardless of the nature or the cause, the ethical dilemma represents a confused state of mind for those who face one, and most of the time it involves a difficult and unpleasant choice to make. (Fisher and Lovell, 2009). Some researchers push the notion of dilemma even further, defining it as "really tough choice" which is not only based on the dialectic of the just or unjust (Geva, 2006 and Kidder, 2009). Genuine dilemmas find their source in the confrontation of values and the confrontation between limited choices of ethical solutions (Kidder, 2009). Ambiguous situations experienced in work environment are fertile ground for dilemmas (Bird and Water, 2002; Waters et al., 1986; Waters and Bird, 1989). Since a dilemma can bring an individual to change his moral framework, it would be interesting to explore how individuals respond to this change in terms of values and/or behaviours.

2.3 How a person should behave toward ethical management dilemmas?

To be accepted as a scientific concept, a moral value has to be recognized as universal and impartial. Aristotle's conceptualisation of ethics follows these conditions by presenting a fundamental comprehension of human characteristics and an analysis of human psychological abilities, which together confer an immediate normative scope of moral behaviour's understanding. (Canto-Sperber, 2002). The main focus of Aristotle's concept of ethics is a moral action and, precisely, his thoughts on the conditions of a "good life". The purpose of this good life is happiness and personal fulfillment (*eudaimonia*) through the use of reason and the use of desire. (Aristotle, 1990). Ethic for him is a discipline that aims to define the right attitudes in a given context or situation (Khan, 2006). His philosophy invites us to re-discover the characteristics of a 'right' ethical approach, based on virtue.

A human being must use his freedom to achieve his "sovereign good". According to Aristotle, the "sovereign good" does not distinguish itself from happiness, considered as a superior form of pleasure. For him, "Virtue then is a settled disposition of the mind determining the choice of actions and emotions, consisting essentially in the observance of the mean relative to us this being determined by principle, that is, as the prudent man would determine it" (Aristotle, 1934, II, 6,). Ethics based on virtue is an essence of Aristotle's moral theory. This moral theory embodies specific traits of character of "virtue agent" to achieve the state of "fulfillment". (MacIntyre, 1981). Virtue ethics extend the work of Aristotle by (1) specifying characteristics "virtue agent" and (2) by explaining what makes some traits of character a virtue (Timmons, 2013). Virtue ethics explains the value (good or bad) of the act in the following manner: an act is right because this is what made or would make a virtuous agent. This approach demands an exploratory vision (Timmons, 2013),

which looks at how a right moral act is made and what are the elements that make possible such an outcome of "human fulfillment" that can be reached by practicing these virtues.

Being virtuous would enable the person to recognize the most important characteristics of a situation that carry some significant ethical issues, which may have dramatic consequences if ignored. According to the ethics of virtue, being virtuous means to excel in the updating of our ethical potential (Thiaw-Po-Une, 2006). In other words, being virtuous is the process of our fulfillment. The understanding of the concept of ethics allows individuals to move from who they are to who they could become if they are authentic in order to realise the potential of their nature (MacIntyre, 1981). The achievement of happiness may be accomplished only through that excellence of oneself within the circumstances of the situation. For Aristotle the wise man is a man who "will always act in the noblest manner that the circumstances allow; even as a good general makes the most effective use of the forces at his disposal, and a good shoemaker makes the finest shoe possible out of the leather supplied him, and so on with all the other crafts and professions." (Aristotle, 1934, I, 10, in Thiaw-Po-Une, 2006). Since virtue is the condition of the good life, what are the conditions and especially what are the circumstances needed in order to achieve this? The question of 'circumstances of virtue' grasps the central point of potential failure of virtue, which means the failure to realise the full potential to be a wise man (Thiaw-Po-Une, 2006).

To summarise, moral dilemmas are critical incidents essential for understanding applied ethics in management. There may be two forms of dilemmas: soluble and insoluble. The former involves two types of value: just and unjust. To resolve this type of dilemmas the classical conception of Aristotelian ethics could apply. On the other hand, what about insoluble dilemmas? What is the nature of these insoluble critical incidents? What solutions could managers facing this type of dilemmas provide? To solve them, should they relate moral judgement to the classical perspective of Aristotelian virtue ethics? What would be an appropriate behaviour in these situations? After briefly presenting the scope of this study, we explore the nature of insoluble dilemmas as experienced managers from various organisations from Quebec, Canada.

3. METHODOLOGY

Addressing their moral dilemmas is not an easy task for managers. Managers who are willing to do so, rarely accept it outside of a therapeutic consultation with specialist. The problem is complex because managers' ethical problems are not the only issues. A very important issue is the authentic interest and careful nature of scientists who attempt to study manager's moral choices in their day-to-day work. Another main obstacle in this kind of study is to find voluntary participants, because managers tend to censor themselves by adopting a code of 'moral silence' in regards to these questions (Bird, 2002). Talking about moral dilemmas experienced by individuals is a private sphere and the respondents may find it difficult to tell their story to others on such a delicate subject. This moral silence is perceived as a moral decency. To find participants for this study we used a so called 'snowball technique', which consists of recruiting individuals recommended by a third party in order to develop a relationship of trust and put them at ease to discuss the daily work (Patton, 2002). This instrument, especially in the area of management study, gives us the opportunity to interview individuals who are 'sources of knowledge' (Patton, 2002). In doing so, we were able to select individuals willing to talk about moral values and to share their experiences.

Our random sample comprise of fifteen (15) managers (CEOs and senior executives) with important discretionary power. All of them were recruited in organizations located in the Great Montreal area (Canada). The sample is comprised of four (4) women and eleven (11) men of an average age of fifty years old. Thirteen (13) of the respondents have academic degree. Eight (8) persons work for private companies and seven (7) are from public sector. Their hierarchical positions range from Head of the HR department in a multinational company to Director of HR Services in a ministry. Only two (2) people work for small companies. In order to collect data we proceeded by semi-structured interviews guided by seven open-ended questions. The codification and data analysis was carried out according to axes defined and outlined in the literature review. This study was designed to explore the ethical approach used by these managers and to provide them an opportunity to talk about their experiences and their thoughts on moral issues in workplace. In fact, the snowball approach was very helpful to tear down every resistance that this kind of exercise may create. Because someone they trusted referred the interviewer, we felt that managers were able to express themselves more freely and without using their usual "moral muteness" (Bird, 2002).

4. RESULTS

The methodological approach of this study allowed us to define the main issues perceived by managers as a moral dilemmas, which could be considered the first outcome of our exploratory research. A categorisation of the issues was then outlined, in order to clarify the themes exposed by managers. After analysing all the interviews we identified five issues that emerged repeatedly. According to our participants, these were the issues, which often put them in the “dilemma-situation”. We briefly present them hereafter. The first one is clearly linked to the pressures of the financial profitability of their respective organisations and “self-interest and worries” which creates a lot of *tensions between manager and organisation*. In order to answer this, managers need to focus on production over all other aspects of management. “But the choice of the Management was based on figures of productivity and performance and positioning in the market. So, from there, it becomes a problem.”(Manager 4). Another one speaks about the Interiorization of the business interest: “We have in mind the interest of the company in the first place. They do not come before personal interests and worries” (Manager 11).

A second important issue refers to the personal *professional reputation of managers* and pressures of organisational effectiveness. As one of our respondents said: “this is not a matter of dollars, but that's my name! I agree that everything can be related to the company's reputation, but, I was ready to drop position by principle.” (Manager 6). This tension is very decisive in the process, because managers are aware of the limits of their freedom in the decision-making process bounded by the business goals and internal organisational rules. “There is a conflict between the manager and the man behind the manager. ” By nature, I like better the Man as the Manager and this still create a conflict with my company. [...] Or more precisely, “The dilemma arises when the Manager is opposed to the Man within.” (Manager 3).

The third problematic issue expressed by our respondents is the conflict between personal values and *personal efficiency* within an organisation. Managers recognise that they find themselves in conflict between two forces. On one hand, they must fulfill business obligations imposed by the company or the institution; on the other hand, they want to fulfill their own aspirations respecting their values. We noticed an important dissention in many cases. The following words illustrate this kind of dilemma: “If there is a conflict between personal values and the values of the company [...] it is always difficult to live these events. Sure, in the business, we are never alone to make decisions. There are many stakeholders and those decisions may be in conflict with our values.” (Manager 11).

The fourth source of dilemmas is linked to the layoff of an employee. According to our participants, layoffs are a major source of stress and especially of a moral stress. Often they identify with the person who will suffer the decision or at least they have a sense of empathy towards the person. Their dilemma is that they have to terminate someone and to be aware in the same time of the loss of the social status of the person or the apparent injustice of the decision. According to their perception, the sanction must be well justified, because for some people the social and/or financial consequences are very hard. A layoff experience makes managers aware of their profound moral values and the importance of ethics amongst management. We would insist that moral awareness and the nature of the value appear when the dilemma occurs and a person must take action. Previous studies note that even if a layoff is anticipated and planned, it is almost impossible to anticipate the “moral reaction” of managers. The real consciousness of person's moral values and beliefs comes with an action and its consequences for both parties involved in the layoff process. As one of the managers put it “Last week, I had two cases of layoffs. I personally fired two employees. It is always difficult to make this decision and to do it! Because it is their lives, families, social status, financial weight, their future. It is like the death penalty against the employee that I have to do.” (Manager 11)

More generally, all dilemmas faced by managers comprise the employees' issues, which obviously mean that other people are involved in the ethical stakes. Moreover, according to our participants, moral dilemmas directly involving other individuals in the organization are the most hard to live and the most significant in their experience. It is interesting to note in the managers' testimony that keeping a good reputation as a professional and to be efficient is not always easy and sometimes constitutes a big challenge. In addition, personal efficiency and reputation sometime go against “certain organisational efficiency”, which often consists of layoffs. Then, there is always some kind of tension between the manager (his reputation or his effectiveness) and the company (reputation or efficiency). Hereafter we summarise the results of the interviews' analyses.

Table 1. Number of citations on the dilemmas from interviews.

Managers	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Dilemma's Nature															
Layoff		X	X	X	X	X	X	X	X	X	X			X	X
Type of dilemma															
Tension between Organisation and Manager	X (5)	X (4)	X (3)	X (3)	X (4)	X (2)	X (2)	X (3)	X (1)	X (2)	X (3)	X (2)	X (4)	X (1)	X (3)
Personal Reputation	X (3)	X (1)		X (1)	X (1)	X (3)				X (1)		X (1)			X (1)
Personal Efficiency	X (1)	X (1)	X (1)		X (1)		X (1)	X (1)	X (1)		X (1)	X (1)	X (1)	X (1)	
Organizational Reputation	X (1)	X (1)				X (2)		X (1)							X (3)
Organizational Efficiency	X (3)	X (1)	X (1)	X (1)	X (2)	X (3)	X (1)	X (2)	X (1)	X (1)	X (1)	X (1)	X (3)	X (1)	

The main purpose of this study is to explore the type of attitude and behaviour adopted by managers facing moral dilemmas. Before we go further, we will briefly recall the criteria for analysis and interpretation of the gathered data. As mentioned earlier, Virtue ethics is different from classical moral theory approaches because its interest focuses more on "agent-centered" rather than "act-centered" (Timmons, 2013). Following this logic, the main question to answer by managers is: "What sort of person should I be" rather than "What should I do?" (Timmons, 2013). As mentioned previously, Virtue ethics focuses on personal attitudes and specific *traits de caractère* that makes an individual virtuous. According to this, to be virtuous means to constantly renew one's potential and to be able to adapt it to the situation (Thiaw-Po-Une, 2006 and Owien, 1993). In order to explore these virtuous traits of character, four (4) criteria have been selected to identify the virtuous behaviour named *Enkrates* by Aristotle (1990). These criteria are 1) Virtue; 2) Will and Responsibility, (Rejection of *Akrasia*); 3) Practical wisdom (*Phrónesis*) and 4) Justice. We draw this from our study and our understanding and interpretation of the data. This list of criteria is not exhaustive, but an attempt to explore and to categorise managers' attitudes in terms of ethical behaviour in organisations.

For Aristotle, the inner zone where the moral virtues would be is at the intersection between the rational and the irrational, which mean the decision process take place inside a "reasonable" faculty of making a choice (Ogień, 1993) - based at the same time on reason and desire. A virtuous person is always balancing between reason and passion in his search for happiness. For Aristotle passions should be kept inside some limit and constantly put submitted for "approval" by the reason: 'Virtue then is a settled disposition of the mind determining the choice of actions and emotions, consisting essentially in the observance of the mean relative to us, this being determined by principle, that is, as the prudent man would determine it'. (Aristotle, II, 6). Prudence or reasonable judgment is the first criteria used to examine the logic of resolution of the ethical dilemma. This idea is well expressed in the vision of one of our participant: "When I am in an ethical situation, I have to take a position [...]. When I'm in an extreme ethical position, an alarm message call out! So, I need to think specifically about the situation, the context and so on. This situation confronts me with a reflection and creates a confrontation with my values' (Manager 10). Furthermore, this manager explains: 'However, the file on an employee was clear and well prepared. But a question remains: why? Why him? And why not another? [...] But when I look back at the information I got and when I interviewed other people who were involved in the decision, I made my decision that seemed to me the most appropriate and the most balanced' (Manager 11).

Justice is the second main Aristotelian value for guiding the virtuous behaviour. 'Justice is perfect virtue because it is the practice of perfect virtue; and perfect in a special degree, because its possessor can practise his virtue towards others and not merely by himself' (Aristotle, 1934, V, 3). Justice is a most significant virtue because it respects for the laws of the community and consider the good for both: oneself and others. Justice is looking for reciprocity through equity. So, the notion of justice and its outcome – equity, represent the second criterion. As one of the managers put it: 'My attitude and my values make me feel

responsible for people. Being responsible is not about being like a 'head of the family'. [...] It is about to fairly combine and reconcile the company's interests with those of the employees'(Manager 4).

According to Aristotle, the virtuous behaviour is also the expression of our will. 'If then whereas we wish for our end, the means to our end are matters of deliberation and choice, it follows that actions dealing with these means are done by choice, and voluntary' (Aristotle, 1934, III, 5). However, this will is followed by the responsibility to be yourself and to act according to one's values and beliefs. 'If therefore we are responsible for doing a thing when to do it is right, we are also responsible for not doing it when not to do it is wrong, and if we are responsible for rightly not doing a thing, we are also responsible for wrongly doing it' (Aristotle, 1934, III, 5). This third criterion is clearly evoked by managers. Talking about layoffs, one of the managers summarised his feeling as follow: 'It was a difficult decision. Because I know that I'll make someone unhappy. But I believe that I have to do my job. And, more I think about it, more I find that my criteria of ethics still stand. Why I get paid? Because I have to ensure that the organization where I am in charge have to perform and to give good results. I also have to meet expectations of my bosses. Doing so, I am satisfied with outcomes' (Manager 9).

Claiming one's will can be a difficult task, but to renounce to it is equivalent to declining responsibility. This is a risk that Aristotle warns us of with the *Akrasia* concept, which can be explained as a moral weakness or the 'weakness of the will'. For Aristotle, the *Akrasia* is a failure at the moral reflection level because we fail to control our desires in the path of virtue (Vergnières, 2002). *Akrasia* represents an individual's inability to do what has to be done. By describing their ethical choices during a dilemma, managers reject this weakness of will. 'For me, a genuine ethics act takes his roots in each individual inner moral conscience. We do not have choice. That's it, we do not have choice. Otherwise, ethics does not exist if we stupidly apply rules which are external of us and which we do not assimilate or integrate' (Manager 13).

To impose their will, managers tend to pass through a deliberative process to balance their view of the situation. 'Virtue is, hence, a deliberate act consisting of a just balance of our character, which is rationally determined. And it is a mean state between two vices, one of excess and one of defect' (Aristotle, 1934, II, 6). This deliberation is the backbone of prudence, which is fundamental for practical wisdom (*Phronesis*). Prudence as a phenomenon of practical wisdom is the fourth and final element to describe virtuous behaviour. One of our interviewees summarizes it as follow: 'For me, the moral aspect comes first in my decision-making. Sure, there are procedures and regulations that you are obliged to follow, that embodies your decision. But I've never been a manager with the whip. I've always tried as much as possible to balance things, to look both ways which help me to make a judgment in all my decisions' (Manager 3).

According to all testimonies, to be virtuous when you are facing a dilemma is a complex goal to achieve. As Aristotle says 'a virtuous action depends on these conditions, so it is difficult to be virtuous' (Aristotle, 1990, II, 9). But, it seems that the majority of managers found means to achieve these virtuous attitudes in order to solve these dilemmas. The figure below summarizes the frequency of quotations related to different attitudes toward resolving dilemmas in Table 2.

Table 2. Number of citations on managers' attitudes towards dilemmas.

Managers	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Vertu		x	x (2)			x		x	x	x		x (2)		x	x
Justice (Équity)		x (2)		x	x				x		x (2)	x	x (2)		x
Will and Responsibility		x		x (3)					x		x				x (2)
Reject of the weakness of the will (Akrasia)								x	x	x			x	x	x
Practical Wisdom (phronesis)		x	x					x (2)	x	x				x	
<i>Total of quotations in the discours</i>		x (5)	x (3)	x (4)	x (1)	x (1)		x (4)	x (5)	x (3)	x (3)	x (3)	x (3)	x (3)	x (5)

Our results are inline with the nomenclature proposed by Kidder (2009). He categorized all dilemmatic situations in two groups: the first one classifies all dilemmas between two opposite values and second regroups dilemmas according to short and the long term orientation (Kidder, 2009). The dilemma between the short term and the long term is reflected in the professional preoccupation by the tension between the safekeeping of reputation (long-term) and organisational effectiveness (short term). Managers in Quebec are deeply concerned about the impact of their decisions in the future, especially on their professional reputation. As one of the managers mentions, it is very difficult to build a professional reputation, and so it would be dangerous and unnecessary to put it at risk only to make the decision matching the financial objectives of the company, even if the main goal of both the individual and of the company is to be efficient.

To summarise, the mentioned dilemmas focus mainly on both the nature of dilemma and on the individual's consequences of dilemma. Ethical dilemmas emerge when individual interests of a person are threatened. It is necessary to stress that we are not talking here about an individual interest's going against the community or organisation's interest that creates the dilemma, but that dilemmas emerge when financial or economic reasoning is placed above the respect of the person. The second observation coming from our data is that managers' decisions clearly show the behaviour pattern a "virtuous man" of Aristotelian ethic. Managers try to keep their moral beliefs through the affirmation of their commitment and their responsibility towards others or the community. We can agree that the way these managers described their attitude during the decision making process can be characterised as being virtuous in the Aristotelian sense. Their desire to escape pressure and their refusal of 'weakness of will' seems essential for them. They claimed that making an ethical decision is their duty to preserve a self-personality adopting with a strategy of prudence while searching for justice. These findings help to better understand the goal, which managers try to reach when they have to make moral choices when they face an insoluble ethical dilemma.

5. DISCUSSION AND CONCLUSION

The main objective of an organisation is to be profitable and efficient in its daily management. Although these objectives are recognised by the practitioners we interviewed, in reality it is not always possible to achieve this goal. The difficulty might come from the necessity to link individual moral obligations to the financial efficiency of organisation. Nevertheless participants of this study seem to succeed in this not easy task. With their testimony, they show that the organisational goals are accepted, learned and integrated into their judgment, even if it may seem like a constraint. For them, nothing is more normal for a manager than to follow organisational goals even if sometimes it turns to dilemmatic situations. It is worth to recall that business ethics are not against business efficiency. It is in the nature of Senior Executives' work to run business efficiently in order to make a profit. But a question might be asked here: how can this efficiency or economic profitability be achieved without affecting individual's moral values?

Finally, the tension between the obligation and personal values remain the central issue of the ethical dilemma. An ethical decision is hence a confrontation between an individual's acts against some external reality. External reality is symbolised by obligations that managers have toward the company that employs them. This is confirmed by different variables, as stated earlier, such as the duty of organisational effectiveness or the desire to maintain one's own reputation. The fundamental challenge consists of the recurring struggle between the values of managers and the quest for organisational efficiency and profitability. However, in their mind these ideas of profitability or efficiency are beneficial for the company and not for them personally. This ethical question evoked by managers during interviews represents the classic dilemma between 'what I want to do' and 'what I have to do'. This classic dilemma exists in their daily occupation. On this basis we can legitimately question the Kantian, i.e. utilitarian philosophy that rejects the dilemma's existence. When business ethics experts denounce some over-simplification of philosophical concepts, we agree to outstrip some classical moral theories in order to open our understanding to more contemporary ones (Macdonald and Beck- Dudley, 1994, Williams, 1990).

The issues exposed previously express the idea that the moral intentions to act ethically are derived from personal convictions, but that there are also business objectives to achieve. The aim is profitability, while respecting one's own convictions. In summary, managers aim for caution in the choice between self-respect and business goals. Analysing managers' speech, we are getting closer to the teleological vision of Aristotle or the "man continent" - *Enkratês* – who is trying to act in respect of "good" and to avoid harm to individuals (Macdonald and Beck-Dudley, 1994). This could be a possible explanation of the fact that we usually do not consider traditional teleological practices other than those coming from the utilitarian philosophy in the representations of the process of ethical decision-making.

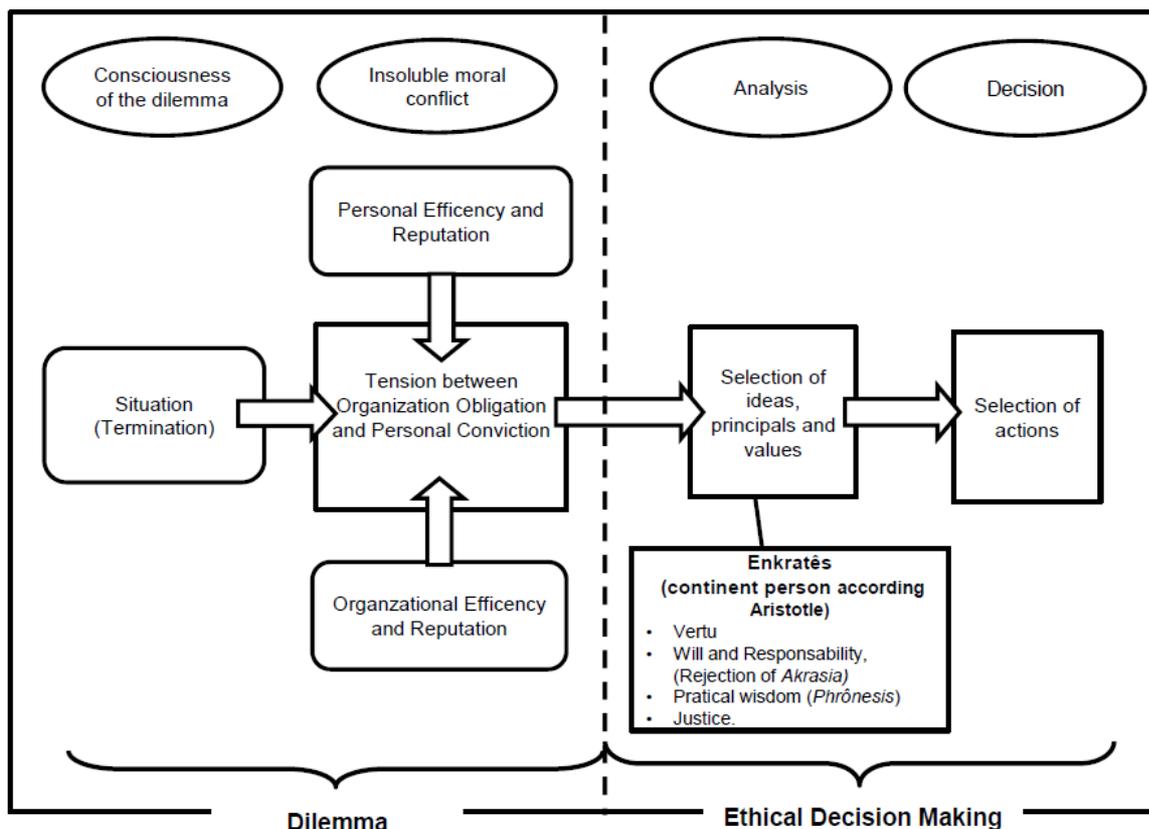


Figure 1. **Manager’s dilemma and the process of ethical decision-making**

Managers use rationality as a means to act in pursuit of happiness. According to their interviews, being a virtuous person is a state of mind. It could be seen as a form of consciousness that promotes a self-determining choice, which means that your intentions are not controlled by external or internal determinants. It is interesting to note that Aristotle was well aware that a virtuous behaviour could be exposed to all sorts of pressures from both internal and external sources. The question of *Enkrates* attitude comes up in the very beginning of decision-making process. Therefore, a person who will make a decision has to have enough space “free of any internal or external pressure” in his mindset to let him to behave as a virtuous man. The problem is that it could be difficult to “free” this space because of many obstacles. For example, are we free enough to create our own ethical sets of rules based exclusively on human interest over business obligations? Our empirical data confirms that in some cases it seems to be possible, but still not easy.

Our analysis clearly identifies two steps in the perception of dilemmas by managers. The first one is the awareness of the tensions in a given situation and the second one is the analysis of possible consequences. These two steps, particularly the latter one should be carefully analysed, because at this time individual begins to choose attitudes and adopt appropriate behaviour for decision-making. During our interviews managers recalled the influence of the dilemma’s characteristics on the decision-making process and it seems to be a very important issue for them. The analysis of the dilemma situation obviously defines the process of decision-making. The source of a dilemma’s tensions can come from personal issues (ex.: reputation) or be linked to the organisation (ex.: quest of efficiency and profitability). We can clearly see a parallel between the search for integrity of our actions and the respect of our obligations, which on a theoretical level can be seen as a conflict between classic ethical notion of utility of our actions and the fulfilment of our obligations. Therefore, our findings tend to confirm a conflict between the utilitarian perspective and deontological logic, which is often described by the business ethics specialists and researchers (Macdonald and Beck-Dudley, 1994). While managers widely admit to considering economic aspects, they do not forget their obligations to their community, especially, towards the people who work with them. They feel responsible for others and this kind of attitude can be viewed as humanistic because it

attempts to reconcile two management views which are sometimes seen as opposite: organizational and human (Teal, 2006).

We are aware that our results come from managers' perceptions of these events. They recount memories from past events and actions and therefore are reconstructions of the past as reality. This may decrease the effect of the external validity of our findings. On the other side, it is obvious that when we let managers to express themselves on ethical decision phenomenon, we can reasonably expect that put into words their vision of this situation which was a subjective one (Bird, 2002). But our goal is to group all these subjectivities to complete an exploratory study on this phenomenon. Regardless of the fact that this research was made with a small sample of fifteen respondents, we came very quickly to a point of saturation at around seven respondents, but all interviews were rich, very informative and appropriate to draw some observations (Patton, 2002).

The dilemma's contingent nature is not very useful for generalising all items and to make a typology. Do those dilemmas have a particular character related to a particular organisational culture or, on the contrary, are these dilemmas "universal"? This exploratory research takes into account ethical dilemmas as experienced by managers carrying out their work and the outcomes of this research should be taken with caution. Tensions that are experienced by managers in Quebec may be different from those experienced by French managers for example. French managers exercise their profession under different labour laws and within a different economic, social and cultural set-up. On the other hand, the layoff phenomenon appears to be the critical event that can shake the ethical convictions of managers. These findings reinforce the idea that management should focus on interests of others in order to avoid any harm to them (Ogień, 2007). These findings represent a rational humanistic vision of business ethics where individuals are at the center of these concerns.

What are the attitudes expected from managers for developing the best practices to deal with ethical dilemmas? Managers have to take into account the organisational context, the organization's values and their own moral values. All ethical dilemmas come from the uncertainty produced by two equivalently "bad" choices. The question of choice is the biggest challenge of any dilemma. The participants of our study shared with us their experience of initially "insoluble" dilemmas that they eventually have had to resolve (Williams, 1981). Managers made a certain choice, but they always consider their decision was not an optimal one because of the consequences on people and their own negative emotions or non-satisfaction during the decision-making process. These observations could suggest that in order to minimise the negatives impact of the decisions on employees and executives, a dilemmatic situation should be taken upstream and conditions generating these situations should be identified or at least anticipated. Today companies are increasingly responsible for the wellbeing of their staff and have the obligation to provide a healthy work environment. Management have worked in this direction, and obtained great progress. Nonetheless, efforts have to be continued. Providing a healthy work environment consists of, amongst other things, assigning tasks and objectives to employees, which do not go against the human moral or the professional ethics. In this respect, special attention should be given to consequences of "ethical inconsistencies", as they can have a huge impact on health and well-being of employees (Protas, 2008). Human resource managers as well as employees have to be aware of these aspects of work environment and both parts can contribute to create a better work conditions.

The central issue of moral dilemmas in applied ethics to management is to better understand how executives have solved their dilemmas (Geva, 2006). To do so, research should give special attention to the nature of the dilemma and its challenges in order to prevent it. The usual way to solve the dilemma is to involve an action guide accompanied by exceptions directly related to the code of conduct (Geva, 2006). Another solution capitalizes on the creativity of individuals and the power of their imagination. This later type of solution has being more effective in the resolution of the managerial dilemmas (Werhane, 1999). The participant of our study have illustrated this kind of creative approach and made us aware of the tensions they lived and of the possible consequences of the decision-making process on other members of organisation. Facing pressure from the environment, managers noted that prudence and the preservation of their characters are fundamental conditions for solving ethical dilemmas.

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