

Unit 16

A Socially Responsible Corporation—Business Ethics

企业社会责任—商业伦理

✓ Learning objectives

1. In this unit students will learn words and expressions related to business ethics and social responsibilities.
2. Students will be able to argue either in favor of or against business ethics and social responsibilities.

📖 Background reading

Notes:

1. Arthur Andersen 亚瑟·安达信 美国著名会计审计事务所
2. indict (律) (就某事) 控诉、起诉
indict sb (for sth) accuse sb officially of sth; charge sb.
He was indicted for murder.
3. Department of Justice (DOJ) 司法部
4. obstruct 阻碍, 阻挡 obstruct the course of justice 妨碍司法程序
obstruct sth (with sth) be or get in the way of; block
The tall trees in front of my house obstructed my view of the park.
5. Enron 安然公司 曾经是全美最大的能源公司
6. shred 撕成细条、切成碎片
shred tear, cut (sth) into shreds shredder 碎纸机
shredded cabbage, shredding top-secret documents
7. probe 细查, 探究
probe investigate or examine (sth) closely
He probed the swelling anxiously with his finger.
8. Securities and Exchange Commission (SEC) (美) 证券交易委员会
9. filed for bankruptcy 提交破产申请以备案
file send (bankruptcy documents) so that it may be recorded.
10. to reach out of court settlement = outside court settlement 庭外和解
11. materialize 实现; 发生
materialize become a reality; happen
The threatened strike never materialized.
12. embroil 使某人(自己)卷入(争吵或困境)
embroil get sb/oneself involved in (a quarrel or difficult situation)
I don't want to become embroiled in their arguments.
13. controversy 公开辩论; 论战
controversy public discussion or argument, often rather angry.
The appointment of the new CEO aroused a lot of controversy.

14. business fraud 商业欺诈
business fraud = fraudulent business/accounting practices
15. misrepresentation of accounts (对财务) 报表的错误释义/解释
16. take to the street (为躲避敌人) 而逃入 (街上)
take to... go away to (a place); take refuge in (a place)
Anderson employees took to the street to protest DOJ's indictment.
17. justify 表明或证明 (某人、某事) 是正当的、有理的或公正的
justify show that (sb/sth) is right, reasonable or just
Whatever you say can not justify your wrongdoings.
18. wrongdoings 不道德的行为; 坏事
wrongdoings wrong behavior; wrong action
Any deliberate wrongdoings should be punished.
19. law-abiding 遵守法律的
law-abiding obeying the law
Honest and law-abiding accounting should be rewarded rather than penalized by the market.
20. fall from grace 善意/魅力不再
grace favor; goodwill; please accomplishment grace period 宽限期

Answer to comprehension questions:

1. Anderson was indicted by the US Department of Justice (DOJ) on charges of obstructing the course of justice in the Enron (one of Andersen's clients) case.
2. DOJ's investigation revealed that Andersen had deliberately destroyed crucial documents relating to Enron during October-November 2001.
3. Both the destruction of crucial documents and the fact that the firm had been embroiled in many controversies during the late 1990s destroyed all chances of an outside court settlement.
4. As negative publicity for Andersen mounted, it seemed certain that the firm would never be able to do business the way it had for over eight decades.

Translation of background reading

安达信的陨落

2002年3月,世界顶尖审计公司之一安达信公司(前称亚瑟安达信)受到美国司法部(DOJ)的指控,涉嫌妨碍安然(安达信的客户)案件的司法程序。美国司法部称,在证券交易委员会(SEC)调查安然公司过程中,安达信粉碎了很多与安然相关的文件。

安然公司2001年12月申请破产,当时正接受非法会计操作的调查。

在调查安然事件的同时,美国司法部在2002年1月也对安达信展开了刑事调查。媒体和安达信员工一直都期望该公司能够与司法部达成庭外和解。

然而，这样的解决方案一直没有实现。司法部的调查披露安达信故意销毁了 2001 年 10 月至 11 月之间的与安然有关的重要文件。这个消息与 20 世纪 90 年代后期安达信卷入众多引起争议的事件的事实彻底摧毁了庭外和解的机会，最终导致起诉

20 世纪 90 年代后期，安达信的名字因为卷入多起客户商业欺诈案件而备受关注中，即阳光公司，废物处理公司，奎斯特通讯，环球电讯，亚利桑那州教士基金会。在多数案件中该公司都因可能虚假报账的而面临民事指控。参与这些公司审计工作的审计合伙人受到证券交易委员会的起诉和惩罚。大多数案件中，安达信都支付了投资方赔款，并没有承认自己的任何欺诈。

司法部判决之后，安达信的很多客户和员工都离开了。其余的员工来到街上，抗议司法部的判决。他们称因为几个腐败的合伙人的错误做法而惩罚整个公司和数千名员工是不合理的。随着对安达信的负面报道越来越多，该公司似乎再也不会按照过去 80 多年经营的方式运营了。行业观察家称看到曾经为会计行业设立诚实守信标准的安达信公司魅力不再，实在令人痛心。

Part A

First listening: listen for the gist

What is the main idea of news item one?

Toshiba introduced group-wide procurement policy based on corporate social responsibility. It explained the reason why the policy is made and what regulations suppliers should abide.

What is the main idea of news item two?

This news item explains three steps that corporate board members can take in order to foster and promote ethical corporate culture.

Second listening: listen for specific information

In this part the teacher has great freedom and flexibility to ask students questions, to clarify any difficult language points, to add in supplementary materials as background knowledge or in-depth understanding of the listening materials.

- ◆ Notice how these expressions are related to ethical standards.

legal compliance, respect for human rights, labor standards, prohibition of child and forced labor, prohibition of discrimination, provision of a safe and clean working environment, antitrust laws, commercial codes, foreign exchange control laws, copyright laws, environment management standard ISO 14001

Ask students to do multiple choices questions in news item one. Compare answers.

Ask students to do True (T) or False (F) questions for news item two. Compare answers. Explain why they are true or false and find evidences to support.

Third listening: sentences imitation

Ask students to use the following active vocabularies to form sentences as what they have heard from listening (Dictate then remember).

1. legal compliance--Toshiba Corp. announced the introduction of a group-wide procurement policy based on corporate social responsibility so as to promote legal compliance and respect for human rights and the environment among goods and service suppliers to the group.
2. to give full consideration to--Toshiba asks suppliers to "give full consideration to human rights and labor standards, including prohibition of child and forced labor, prohibition of discrimination, and provision of a safe and clean working environment."
3. to abide--suppliers will be required to abide by such regulations as antitrust laws, commercial codes, foreign exchange control laws, copyright laws and legislation to protect personal information.
4. a critical role to play--Directors have a critical role to play in restoring the public trust.
5. other than--Do you know how information you need would reach you other than through the chain of command?
6. make sb better off--Do you know how your company makes each of its stakeholders better off?
7. stand for (represent sth)--Every employee should know what the company stands for.

Part B

First listening: listen for the gist

What is the main idea of this listening?

In this interview Björn Stigson talks about the relationship between corporate social responsibility and sustainable development, emphasizes that CSR should be managed as an important strategic issue and it contributes to the long-term development of the company.

Second listening: listen for specific information

In this part the teacher has great freedom and flexibility to ask students questions, to clarify any difficult language points, to add in supplementary materials as background knowledge or in-depth understanding of the listening materials.

◆ Notice how these expressions are related to CSR and sustainable development. environmental legislation, societies and communities, philanthropy, voluntary commitments, voluntary initiatives, voluntary actions, voluntary agreements, unduly costly, social values and principles, rules of the game, accountability, poverty alleviation, a better quality of life, trade barriers, environmental tax reform, conserve natural resources

Ask students to fill in the blanks to make a summary of the interview. Since Part B is a long interview, the teacher can ask students to listen to it in five separate parts based on the table in the textbook. Stop at each part and leave time for students to fill in the blanks in the table. The key information in the table will make a good summary for the interview. Compare answers.

Ask students to answer the following questions. Compare answers.

- ◆ Train students' ability to take down notes and write out key words in order to answer these questions.

Third listening: sentence imitation

Ask students to use the following active vocabularies to form sentences as what they have heard from listening (Dictate then remember).

Please first write down the following words on the blackboard or computer. Then ask students to listen for sentences with these words in them. You ask them to listen two times and see who has caught more sentences.

1. make...sense--Companies are realizing that a strong sustainable development and corporate social responsibility strategy makes good business sense.
2. go beyond--Companies also have come to recognize that CSR goes beyond philanthropy and is a matter for strategic debate.
3. up to--It is up to each company individually to define the values and principles it stands for.
4. fail to comply--What is the value of having voluntary commitments if there are no enforceable penalties against those who fail to comply?
5. be attributed to--Much of the progress made by industry toward sustainable development since the Rio Earth Summit in 1992 can be attributed to voluntary initiatives.
6. be engaged in--Companies that engage in voluntary actions rarely fail to comply.
7. be inclined to--Companies are naturally inclined to engage in efforts where they will be rewarded.
8. to unleash--Voluntary agreements encourage business to unleash its creative talents and move forward.
9. to be on the agenda--CSR is firmly on the agenda of many leading companies and it looks destined to climb higher and higher.
10. poverty alleviation--We have also started a project on Sustainable Livelihoods, which examines the role of business in poverty alleviation.
11. to bridge the divides--we need to make the market work for all if we want to bridge the unsustainable divides between the rich and the poor.
12. take into account--And it can only be achieved by taking into account all three pillars of sustainable development: ecological and social, as well as economic.
13. a case in point--The failure of the WTO meeting in Cancun is a case in point.
14. dispose of--The prices of goods must reflect all the costs involved in making them,

using them, disposing of them or recycling them.

Part C

First listening: listen for the gist

What is the main idea of this listening?

This survey revealed that US ethics abuses are on the rise despite renewed emphasis on corporate ethics and legal compliance.

Second listening: listen for specific information

In this part the teacher has great freedom and flexibility to ask students questions, to clarify any difficult language points, to add in supplementary materials as background knowledge or in-depth understanding of the listening materials.

◆ Notice how these expressions are related to ethical misbehavior.

Ethics abuse, corporate scandals, workplace misdeeds, ethical misconduct, ethical lapses, wrongdoings, violations.

Fudge a time card, swipe pens, lie to a customer, abusive behavior, discrimination, stealing, sexual harassment

Ask students to fill in the blanks with the correct words. Compare answers.

Ask students to fill in the table with exact figures. Compare answers.

Third listening: sentence imitation

Ask students to use the following active vocabularies to form sentences as what they have heard from listening (Dictate then remember).

Please first write down the following words on the blackboard or computer. Then ask students to listen for sentences with these words in them. You ask them to listen two times and see who has caught more sentences.

1. to be on the rise--The number of workplace misdeeds observed by employees throughout America is on the rise.
2. take note of--Some 52 percent took note of ethical lapses in 2005.
3. spur--Regulation resulting from Enron and other corporate scandals spurred a renewed emphasis on corporate ethics.
4. speak up--Fewer are willing to speak up when they spot a colleague fudging a time card, swiping pens or lying to a customer.
5. a priority--Organizations tend not to emphasize strongly enough that honesty is a priority and that reporting wrongdoing won't land an employee in hot water.
6. an array of--Employees reported witnessing an array of violations, including abusive behavior, lying, discrimination, stealing and sexual harassment.

Acting out

The teacher can work out a table as below and ask students' opinions on it. The teacher can write down some functional language on how to express opinions and ideas.

	Ethical	Unethical
Low quality products		
Fake and pirate products		
Bribing and giving gifts		
Lobbying government officials		
Spying and snooping on competitor's products		
Head hunting from competitor's executives		
Tax evasion		
Low quality ingredients and raw materials		