**Annotated Bibliography**

***Academic Report thesis statement:*** *In order to eliminate illegal businesses, the concept of moral relativism should be removed and a set of global laws should be established.*

1. Byrne, E. F. (2011) ‘Business Ethics Should Study Illicit Businesses: To Advance Respect for Human Rights.’ *Journal of Business Ethics*; 103 (4): 497-509. Retrieved from: JSTOR [Accessed on 8 November 2018]

This journal article was written to explain the importance of defining the term illicit businesses in the conquest of advancing respect for human rights. The author first introduces the topic and proposes a few reasons as to why the issue has yet to be noticed by business ethicists. He then dissects the topic into three sub-topics, namely (1) organized and corporate crime, (2) unethical businesses and the societal banning of such enterprises, and (3) business ethics and the amorality of war-related corporations. The discussion of such matters allowed for the conclusion that by providing a solid definition to the term “illicit business”, the international community will more effectively condemn businesses which violate human rights. The author uses a range of peer-reviewed resources as well as sources relevant to the issue of human rights, such as articles by non-governmental organizations, governmental organizations, and independent researchers. This journal article is significant to the writing of the Academic Report (AR) as it provides an in-depth view of moral concerns regarding the guidelines which define otherwise respectable enterprises.

1. Byrne, E. F. (2013) ‘Towards Enforceable Bans on Illicit Businesses: From Moral Relativism to Human Rights.’ *Journal of Business Ethics*; 119 (1): 119-130. Retrieved from: JSTOR [Accessed on 11 November 2018]

This journal article is a sequel to the article provided in the previous reference, and further discusses the topic of enforcing laws against illegal businesses by linking the argument to the concept of moral relativism. Following up the discussion of human rights in the previous article, the author highlights the role of cultural and moral diversity in the development of international legal boundaries. Byrne raises the question of the cultural-specificity of corporate legality, giving a specific example of the Arms Trade in World War II to show how such military industries can extend reach beyond their country’s law system and violate countless human rights regulations, yet still be legally untouchable.

1. Ho, A. (2003) ‘International Business vs. Globalization: Implications for Business Ethics.’ *Business and Professional Ethics Journal*; 22 (2): 51-69. Retrieved from: JSTOR [Accessed on 9 November 2018]

Anita Ho is an Assistant Professor in Philosophy at the University of British Columbia. A few of her main areas of research include business ethics, social/political ethics, and globalization. The article argues the difference between globalization and international business, outlining that international business focuses more on competition and cross-cultural differences whereas globalization focuses on an ethical global economy. The second argument provided in the article states that ethical economic ideals should be adopted across borders rather than adopted regionally. The article also evaluates opposing viewpoints by economists and business ethicists on both arguments and refutes such viewpoints. For example, to respond to the worry that global morality is problematic concept and difficult to attain, especially in such a diverse world, the author questions and raises examples of nations’ power inequalities which surface by the alienation of enterprises from foreign countries due to differences in morals. The author also emphasizes that to push for absolute global morality would be rather extreme. The resources visited and compiled in the journal article were peer-reviewed journals and university press. The piece is relevant to the AR as it effectively raises the issue of cross border ethical and legal systems which will support all, regardless of cultural, ethnic, or religious background.

1. Michaelson, C. (2010) ‘Revisiting the Global Business Ethics Question.’ *Business Ethics Quarterly*; 20 (02): 237-251. Retrieved from: JSTOR [Accessed on 8 November 2018]

The article discusses a fundamental question of international business etiquette, “When moral business conduct standards conflict across borders, whose standards should prevail?". The author closely analyses the political roles which enterprises will take on and concludes that global ethical and legal ideas must be reconsidered in order for businesses to remain unaffected by dominant ideologies represented by more powerful economic actors, such as Western Europe and North America. The author writes that Western perspectives in a business context have been shown to be biased ethically and economically, and provides evidence for “moral imperialism”. The article provides insight into the issue with large cultural differences between global institutions, supporting the idea to be presented in the AR.

1. Oddie, G. (1999) ‘Moral Realism, Moral Relativism and Moral Rules (A Compatibility Argument).’ *Synthese*; 117 (2): 256-266. Retrieved from: JSTOR [Accessed on 8 November 2018]

This piece is written with the purpose to compare and contrast the three concepts, often mistaken for one another, of moral realism, moral relativism, and moral rules. To research on the issue of the AR, however, only the sections pertaining to moral relativism and moral rules will be referenced. First, the author defines moral relativism as the idea that deontic judgment is relative. The author explores two doctrines which underline the concept. The first doctrine is that societal conventions lead to moral obligations that are incompatible to each other. The second doctrine states that moral judgments will only be appropriate when applied relatively in agreement. The piece then provides arguments to support and counter both doctrines, and Oddie later concludes that the principle of moral relativism most likely to suffice in today’s society would be one that allows for discordant moral obligations by a range of different legitimate moral systems. The arguments presented are interesting as it provides an inevitable opposing viewpoint to the topic of the AR. Yet, the contrasting arguments provided within the piece also offers thought stimulating notions which can develop and strengthen with further research, especially when applied to the context of a discordant global business environment.

1. Tian, Q. (2007) ‘Perception of Business Bribery in China: the Impact of Moral Philosophy.’ Journal of Business Ethics; 80 (3): 437-445. Retrieved from: JSTOR [Accessed on 4 November 2018]

This article focuses specifically on bribery in China, a topic that has proved to be prevalent over the years. The author examines the effect of bribery and its growing popularity on the moral philosophies of businesses through independently conducted surveys and research. The author stated that bribery in Chinese culture is often held in relation with gift-giving conduct and developed three hypotheses: Chinese business managers’ relativism is associated to (1) how they perceive bribery, (2) how they perceive consequences, and (3) how they view gift-giving. The results of the research showed that one’s attitude towards gift-giving was “not affected by their moral relativism, which implies that gift giving is widely accepted as legal practice in business in Chinese cultural society”. This article will act as a case study when compiling the AR as it shows how such illegal activity could potentially place one in jail in one environment, is considered completely normal in another environment.

1. Westacott, E. (n.d.) Moral Relativism. Available from: https://www.iep.utm.edu/moral-re/ [Accessed on 7 November 2018]

The page on moral relativism in the Internet Encyclopedia of Philosophy, a peer-reviewed academic online encyclopedia, is elaborate in its explanation and debate of what moral relativism is. The concept is introduced with a brief historical background, and is then contrasted with other concepts of relativism which works to clarify what moral relativism is, and is not. The author of the page directs the readers’ attention to arguments for moral relativism, detailing ideas such as cultural diversity, tolerance, and cognitive relativism (a concept which accounts for truth in general rather than in moral judgments). Arguments against moral relativism are also presented in abundance, raising notions such as the exaggeration of cultural diversity often rooted from the concept, the implication of obvious wrongs as acceptable, and the problematic concept of tolerance. Such discussion of the concept will allow for a comprehensive view of the topic to be disputed in the AR.