Conflicts of Moral Conscience in Business

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ABSTRACT

American society has seen a monumental shift in moral values over the past several decades. Because of this, business professionals have faced complex ethical dilemmas when their moral values conflict with professional business responsibilities. Maintaining one’s moral values without compromising personal moral convictions, without violating other’s civil rights, and without sacrificing one’s business or career can be a daunting task. To do so requires a new approach to understanding one’s rights and responsibilities and a commitment to moral integrity.

INTRODUCTION

The US has experienced a major shift over the past several decades regarding what is considered morally acceptable behavior. This dramatic turn of opinion has contributed to some of the polarization of society on key moral issues and has created a challenge for some business professionals. How does a business owner or professional properly respond to expectations and requirements that might conflict with deeply held moral and religious values? Individuals in business and in public service sometimes face complex ethical dilemmas when their religious and moral convictions conflict with societal norms or professional responsibilities.

Several well-known incidents have captured media attention where business owners have made decisions based on moral conscience. However, in doing so, some have created explosive public relations shockwaves that have had significant impact on their business. CEO, Dan Cathy of Chick-fil-A, expressed his personal opinion in favor of traditional marriage in an interview. In response, a large population of Americans who held opposing views were abruptly offended. (O’Connor, 2014).

On a similar note, in 2012 a baker had refused to create a cake for a same sex-couple. This case ended up on the docket of the Supreme Court which eventually sided with the baker. (Masterpiece Cakeshop, Ltd. v. Colorado Civil Rights Commission, 2018) Jack Phillips, a Christian baker, had chosen not to bake and decorate a cake for a couple planning a same sex wedding celebration and was sued. The case went to the Supreme Court. The Court made it clear in a 7-2 decision that the Colorado Civil Rights Commission “…showed elements of a clear and impermissible hostility toward the sincere religious beliefs motivating his objection.”

Considering these high-profile incidents, society is clearly divided on key moral issues and the courts have not yet fully resolved what appropriate responses are when those with opposing views collide. The challenge is to find how business professionals can maintain their moral values without compromising their moral convictions when moral challenges arise. Additionally, it is incumbent upon business professionals to do so without violating the civil rights of others, losing their business, or stifling their career.

The key elements that will set the stage for finding resolution to these hurdles and to effectively navigate this changing moral landscape may not be as evasive as one might think. It begins with moral humility which results in a recognition of the importance of equal and fair treatment for all, a solid
understanding of the significance of maintaining one’s moral values, a deep respect for the civil rights of others, and a careful approach to promoting tolerance and accommodation. This will set the stage for responses that could lead to more effective and productive outcomes.

THE DILEMMA

At the heart of this dilemma is this monumental shift that has taken place in society with respect to normative views on key moral issues. The shift has on some occasions caught business professionals off guard when they are expected to compromise deeply held moral and religious values. How to effectively engage in the public world of business without compromising one’s moral conscience, without violating someone’s civil rights, and without sacrificing one’s business or career has proven to be problematic and may lead to unwanted repercussions that could be avoided if not minimized.

The Modern Moral Landscape

One of the contributing factors to the challenges of moral conscience facing business owners today is the evolution of moral values that has taken place over the last several decades. It has been a rather subtle but dramatic transformation with broad repercussions across society. In a longitudinal study at Rice University, researchers found that Americans are much more respectful of religions in general, but they remain even more deeply divided on key moral issues (Rice University, 2013). Graham, Nosek and Haidt suggest that the differences that divide people does not by chance but is somewhat innate in each individual. They proposed a Moral Foundations Theory that suggests everyone is born with a kind of moral code identifiable within certain foundations of one’s being. These foundations influence one’s predisposition to certain political persuasions and can largely explain why people see the world so differently.

They discovered key distinctions that characterize liberals and conservatives. For political liberals, harm and fairness are key drivers that influence how they view moral positions that might have to do with perceived inequality and exploitation. On the other hand, political conservatives place higher value on authority and purity foundations leading them to take more traditional positions that promote order and respect. (Graham, Nosek & Haidt, 2012) They believe these differences account for some of the polarization that exists as people embrace positions on social issues that arise from the moral foundations that are most important to them.

Still, it is clear that moral positions are trending in a decidedly liberal direction. A CNN Poll (2014) identified this significant shift in moral views from 1987 to 2014 with respect to opinions on important social and moral issues. Figure 1 shows the percentages of those surveyed who believed certain behaviors to be immoral. The survey revealed that in 1987, most Americans regarded seven out of eight behaviors questioned to be morally wrong, only drinking alcoholic beverages was considered acceptable. In 2014, the majority of those surveyed considered only three of those behaviors morally unacceptable - adultery, cheating on taxes, and homosexual behavior. Apart from adultery and tax cheating, every behavior previously deemed immoral in 1987 is considered more acceptable today (CNN Poll, 2014).
Additionally, a Pew Research study found that members of religious denominations and major faith groups are also sharply divided in their positions on key moral and social issues. Figure 2 shows the percentages of those who identified with faith groups who were surveyed that believed these behaviors to be immoral. Among Protestant denominations, members of Evangelical churches were twice as likely to believe homosexuality and abortion were morally wrong at 64% and 61% respectively versus the mainline church counterparts (Pew, 2008, p.18). While among Catholic parishioners 45% of members oppose abortion, only 30% believe homosexuality to be immoral. It is interesting to note that the most conservative groups with respect to these moral issues were Evangelicals, Mormons, Jehovah’s Witnesses, and Muslims. The most liberal were Jews, Orthodox, Catholic, and Mainline churches as well as those who claimed no religious affiliation.

The study found that while the numbers have shifted in all cases toward a more liberal view, the relationship of religious affiliations with views on political philosophies and social issues continues to be rather strong. Additionally, the study reveals that there are those that feel somewhat marginalized because their moral views are in opposition to the evolving norms of modern society (Pew, 2008, p.3). When one’s moral position runs counter to social norms and expectations, it can be disconcerting and can present challenges when those positions are confronted by the realities of society. In the business world, maintaining one’s personal convictions while still respecting the rights and privileges of others can be difficult to accomplish and can sometimes lead to personal and legal conflict.
Moral Conscience and Business

The challenge for business professionals is how to reconcile changing moral values with their own personal moral conscience. The term moral conscience has etymological roots that can be traced to the early Greek playwrights. In a definitive work that traces the development of the meaning of conscience, Robert Sorabji explores the moral, philosophical, and religious associations that have marked the historical evolution of thought and understandings of the dimensions of conscience (Sorabji, 2014). The earliest usage of the term has to do with “sharing knowledge with oneself” in the sense of some personal defect normally of a moral nature. Philosophers, such as Kant suggest that this capacity for self-reflection with respect to moral behavior is intrinsic and is a function of moral agency (Denis, 2014).

While philosophers have offered varying views on conscience, it appears that some of the earliest references to conscience were associated with the idea of accountability with respect to personal morality and what is right or wrong behavior. From a religious standpoint, many people of faith hold that there is an inner awareness and discernment enlightened by God about what is right and wrong which then informs one’s behavior with respect to moral acts. (Catholic Church, 1997) Moral conscience then can be understood to mean that self-reflective quality of moral agency that informs one’s understanding of what is right and wrong and that holds one accountable for right behavior.

If one accepts this understanding of moral conscience - that individuals choose certain behaviors that will either support or violate their internal beliefs - then behaviors in business are informed by an individual’s moral conscience if not guided by it. Considering the changing moral landscape, the difficulty facing professionals in business is how to navigate that complex landscape constructively without violating someone’s civil rights, but at the same time complying with the law and honoring their moral conscience.

Particularly with respect to the civil rights of customers and employees, modern standards of morality and recent court decisions have fostered conflicts of conscience and legal challenges to deeply held moral convictions. Consequently, there is a requisite need is to explore reasonable and practical business practices that will allow one to both respect the rights of others and at the same time remain true to one’s moral conscience. This is particularly important when the moral context of business may conflict with privately held values and norms.

FUNDAMENTAL COMPONENTS OF THE DILEMMA

The dilemma facing business professionals who encounter conflicts between legal and social norms that counter their moral conscience and personal moral values is multifaceted. First, the business environment seems to invite moral compromise or at least a kind of moral neutrality. There appears to be a proclivity in market settings for moral weakening caused by externalities of the business setting that effect individual decisions. Some would argue that market interaction encourages acceptance of some degree of harm to third parties and may even lead to an erosion or decay of individual moral values. (Falk & Szech, 2013) Secondly, as previously noted, there are new perceptions and legal clarifications on moral issues such as gender and marriage. These and other changes have led to updated interpretations of how civil rights are affected creating a level of complexity for certain business owners. Lastly, products and services can have moral implications and such implications can have significant impact on both the individual and the business.
Pressure for Moral Compromise

Business professionals often contend with a constant tension in living out their private values in the public domain. Some professionals insist it is necessary to have one set of values for home and another for the work place. Furthermore, they imply one should not feel compelled to integrate one’s private morals into one’s professional activities. There are those in business that insist these are two different worlds in which there are distinctly different and often competing rules and values. Additionally, there are those that insist on a kind of moral neutrality or at least a disengagement from personal moral positions. It is as if there is no place in the public business environment for personal moral convictions. However, lack of integration and moral disengagement can undermine the core of one’s personal identity and prove detrimental to business professionals.

Albert Carr authored the book Business as a Game (1969) which struck a nerve among business executives. He suggested that the distinction between public and private values is comparable to the difference between the rules of a game like poker and the generally accepted rules of private individuals (Carr, 1967). Clearly, he argued, just as a game of poker has very different rules than real life because it is a game, so does business. Business is like a game. It requires of its players different rules and values than would be expected in one’s private life and there are different strategies and ethical norms. He further suggested that while business regularly violates private ethical standards, in most cases such violations are solid business practices and therefore acceptable in the public domain.

In addition, this line of thinking insists that law is the standard and that it is the “rule book” for the game so that anything not illegal is therefore acceptable. Loopholes in the law are not instances calling for ethical scrutiny, but rather opportunities for beating the competition and winning the game. The Golden Rule has no place in this view of business because the players are determined to win at any cost. As with bluffing in poker, dishonesty is sometimes desirable if not required to gain competitive advantage. Not that integrity and truthfulness are unimportant, but their value lies more in the extent to which they enhance one’s reputation and therefore promote business success. While this view attempts to explain the dilemma, it highlights the tension that exists between public and private morals.

In a different approach, Donald Schmeltekopf, former Provost and Ethics Professor at Baylor University, insists that attempts to differentiate one set of morals for public activities and another for private behaviors leads to fragmentation and frustration. Furthermore, even if it is possible to manage two sets of morals, it is neither practical nor feasible. Attempts to do so, lead to compartmentalization of moral values and a “divided life” that undermines the meaning derived from one’s profession. He states, …the divided life is necessarily an impoverished and diminished life. It undercuts the moral and spiritual meaning of our daily labors, divorcing authentic meaning from our work and relegating it instead to the mere game of business with its rewards: money, possessions, and power. It also removes the grounds for distinguishing between the values of one kind of business over against another. In such a context, selling lottery tickets or pornographic magazines is as justifiable as repairing shoes or manufacturing computers. Moreover, the divided life is in one important respect a wasted life. (Schmeltekopf, 2003)

While not everyone would agree, there appears to be support for the view that moral beliefs cannot be divorced from business without the kind of penalty Schmeltekopf suggests. This risk clearly has implications for those facing challenges of moral conscience in business activities. One of the real dangers in this moral context of business is the temptation to disengage altogether. In other words, there may be occasions when business professionals, to achieve a measure of moral neutrality, may proceed as if their personal moral values are irrelevant. When they do so, they become morally silent, “morally
mute” (Bird, 1996). After all, to do otherwise could hurt their business. Nevertheless, this lack of authenticity can be problematic. Much like hypocrisy, those who are morally mute make statements or act in ways acceptable to those around them, but in contradiction to their real personal convictions. Additionally, they may claim to have personal convictions not genuinely espoused to give the impression they are in keeping with what is deemed acceptable moral beliefs and behaviors. In either case, the intent is to appear to be morally neutral at the core of their belief system to gain advantage or power among their peers and competitors.

However, moral neutrality may be a misnomer. Individual morality appears to be deeply rooted in “self-reactive selfhood, rather than in dispassionate abstract reasoning” (Bandura, 2002, p. 102). Moreover, moral conduct arises from individuals behaving in ways consistent with internal moral values. People then impose self-sanctions to insure their conduct is congruent with these standards. If indeed, morality is rooted in these self-sanctions as opposed to objective reasoning, one could argue that forcing violations to these sanctions is tantamount to fostering immoral behavior for that person. The individual is compelled to selectively activate and deactivate certain sanctions while disengaging from the adverse behavior that results from this process.

The precarious effects of such disengagement can be alarming. Moral disengagement can lead to reprehensible behavior that would have otherwise been controlled by moral self-sanctions. This then results in notable tragedies such as the inhumane treatment of prisoners of war at Abu Ghraib. At this military confinement facility, otherwise good soldiers engaged in inexcusable, shameful, and disgraceful behavior towards inmates and appeared to think it was acceptable. Moral disengagement promotes diffusion of responsibility with no personal accountability, disregard or distortion of the consequences, and dehumanization generating cruel behavior followed by self-exoneration. It further produces an attribution of blame. It makes the adversaries culpable for causing one to set aside one’s morals.

With respect to business owners, in some cases the imposition of outside standards could compel the owner to disengage from their moral position. If they do not, they risk facing the wrath of the legal system and those in society who have little patience for their moral position. On the other hand, moral engagement and moral conscience can bring out positive behaviors. Indeed, standing by moral principles has been the hallmark of human dignity. Moral agency can keep one from behaving inhumanely and can lead one to do the extraordinary on behalf of humanity (Bandura, p. 111). Moral action can lead to heroic and outstanding deeds of courage. For instance, the moral heroism displayed by those who, at risk of death, rescued the Jews from the Holocaust and other heroic acts through history reveal the incredible price sometimes associated with standing on moral principle. Ordinary people rose to do extraordinary things. Such moral courage serves as a foundation on which to build a civil society that protects the rights of all its citizens.

Moral Aspects of Products and Services

Some would argue that a business has the right to choose what products and services to offer. Like an individual can choose certain behaviors based on moral conscience, so can a business use moral principles to choose its outputs. Numerous examples exist of corporations and small businesses that have chosen to sell or not sell certain products on moral grounds. To explore this idea, it is relevant to consider the dimensions of a service as a product as well as to highlight a typical business level strategy employed by some organizations to differentiate themselves and gain competitive advantage in the market.

It is clear in the business environment that an organization need not and may not be capable of producing all the outputs customers might want for a given product line. A service organization is no
different. Accounting firms tend to focus on distinct target markets and clients. An accounting firm may only offer services for large corporate clients, another may serve specifically small businesses or individuals, and others may only offer accounting support for government agencies. All three types of accounting firms produce accounting services, but not all produce all types of accounting services for all types of customers (AICPA, 2015).

Some organizations follow what Porter (1985) identified as a differentiation focus strategy to distinguish themselves in the market. Such organizations intentionally offer a distinctive product and target a particular type of customer to gain competitive advantage. CVS is an example of this strategy as evidenced when the drug store chain captured headlines announcing they would no longer carry or sell cigarettes or tobacco products in their stores. Corporate management believed this to be the right course of action because it was incompatible with their mission of “helping people on their path to better health” (CVS Health, 2014). While they continue to carry other products with arguably dubious health effects such as alcoholic beverages and less than healthy snack items, they chose to draw the line with tobacco products because “it is the right thing to do” (CVS Health). While some hailed the announcement, others accused the chain of disregarding its shareholders and discriminating against smokers and users of tobacco products (Ziobro, 2014). Nonetheless, it has clearly set this chain apart from its competitors and could enhance their competitive position.

As the CVS decision shows, there is acceptable discretion in the business sector with respect to the types of products and services an organization chooses to produce and sell. For example, Wal-Mart offers full prescription services through their pharmacy but refuses to sell Preven, a morning after pill (Shaw & Barry, 2015, p. 180). Additionally, the retailer carries and sells popular periodicals, but refuses to sell certain magazines that contain what they consider inappropriate images and content. (Hays, 2003) The owners of Wal-Mart made these decisions solely on moral bases and in concert with the values of the organization. While these items they choose not to sell are legal, Wal-Mart will not carry them. Therefore, customers who want these products must go to another store to find them. While some would disagree, Wal-Mart owners believe they have the right to choose what types of products to carry. Furthermore, they maintain that they have not violated any customer’s rights by not carrying certain pharmaceuticals and certain magazines they believe to be inconsistent with their values.

In a similar vein, consider Arlene’s Flowers, a florist in Washington that refused to provide flowers for a same sex wedding because it violated her religious beliefs (State of Washington v. Arlene’s Flowers, Inc., 2015). The owner, Barronelle Stutzman, had an established relationship with the customer and had often sold flowers to this customer knowing they were for his significant other male. After the state passed the law to allow for same sex marriages in 2012, the couple requested Ms. Stutzman to provide the flowers for their marriage ceremony. The owner informed the couple that she only provides flowers for traditional wedding services because same sex weddings violated her religious beliefs (Seattle Times, 2015). Ms. Stutzman did not want herself or her business to be associated with what she considered to be an immoral activity. The couple sued Ms. Stutzman and won the case in the Benton County Superior Court. Ms. Stutzman was fined $1000 for discrimination and $1 in court costs (State of Washington v. Arlene’s Flowers, Inc., 2015). It was determined that she had violated her customer’s civil rights by refusing to provide flowers for the same sex marriage ceremony. Ms. Stutzman believed she was not violating the law in providing floral wedding services for all weddings except for those types she believed to be immoral.

The effect of moral values in business is not a new concept; business professionals are keenly aware that there are often moral dimensions to strategic decisions. Milton Friedman, a noted economist and
staunch free market advocate, emphasizes profit motives and the rights of shareholders and owners as primary factors in strategic decisions (Friedman, 1970). Opposing views underscore stakeholder rights recognizing the responsibility business leaders have to all those affected by their decisions. John Mackey, formerly of Whole Foods, coined the term “conscious capitalism” to highlight the moral nature of strategic decisions and the effect business leaders can have on society when they take seriously their moral responsibilities (Mackey, 2013). Clearly, businesses like Wal-Mart, CVS, and Arlene’s Florist understand the moral conscience component to their strategic decisions. It is becoming increasingly evident that business leaders cannot ignore the moral and social responsibility before them nor can they disregard the profound impact of their decisions.

KEYS TO EFFECTIVE ENGAGEMENT

How then can a business professional effectively engage in the public world of business without compromising their moral convictions, without violating someone’s civil rights, and without losing either their business or their career? With moral values in society evolving and laws changing with respect to civil rights and accommodations, clearly business professionals and business owners find themselves on shifting sand. They need principles on which they can anchor a viable approach to effectively manage those situations where their moral conscience and social moral values might be at odds. Haidt suggests that the key to resolving the moral dilemmas that polarize society in general is to approach life and every incidence of disagreement or incompatibility with moral humility. (Haidt, 2014)

It is possible to engage in business without compromising one’s principles or violating someone’s civil rights, but it requires recognition of some important principles. To do so professionals should consider a viable approach to equality and fairness, a firm commitment to moral values without condemnation of others, a plan for strategic alliances and outsourcing for products and services that may be inconsistent with their moral stance, and support for models of accommodation and tolerance that promote diversity and respect.

Practice Equality and Fairness

Possibly the most pressing response for all business professionals is to ensure that they demonstrate impartiality in all business interactions. With respect to the treatment of customers, suppliers, and business associates, equal and fair treatment is a requirement not an option. There is a relatively universal acceptance that individuals have a fundamental human right to fairness and justice. A prima facie moral principle, equality suggests that people commonly deserve even treatment and a level of respect regardless of their moral beliefs or moral lifestyle (Ross, 1932). Equal and fair treatment is indeed a generally accepted moral principle, but it is all required under the law. With respect to human resource management, there are several laws to insure fair and equitable employment practices. Laws insure equal employment opportunity, equality with respect to compensation and benefits, and equal and fair treatment in labor relations. (Griffin, 2014, p. 217) There are also laws protecting civil rights as previously noted. The Civil Rights Act of 1964 affirmed and clarified the basic rights of individuals to be free from discrimination. (US Code, Title VII, 1964) Businesses that engage in discrimination and fail to adhere to the law face strict penalties.

Additionally, equal and fair treatment is not just morally and legally required, but it is also good business practice. (Consortium for Entrepreneurship Education, 2009) Ethical practices in business are observed by customers and the community. Losing customers due to unethical practices is bad for any
business. Additionally, organizations develop reputations for fair and ethical practices that can affect supplier relationships as well. Society and local communities have a reasonable expectation the business will operate honestly and ethically. To the extent that business owners and business professionals treat customers and business parties with fairness and equity, they can expect an increase in good will and a favorable impact on their bottom line.

**Commit to Maintain Moral Values without Condemnation**

Condemnation is not an inevitable result of upholding a strong moral conscience. An article in the field of evolutionary psychology underscored the distinction between moral conscience and moral condemnation. (Marczyk, 2013) The author claims that moral condemnation is about regulating the behavior of others resulting in punishment for violators while moral conscience is about regulating one’s own behavior. The key distinction is that moral condemnation leads to the application of punitive consequences for violators whereas moral conscience is simply a recognition of one’s moral values and the commitment to stand by them with respect to personal behavior.

Moral conscience without moral condemnation is to retain one’s moral values while still genuinely acknowledging the dignity of the other person; not to cast stones, not to disparage the offender, not to attack or criticize, but to show consideration for them as an individual. Moral condemnation is about the need to in some way punish those who behave in ways determined to be immoral. Clearly, there is no room for moral condemnation in the business setting. However, there is ample room and even a legitimate need for moral conscience and for business professionals who will adhere to and live by moral standards.

A recent case that ended favorably for business owners who took a stand in contradiction to the law based on moral standards was the case involving Hobby Lobby and the federal government. Hobby Lobby is a privately-owned business, and the owners made a moral conscience-based decision with respect to employee benefits. While they did not intend it to be condemnatory, they refused to provide certain drug benefits to their employees in accordance with the Affordable Care Act (Burwell v. Hobby Lobby, 2014). They were challenged in court because the government believed that in doing so they were in effect punishing employees by not providing these benefits that were obtainable under the Affordable Care Act.

The owners argued that providing abortifacient drugs to their employee was tantamount to providing the means to terminate the life of an unborn child. They believed this to be immoral and unacceptable in their faith tradition. They maintained that forcing a private business to support and provide these drugs violated their right to exercise their religious beliefs and would make them accomplices in the death of an innocent child. The Supreme Court adjudicated the right of the owners of Hobby Lobby based on the Freedom Restoration Act (1993, P.L. 103-141) to refuse to provide the drug benefits and ruled in favor of Hobby Lobby in a 5-4 decision. (Burwell v. Hobby Lobby, 2014) The right to moral conscience without moral condemnation was upheld.

**Consider Outsourcing and Strategic Alliances**

Outsourcing products and services has long been an accepted and integral aspect of the business environment. In a study by Pricewaterhouse Coopers (2004), researchers surveyed 1,400 CEOs from organizations that spanned globally about the current business climate and emerging practices to help organizations build value. The results reflected that CEOs favor and are inclined more now than in the past to outsource core business functions. The study showed that 56 percent in 2003 favored outsourcing. Additionally, 73 percent of the CEOs indicated that outsourcing was an integral part of their business strategy.
In addition to potential cost savings and creating value, this strategy could also afford business owners an alternative for providing products and for providing rather than performing services some business may find unacceptable to offer. Consider the case of Elane Photography. This case is an example of the courts requiring services and requiring the photographer to set aside their moral position due to an issue of civil rights. The New Mexico Supreme Court ruled that the photographer had violated the customer’s civil rights by refusing to provide same sex wedding photography services because Elane Photography deemed that activity to be immoral. Justice Bosson commented, “At its heart, this case teaches that at some point in our lives all of us must compromise, if only a little, to accommodate the contrasting values of others” (Petition to New Mexico Supreme Court, 2013).

However, compromise is not necessarily the answer to this dilemma. This case illustrates the possibility outsourcing could have presented when the moral conscience of business owners and the civil rights of customers as determined by the courts are in conflict. The central issue that was argued in the courts had to do with protected speech. The owners believed that they should not be required to create a photographic expression of an event they felt was incompatible with their moral and religious values. Clearly, the owners of Elane Photography did not believe they had discriminated against their client nor had they violated anyone’s civil rights.

Perhaps an outsourcing strategy would have made possible a different outcome. By creating a strategic alliance with another photography company who could perform this service or by outsourcing this activity, the owners could have fulfilled their customer’s request thereby complying with the law. This option could have provided for the client the service they were seeking from the photography company while at the same time offering relief for the owners from having to participate in an event they deemed to be inconsistent with their moral and religious beliefs. While outsourcing is not always possible, it does offer another alternative to accommodating the requests for products and services that a business cannot or will not provide.

**Promote Tolerance and Accommodation**

Tolerance and accommodation are not always pursued in cases where individuals believe their deep-seated values come under attack. However, there are ample models where society has made accommodation respecting individual moral beliefs while recognizing the varying norms within culture. There are several notable institutions that have grappled with this moral dilemma on how to address those for whom participating in certain activities is deemed immoral. These institutions have emerged with rather effective methods to offer exemptions that accommodate these differing moral positions.

First, the Federal Health Care Provider Conscience Protection Laws provide legal protection for those who, due to issues of moral conscience, are compelled to deny providing certain products or services. This protection is limited to the following individuals and entities: individual physicians; hospitals; researchers; health insurance plans; nurses; provider-sponsored organizations; applicants for internships or residencies; health maintenance organizations; other health care professionals; health care facilities; and other health care entities.(U.S. Department of Health and Human Services, 2012).

Second, the American Counseling Association (ACA) Code of Ethics offers some additional guidance for counselors who find themselves in a situation where the counseling relationship could create a moral dilemma. First, the ACA makes it clear that the needs of the client are always preeminent, but at the same time the code recognizes the potential limitations that might exist in the counselor client relationship with respect to different moral values and convictions. In the section on informed consent,
the ACA requires counselors to notify clients of any constraints or relevant information with respect to the services they provide that might preclude their ability to provide professional assistance (ACA, p. 4).

Third, another widely accepted accommodation society has made for moral conscience centers on military service. It has been clear since the inception of the nation, that not all US citizens embraced war as a moral response to resolve disputes. Considering this dilemma, and particularly during years of conscripted military service, the US Army accommodated those for whom war was deemed immoral by granting them conscientious objector status. (Department of the Army, 2006). Federal law has preserved this right for those with conscientious objections to war even though one could easily argue that all other service members’ risk of death is increased due to this exception. Still, the law upholds the freedom of individuals to refuse military service on grounds of conscientious objection. (Clay v. United States, 1971). Furthermore, the United Nations expressed similar views in an uncompromising statement in the Universal Declaration of Human Rights and the International Covenant on Civil and Political Rights. In this document, the Human Rights Office expressed recognition for a global position on conscientious objection to military service. (United Nations Human Rights Office of the High Commissioner, 2012, p. 7).

These institutions provide clear guidance for accommodating individual moral and religious beliefs supporting the view that conscientious objection to military service is a legitimate reason for exemption. Public law and military regulations that put standards in place to support the rights of conscientious objectors clearly believe that such moral positions are significant. Eugene Volokh (1999), while a law professor at the UCLA School of Law, suggested that legislators are sometimes unaware that what may seem to be an innocent, easily corrected limitation, can place a great hardship for those on whom the restriction is placed. For this reason, it makes sense for legislators to create accommodations that will alleviate this hardship if there is no impairment for others.

As these examples show, social and governmental institutions have demonstrated an apparent willingness for tolerance and for accommodation of moral conscience differences. They plainly establish a paradigm for respecting the moral positions of individuals without reprisal. However, in a complex, pluralistic culture this is undeniably challenging. To this end, business professionals should approach moral issues with humility. Undoubtedly, practicing fairness and equality is a must. A strong commitment to moral integrity maintaining one’s moral values without a condemning attitude is important. Additionally, seeking alternative arrangements to accommodate individual differences such as outsourcing and strategic alliances along with promoting models of tolerance and accommodation can lead to more productive and acceptable outcomes when conflicts of moral conscience arise.

**CONCLUSION**

In summary, to effectively navigate the modern changing moral landscape requires a genuine respect for others and their right to their moral position, as well as a recognition of the importance of our moral foundations and the important role they fill in both society and in business. Business professionals will face complex dilemmas as society’s moral principles continue to evolve and shift. However, this evolution need not lead to disengagement or require compromise. Understanding the keys to engagement in this new environment can open doors of opportunity. Potential moral conflicts can not only become business opportunities but dealing with them effectively can also become part of the larger solution. As professionals effectively engage in the public world of business maintaining their moral principles while also deeply respecting the moral foundations of others, they become models tolerance mitigating the polarizing differences that divide society.
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