

Ethics in Organizations and in Society: Theoretical-Epistemological Contributions of *Qualis A* Brazilian Periodicals (2003-2006)

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Abstract

Social responsibility as a theme has advanced as much in the technical-operational sense, as evidenced in the case of indicators and certifications, as in the theoretical-epistemological sense, based on traditional reflection on ethics. The general objective of this article is to identify and examine the principle theoretical-epistemological approaches concerning ethics as a theme in organizations and in society. This article is the result of a study about contributions of six of the best Brazilian academic journals in business administration from 2003 to 2006. The bibliographic research had an exploratory, descriptive, and interpretative profile, involving the following periodicals: Revista de Administração de Empresas (RAE), RAE Eletrônica, Revista de Administração da USP (RAUSP), Revista de Administração Contemporânea (RAC), Organizações e Sociedade (O&S) and Revista de Administração Pública (RAP). The theoretical-paradigmatic reference was the approach of critical studies (in the theory of organizations) and the complexity paradigm. This study resulted in outlining six perspectives, thus denominated: 1. paradigm crisis, complexity, and critical studies; 2. cooperativism and solidary economics; 3. socio-economics and Christian thought; 4. neoliberal thought or stockholders theory capitalism; 5. social-democratic thought or stakeholders theory; 6. organizational networks and social capital (local development, sustainability).

Palavras-chaves: Ethics; Social Responsibility; Paradigm

Introduction

The theme of this article – ethics in organizations and in society – has its most visible face in debates concerning social responsibility. It is not limited to corporate ethics, but involves the various types of organization. Beyond this, it is directed towards theoretical-epistemological contributions, but specifically to that which has been published in six of the best administration journals in Brazil from 2003 to 2006¹. As such, this article deals with a relatively recent and recognizably complex theme.

Administration, according to França Filho (2004) contains at least three sub-fields of knowledge: a) management techniques or methodologies; b) functional areas; and c) theory of organizations or organizational studies. This article identifies itself principally with the third sub-field of administrative knowledge. According to the same author, this sub-field can itself be divided into three principle approaches: a) organizational behavior; b) structuralist (or sociology of organizations); and c) critical studies. As a

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starting point, this article is predominantly identified with the third approach, which seeks to reveal some dimensions of organizational analysis unperceived by the functionalist paradigm, or – in the terminology of Edgar Morin (1998) – simplification paradigm or separation-reduction paradigm. The approach of critical studies has an interdisciplinary and transdisciplinary focus, promoting dialogue among diverse sciences (anthropology, sociology, psychology, economics, history, political science, ecology, and others). In this article, the approach of critical studies is considered in its relationship with so-called critical theory (Frankfurt School) and with the debates that have succeeded since then, including the paradigm problem, especially the notion of the complexity paradigm. This last paradigm seeks to associate without fusing, distinguishing without separating the various forms of knowledge, starting with the retaking of dialogue between philosophy and science (MORIN, 1998).

The proposal of the bibliographic research which gave origin to this article was to contribute with conceptual subsidies to academic research and disciplines, especially identified with the third sub-field of administrative knowledge and with the third approach, although also related in dialogical terms with the other sub-fields and with the other approaches. According to Parker (2002), critical studies have failed in not exploring their connections to the sociology of organizations.

It is important to remember that the theme of trustworthiness, of credibility, of corruption, and of partnerships has gained growing space in the public debate and in the business world, in the face of the management and political crises of Nation-States, of the privatization processes, the increases in social inequalities, of moral and environmental degradation, of organized pressure from citizens and consumers about organizations. There is an emergence of social responsibility indicators, with different formats, according to regional, national, and global demands (SA 8000, *Global Compact*). In this context, the best academic publications in the field of Brazilian business administration open spaces for articles that seek to establish the history of this problem (although the historical approach in administration constitutes an emerging topic or even a research gap), define the principle concepts that permit their understanding, establish the different theoretical approaches and the interests involved among the stakeholders, as well as the means of measuring cultural and behavioral patterns considered to be socially responsible. Under the thousand-year-old tradition of ethical and moral approaches in the fields of philosophy and religion, there emerges a pragmatic and useful demand that associates business to ethics and to corporate citizenship.

The problem with ethics in organizations and in society also inserts itself as part of a set of *fundamental dimensions* in internationally known Jean-François Chanlat's (2000) approach. In a two-decade reflection concerning relationships among the social sciences and management, Chanlat present the following emerging themes in the 21st Century, which he denominates as fundamental dimensions: a) *return of the actor and of the subject* (here the author highlights the relevance of subjectivity, of imagination, which has been marginalized through the emphasis on economic and technological aspects in management); b) *return of affection* (here the author highlights the relevance of the affectionate dimension in forming groups and criticizes the Cartesian dualism between reason and passions); c) *return of lived experience* (here Chanlat criticizes the distance between the discourse of management concerning what is conceived and prescribed, on the one hand, and on the other, what is lived daily in organizations); d) *return of the symbolic* (here the author points out again that the world of organizations is also a world of signs, of different languages, a theatre upon which pass comedies, tragedies, and dramas, an imaginary reality, according to what has been highlighted in the first dimension above); e) *return of history* (here the author emphasizes that history is

generally not in the center of concerns of managers, who are oriented by the short term, with a tendency to eliminate memory and duration in taking advantage of the immediate; however, history is constituted of the identity of individuals and societies); f) *return of ethics* (here the author highlights ethics as a discipline which seeks to interrogate the rules of constitutive moral conduct, which does not limit itself however, to deontology, and is at the core of politics, etc). For Chanlat (2000, p.77), 21st Century organizations have the review through ethical reflection of framing the economic in the social and preserving nature as their principle challenges.

As a result of what has been said, the problem of the research project which gave origin to this article was defined as such: *What are the principle theoretical-epistemological approaches about the theme of ethics in organizations and in society, considering them as contributions from the six major academic business administration journals in Brazil (RAE, RAE Eletrônica, RAUSP, RAC, O&S, RAP), during the period of 2003 to 2006?*

The general objective was to identify and examine the principle theoretical-epistemological approaches about the above theme, while three specific objectives were thus established: a) Identify and define, in an introductory fashion, the central concepts and the principle theoretical-epistemological approaches about the theme of ethics in organizations and in society; b) Identify articles and authors and classify them according to a set of perspectives linked to the theme and to the theoretical-epistemological references of the project; and c) Elaborate a glossary of the most utilized terms. For reasons of space, this article presents merely the two first specific objectives.

As to the justification of the research, it would be wise to highlight that the social demand for ethics has apparently increased, in the same proportion in which the number of news reports about fraud, corruption, and acts considered to be immoral has increased. Possibly, this tendency is also related to the acceleration of historical time, with a search for the increase in productivity, growth of social actors in competition on local, national, and global scenarios, and simultaneously with the development of complexity, the turbulence and lack of control in work environments. In complex societies of the 21st Century, in which the morals of little and larger groups meet with the intermediation of technology (television, radio, magazines, internet, air travel), the debate about values, about substantive rationality or ethics, as much as about instrumental or utilitarian rationality has been gaining previously unseen proportions. In this context, organizations in general (third sector businesses or state corporations) present themselves at times as sources of corruption and at times as social alternatives to the problems resulting from moral and socio-environmental degradation. A study about the principle theoretical-epistemological approaches among the six *Qualis A* (CAPES)² journals of the Brazilian academic-administrative field can, in principle, be a useful contribution to new research, as well as for faculty and even for managers of organizations.

1. Theoretical-Paradigmatic Reference

For the elaboration of this text, two research projects completed by the first author of this article were of fundamental importance. One is titled *Rationality and Values in Organizations: Bibliographic Review and Elaboration of a Glossary*, concluded in 2005. In this research a survey was taken of literature specialized in ethics and social responsibility in the Annals of the ANPAD (National Association of Business Administration Graduate Schools and Research - *Associação Nacional de Pós-Graduação e Pesquisa em Administração*), specifically the ANPAD National Meetings (ENANPAD) and the Organizational Studies Meetings (ENEO), from 2000 to 2004³ -- which are the most important Brazilian conferences in the area of administration. The

second research paper, whose title is the same as this article's, was concluded in 2007 and attempted to expand previously completed research as well for the principle periodicals in the area of business administration.

The theoretical-epistemological reference of the research project was the complexity paradigm (especially Morin's work) and critical studies in business administration. According to Edgar Morin (2003; 2002a; 1999; 2002b; 1998; 2005) – who produced an extensive epistemological body of work, in six volumes, titled *La Méthode* –, there are basically two great paradigms, though each of them contains smaller paradigms, linked to classical authors, schools, or particular sciences – in dispute among contemporary academics: the separation-reduction or simplification paradigm and the complexity paradigm.

The first, linked to the modern scientific revolution, separates the object and the subject, quality and quantity, establishing polarities in urban-industrial societies' thought. Its historical roots are in the 16th Century (and even before), and favoring the emergence of the so-called particular sciences, the disciplines, such as the separation of philosophy in relation to the sciences in general. The so-called scientific culture is separated from the humanities, at least since Cartesianism, which is reinforced by mechanicism, by positivism, and most recently by the functionalism and by structural-functionalism.

The second paradigm – called the *complexity* or *emerging* paradigm – is based on one hand on the second scientific revolution, which occurred with the emergence of quantum and subatomic physics in the first half of the 20th Century, and on the other hand, on the third scientific revolution, which is expressed in multi-, inter-, and transdisciplinary dialogues throughout the very historical dynamic. While the separation-reduction paradigm separates forms of knowledge or reduces them to abstract and simplifying forms (in which their appearance of complexity counts), the complexity paradigm associates without fusing, and distinguished without separating the diverse forms of knowledge, contributing with a critical, emancipating, and prudent perception of science. The link between the complexity paradigm and organizational studies occurs through the intermediary of the perspective of critical studies (ALVESSON; DEETZ, 1998; DAVEL; ALCADIPANI, 2003; BOEIRA; VIEIRA, 2006; ETKIN, 2003; ETKIN; SCHVARSTEIN, 2005; SERVA, 1992) and also through the so-called interpretative paradigm (MORGAN, 2005). The limits are not very clear, because the notion of paradigm is not considered here to be merely rational, containing non-rational, irrational, and superconscious (institutional) aspects as well.

As a nucleus of the separation-reduction paradigm, there is the techno-scientific bias – with a predomination of the quantitative methodology about the qualitative methodology (BOEIRA; VIEIRA, 2006; BOEIRA, 2006) and the so-called *instrumental rationality*.

This type of rationality was the object of systematic criticism, especially by the authors of the Frankfurt School (WIGGERSHAUS, 2002), such as Horkheimer (2003), Herbert Marcuse (1979), and Theodor Adorno with Horkheimer (1985), but also by their successors, like Habermas (1987a; 1987b; 1989) and Guerreiro Ramos (1981). While Horkheimer opposed *objective reason* to instrumental, pragmatic, or subjective, Habermas opposed *communicative reason* to instrumental or functional, and Guerreiro Ramos opposed *substantive reason* to instrumental. Such criticisms follow a trajectory of growing complexity in the measurement that the dichotomy between the different types of rationality were perceived as negative and products of the wayward paths as much of modern science as in western industrialization (PASSOS, 2004). Authors such as Boaventura Santos (2000) and Edgar Morin (1998) translate this trajectory, concluding in favor of a paradigm change which is not limited to the so-called scientific communities or

the disciplinary matrixes (as Thomas Kuhn did). Criticism from Santos and from Morin link the changes in philosophical, scientific, and social paradigm and point out a transformation of the entire socio-economic industrialist system, in a complex and democratic manner. As to the complexity paradigm, it has been pointed out as a great contribution and a great challenge, as well for organizational studies (ETKIN, 2003; GIROLETTI, 2005; BOEIRA; VIEIRA, 2006).

The perspective of *critical studies in business administration* presents itself as one of the three principle approaches of the so-called *organizational studies*, according to the table shown below:

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|---|--|
| Organizational behavior | Inheritor of the dominant psychology in the USA. Linked to the functionalist paradigm. It deals with theme such as motivation, leadership, and decision-making in organizations. |
| Structuralist (sociology of organizatios) | Influenced by north-american sociologists (Gouldner, Selznick, Merton), who deal with bureaucracy and social systems, on the path opened by Parson's interpretation of Weber. Linked to the functionalist paradigm. |
| Critical studies (inter, transdisciplinary; new paradigm) | It seeks to reveal some dimensions of organizational analysis not-perceived by the functionalist paradigm. Its focus is interdisciplinary and transdisciplinary, promoting dialogue among the social sciences (anthropology, sociology, psychology, economics, history, political science) and even with natural sciences, like ecology. It deals with themes such as gender, interethnic conflict, power, ideology, ethics and culture. Some names associated with this approach are: Chanlat, Aktouf, Burrel, Morgan, Clegg, Enriquez, Gaulejack, and Girin. In Brasil, Guerreiro Ramos, Maurício Tragtenberg, and Fernando Prestes Motta are highlighted. |

Table 1: Principle approaches to organizational studies
Source: Elaborated from França Filho's essay (2004).

Yet in referring to critical studies in business administration, Davel and Alcadipani (2003) propose the following selection criteria and text analysis pertinent to this approach: a) denaturalized view of business administration; b) unlinked to performance; and c) emancipating intention. The first criterion permits us to recognize theoretical approaches that reveal ideological aspects in the measurement that social relationships are abstracted from their historical context, which is known as naturalization. The second criterion permits us to distinguish approaches which are subordinate to market interests or values, such as efficiency, effectiveness, and profitability of the critical contributions, unlinked from economic performance. The third criterion permits us to recognize critical texts to the degree that it highlights the emancipating intention, the promotion of the "potential of the human consciousness of reflecting in a critical manner about oppressive practices, thus facilitating the extension of levels of autonomy and responsibility for people" (DAVEL; ALCADIPANI, 2003, p. 75).

2. Methodological Aspects

In the elaboration of the project, a set of five perspectives were initially defined and denominated: a) utopian socialism and/or classic cooperativism; b) socio-economic school; c) neoliberal thought or stockholder theory; d) stakeholders capitalism; and e)

critical studies or new paradigm. However, from the analysis of the material collected, a reformulation of this set of perspectives has been made, whose results follow:

1. Paradigm Crisis, Complexity, and Critical Studies;
2. Cooperativism and Solidary Economy;
3. Socio-economic School and Christian Thought;
4. Neoliberal Thought or Stockholder Theory;
5. Social-democratic Thought or Stakeholders Theory;
6. Organizational Networks and Social Capital (Local Development, Sustainability).

These six perspectives consist of a network or system of ideas with greater or lesser interface among them, with the best set comprehended from the first, since in it are presented the theoretical-epistemological references utilized in the research project. In this as well some keywords were defined as selection data collection instruments: ethics, social responsibility, moral responsibility, power, rationality (or reason), paradigm, stakeholder, and stockholder. Other keywords were considered relevant, but they were not explicit in the project: solidarity, cooperativism, social capital.

This study (which lasted one year) had an exploratory profile because there is still little accumulated and systematized knowledge about the theme (within the Brazilian context); it was descriptive because it intended to identify and describe the principle concepts and theories about the theme, included the elaboration of a glossary; and it was explicative/comprehensive to a lesser extent, because it intended to correlate the principle theories identified and described, outlining a view of them, in order to contribute to future research (VERGARA, 2000).

3. Results

In an initial selection (reading the introduction and conclusion), 115 (one hundred fifteen) articles were collected. From this total, 35 (thirty-five) articles were selected for cataloging and analysis. The principle research results are presented below, according to the selected perspectives.

3.1. Paradigm Crisis, Complexity, and Critical Studies

As one of the significant contributions of this perspective, the article *Dimensions of the discourses in a textile company from Minas Gerais, Brazil (Dimensões dos discursos em uma empresa têxtil mineira)* by Luiz Saraiva *et al.* (2004), was found, for example. The authors deal with what are the company discourses and how they are characterized, as well as analyze the relationship among them and the management practices in the business context of the 1990s. From this case study, the principle results reveal a

Complex dynamic, in which frequently the discourse is absorbed by the employees in a partial manner, different from the organizational purposes, which, in a contradictory manner, strengthens the company in a position of weakening its workers. The divergences found in an organization that is at the same time conservative and innovative, like the environment which surrounds it, reveal space for analyzing the possible local forms of management development (SARAIVA *et al.*, 2004, p. 57).

The authors affirm that the business discourses are utilized as another tool for the service of the organization. The management practices, on the other hand, “incorporate merely part of what the discourse preaches; and from it they become antagonistic in a

series of aspects, as a result of being essentially connected to the traditional manner of management” (SARAIVA *et al.*, 2004, p. 74).

From the articles collected, 10 (ten) were catalogues and analyses as contributions to this perspective. But 17 (seventeen) were found to be considered more relevant and are listed below (without hierarchical order): a) *Corporate social responsibility: for a good cause!?* (SOARES, 2004); b) “*Complex administration*”: *reviewing the scientific bases of administration* (AGOSTINHO, 2003); c) *Communion and substantive reason economics companies* (ALMEIDA; LEITÃO, 2003); d) *The World Bank and reconfiguration of the field of international health care agencies: a multiparadigmatic analysis* (MISOCZKY, 2003); e) *Denial tributes and complexity* (SAYEG, 2003); f) *Eros and narcissism in organizations* (PAULA, 2003); g) *Moral harassment – an essay on exploring dignity at work* (HELOANI, 2004); h) *Corporate social responsibility: limits and possibilities* (SCHROEDER, I.; SCHROEDER, J., 2004); i) *The exaltation of work: the pastoral power and ethics of work in a new era* (BELL; TAYLOR, 2004); j) *The “strategic machine”: epistemological foundations and in-course developments* (CARTER *et al.*, 2004); k) *Strategy crisis: fragmentation, integration, or synthesis* (VOLBERBA, 2004); l) *Paradigms, metaphors, and puzzle resolution in the theory of organizations* (MORGAN, 2005); m) *Critical studies in administration: Brazilian scientific production in the 1990s* (DAVEL; ALCADIPANI, 2003); n) *Michel Foucault thought in the theory of organizations* (MOTTA; ALCADIPANI, 2004) o) *Metatriangulation: a construction of theories from multiple paradigms* (LEWIS; GRIMES, 2005); p) *The insertion of ethical-communicative rationality in the business praxis: possibilities and limits* (PAULA, 2005); q) *From instrumental rationality to communicative rationality: the case of a psychiatric institution*. (VIZEU, 2006).

Evidently, an approach of the principle aspects of each of the articles above would demand a great space for analysis, without necessarily clarifying the most relevant aspects of the complexity paradigm and critical studies paradigm, according to what has previously been done. On the other hand, a detailed analysis would signify an enrichment of this already ample and complex perspective. The intention here is above all to indicate possible references and paths for research. In order to do so, each perspective is approached in an ample fashion, considering that all six perspectives are in part complementary, while there may be competitive aspects, and even antagonistic aspects among them.

3.2. Cooperativism and Solidary Economics

From a historical point of view, the problem of ethics in organizations is yet to be fully known. Business administration and organizational studies have offered little briefing about historical aspects behind this problem.

Even with Chanlat’s reflection about *the return of history*, a significant contribution of articles about this aspect have not yet been found. All the same, it is important to note that the theme of cooperativism, whose history retraces to the middle of the 19th Century, has been the growing object of researcher’s attention. Our intention, however, was not to complete bibliographic research concerning this specific theme.

It is important to initially highlight the relevance of cooperativism and of approaches which are critical of the emerging industrial-capitalist society in the 19th Century, distinguishing the conservative aspects of the so-called progressionists. In the end of the 20th Century and in the beginning of the 21st Century, cooperativism diversifies and begins to participate in studies about solidary economics, as we will see below.

The problem of ethics in organizations is an antique problem, while it is merely in the last five decades that the press as begun to make notice of it on a large scale

(PASSOS, 2004). In Europe, the ideas of corporate social responsibility began from criticism to the bourgeois society. An example of this is the trajectory of Robert Owen (1771-1858), a co-owner of a spinning mill which instituted benefits for its employees, such as the reduction of the work day from 14 hours to 10 and a half, the creation of daycares for the children of the workers, and the creation of stores which sold food and other products at cost to the workers (PINHO, 2004). Owen refused pioneeringly to hire children under 10 years of age. His company became the example for fulfilling legislation and obtained growing profits (BATEMAN; SNELL, 1998), but also faced difficulties, to the degree that Owen radicalized his ideas towards cooperativism, fighting social injustices and the very division of labor between bosses and workers (PINHO, 2004). In other words, he defended a reform of capitalist society⁴. This perspective is consolidated in the classic principles of cooperativism, in the foundation of the *Rochdale Equitable Pioneers Society Ltd.*, in 1844, and is defended contemporarily by the International Corporate Alliance.

Among the articles selected which deal with cooperativism, the following are highlighted: a) *Cultural paradoxes in people management: culture and context in an agroindustrial cooperative* (VASCONCELOS *et. al.*, 2004); b) *Administration of artisan production in a cooperative: the Copala case* (CAMPOS; LOPES, 2006); c) *The theme of economic solidarity and its implications for the field of organizational studies* (FRANÇA FILHO, 2003); d) *Sustainability of solidary microfinances* (JUNQUEIRA; ABRAMOVAY, 2005).

The first of these articles assigns that the theme *organizational paradoxes* has been gaining space in the study of organizations. The authors observe that the concept of organizational paradoxes within a dialectic perspective of social evolution refers to a reality socially constructed by the social actors in each organization. Such actors represent the complex systems in which they are inserted surrounding the two contradictory perceptions that start to orient their actions. From the premises of symbolic interactionism, the article outlines a *cultural paradox in people management* through an ethnographic study in an agro-business cooperative. In this context, the authors analyze the conflicts generated by interpretations which diverge from social practices, resulting from distinct cultural repertoires, which have caused contradictory interpretations of the social system. They discuss these conflicts in terms of their influence on the evolution of the organizational system. This article shows a conflicting reality within a cooperative, which has been a tonic in studies concerning cooperatives. The authors highlight that the management model of people management “systemizes political, ideological, social, and behavioral components which orient action and decision in the organizational context,” (MASCARENHAS *et al.*, 2004, p. 6). The instrumental and political models of people management are outlined in the article. The first refers to thought from the so-called classic school of business administration and is found in conected in which formalism, authority, and rigidity permeate social relationships. It is characterized by the assumption of the existence of a superior rationality in organization. The second model refers to contexts in which values like consensus, diversity, and equal rights of the members of the organization permeate social relationships. In this model, various criteria of valid actions are recognized, starting from the assumption that rationality is always limited in organizations, depending upon the roles and perspectives of each actor and the space occupied by each actor in the power structure – without there being, however, an absolute and unquestionable rationality.

The second article analyzes administration of artisan production in the Copala (Artisan Producers of Rio Grande do Norte Cooperative - *Cooperativa dos Produtores Artesanais do Rio Grande do Norte*). The authors argue that planning and control of

Copala's operations are centered on the "from the top down" approach. "The planning process is unstructured and fragmented. That is, the workers and managers are not guided in their current and future activities by preestablished planning," (CAMPOS; LOPES, 2006, p. 214). The authors also conclude that in organizations there is not collective discussion about cooperative production management, there is not participation from the associates in socio-economic and political activities of the Copala. From interviews with the artisans, the researchers perceived there is a "sense of subordination in relation to the decisions of administrative management," upon referring to them as the "owners of the cooperative," (CAMPOS; LOPES, 2006, p. 214; 215). Thus, even though the Copala has had success in the implementation of market strategies, its internal culture has become hierarchical instead of humanized and participatory.

The third study listed above discusses the theme of economic solidarity, in particular its vertent of interpretation based on economic anthropology, under the influence of studies carried out principally in France. The objective of França Filho (2003) is to identify the possibilities of this approach for the field of organizational studies. In this sense, two aspects are enunciated at the end of the text, for later development. The first, in the plan of organizational practice, affects the management dimension. The second refers to theory making about organizations, in which the deconstruction of a habitual vision of economics in order to conceive of it in an another manner implies recognizing the value of other rationalities, influencing different conceptions of organizational action.

The perspective of a solidary economy supposes a plural economy, or rather, one that admits a plurality of the principles of economic behavior: a) a mercantile economy, founded on the principle of a self-regulating economy, characterized by impersonal and utilitarian exchange; b) a non-mercantile economy, founded on redistribution, marked by the verticalization of the exchange relationship and by its obligatory character; c) a non-monetary economy, founded on reciprocity, or rather a type of system of exchange relationships oriented according to the gift logic (give, receive, and reciprocate). "Such an argument," says França Filho (2003, p.19) permits us "to go beyond the idea of market economics as a sole source of wealth," reducing the remaining economic dimensions to the condition of parasitical forms of reciprocating. This "more ample vision of economics therefore implies seeing these three poles in their complementary relationships and at the same time as creators and consumers of wealth," (FRANÇA FILHO, 2003, p. 19).

The fourth article listed above refers to a study about the so-called Cresol System of Rural Credit with Solidary Interaction Cooperatives, which acts in the three southernmost states in Brazil. It seeks to increase the social reach of the offer for a varied set of financial services. The structure and functioning of the Cresol System are studied, as well as their articulations, beyond the mechanisms utilized in order to increase the capillarity of credit and other financial services among family farmers. This study, classified here as part of the perspective titled, "*Cooperativism and Solidary Economics*," has an interface with the perspective of studies classified as part of the perspective denominated *Organizational Networks and Social Capital (Local Development, Sustainability)*. In reality, the article could be included in any of these perspectives, since it refers to networks, development, and social capital. The reason for our inclusion here is that it refers specifically to cooperatives, which form an intercooperative system. The following quote synthesizes this successful experience:

The Cresol System has shown its immense capacity to articulate itself with diverse social actors who are relevant to the national scenario. This political and administrative conquest demonstrated by an organization of family farmers, who until little more than six years ago didn't exist. The rapid growth

seems to not be causing a rupture among the two fundamental components for a sustainable development process: on the one hand there is social capital, which emanates the cohesion within the group or community; on the other, the capacity of transforming this social capital into productive capital and development, amplifying the circle of relationships beyond the local sphere. The evidences point out the strength of these two types of relationships: the internal cohesion is supplied by programs such as the community development and credit agents and by permanent discussion of the organizations that compose this dense associative network; and the participation in networks, in national and inter-sectorial spheres is bringing legitimacy to different social, economic, and political arenas. The networks constituted in their bases by family farmers – which in their majority made up part of the Base Ecclesiastical Communities (CEBs) and have direct or indirect participation in local social organizations – supply the relationships of trust, reduce transactions costs, and accelerate the flows of information and innovation (JUNQUEIRA; ABRAMOVAY, 2005, p.30).

We can see, through the set of articles classified under the perspective of *Cooperativism and Solidary Economics*, that the past and the future have found themselves in a certain way, in the search for the renovation of cooperativism. In part, the tradition of cooperativism suffers from the impact of market pressures, generating an internal hierarchical culture. However, it also shows itself in another manner to be capable of generating social development through articulated actions within a network, called *intercooperativism*. Solidary economics also includes four universes of experiences, which are denominated *fair commerce*, *solidary finance*, *moneyless economics*, and *social companies*. This perspective is fundamentally based on the criterion of similarity among certain activities. From the point of view of the organizational statute, the principle form of expression of these experiences is the association mode, with some of them specifically cooperativist (FRANÇA FILHO, 2003, p. 20).

3.3 Socio-economic School and Christian Thought

Under the influence of the classic cooperativists or utopian socialists and from criticism from operarian movements upon bourgeois society, the theme of social responsibility was introduced into the business world under two other perspectives, until the middle of the 1980s: that of the *socio-economic school* and that of *neoliberal economic thought*.

The first of these is represented by Andrew Carnegie (1835-1919), who proposed the businessman's responsibility with respect to the unemployed, physically deficient, sick, and the elderly. This was the Christian principle of charity, which should be complemented by the principle of custody, according to which the rich should behave as guardians and multipliers of society's wealth. Rather, the rich should keep money and invest it in the objectives that society would consider legitimate (STONER; FREEMAN, 1999 cited by XAVIER; SOUZA, 2004). Another tangent of the socio-economic school is represented by Robert Ackerman, who in 1985 proposed the theory of relativity. Instead of a proactive form, social responsibility should be understood as the capacity of the company to respond to social problems, which became known as "responsivity" (XAVIER; SOUZA, 2004, p. 3).

The most representative of this perspective is that of Elvisney Alves (2003), entitled *Dimensions of the company's social responsibility: an approach developed from Bowen's vision*. Alves (2003, p.38), upon presenting the origin of the idea of a company's social responsibility, takes the reference of Duarte's and Dias' work (1996) in order to let it be known that, although there are manifestations from authors such as

Charles Eliot in 1906, Arthur Hakley in 1907, and John Clark in 1916, it was only with the work of Bowen titled *Social Responsibilities of the businessman*, published in 1953 in the USA and in 1957 in Brazil that the beginning of a more critical and profound analysis actually occurred.

Bittencourt and Carrieri (2005) also refer to Howard Bowen's thought. They affirm that for him social responsibility constituted an obligation of corporations to follow policies, make decisions, and follow lines of action in consonance with objectives and values desired by society. Two premises are subjacent to the author's definition: that corporations owe their existence to a social context, and that they are social agents which reflect and reinforce values.

Alves (2003, p. 38) also points out that "the approaches of Carnegie and Bowen have a strong religious nature." Published in 1899, the title of Carnegie's essay leaves no doubt whatsoever – *The Gospel of wealth*. According to Alves, Bowen's paper was financed by the Federal Council of Churches of Christ in America. This means that in the entire first half of the 20th Century, the perception of the theme of companies' social responsibility was highly linked to the religious and moral profile of north-american society.

In Alves' analysis, the Bowen's discourse presents a certain ambiguity. Bowen affirms that the social responsibility of businessmen refers to the "obligations of businessmen in adopting orientations, making decisions, and following lines of action that are compatible with the goals and values of our society" (BOWEN, 1957, p. 14-16). Alves (2003, p. 38) considers that "there is a certain ambiguous characteristic in this definition, upon relating 'obligation' with the need for compatibility with the moral values of North-American society at that time." The contradiction pointed out by Alves becomes clearer when Bowen relates as "synonyms of social responsibility the ideas of 'social obligations and commercial morality' and complements: 'Responsibilities should not be imposed upon them since it is not licit to hope that they satisfactorily carry them out'" (ALVES, 2003, p. 39). There is a mixture of obligation and social duty related with moral self integrity of the time in question.

Making an interface with the first perspective – *Paradigm Crisis, Complexity, and Critical Studies* –, Alves (2003, p.39) argues that a careful reading of Bowen's work

reflects a certain concern from the author surrounding the ideological challenges faced at that time through the affirmation of capitalist north-american society. In other words, it is possible to perceive that the protestant moral tangent makes itself present in clear defense of the individual interests in constituting a society in capitalist molds. The question of defending an established capitalist social ideology is however, the first element which calls attention in the construction of the perception of corporate social responsibility.

Yet according to Alves, Bowen allows a characteristic of obligation to clearly appear, which should be understood not as an obligation imposed by the government, but as an obligation which is relative to the situation lived in a determined historical and political moment. It is important to remember that the grave crisis of the 1930s unchained a process of interference by the State in its economy, translated initially through the New Deal and later through Keynesian thought, linked to the decline of the free-market ideals. Alves argues (2003, p.39) that

to the degree that, at that particular historical moment – in the 1950s and 1960s –, there was fear of communism, the perception of the businessman's social responsibility began to spread as a mixture of obligation and voluntary action which made it possible to respect the principles of established morality in

north-american society, or rather, in a way which permitted the maintenance of order in the established social system.

Alves (2003, p. 40) concludes that Bowen links the specific finalities of businessmen to a “necessary pro-capitalist educational effort”. The logic of social responsibility, according to this argument, is not, as Srour (2000, p. 188) sustains, “intrusive upon the capitalist landscape”. To Srour (2000, p. 188), the logic of social responsibility

results from the historical shocks taken into effect by innumerable political and associative movements in defense of citizenship, of workers, of contributors, of users, and of consumers. It only is able to prosper when three conditions remain present: a) the existence of a competitive market; b) the incessant mobilization of civil society; and c) the availability of instruments of pressure, such as plural media, consumer defense agencies, and an active Justice system.

While for Srour (2000, p. 188) business leadership is forced to act in a socially responsible manner, even when there is “disagreement with their most intimate convictions”, in Alves’ analysis (2003, p. 40) corporate social responsibility can avoid “the unnecessary advance of government controlling regulations.” The author cites a line from Bowen, not leaving any doubt about such intentions, “The voluntary evocation of these responsibilities on the part of businessmen is at least a possible alternative to avoid greater economic control from the State” (BOWEN, 1957, p. 40).

These two apparently contradictory views are not, necessarily exclusive. They may be simultaneously opposite, substitutes, and complementary within the perspective of the complexity paradigm.

In his way, Alves confirms this deduction, concluding his careful analysis:

Social responsibility taken on by the company is a phenomenon resulting from a set of factors that can be grouped around five dimensions. The ideological character of capitalist society, contradictory induces the direction of the company to social interests, for it is linked to the necessary maintenance of this very system. The economic foundation of the company seeks to guarantee the acquisition of an adequate internal rate of return on its undertakings, with an emphasis on both internal and external perspectives. The company’s professional management contributed to a change in internal culture and focus as to the company’s objectives, in clear evidence of management’s capacity for organization in the global social context. The institutional ordering of society involves the construction of modern mechanisms of social control, be they legal or not, relative to the world’s more democratic manifestations which restrict corporate action. Man’s social values bring the contribution of the evolution of human reflective conscience, avoiding changes in behavioral patterns in society, which then considers the influence of ethics. (ALVES, 2003, p. 44, 45).

3.4. Neoliberal Thought or Stockholder Theory

The fourth perspective, counter to the *Socio-economic School and Christian Thought*, is represented principally by the *neoliberal economic thought* of Milton Friedman, Nobel Laureate in Economics in 1975. To Friedman, corporate social responsibility is to generate profits for its stockholders. The importance of workers within the organization would be related to their contributions towards stockholder wealth, and thus the improvement in the quality of life of the workers would be directly linked to increased profits of the administrators of the company within a capitalist society (FRIEDMAN, 1985). Friedrich von Hayek (Nobel Laureate in Economics, 1974) also

attacked the “fashionable doctrine” for attributing any functions to companies beyond the maximization of profit in the long term. Taken to its ultimate consequences, this tendency would have the result of increasing corporate power, with political effects and socially unpredictable and undesirable effects, overall if the big corporations decided to determine society’s social, economic, or political priorities (HAYEK, 1967). This approach also interfaces with the first perspective – *Paradigm Crisis, Complexity, and Critical Studies*.

Another internationally known author who defends the neoliberal view is Theodore Levitt (1958). According to Levitt, who disagrees with Bowen’s postulates, corporations should recognize government functions and permit that government cares for social well-being in such a way that companies can care for material well-being. Levitt affirms

if there exists anything wrong today it is that corporations are conceiving their ambitions and needs too amply. The truth is not that they are strictly oriented towards profit, but that they are not strictly oriented towards profit (LEVITT, 1958, p. 44).

Friedman’s, Hayek’s, and Levitt’s perspective can be defined as stockholder capitalism.

The principle contribution found in journals for further clarification of this perspective is the article titled, *The socially responsible company: the debate and its implications* by Cláudio Machado Filho and Décio Zylbersztajn (2004). These authors start from the observation of a confrontation among academic groups – those who defended the stockholder view and those who defended the stakeholders. For the first group, the only social responsibility of business managers is to increase profits for business owners, without fraud or deceit. For the second group, managers have duties to diverse groups – clients, suppliers, employees, the community – all of whom are affected by the firm’s decisions. The authors’ theoretical approach is based on the so-called new institutional economy. It comes from the idea that the institutional environment is the principle factor in inducing firms’ behavior in relation to ethical and social questions. The specific, theoretical-empirical approach highlights the interface between institutional environment, business activity, ethics, reputation, and corporate social responsibility in a Brazilian company that operates in agrobusiness (Jarí Celulose, company from the Grupo Orsa).

Machado Filho and Zylbersztajn clarify the perspective that we denominate the Neoliberal Thought or Stockholder Theory as much as they oppose it. For the effects of the present topic, it is important to highlight below especially what refers to this perspective. The authors understand that the synthesized views above converge in the sense that companies have a social function to fulfill in society and thus, possess ethical attributes, “but the fundamental disagreement is about the nature of the ethical attributes and who benefits from them,” (MACHADO FILHO; ZYLBERSZTAJN, 2004, p. 243). They observe that according to the *Business for Social Responsibility*, there is not a consensual definition about the expression, “corporate social responsibility”. But in a general fashion, the concept refers to business decisions made based on ethical values which incorporate legal dimensions, respect for people, respect for communities, and respect for the environment. (It suffices to observe that the *Business for Social Responsibility* is the principle world entity in the area of social responsibility, bringing together 1600 companies, and taking in approximately US\$ 1,5 trillion in 1999).

The authors retake and resume Friedman’s position (1970), which favors stockholder capitalism. His argument is that if administrators increase profits and utilize

them to add value to the company, they are respecting the property rights of the shareholders of organizations, and thus promoting in an aggregated fashion overall well-being. On the contrary, if business administrators tie themselves to social problems and day-to-day decisions, for example, they may violate their attributions in defending the company's interests and interfere in the ability of the market to promote general well-being. Friedman argued that managers can use socially responsible actions as a form of developing their own social, political, and professional agendas at the cost of shareholders. According to this neoliberal perspective, the resources destined to socially responsible actions would be better invested under a social perspective "in increasing the firm's efficiency," (MACHADO FILHO; ZYLBERSZTAJN, 2004, p. 243).

The authors then clarify that Friedman's argument leads to an agency problem, or rather, a conflict of interests between the principle (shareholder) and the agent (manager), in terms of agency theory. They affirm that the principle-agent relationship is always conflicting when a determined individual (agent) acts in the name of another, the so-called principle, and the objectives of both do not entirely coincide.

For Jansen (2000), cited by Machado Filho and Zylbersztajn, in an employer-employee relationship, the principle seeks to implement a structure of incentives and monitoring, looking to align the agent's interests to his own. The efficiency of agency relationships (greater alignment) occurs when the following premises are present: a) agents do not possess secret information (absence of informational asymmetry). The principle knows what constitutes an efficient action and what is the expected product; b) the principle has complete information about actions and about results; c) the agents act under low risk (they are conscious of what they will receive from conduct aligned with the principle's interest). The two first premises, which give the basis for an efficient agency relationship, "are clearly in contrast with the diffuse objectives of the stakeholders theory," (JANSEN, 2000; MACHADO FILHO; ZYLBERSZTAJN, 2004, p. 243).

To finalize this topic, all that is left is to add that in a liberal view of ethics the most important objective is to leave ethical problems to individuals themselves. "Individuals can accumulate wealth or distribute benefits to society. In this context, the ethical decision becomes an intrinsic problem of each individual, not each company," say Machado Filho and Zylbersztajn (2004, p. 244), synthesizing Friedman's approach.

3.5 Social-democratic Thought or Stakeholder Theory

More recently, a fifth perspective has arisen, contradicting as much the philanthropical and paternal slant of the socio-economic school as much as the neoliberal slant.

As to the arguments in defense of the stakeholder theory, Freeman (1984), according to Machado Filho and Zylbersztajn (2004), sustains that management involves allocating organizational resources and considering the impacts of such allocation on various interest groups within and outside of the organization. The author distinguishes between primary stakeholders (shareholders and creditors) who possess well-established legal rights about organizational resources and the secondary stakeholders (community, employees, consumers, among others), whose rights as to organizational resources are merely partially established by law, with a part based on loyalty criteria or ethical obligations. This theory is founded on the idea that the final result of the activity of a given organization should take into consideration the returns that maximize the results of all the stakeholders involved, and not only the shareholders. Below, table 2 sums up the characteristics of the two *ideal types* of capitalism based on these theories:

| Stockholder capitalism (Friedman) | Stakeholder capitalism (Freeman) |
|---|---|
| <ul style="list-style-type: none"> • Companies' Shareholders' property rights; • Impersonal market forces; • Profit Maximization; • Efficiency as the supreme value; • Social well-being as a byproduct; • Principle <i>versus</i> agent (manager); • Normative and individualist perspective; • Instrumental rationality predominates. | <ul style="list-style-type: none"> • Corporate responsibility before all the <i>stakeholders</i>; • Socioeconomic development; • Profits with transparency and ethics; • Pluralism in values and objectives; • Search for company legitimacy; • Socialization of risks (partnerships) • Realist and inclusive perspective; • Instrumental rationality predominates. |

Table 2: Two Types of Capitalism

Source: own elaboration based on diverse authors cited by Machado Filho and Zylbersztajn (2004).

The debate between these two capitalism approaches has been frequently outlined by the so-called ethics of responsibility (teleology; *verantwortungsethisch*), which Weber compares to the ethics of conviction (deontology; *gesinnungsethisch*). The ethics of responsibility was the modern tendency and of conviction was the predominantly tendency of pre-modern times. The first would have functional or instrumental rationality as a foundation, while the second would have absolute, religious, or philosophical values as its foundation. The greatest risk of the ethics of responsibility, directed to consequences and risk analyses, would be the loss of scruples, of principles, while the greatest risk of the ethics of conviction would be dogmatism, sectarianism. However, Weber alerted that both ethics were not necessarily separate from each other (WEBER, 1959).

The debate among the stockholder and stakeholder theories has intrigued researchers interested in business administration as much as those interested in public administration and non-governmental organizations. The stakeholders approach is yet emerging, not yet consolidated, and in its bulge there are different ethical conceptions, different proposals for reviewing the ethics of conviction and even the ethics of virtue (Aristotelian) in the confrontation with the limitations of the ethics of responsibility (ARRUDA *et al*, 2003).

One of the most consistent contributions to this perspective is the article, *Ethics and strategy in a theoretical reference mark for business ethics* by Roberto Patrus Mundim Pena (2004). The study makes a relevant interface with the *Paradigm Crises, Complexity, and Critical Studies* perspective, but concentrates its contribution on the theoretical debates concerning the limitations of the ethics of responsibility in organizations as part of the stakeholder theory. The author affirms that the relationship between ethics and strategy should be the object of the following question: *Is it about an organizational strategy that involves ethics or an ethical organization that involves strategy?* He responds that in the surroundings of a theoretically well-articulated business ethics, only the latter option should be accepted. The author critiques the reductionist forms in which ethics has been approached in the greater part of organizational studies.

Some of the more relevant articles in their contribution to this perspective are listed here: a) *Social responsibility: ideology, power, and discourse in business logic*. (BITTENCOURT; CARRIERI, 2005); b) *Financial planning and control in the stakeholder theory*. (ALMEIDA; SOUSA 2003); c) *Governance in third-sector organizations: theoretical considerations* (MACHADO FILHO.; MENDONÇA,2004); d) *An evaluation of social balance sheets of the 500 biggest* (OLIVEIRA 2005); e) *Profiles of retail companies as to the adoption of social responsibility practices* (PEREIRA; PINTO, 2004); f) *Moral responsibility and corporate identity* (THIRY-CHERQUES,

H.R, 2003); g) *Ethics and strategy in a theoretical reference mark for business ethics* (PENA, 2004).

3.6. Organizational Networks and Social Capital (Local Development, Sustainability)

In this perspective there are contributions that deal with concepts in plain expansion in organizational studies literature, such as networks, social capital, and sustainability. In the article *Network analysis and local sustainable development* (ANDION, 2003), one finds one of the most significant contributions which highlights the role of networks. They are defined as collective action strategies, seeking social transformation in a determined locale, or organizational forms and social actors’ forms of action, with the objective of facilitating local sustainable development.

The concept of development is outlined from its genesis. In general, Andion Andion (2003, p. 1035) says, “the term development is interpreted as a synonym of growth promotion, progress, increasing wealth, characterizing the economic, social, and political stage of a given community,” with high production indicators, such as capital, work, and natural resources. However, economic growth, “as the only motor of development, presents itself as a myth. Beyond excluding a great part of the population from its progress, the lifestyle created by this model could not be more generalized,” (ANDION, 2003, p. 1039), as this would represent a risk of an entire civilization collapsing through ignoring the need of appropriate use of renewable and non-renewable natural resources. “One perceives, then, that this model is the victim of its own agenda: offered to everyone, it seems accessible to few,” (ANDION, 2003, p. 1039).

The approach assumed by the author about sustainable development is that of Ignacy Sachs: the concept, according to Sachs reveals the interdependencies among different dimensions of the social reality, and therefore demands a pluridisciplinary approach. Beyond this, Sachs affirms that sustainable development strategies cannot be imposed from the top down – due to being conceived and applied in a set with the population, supported by efficient responsibility policies (SACHS; VIEIRA, 2007).

The author also highlights the relevance of the density of networks, or rather the “enrollment of networks in their territory (in their space, history, and culture), such as their commitment with the posture of value-based development” (ANDION, 2003, p. 1049).

In a partially similar and partially different perspective, the article “Network creation and management: a competitive strategy for companies and regions,” (AMÂNCIO *et al*, 2006) focus on organizational networks as a product of a rupture of the isolating characteristic of companies, in order to reach a cooperative model. The authors propose to

Analyze the dynamic and the impact of company networks on company strategies and the roles of these new entrepreneurs as social capital inducers – a vital ingredient for the birth of confidence and of the cooperation which characterize the current processes of growth and socio-economic development (AMÂNCIO *et al*, 2006, p. 137).

The authors propose a typology of entrepreneurs, according to the following table:

| Characteristics of Entrepreneurial Action | | | | | | | |
|---|------------|---------------------|-----------------------------|----------------------|-------------------|----------------|----------------|
| Types | Focus | Value Appropriation | Innovation | Commitment | Incentive | Interest | Social Capital |
| CE | Individual | Private | Concentrated in the company | Egoism | Material/Tangible | Short term | Null/Low |
| UCE | Group | Non-collective | Concentrated in the group | Success of the group | Material/Tangible | Short/Mid Term | Medium |

| | | | | | | | |
|------|---------------------|------------|----------------------------|--------------------------|---------------------|---------------|-------------|
| | | gains | | | | | |
| SECE | Sector/Local | Collective | Difuse in the sector/local | Interests of the Segment | Tangible/Intangible | Mid Term | Medium/High |
| SOCE | Territory/Community | Community | Difuse in the territory | Altruistic | Tangible/Intangible | Mid/Long term | High |

Table 3: *Charactristics of Entrepreneurial Action*
Source: Amâncio *et al.* (2006, p. 143).

The Classic Entrepreneur (CE) represents the model of the independent company. The Utilitarian Collective Entrepreneur (UCE) emerges in the context of the “sectorial networks of a single objective and seeks to optimize the collective results in a more utilitarian nature”. Sectorial Collective Entrepreneurs (SECE) act in “sectorial networks with multiple objectives and are capable of acting in a universe of the most difuse and widespread interests.” Social Collective Entrepreneurs (SOCE) are associated to community networks of territorial interests and “interested in the mobilization of live forces of a given community towards the solution of a determined local problem (reactive posture) or for the promotion of territorial development (active posture)” (AMÂNCIO *et al*, 2006, p.142-143).

This contribution does not focus specifically on sustainable development, but permits the comprehension of diversity in possible business models and interests in the transition to what the authors denominate *territorial development*. They also observe that

In reality, a combination of different types of undertakings may occur in a single entrepreneur, and various types may co-exist simultaneously within the same territory. On the other hand, distinct types may situate themselves in different stages of evolution of the same network. This typology would be, in truth, closer to the concept of the weberian ideal type (AMÂNCIO *et al*, 2006, p.143).

In this perspective, tangents of more democratic and participatory thought come together and face each other in social networks from citizens on the one hand, and on the other from organizational entrepreneurial networks which are more geared to a liberal counter position of smaller companies to the dominant market pressures. As much as there is sustainability or not in each region, as what predominates social capital – the political and civic aspect, or the economic aspect – one cannot attest to the theoretical point of view without empirical research⁵. It is in this sense that the consideration of tangents of opposite and competing, but potentially complementary, thoughts is an adequate research strategy for the complexity paradigm – critical of unilateral and dogmatic postures.

Conclusions and Limitations of the Study

This article is derived from scientific initiation research whose exploratory profile, for there being yet little accumulated and systematic knowledge about this theme, especially in Brazil; was descriptive as it intended to identify and describe the principle concepts and theories within the topic; and was explicative/comprehensive to a lesser degree as it intended to correlate the principle theories identified and described, outlining a conjunctive view of them, in order to contribute to future research.

It is relevant to highlight that this article deals with partial research results, considering that the time available did not permit the elaboration of files and analysis of 100% of the collected texts (115), but merely 30.4% (35). More time would be necessary – especially to analyze in greater detail the articles from the *Contemporary Administration Review*, the *Public Administration Journal*, and the *Journal of*

Organizations & Society (Revista de Administração Contemporânea, da Revista de Administração Pública, and the Revista Organizações & Sociedade), which were underrepresented.

Since the separation-reduction point of view, this article may appear to fail for not quantifying and exactly outlining the perspectives proposed and presented in a wide-ranging fashion. However, it is important to recall that this research was bibliographic and not bibliometric. Direct contact with the material collected, based on the keywords initially defined provided a reflection about the polissemity of the keywords chosen, as well as the possibility of including other keywords as the data collection instruments. Yet, in exploratory fashion, one must consider that the two specific objectives of this study were achieved: a) To identify and define, in an introductory fashion, the central concepts and the principle theoretical-epistemological approaches about the theme of ethics in organizations and in society; and b) To identify articles and authors and classify them according to a set of perspectives linked to the theme and to the theoretical-epistemological reference of the research project.

It is also relevant to consider that in compensation for the limitations pointed out, a set of dense work made up part of the definition of the six perspectives proposed and presented here, work that has served as theoretical-paradigmatic reference, whose analysis throughout many years has shown itself to be indispensable to this study.

The six perspectives constitute a complex set, yet a little discerned whose frontiers are being formed at the same time as some interfaces are made present in them.

The central debate about ethics in organizations and in society has been polarized by theory of stockholders and by theory of stakeholders. Although the last one is more democratic, both are conditioned by the simplification or separate-reduction paradigm, which has as its central characteristics the domain of instrumental rationality over the ethical questions.

The recognition of the unit of diversity and of diversification of the unit constituted itself as a fundamental conclusion of this study. In effect, ethics in organizations and in society cannot dispense of the complex correlation between organizations in their societal, institutional, and historical overflow, neither can it limit itself to conventional debate about ethics in the philosophical arena. An interdisciplinary and even transdisciplinary perspective, among philosophy, history, and sociology, applied to the arena of organizational studies as a sub-field of business administration knowledge has permitted that we reach the proposition of the six perspectives and their central characteristics, highlighting authors, theories, and emerging concepts in each of them, beyond some interfaces. It is important to observe, finally, that these six perspectives are far from completely detailing the theme in its entirety. They serve, above all, as a guide for new studies. Some articles found were not classified in part because such classification would demand a more detailed analysis, or because they should be in more than one perspective, or because they could indicate another perspective, yet in the embryonic stage. Doubts were abundant at the close of this study. According to the complexity paradigm, the path of science in dialogue with philosophy, also implies a discovery of new problems, new faces of ignorance, collateral effects of knowledge obtained, ambiguities that have presented themselves since conception until conclusion of all critical thought concerning the simplification or separation-reduction paradigm.

Notes

¹ Revista de Administração de Empresas (RAE), RAE-Eletrônica, Revista de Administração Contemporânea (RAC), Organizações & Sociedade (O&S), Revista de Administração Pública (RAP) and Revista de Administração da Universidade de São Paulo (RAUSP).

² The *Coordenação de Aperfeiçoamento de Pessoal de Nível Superior* (CAPES) seeks the betterment of Brazilian Graduate Schools through evaluation, promotion, and creation of resources and international scientific cooperation. Its highest classified periodicals are *Qualis A* since June of 2004. For more information, consult www.capes.gov.br/.

³ Report whose research was financed by UNIVALI (BOEIRA, S. L. *et al.*, 2005).

⁴ For a more detailed analysis of Robert Owen's thoughts and body of work, we recommend reading the Chapter XXV of Bronowski's and Mazlisch's book (1960).

⁵ In this sense an analysis of the contribution of Lopes and Baldi (2005), as well as of Vale *et al.* (2006) would be appropriate.

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