



<p><b>INDIVIDUAL PEOPLE BUSINESS</b></p> <p>People and businesses have obligations to specific vulnerable others</p>	<p><b>VULNERABLE STAKEHOLDER</b></p>	<p><b>BUSINESS STAKEHOLDER VULNERABLE</b></p> <p>Environmental stakeholders need businesses to limit damage by pollution through wastes</p>	<p><b>WASTE HARM ENVIRONMENT</b></p>	<p><b>RESOURCES COST</b></p> <p>Meeting unnecessary costs is an inefficient waste of businesses' resources</p>	<p><b>BUSINESS RESOURCES WASTE</b></p>
<p>1</p>	<p>109a</p>	<p>1</p>	<p>110a</p>	<p>3</p>	<p>111a</p>
<p><b>HARM GOVERNMENT LAW</b></p> <p>Governments have responsibilities to enforce laws and regulations</p>	<p><b>LAW REGULATORS</b></p>	<p><b>GOVERNMENT TAXATION</b></p> <p>Taxation provides funds for government to act in the common good</p>	<p><b>GOVERNMENT TAXATION GOOD</b></p>	<p><b>BUSINESS INDIVIDUAL CONTROL</b></p> <p>The actions and attitudes of controlling officers in a business are, legally, those of the business</p> <p>Card, Cross &amp; Jones (1995) Criminal Law, cited in Moore , G. (1999)</p>	<p><b>BUSINESS LAW HARM</b></p>
<p>1</p>	<p>112a</p>	<p>1</p>	<p>113a</p>	<p>3</p>	<p>114a</p>
<p><b>LAW INDIVIDUAL BUSINESS</b></p> <p>Codes of law hold both individuals and businesses responsible for criminal actions</p> <p>Moore , G. (1999)</p>	<p><b>LAW HARM</b></p>	<p><b>PEOPLE PROFIT SHAREHOLDERS</b></p> <p>Persons, including shareholders, may donate profits to community charity or environmental causes</p>	<p><b>VIRTUE GOOD VULNERABLE</b></p>	<p><b>BUSINESS RESOURCES</b></p> <p>Businesses have obligations to maintain cashflow while meeting their debts to avoid unnecessary costs</p>	<p><b>COST PROFIT</b></p>
<p>3</p>	<p>115a</p>	<p>1</p>	<p>116a</p>	<p>3</p>	<p>117a</p>

<b>BUSINESS INDIVIDUAL PRACTICE</b>	<p>Some businesses may encourage individuals in socially responsible behaviour; e.g. volunteering, or healthy or sustainable lifestyles</p>	<b>PRACTICE CHARACTER GOOD</b>	<b>TREND HARM PRACTICE</b>	<p>Business scandals or poor practices which promote harm become targets of legal regulation by governments</p>	<b>LAW HARM GOVERNMENT</b>	<b>GOOD</b>	<p>Goods or services useful to many individuals produce aggregate benefits; pleasure, happiness or advantage</p>	<b>STAKEHOLDER GOOD</b>
	<p>2</p>	<p>118a</p>		<p>1</p>	<p>119a</p>		<p>1</p>	<p>120a</p>
<b>MARKET GOOD</b>	<p>Marketable goods support the production of value for a range of stakeholders who mutually benefit</p>	<b>STAKEHOLDER GOOD</b>	<b>WASTE PRACTICE VIRTUE</b>	<p>Waste from inefficient business practice is damaging to shareholders and the market</p>	<b>SHAREHOLDERS PROFIT MARKET</b>	<b>BUSINESS HARM RESOURCES</b>	<p>Businesses are better-informed than governments regarding the resources required to produce goods and prevent harms</p> <p>Berkey, B. (2021).</p>	<b>GOVERNMENT GOOD JUSTICE</b>
	<p>1</p>	<p>121a</p>		<p>2</p>	<p>122a</p>		<p>3</p>	<p>123a</p>
<b>JUSTICE GOOD TAXATION</b>	<p>Taxation laws redistribute wealth and reduce social inequalities</p>	<b>TAXATION LAW</b>	<b>BUSINESS</b>	<p>Businesses have greater powers to cause harm than individuals</p>	<b>HARM VULNERABLE INDIVIDUAL</b>	<b>INDIVIDUAL BUSINESS PEOPLE</b>	<p>Businesses take actions as a group of people, working together as a single legal and moral agent</p> <p>Moore, G. (1999)</p>	<b>BUSINESS</b>
	<p>2</p>	<p>124a</p>		<p>1</p>	<p>125a</p>		<p>3</p>	<p>126a</p>

VULNERABLE STAKEHOLDER JUSTICE	<p>Vulnerable stakeholders have little power over company actions but can directly be affected by the prusuit of their purposes</p>	HARM CONTROL STAKEHOLDER	127a	1	BUSINESS INDIVIDUAL	<p>A business is made of a collection of individuals working together under the 'umbrella' of the company</p>	BUSINESS PEOPLE	128a	2	<p>People's most significant responsibilities are regulated by laws</p>	PEOPLE INDIVIDUAL GOVERNMENT LAW GOVERNMENT REGULATION
STAKEHOLDER VULNERABLE	<p>Consumer stakeholders rely on business to provide good value goods and services</p>	GOOD STAKEHOLDER	130a	1	STAKEHOLDER BUSINESS HARM	<p>Stakeholders are those whose ability to care for themselves or others is directly dependent on the activities or decisions of the business</p> <p>Engster, D.(2020)</p>	STAKEHOLDER VULNERABLE BUSINESS	131a	3	<p>Businesses control their use of resources and can reasonably anticipate the results of their actions</p>	RESOURCES CONTROL BUSINESS MARKET STAKEHOLDER VULNERABLE
WASTE ENVIRONMENT PRACTICE	<p>Waste from poor business practice may be deadly to vulnerable environmental stakeholders</p>	ENVIRONMENT STAKEHOLDER JUSTICE	133a	1	GOOD MARKET	<p>Efficient and high quality goods and services that address a need of many people succeed in free markets</p>	MARKET PROFIT GOOD	134a	2	<p>Unethical behaviour by one individual or business can damage the reputation of others in the same market</p>	BUSINESS INDIVIDUAL TREND MARKET STAKEHOLDER HARM

**BUSINESS GOOD** **STAKEHOLDER**

To compete and provide goods businesses often imitate common market practices or behaviours

**PROFIT** **TREND** **MARKET**

**PEOPLE** **PRACTICE** **VIRTUE**

People transform themselves and their environment through virtuous practice to enhance the common good

**GOOD** **PRACTICE** **VIRTUE**

**GOVERNMENT** **GOOD**

Governments have responsibilities to redistribute goods to remedy inequality

**HARM** **JUSTICE** **VULNERABLE**

2

136a

1

137a

1

138a

**INDIVIDUAL** **BUSINESS**

Businesses are made of different groups of individuals but have control structures to act together rationally for a specialised purpose

**CONTROL** **PEOPLE** **BUSINESS**

**BUSINESS** **SHAREHOLDERS**

Successful businesses generate profits for shareholders and benefit society through goods and taxation

**GOOD** **TAXATION** **PROFIT**

**GOVERNMENTS** **ENVIRONMENT**

Governments have responsibilities to create laws and regulations that prevent social and environmental damage

**HARM** **LAW** **ENVIRONMENT**

2

139a

3

140a

2

141a

**PEOPLE** **CONTROL** **HARM**

People have a duty to prevent foreseeable harms to others

**STAKEHOLDER** **JUSTICE**

**VULNERABLE** **STAKEHOLDER** **HARM**

Negative effects can be prevented or remediated through attentiveness to the needs of specific stakeholders

**GOOD** **STAKEHOLDER**

**BUSINESS** **LAW** **REGULATION**

Businesses often have a legal obligation to maintain and support employee wellbeing

**STAKEHOLDER** **VULNERABLE**

1

142a

1

143a

1

144a

<p><b>CONTROL PEOPLE INDIVIDUAL</b></p> <p>All moral agents should respect the choices of other rational agents to act in their own duties and interests</p>	<p><b>CONTROL MARKET JUSTICE</b></p>	<p><b>CONTROL SHAREHOLDERS RESOURCES</b></p> <p>Managers act as agents of owners, to direct businesses in their interests; whether profit or purpose</p> <p>Friedman, M. 1970.</p>	<p><b>CONTROL PROFIT PRACTICE</b></p>	<p><b>PEOPLE RESOURCES</b></p> <p>People produce goods from scarce resources</p>	<p><b>RESOURCES GOOD</b></p>
<p>2</p> <p>145a</p>		<p>3</p> <p>146a</p>		<p>2</p> <p>147a</p>	
<p><b>STAKEHOLDER VULNERABLE</b></p> <p>Commercial stakeholders need businesses to maintain profitable relations</p>	<p><b>VULNERABLE PROFIT</b></p>	<p><b>INDIVIDUAL PEOPLE</b></p> <p>Individuals have moral responsibilities as human beings capable of rational decision-making and self-awareness</p>	<p><b>INDIVIDUAL PEOPLE CONTROL</b></p>	<p><b>PEOPLE</b></p> <p>Persons working towards a shared purpose may act as a conglomerate entity with a distinct character</p>	<p><b>BUSINESS CHARACTER</b></p>
<p>1</p> <p>148a</p>		<p>2</p> <p>149a</p>		<p>1</p> <p>150a</p>	
<p><b>BUSINESS</b></p> <p>Businesses have a responsibility to meet social expectations of good conduct</p> <p>Elkington, J.(1994)</p>	<p><b>TREND PRACTICE STAKEHOLDER</b></p>	<p><b>BUSINESS CHARACTER</b></p> <p>A business' character includes the climate and ethical culture which provides support (or challenge) to individual practice of virtue</p>	<p><b>VIRTUE INDIVIDUAL</b></p>	<p><b>BUSINESS VIRTUE</b></p> <p>Corporate virtues include integrity, empathy, courage, warmth, zeal, and conscientiousness</p> <p>(Chun 2005)</p>	<p><b>VIRTUE</b></p>
<p>3</p> <p>151a</p>		<p>2</p> <p>152a</p>		<p>3</p> <p>153a</p>	

PEOPLE INDIVIDUAL BUSINESS

Persons can act on their moral responsibilities outside of business; by volunteering or political campaigning

GOOD

1

154a

BUSINESS VULNERABLE STAKEHOLDER

Many businesses recognise an inherent value in nature and take an environmental approach

ENVIRONMENT GOOD

1

155a

BUSINESS GOOD VULNERABLE

Accepting the benefits (goods) created by business generates obligations of fairness between stakeholders

Phillips, R.A. and Reichart, J., 2000.

3

156a

STAKEHOLDER JUSTICE

INDIVIDUAL PEOPLE CONTROL

Moral agents should aim to support and preserve the relationships they have with specific others or stakeholders

STAKEHOLDER VULNERABLE

Oxley, J. and Wittkower, D.E., 2011.

3

157a

MARKET GOOD JUSTICE

Market freedom is a principle of responsibility aimed at meeting the needs of all stakeholders

STAKEHOLDER GOOD

1

158a

INDIVIDUAL CONTROL

Regardless of intentions or ignorance, individuals have a duty to ensure their actions comply with applicable commercial laws and regulations

LAW GOVERNMENT STAKEHOLDER

1

159a

MARKET WASTE

Markets offer an efficient mechanism for the exchange of commodified goods

GOOD

2

160a

STAKEHOLDER VULNERABLE PROFIT

Employee stakeholders need businesses to be profitable to earn a good wage

GOOD TAXATION

1

161a

STAKEHOLDER BUSINESS

Business actions affect a range of stakeholders; e.g. shareholders, employees, consumers, commercial partners, and regulators (government).

STAKEHOLDER SHAREHOLDERS

1

162a

BUSINESS STAKEHOLDER	Businesses have responsibilities to all relevant stakeholders who may impact or benefit from their actions	STAKEHOLDER VULNERABLE	STAKEHOLDER LAW HARM	Stakeholders may challenge businesses actions legally or campaign for legal reform	LAW GOVERNMENT	VIRTUE CHARACTER GOOD	Virtuous characters demonstrate qualities of practice essential to achieving or sustaining good practice	PRACTICE TREND PROFIT
	1	163a		1	164a		2	165a
PEOPLE	People's most significant responsibilities are regulated by individual ethics or beliefs	INDIVIDUAL CHARACTER	BUSINESS MARKET PEOPLE	Businesses' responsibilities are determined by majority public opinion, as they can hold companies accountable by campaigns and boycotts	PEOPLE MARKET TREND	STAKEHOLDER ENVIRONMENT RESOURCES	Non-human stakeholders are vulnerable to harm by businesses as they lack representation in the market	MARKET VULNERABLE HARM
	2	166a		2	167a		2	168a
STAKEHOLDER VULNERABLE RESOURCES	The needs of environmental stakeholders may be urgent and legitimate, but they lack the power to make these needs known	CONTROL STAKEHOLDER HARM	STAKEHOLDER VULNERABLE BUSINESS	Endangered species, such as orang-utans, lack political or social power to influence businesses consumption of their habitat.	RESOURCES ENVIRONMENT	GOVERNMENT LAW CONTROL	Governments, like businesses, are capable of corruption and moral failure	MARKET REGULATION INDIVIDUAL
	1	169a		1	170a		2	171a



<b>MARKET PROFIT BUSINESS</b>	<p>Businesses can support an ecosystem of goods through sharing knowledge and still be profitable, as in development of the COVID-19 vaccines.</p>	<b>PRACTICE TREND GOOD</b>	<b>JUSTICE LAW REGULATION</b>	<p>Fair regulations, such as the living wage, can ensure businesses are competitive and beneficial to everyone</p>	<b>STAKEHOLDER MARKET GOOD</b>	<b>BUSINESS LAW HARM</b>	<p>Regulations ensure that businesses are legally accountable for any mistakes or harm they cause society</p>	<b>REGULATION GOVERNMENT</b>
	<p>2</p>	<p>172a</p>		<p>1</p>	<p>173a</p>		<p>1</p>	<p>174a</p>
<b>REGULATION BUSINESS HARM</b>	<p>Disasters such as the Tangerang firework factory explosion in 2017, causing 49 deaths, show that regulation is insufficient to limit the harms of business</p>	<b>LAW VULNERABLE STAKEHOLDER</b>	<b>MARKET LAW</b>	<p>Free market activities, mediated by legal contracts, provide an effective mechanism for producing the most goods for the most people</p>	<b>GOOD STAKEHOLDER</b>	<b>INDIVIDUAL TREND MARKET</b>	<p>Rational behaviour by individuals, in their own interests, supports the provision of goods to others as a side-effect of selfishness</p>	<b>GOOD VIRTUE BUSINESS</b>
	<p>1</p>	<p>175a</p>		<p>1</p>	<p>176a</p>		<p>2</p>	<p>177a</p>
<b>GOOD MARKET PROFIT</b>	<p>Goods include not only useful products or services, but the creation of value (common goods) in society which are not exclusively possessed</p>	<b>GOOD STAKEHOLDER</b>	<b>BUSINESS RESOURCES JUSTICE</b>	<p>Small businesses lack the resources and expertise of large businesses to address social justice issues or environmental harms, so should prioritise self-interest</p>	<b>ENVIRONMENT HARM WASTE</b>	<b>JUSTICE INDIVIDUAL RESOURCES</b>	<p>Individuals and businesses start out with unequal resources mainly through chance, and have a duty to create value for everyone</p>	<b>MARKET GOOD SHAREHOLDERS</b>
	<p>1</p>	<p>178a</p>		<p>1</p>	<p>179a</p>		<p>1</p>	<p>180a</p>

**IN CONCLUSION...**

Businesses have responsibilities to promote a flourishing community

VIRTUE GOOD PRACTICE

**Virtue Ethics** 301a

**IN CONCLUSION...**

Businesses do not have moral responsibilities beyond those of the individuals within them

INDIVIDUAL FREEDOM MARKET

**Egoism** 302a

**IN CONCLUSION...**

Businesses have responsibilities to operate within the bounds of the law and uphold fair contracts.

LAW JUSTICE STAKEHOLDERS

**Justice** 303a

**IN CONCLUSION...**

Businesses have responsibilities to maximise efficiency to achieve their purposes

WASTE STAKEHOLDERS PROFIT

**Egoism** 304a

**IN CONCLUSION...**

Businesses have a responsibility to attend to the needs of their closest partners or stakeholders

HARM VULNERABLE STAKEHOLDERS

**Care Ethics** 305a

**IN CONCLUSION...**

Businesses have obligations to treat persons with respect, not only as a means to profit.

CONTROL REGULATION VULNERABLE

**Kantian Ethics** 306a

**IN CONCLUSION...**

Businesses have a duty to uphold standards of practice that may be universally adopted.

PRACTICE CONTROL HARM

**Kantian Ethics** 307a

**IN CONCLUSION...**

Businesses have responsibilities to adhere to rules that provide the greatest utility to the majority

LAW GOOD STAKEHOLDERS

**Utilitarianism** 308a

**IN CONCLUSION...**

Businesses have responsibilities to act to maximise utility and minimise harm for their majority stakeholders in specific situations.

GOOD STAKEHOLDERS MARKET

**Utilitarianism** 309a

## **BAD LOGIC**

### **Irrelevance**

argument contains premise(s) not necessary to conclusion

## **BAD LOGIC**

### **Falsity**

argument contains one or more premises which are logically inconsistent with the conclusion

## **BAD LOGIC**

### **Begging the question**

conclusion is assumed in one or more premise(s)

## **BAD LOGIC**

### **Appeal to emotion**

Argument relies on a provocative or emotive claim instead of evidence or reasoning

## **BAD LOGIC**

### **Begging the question**

conclusion is assumed in one or more premise(s)

## **BAD LOGIC**

### **Appeal to authority**

Argument relies on source's reputation instead of claims or evidence

## **BAD LOGIC**

### **Bandwagon**

Argument relies on the popularity of a behaviour or activity for its conclusion

## **BAD LOGIC**

### **Anecdotal**

Argument relies on an isolated example or personal experience instead of a range of evidence

## **BAD LOGIC**

### **Falsity**

argument contains one or more premises which are logically inconsistent with the conclusion

Author loses points and argument points related to one designated 'popularity' card.

Author loses points and argument points related to one designated 'anecdote' card.

Remove all unnecessary cards, author loses card points and argument points

# BAD LOGIC

## Irrelevance

argument contains  
premise(s) not necessary  
to conclusion

Remove all unnecessary  
cards, author loses card  
points (but not argument  
points)