



Business Integrity E-Newsletter

Vol. 1, No. 1, 2004

Institute for Business Integrity

Raj Soin College of Business

Wright State University

Phone: 937-775-2428 / Fax: 937-775-3545

Email: rscoib-businessintegrity@wright.edu

Director's Message

Welcome from Dr. Joseph A. Petrick

Welcome to the first issue of the *Business Integrity E-Newsletter*, the official newsletter of the Institute for Business Integrity (IBI). In mid-2003 the Raj Soin College of Business at Wright State University in Dayton, Ohio (USA) launched the IBI with the vision of promoting education in ethical business conduct and supporting responsible ethical business practices in the business community.

The IBI is directly aligned with the business college mission of developing successful and ethical business leaders and it does so through focused service, teaching and research activities. Through this *E-Newsletter* we hope to: (1) keep you informed of past, present and upcoming IBI events; (2) provide important business integrity news at the local, state, regional, national and international levels; (3) spotlight key business integrity resources; and (4) provide a feedback forum for comments, questions and suggestions for improvement.

In today's globally competitive environment, a firm's reputation for business integrity capacity is a critical strategic asset. It can literally make or break a firm, as evidenced by recent domestic and global business scandals. IBI is dedicated to enhancing ethics education in business schools and supporting responsible corporate governance practices and ethical leadership in the business community.

The IBI leadership team has already produced two original and distinctive research contributions to the business ethics literature: (1) the introduction of the business integrity capacity construct as a unique, structured intangible strategic asset of firms for which business leaders are accountable and (2) the emphasis on managing the positive linkage between organizational integrity capacity and organizational innovation capacity.

(Click here to see summaries of these articles.)

Highlighting the role of business integrity capacity in improving individual, group and organizational assets is the basis for the constructive partnership of IBI with its diverse stakeholders. The IBI is prepared to fulfill the promise of contributing to and networking with stakeholders committed to ethical business leadership both domestically and globally.

The IBI Associate Director, Dr. Scott D. Williams, and the IBI Research Assistants, Mr. Richard Sears and Mr. Bill Wise, are also part of the IBI Leadership Team, and along with Dr. Berkwood M. Farmer, Dean of the Raj Soin College of Business, the Founding Sponsors and the Board of Advisors, we look forward to providing a valuable service to our stakeholders and having our readership become

Director's Message

+ IBI Activities: Past/Present Events

+ Service Activities

+ Teaching Activities

+ Research Activities

+ IBI Activities: Upcoming Events

+ Business Integrity News

+ International Level

+ National Level

+ Regional Level

+ State Level

+ Local Level

+ Business Integrity Resources

+ Books

+ Articles

+ Feedback Forum

+ Sponsorship Opportunities

part of the "IBI family."

Sincerely,

Joseph A. Petrick, Ph.D., SPHR
Director, Institute for Business Integrity
Professor of Management
Raj Soin College of Business
Wright State University
3640 Colonel Glenn Highway
Dayton, OH 45435-0001
PH: (937) 775-2428
FX: (937) 775-3545
E-mail: joseph.petrick@wright.edu

IBI FOUNDING SPONSORS

HUFFY CORPORATION
*Don Graber,
Chairman of the Board*

MTC TECHNOLOGIES
*David Gutridge,
CEO*

NATIONAL CITY BANK
*James Hoehn,
President & CEO,
Southwest Region*

REYNOLDS & REYNOLDS
*Lloyd "Buzz" Waterhouse,
Chairman, President & CEO*

SOIN INTERNATIONAL
*Raj Soin,
Chairman & CEO*

STANDARD REGISTER
*Dennis Rediker,
President & CEO*

IBI Activities: Past/Present Events

- Service Activities

Congressman Oxley and The Sarbanes-Oxley Act: The IBI Inaugural Address to Dayton/ Miami Valley Community



On May 28, 2003 Wright State University was pleased to host U.S. Representative Michael Oxley, R-Findlay, to deliver the inaugural address to launch the Raj Soin College of Business Institute for Business Integrity (IBI). Oxley co-authored a bill with U.S. Senator Paul Sarbanes, D-Maryland, the Sarbanes-Oxley Act of 2002, which raised the bar for corporate accountability standards and practices.

The Sarbanes-Oxley Act is recognized by many as one of the most dramatic changes to U.S. securities law since the Great Depression.

In his inaugural comments before an audience of some 300 guests at Wright State University's Nutter Center, Oxley indicated that the overall goal of the new act is to enhance investor confidence and accounting oversight in the wake of recent business scandals. He talked about the importance of principled business education to prepare responsible business leaders for the future.

IBI Director, Dr. Joseph A. Petrick, indicated that the Raj Soin College of Business at Wright State University was launching the Institute for Business Integrity as a proactive approach to promote principled business education and support responsible practices in the business community.



***Dr. Scott Williams, Rep. Michael Oxley,
Dr. Joseph Petrick, Richard Sears***



***Dr. Berkwood Farmer, Mr. Raj Soin,
Dr. Joseph Petrick***



***Dr. Berkwood Farmer, Mr. Raj Soin,
Dr. Kim Goldenberg***

***Business Integrity Breakfast:
On-line Legal Compliance and Ethics Training Expert Panel***

On November 13, 2003 the IBI sponsored the first Business Integrity Breakfast at the Dayton Marriott Hotel in Dayton to provide IBI stakeholders with information on the state-of-the-art best practices in on-line compliance and ethics training. The morning event began at 7:15 AM with registration and a full breakfast buffet followed by a professional development panel from 8:00 AM to 9:15 AM, consisting of two attorneys. Mr. Bill Puncer, the first attorney representing The Legal Knowledge Company (LRN), and national market leader in on-line compliance and ethics training, described the on-line training and tracking services offered through the company's Legal Compliance and Ethics Center (LCEC). Ms. Marlene Evans, the second attorney representing Anthem, Inc., the Best Compliance Practices Award winner for two consecutive years, described her company's customized on-line compliance and ethics training program designed with the help of EduNeering, Inc. The question and answer period took place after the panel presentations, followed by informal networking and a raffle for door prizes.

[\(Click here to see more about this event in eConnections, the on-line magazine of the Raj Soin College of Business\).](#)

Integrity as Key Value in New International Business Honor Society

In April 2003, a co-authored conference paper "Developing and Implementing an International Business Honor Society," by Drs. Inder P. Khera (Marketing Department) and Joseph A. Petrick (Management Department) of the Raj Soin College of Business at the Sixteenth Annual North American Small Business and International Trade Educator (NASBITE) Conference in San Antonio, Texas. The paper was the seminal work on founding an international business honor society with fundamental values of integrity, cosmopolitanism and venturesomeness and a written constitution.

- Teaching Activities

***Teaching Business Ethics at the Raj Soin College of Business:
Leading Edge Curriculum***

To model a leading edge curriculum in business ethics education, the Raj Soin College of Business at Wright State University offers two types of courses: (1) comprehensive stand-alone business ethics and social responsibility courses and (2) treatments of particular ethics issues as they arise within business functional courses, e.g., insider trading in finance courses or advertising ethics in marketing courses. This model strives to integrate the

sustained systematic treatment of business ethics with repeated applications of ethics cases in functional courses.

Among the stand-alone courses at the undergraduate and graduate levels are MGT 470: Business Integrity Capacity (elective) and MBA 740: Legal and Ethical Decision Making (required). MGT 470 provides a systematic grounding in integrity capacity as an individual and collective moral and strategic resource, a structured framework for improved ethical decision making, policies to develop responsible corporate governance, and processes to develop business ethical leadership through structured surveys, debates and dialogues on controversial business ethics issues. The MBA 740 course is an interdisciplinary study of the legal, ethical and public policy issues in the domestic and global environment. Specific course topics include the responsibility of business in society, restraints on competition, environmental regulation, product quality, employment, technology, and the development of business ethics as a strategic corporate asset. See Teaching section of IBI website for copies of MGT 470 and MBA 740 syllabi at <http://www.wright.edu/rscob/ibi/teaching.htm>.

The applications to specific issues of ethics are partially integrated into the functional courses in economics, finance, accounting, marketing, information systems, operations management, management, and international business by treating specific issues.

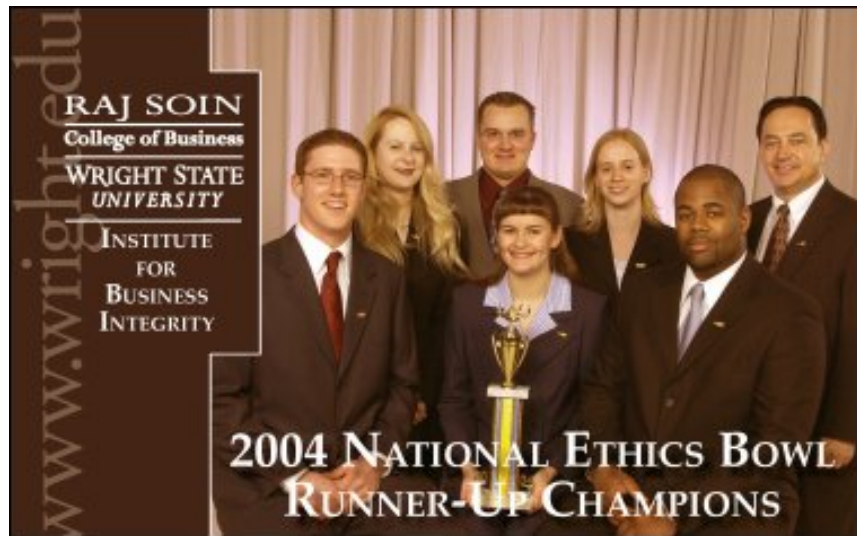
The *Boston Globe* recently reported that other professional business colleges around the nation are now moving toward a focus on business ethics. In late 2003, the Harvard Business School unveiled plans for an expanded business ethics course for its MBA students. While the new course has been in the planning stages for years, the decision to make it a semester-long course rather than a mere three-weeks in length was propelled by the last few years of corporate scandals according to Harvard officials.

Wright State University 2004 Ethics Bowl Team: National Runner-Up Champions

As part of the IBI teaching activity and extracurricular academic enrichment of undergraduate business students to develop their ethical leadership skills, the IBI director coaches the Wright State University Ethics Bowl team. Wright State University was among 40 universities competing in the Tenth National Intercollegiate Ethics Bowl that took place in conjunction with the annual meeting of the Association for Practical and Professional Ethics in Cincinnati, Ohio on February 26, 2004 at the Netherlands Plaza Hotel. Wright State University's undergraduate Ethics Bowl Team earned the 2004 Runner-Up (Second Place) National Championship.

The Wright State Ethics Bowl team consisted of Troy Lindo, an accounting major, Jennifer McFarlane, a human resources management major, Joseph Drayer, a business economics major, Andrea Harris, a liberal arts/integrated language arts major, Brian Apwisch, a human resources management and information systems dual major, and Becky Brudzynski, a humanities major. They were prepared and coached for this nationally competitive activity by Dr. Joseph A. Petrick, director of the Institute for Business Integrity and co-author of the book, *Management Ethics: Integrity at Work*.

Financially co-sponsored in 2004 by the Center for the Study of Ethics in the Professions at Illinois Institute of Technology and the Institute for Business Integrity at the Raj Soin College of Business at Wright State University, the Tenth National Intercollegiate Ethics Bowl brought together undergraduate students from across the nation, in teams of three to five peers, to compete in a timed critical reasoning contest to develop ethical leadership skills that randomly poses thirteen complex moral cases on a wide range of controversial topics that people face as family members, employees and citizens.



2004 Wright State University Ethics Bowl Team
Left to right: Joseph Drayer, Andrea Harris, Brian Apwisch,
Jennifer McFarlane, Rebecca Brudzynski, Troy Lindo,
Dr. Joseph Petrick (Coach)

Other participating universities included: California State University at Chico, California State University at San Bernadino, Clemson University, Indiana University, University of Florida, Illinois Institute of Technology, Loyola University of Chicago, San Jose State University, Texas A&M University, Valparaiso University, University of North Carolina at Charlotte, University of Richmond, Saint Louis University, Tuskegee University, Union College, University of Montana, Villanova University, Western Michigan University, the United States Air Force Academy, the United States Naval Academy, and the United States Military Academy.

“While this successful extracurricular educational experience demonstrates the conscientious efforts of talented students and dedicated faculty in developing ethical leadership skills, it requires the collaborative financial support of the office of the Vice President for Student Affairs, directed by Dr. Dan Abrahamowicz, the office of the Associate Provost for Academic Affairs, directed by Dr. Lillie P. Howard, the office of the Dean of Raj Soin College of Business, Dr. Berkwood Farmer, and the generous support of the Founding Sponsors of the Institute for Business Integrity. The hard work and cooperative support that lead to Wright State's outstanding performances in the National Intercollegiate Ethics Bowl are now a source of shared pride on-campus and off-campus; they have become an institutional, college and IBI tradition. It brings out the best in people in our academic and business communities and serves as another source of local Dayton community pride,” said Petrick.

Accounting Ethics: Professional Skepticism About Legal Manipulation of Factual Data

Graduate students in Dr. David Bukovinsky's MBA 710 – Strategic Cost Management course learn that financial performance measures can be easily manipulated by business executives to produce ethically questionable results. Business leaders need to know some of the legal but nevertheless unethical ways in which financial data can be skewed to suggest an unduly favorable status for company performance. Such manipulations are numerous and diverse. Any financial ratio including a measure of returns, such as return on assets (ROA) or return on investment (ROI), can be manipulated. Returns can be biased by, for instance, insufficient spending on maintenance or selecting a longer time frame for depreciating assets.

Pressures from financial markets and the desire to maximize incentive compensation are two of the major motivations for executives to manipulate performance measures. When companies announce earnings, if their earnings per share are below expectations by even one cent, the stock drops significantly. Moreover, incentives offered to executives based on short-term profits or share prices (which are intended to promote performance) also create incentives for manipulation.

Bukovinsky does not expect regulations to stop completely such manipulations, but he wants students to question the performance measures in accounting. "We call it 'professional skepticism.' You don't assume everyone is a crook, but you don't take everything at face value either." Sound accounting ethics is the best safeguard for long-term strategic advantage.

Those interested in contacting Dr. Bukovinsky may do so by calling the Wright State University Raj Soin College of Business at (937) 775-2377.

- Research Activities

Human Resources Management Ethics: Sexual Harassment & Retaliation at Work

Retaliation against women who complain about sexual harassment is not a new problem, but Dr. Ann Wendt and Dr. Bill Slonaker of the Raj Soin College of Business are the first to attach numbers to the issue.

First, the good news: In 98% of retaliation claims, the sexual harassment stopped after it was reported. However, nearly half (47%) of women who complain of sexual harassment subsequently experience retaliation. The retaliatory actions following reports of sexual harassment include termination (61%), economic loss (15%), and aggression (13%). Actions categorized as "aggression" include stalking, destruction/damage to personal property, public humiliation, screaming, threats of physical violence, and physical assaults.

Drs. Wendt and Slonaker are principal investigators of The Ohio Employment Discrimination Studies, and authors of a recent article on retaliation for sexual harassment claims published in S.A.M. Advanced Management Journal (www.cob.tamucc.edu/sam/). Through their unique research relationship with the Ohio Civil Rights Commission, Slonaker and Wendt have developed the most complete database on employment discrimination in the U.S.

Drs. Wendt and Slonaker can be reached by phoning the Wright State University Raj Soin College of Business at (937) 775-2468.

IBI Activities: Upcoming Events

July 2004: AACSB Invites IBI to National Conference on Teaching Business Ethics

The IBI has been invited by the AACSB International Conference Chairpersons on "Teaching Business Ethics" to nationally showcase its approaches in research, teaching and service that enhance business ethics education and promote socially responsible business activities. The national conference event will take place July 21-23 at the Millennium Harvest House Hotel near the University of Colorado in Boulder. The learning outcomes expected from the national conference include: (1) learning new approaches and insights into effective methods for teaching business ethics; (2) exploring the challenges of motivating and educating faculty regarding the nature and scope of business ethics; (3) exchanging ideas about how to incorporate ethics into the curriculum; and (4) gaining new insights into achieving college-wide goals for covering business ethics.

August 2004: Co-Sponsored IBI Business Integrity Breakfast

On Wednesday, August 4, 2004, the IBI will partner with The Dayton Chamber of Commerce and the Dayton Daily News to co-sponsor another Business Integrity Breakfast at 7:15 AM in the Holiday Inn across from Wright State University. The event will be opened by Mr. Raj Sooin, followed by one panel of experts on the latest trends in organizational compliance and a second panel of experts on the latest trends in organizational ethics practices. Questions from business and community participants will be addressed. Advanced registration can be obtained by various means including calling 775-2428 with name, phone number, e-mail and organization name or simply registering at the door on the day of the event. The event will be HRCI-certified for continuing professional development education credit for human resource practitioners.

For additional information, see the IBI webpage at:

<http://www.wright.edu/rscob/ibi/>.

Business Integrity News

- International Level

UN Convention Against Corruption

By December 2003 almost 100 countries had signed a new United Nations treaty in Mexico to combat corruption worldwide, pledging to return assets obtained through bribery and embezzlement to the country of origin. Ratifying countries agreed to criminalize corrupt practices and prosecute offenders. Article 12 specifically applies the convention to corruption in the private sector, stating that each signatory country will take measures to prevent corruption involving the private sector, enhance accounting and auditing standards in the private sector, and provide civil, administrative or criminal penalties where appropriate.

Read a PDF copy of the full treaty at:

http://untreaty.un.org/English/notpubl/Corruption_E.pdf.

Find background, highlights and fact sheets on the UN's website at:

www.unodc.org/unodc/en/crime_convention_corruption.html.

- National Level

Continuation of Sarbanes-Oxley Act Rulemaking

On July 30, 2003 the SEC listed a number of steps it took pursuant to Sarbanes-Oxley Act of 2002 to restore confidence in the accounting profession, enhance enforcement tools and improve disclosure and financial reporting, the performance of "gatekeepers" and the "tone at the top." In 2003, according to the Ethics Resource Center, the SEC adopted rules:

- Governing the retention of audit records by outside auditors
- Improving the independence of outside auditors
- Forbidding improper influence on outside auditors
- Prohibiting company officers from trading during pension fund black-out periods.
- Requiring companies to disclose whether they have a code of ethics for their CEO, CFO and senior accounting personnel.
- Requiring disclosure of all material off-balance sheet transactions
- Requiring an annual management report on and auditor attestation of a company's internal controls over financial reporting

- Directing the nation's securities self-regulatory organizations (SRO's) to adopt listing standards for audit committees
- Requiring disclosure about financial experts on audit committees
- Governing standards of conduct for attorneys appearing and practicing before the commission

Read this press release containing links to these actions at:

www.sec.gov/news/press/2003-89a.htm.

Business Roundtable Institute for Corporate Ethics

The Business Roundtable announced the creation of The Business Roundtable Institute for Corporate Ethics, to be housed at the Darden Graduate School of Business Administration at the University of Virginia. Franklin D. Raines, Co-Chairman of the Business Roundtable and Chairman and CEO of Fannie Mae stated, "The center will conduct research, create a business ethics curriculum, lead executive seminars on business ethics and develop best practices in the area of corporate and business ethics."

For additional information, read the press release at:

www.businessroundtable.org/newsroom/Document.aspx

AACSB Ethics Education Task Force Report

On January 15, 2004 the Ethics Education Task Force of AACSB International released its report advocating the strengthening of ethics components in business school curricula in four areas: the responsibility of business in society, ethical decision-making, ethical leadership, and corporate governance. The Task Force recommended that the AACSB demonstrate its commitment to support ethics education in business school curricula by four key initiatives: the creation of a Web-based ethics education resource center (EERC), accreditation training that includes emphasis on ethics education, using AACSB publications (such as BizEd and eNewsline) and educational events for ethics promotion and renewal of business school curricula with a demonstrated commitment to ethics development.

Access the latest update to this report at:

http://www.aacsb.edu/resource_centers/ethicsedu/eetf-draft-report-02-03-04.pdf.

- US Midwestern Regional Level

Regional Director of Anthem Leads Company to Compliance Award

In 2003 Anthem, Inc. was recognized for the second consecutive year by the Health Ethics Trust for its efforts to conduct business ethically and with integrity. Anthem was awarded a Best Compliance Practices Award for its Web-based ethics and compliance training program for its 20,000 associates.

On the regional level, Marlene Evans is the Regional Ethics and Compliance Officer (RECO) for Anthem Blue Cross and Blue Shield's Midwest operating region. She was appointed as RECO in January 2000 and is responsible for overseeing all aspects of Anthem's Ethics and Compliance program in Indiana, Ohio and Kentucky. Marlene has led the enterprise-wide implementation of ethics and compliance education and communications for Anthem for the past three years.

The company was honored during the 2003 Healthcare Best Compliance Practices Forum in Alexandria, Virginia. In 2002, Anthem, which is the parent company of Anthem Blue Cross and Blue Shield subsidiaries, received a Best Practices Award for its standards of business conduct.

"We have set high ethical standards for ourselves and for the way we work on a daily basis. Anthem's approach has been, and will continue to be, to

achieve results with integrity," said Chairman, President and CEO Larry C. Glasscock.

The Best Compliance Practices Award recognizes accomplishment in ethics and compliance program implementation. To determine the awards, the Health Ethics Trust has an independent board of experienced health care compliance professionals review applications and materials. This board reviews programs based on specific criteria that include how the practices promote the organization's commitment to integrity and compliance; have a mechanism for continuous improvement and organizational learning; and engage associates at all levels.

Congratulations to Marlene, the outstanding professionals at Anthem, and to the ethical workplace culture they are cultivating.

For additional information about the Best Compliance Practices Award, http://www80.anthem.com/jsp/antiphona/corp/int_primary.jsp?

- State Level

The Ohio Employment Opportunity Center Wins Ford Foundation Award

The Ford Foundation recently announced its 2003 winners of the Leadership for a Changing World awards. Among the 17 award winners selected from a pool of more than 1,300 nominees were Dr. John Logue and the Ohio Employment Ownership Center (OEOC) from Kent, Ohio. Dr. Logue has committed himself to help Ohioans become employee-owners, combating the loss of manufacturing jobs to lower-wage states and countries.

During the late 1980s Dr. Logue studied abroad where his observations led him to the conclusion that democratically operated firms outperform autocratic companies. Since Dr. Logue's involvement with the founding of the OEOC in 1987, the group has helped over 400 Ohio companies explore the possibility of employee ownership. From these companies, nearly 13,000 new business owners have been created who now share an investment in, as well as profits from, collectively-owned companies.

Dr. Logue has been credited as serving as a catalyst for democratic management in Ohio by building collaborative relationships among diverse groups such as rank-and-file employees, business owners and local economic development officials. He has demonstrated that direct employee-ownership of companies promotes reinvestment, job creation, and asset-building for workers in the state of Ohio.

Further information about the OEOC can be found on the web at www.kent.edu/oec/.

- Local Level

Yellow Springs Company Wins Social Legacy Award

The Antioch Publishing Company in Yellow Springs, Ohio received the National Business Ethics' Social Legacy Award for sustaining a commitment to employee ownership and profit-sharing over 75 years, through two generations of management.

The Antioch Publishing Company creatively combines its focus on its product line and empowerment through its mission statement: "To serve human needs by making a difference in the way people remember, celebrate, and connect, and to maintain a community of work that offers opportunities to prosper and inspires hope for the future." Today, approximately 900 participants own 45% of this local memorabilia company through an Employee Stock Ownership Program (ESOP) started in 1979. CEO Lee Morgan has indicated that he has made enough money and is currently working on selling the remainder of the family's stock back to the firm's employees.

Since 1979 the value of the company's stock has risen from \$4 to \$496. All employee-owners who have worked for the company 18 years or more are now

millionaires (38 millionaires will retire soon), regardless of race, gender, age or income level. Early employee-owners tend to be far more wealthy than newcomers based on their larger allocation of company stock. In response to this issue, Antioch “reshuffles” the stock-to-cash ratio in each person’s account on an annual basis to mirror the holdings within the ESOP as a whole. This motivates newer employees to continue the legacy of the firm because they share more quickly in the wealth. The Antioch Publishing Company has become a trend-setting national model for small business ESOPs.

For more information, see the Business Ethics website:

www.business-ethics.com or e-mail: lmorgan@antioch.com.

Business Integrity Resources

- Book

Trevino, Linda and Gary Weaver (2003). *Managing Ethics in Business Organizations* (Palo Alto, CA: Stanford University Press).

The authors bridge the gap between theoretical discussions concerning business ethics and bring the empirical discussion into common everyday language as they look at the practice of ethics in today’s business world. Culminating a decade’s work and using data from major American corporations, this book manages to go beyond theoretical research and probes deeper into the current state of business ethics and scholarship.

The book describes the increasing institutionalization of formal systems designed to manage ethics in organizations. It reviews the state of the art initiatives to foster ethical business conduct and also looks at the relative roles of executives and external policies in creating meaningful ethical initiatives.

To round out the presentation, the book considers individual ethical behavior and how organizations influence it, describing in detail some of the outcomes of organizational ethics initiatives. All in all, this book is a comprehensive state-of-the-art portrait of the role of ethics in organizations.

- Articles

IBI Team Classic Articles

Petrick, Joseph. A. and John F. Quinn (2000). “The Integrity Capacity Construct and Moral Progress in Business,” *Journal of Business Ethics* 23:3-18.

This article introduces the integrity capacity construct with its four dimensions (process, judgment, development and system dimensions) as a framework for analyzing and resolving behavioral, moral and legal complexity in business ethics’ issues. The authors proceed to demonstrate that moral progress in business comes about through the increase in stakeholders who regularly handle moral complexity by demonstrating process, judgment, developmental and system integrity capacity domestically and globally.

Petrick, Joseph A., John F., Quinn & Scott D. Williams (2001). “Integrity Capacity, Organizational Innovation and Global Technological Challenges,” *Global Business and Economics Review* 3(1): 1-19.

This article links the subfields of organizational ethics and organizational innovation in the context of five global technological challenges. The authors provide an interactive model of organizational innovation and integrity capacity that depicts parallel reinforcing findings at the individual, group, organizational and environmental levels of analysis. They provide level-specific, proactive queries designed to critically review and

simultaneously leverage innovation and integrity capacities in the face of global technological challenges.

Petrick, Joseph. A. and John F. Quinn, (2001) "The Challenge of Leadership Accountability for Integrity Capacity as a Strategic Asset," *Journal of Business Ethics* 34:331-343.

This article identifies the challenge of holding contemporary business leaders accountable for enhancing the intangible strategic asset of integrity capacity in organizations. After defining integrity capacity and framing it as part of a strategic resource model of sustainable global competitive advantage, the stakeholder costs of integrity capacity neglect are delineated. To address this neglect issue, the authors focus on the cultivation of judgment integrity to handle behavioral, moral and economic complexities as key dimensions of integrity capacity. Finally, the authors recommend two leadership practices to build competence in business leaders to enhance integrity capacity as an organizational strategic asset.

Feedback Forum

Do you have questions, comments or improvement suggestions about this publication? Please feel free to contact the Wright State University Institute for Business Integrity via e-mail at rscob-businessintegrity@wright.edu or by phone at 937-775-2428.

The mission of the Institute for Business Integrity (IBI) is to provide a forum and resources to continually improve moral competency as an integral part of business education and to promote responsible practices in the business community. The Institute is aligned with the Raj Soin College of Business mission of developing successful and ethical business leaders and it does so through focused service, teaching and research activities.

The IBI would like to acknowledge the contributions of multiple media sources including other ethics centers and institutes such as The Ethics Resource Center. If you have found useful information in this e-newsletter, please feel free to forward it to your interested colleagues.

If you would like to be added or removed from our e-distribution list for this newsletter, please forward your request to rscob-businessintegrity@wright.edu and we will be pleased to honor your request.

Sponsorship Opportunities

The number and range of IBI sponsorship opportunities include becoming a Founding Sponsor, an Elite Sponsor, an Executive Sponsor, or a Partner.

For information on becoming a sponsor of the Institute for Business Integrity: <http://www.wright.edu/rscob/ibi/sponsor.pdf>.