When Workplace Norms Conflict: Using Intersubjective Reflection to Guide Ethical Decision-Making

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We address how to ethically evaluate workplace practices when workplace behavioral norms conflict with employees' attitudes toward those norms, which, according to research on psychological contract violations, regularly occurs. Drawing on Scanlonian contractualism, we introduce the intersubjective reflection process (IR process). The IR process ethically evaluates workplace practices according to whether parties to a workplace practice have intersubjectively valid grounds to veto the practice. We present normative and empirical justification for this process and apply the IR process to accounts of workplace moral dilemmas. We end by identifying future directions for research related to the IR process.

Key Words: workplace norms, psychological contract violations, intersubjectivity, Scanlon, integrative social contracts theory

Ensuring that workplace practices are ethical is one of the most significant challenges that managers face, yet they often receive competing guidance from workplace norms (Bailey & Spicer, 2007; Donaldson & Dunfee, 1994, 1999; Spicer, Dunfee, & Bailey, 2004). In particular, workplace behavioral norms, which describe what people do, can conflict with attitudinal norms, which describe what people think is the right thing to do. Competing guidance from behavioral and attitudinal norms would be of minimal concern if such conflicts were uncommon, but empirical research suggests that conflicts between norms frequently occur. For example, research on violations of psychological contracts, which are workers' perceptions of obligations in the workplace, establishes that gaps between workplace behavioral norms and employees' attitudes regarding those behavioral norms are common (Morrison & Robinson, 1997; Robinson & Morrison, 2000; Robinson & Rousseau, 1994). Importantly, this empirical research demonstrates that workers may disapprove, ethically speaking, of a workplace behavioral norm even as they act in accordance with it.

Although existing theory, such as Donaldson and Dunfee's (1994) integrative social contract theory (ISCT), provides helpful guidance for managers when norms converge, little theory guides managers when norms conflict within a community. In this article, we address this gap in the literature by proposing

a novel decision-making procedure, the intersubjective reflection process (IR process). The IR process is founded in Scanlonian contractualism (Scanlon, 1998) and offers one of the first applications of Scanlonian contractualism to commonly found workplace dilemmas (cf. Pajunen, 2006; Scharding, 2019; Silver, 2015). It provides managers with a process to evaluate contested workplace practices, as exemplified by those that fall outside of ISCT, by relying on principled objections that rule out purely self-interested reasoning. The IR process evaluates contested workplace practices as unethical if one or more parties to the practices disapprove of them for an intersubjectively valid reason (i.e., roughly, for a reason that relies on a normative standard and can be understood and shared by other parties). Our analysis complements recent work in ISCT that addresses ISCT's contractualist foundations (Lütge, Armbrüster, & Müller, 2016), as well as how proposed norms can become accepted and implemented in global workplaces according to ISCT (Windsor, 2018) and how ISCT can be brought into alignment with other popular decision-making strategies, including deliberative democracy (Ast, 2019) and discourse ethics (Scholz, de los Reyes, & Smith, 2019).

We begin by considering the guidance ISCT provides. After identifying gaps in ISCT's guidance, we demonstrate the prevalence of conflicts between behavioral and attitudinal norms by considering the rich empirical literature on psychological contract violations. The research on psychological contracts provides a backdrop as well as one motivation for our introduction of the IR process. At the heart of the process is the reflection on others' reasons to veto a current or new workplace practice. The process asks the decision maker to reflect on others' intersubjectively valid reasons to veto the practice. Importantly, intersubjectively valid reasons are grounded in normative standards and rely on an intersubjective, not merely subjective, viewpoint. The focus on the intersubjectively valid reasons prevents decision makers from only considering self-serving reasons. After introducing the full process, we defend normative and empirical justifications of the IR process and demonstrate this decision-making strategy's usefulness. Finally, we discuss objections to the IR process as well as opportunities for further research.

ISCT: GAPS IN GUIDANCE

The foundations of ISCT (Donaldson & Dunfee, 1994, 1999) set forth the problem that we examine herein. This theory requires decision makers to identify "authentic ethical norms" as a starting point for determining whether a workplace practice is ethical. Donaldson and Dunfee (1999: 102) explain, "An authentic ethical norm exists within a group or community whenever a substantial majority of the membership holds the attitude that a particular behavior is right (wrong) and a substantial majority act consistently with that attitude." Managers can identify authentic ethical norms, then, by observing community members' behaviors and attitudes. Donaldson and Dunfee (1994: 263–64) offer a precise formulation of what

behaviors and attitudes indicate that an authentic ethical norm governs a workplace practice:

> A norm (N) constitutes an authentic ethical norm for recurrent situation (S) for members of community (C) if and only if:
>
> 1. Compliance with N in S is approved by most members of C.
>
> 2. Deviance from N in S is disapproved by most members of C.
>
> 3. A substantial percentage (well over 50%) of members of C, when encountering S, act in compliance with N.

Under ISCT, a workplace practice is considered an authentic ethical norm when it has met these standards: it is both a behavioral norm and an attitudinal norm in the relevant community. The crux of the problem we highlight is that ISCT does not provide guidance when behavioral norms conflict with attitudinal norms in a workplace. To better understand this issue, we describe workplaces in which the behavioral and attitudinal norms align or conflict.

Behavioral norms describe the behavior that generally occurs in a workplace, such as the following: female employees are (not) excluded from corporate executive positions. We have selected this norm because it relates closely to a case study written by Dunfee and Robertson (1993) that has been examined in the context of ISCT (Donaldson & Dunfee, 1999; Mayer & Cava, 1995). To articulate attitudinal norms, we describe attitudes that generally occur in a workplace using a grammatical structure that incorporates behavioral norms: community members disapprove (approve) when [female employees are (not) excluded from corporate executive positions]. An authentic ethical norm arises when a substantial percentage of community members approve of a behavioral norm. To articulate authentic ethical norms, we use the following grammatical structure: it ought (not) to be the case that [female employees are (not) excluded from corporate executive positions].

Authentic ethical norms are not necessarily ethical in the sense of being morally binding, however. To be morally binding, the authentic ethical norm must also be "legitimate" (Donaldson & Dunfee, 1999: 44), meaning that it is consistent with hypernorms. Hypernorms are widely accepted ethical guidelines, exemplified by (but not limited to) universal human rights (see Donaldson & Dunfee, 1999: 49–53). According to Donaldson and Dunfee (1994), only authentic, legitimate ethical norms (also referred to as "microsocial contracts") are morally binding.

The viewpoint thus offers a normative standard (congruence between behavioral and attitudinal norms and conformity with hypernorms) that responds to empirical concerns: the discoverable behaviors and attitudes of the individuals affected by ISCT decision-making. The ability to respond to normative and empirical concerns lends ISCT credibility in both of these domains. This ethical decision-making strategy allows managers to address parties' actual behaviors and attitudes rather than abstracting from them (as criticized in O'Neill, 1987) or bracketing them away (as criticized in Schwarzman, 2006). At the same time, ISCT subjects these behaviors and attitudes to ethical scrutiny rather than assuming that they are ethical or

ignoring their ethical status. In the managerial decision-making literature, ISCT's responsiveness to both normative and empirical concerns leads to distinctively "rich" and "authentic" analyses as contrasted with alternative decision-making strategies (Glac & Kim, 2009: 701). Empirical studies have demonstrated the strength of this theory (e.g., Bailey & Spicer, 2007; Spicer et al., 2004).

To further illustrate the usefulness of ISCT's framework, consider the behavioral norm introduced earlier, female employees are (not) excluded from corporate executive positions, along with two workplaces that illustrate each version of the norm. The first workplace, located in a gender-equal society, instantiates the positive version of the norm: female employees are not excluded from corporate executive positions. In this workplace, community members are influenced by their gender-equal society to develop a robust sense of female–male equality. Although variety exists among individual viewpoints, along with the reasons for which people support female–male equality, most members of the community endorse this norm. The relevant attitudinal norm is thus as follows: community members approve when female employees are not excluded from corporate executive positions. Because behaviors match attitudes with respect to this norm, ISCT evaluates it as an authentic ethical norm: female employees ought not to be excluded from corporate executive positions.

The second workplace, modeled on an example discussed in Donaldson (1996), is located in a gendered society. This workplace instantiates the negative version of the norm: female employees are excluded from corporate executive positions. Because community members affected by this norm are also affected by their beliefs that attach gender to specific roles in society, most community members approve of this norm. As such, it is also an authentic ethical norm according to ISCT. In this manner, ISCT allows managers the flexibility to evaluate workplace practices in the context of the societies that have influenced employees' ethical outlooks, thus ensuring a good fit between managers' evaluations and employees' attitudes and beliefs.

The question whether either of the authentic ethical norms is legitimate, according to ISCT, is (notoriously) more difficult. One of the problems is that hypernorms associated with gender equality are not well developed (Mayer & Cava, 1995). Whereas the admonition to respect the dignity of all human beings (including, obviously, the dignity of women) is a widely accepted guideline worldwide, people disagree about what respecting dignity requires vis-à-vis women serving as corporate executives (Mayer & Cava, 1995). Members of some societies, for example, hold that respecting women's dignity is consistent with excluding them from corporate executive positions (Badawi, 1999/2016); members of other societies hold that respecting women's dignity requires corporations to provide women with opportunities to serve as corporate executives (Livingstone, Pollock, & Waykov, 2016). Even when hypernorms are well developed, moreover, they remain "thin" (Walzer, 1994) in the sense that they are highly "general," "basic" (Brenkert, 2009: 651), and, as such, poorly suited to resolve contentious conflicts between workplace norms.

Although interesting, the problem of hypernorms in ISCT falls outside our focus. We refer to hypernorms in the context of our examination of the female executive norms to show that an appeal to hypernorms cannot resolve the problem that these norms present for ISCT. We are interested, instead, in the problem of conflicts among

behavioral and attitudinal norms, as in a third workplace characterized according to the following conditions. The third workplace instantiates the behavioral norm of the second workplace (female employees are excluded from corporate executive positions) alongside the attitude of the first workplace (employees disapprove when female employees are excluded from corporate executive positions). The problem that we wish to highlight is that ISCT has no way of evaluating the third workplace.

When many people in a workplace disapprove of a behavioral norm in that workplace, the behavioral norm is not an authentic ethical norm according to ISCT. Beyond the determination that the behavioral norm is not an authentic ethical norm, though, ISCT fails to provide guidance in such situations. This problem looms especially large with respect to controversial behavioral norms for which hypernorm guidance is not conclusive, as in the no-female-executives norm. In particular, ISCT does not direct managers in deciding what is the right thing to do. It neither endorses the controversial behavioral norm, prohibits the controversial behavioral norm, nor endorses an ethical theory (e.g., Kantian ethics or virtue ethics) to evaluate whether community members should follow the contested norm. It is simply silent about what people in that workplace should do, ethically speaking.

WHEN NORMS CONFLICT: PSYCHOLOGICAL CONTRACT VIOLATIONS

ISCT's silence regarding situations in which behavioral and attitudinal norms conflict is particularly problematic because empirical research on psychological contract violations demonstrates that such conflicts regularly occur in the workplace. To substantiate and understand these conflicts—along with the need for guidance that they occasion—we draw on a rich, descriptive literature in organizational behavior. This literature does not make prescriptive claims about psychological contract violations, as in, for example, whether the violations are ethical or unethical. We argue, though, that the research demonstrates the nature and prevalence of psychological contract violations and, as such, provides reason to seek resources for ethically evaluating workplace behavioral norms of which some community members disapprove.

Conflicting Norms as Psychological Contract Violations

Empirical research captures the persistent conflicts between behavioral and attitudinal workplace norms. In the organizational behavior literature, such conflicts are a type of psychological contract violation. As Morrison and Robinson (1997: 229) explain, "a psychological contract is commonly defined as an employee's beliefs about the reciprocal obligations between that employee and his or her organization, where these obligations are based on perceived promises and are not necessarily recognized by agents of the organization." Using the language we introduced in our discussion of ISCT, then, a psychological contract exists when an employee approves of a perceived workplace behavioral norm. When the organization fails to act in accordance with this behavioral norm (i.e., to meet the employee's expectations associated with the employee's psychological contract), it creates a conflict between the employee's psychological attitudes and the organization's behavioral norms: a psychological contract violation. Psychological contract violations involve

"emotional distress and feelings of anger and betrayal" (Dulac, Coyle-Shapiro, Henderson, & Wayne, 2008: 1080). They are so common that Robinson and Rousseau (1994) refer to them as typical rather than exceptional.

Following the example set forth earlier, a psychological contract violation occurs for an employee who disapproves of female executives being excluded from corporate executive positions but works for an organization in which female employees are excluded from corporate executive positions. To express psychological contract violations, we use the following grammatical structure: I disapprove when female employees are excluded from corporate executive positions, and at my firm, female employees are excluded from corporate executive positions.

In an example of a psychological contract violation from the organizational behavior literature, an employee felt that his company behaved unfairly when it retroactively cut commissions (Robinson & Rousseau, 1994). In our terminology, the employee had an attitude of disapproval with respect to the behavioral norm—reducing commissions after the fact—that applied in his organization: I disapprove when [managers retroactively cut commissions], and at my firm, [managers retroactively cut commissions]. Another violation occurred for employees who expected their employer to contribute to their retirement fund when the employer failed to do so (Morrison & Robinson, 1997): I disapprove when [employers fail to contribute to employees' retirement funds], and at my firm, [employers fail to contribute to employees' retirement funds]. The literature on psychological contracts examines breaches as precursors to important employee outcomes, such as turnover, performance, emotional responses, and commitment (Dulac et al., 2008; Morrison & Robinson, 1997; Robinson & Morrison, 2000).

Like ISCT, the literature on psychological contracts does not offer a way to resolve conflicts between workplace behavioral norms and employee attitudinal norms. As ISCT affirms (merely) that no authentic ethical norm exists in a situation in which behavioral and attitudinal norms conflict, the literature on psychological contracts reveals (merely) that a psychological contract has been violated in such situations. This literature can provide greater insight into the employees' perspectives and show the extent to which employees may experience feelings of betrayal when they disapprove of workplace behavioral norms. Understanding that employees may experience feelings of betrayal does not, though, on its own, resolve managers' dilemmas about what is ethical. That is to say, although psychological contract violations are a signal of potentially unethical workplace practices, they do not demonstrate that workplace practices are unethical. Psychological contract violations could, for example, reflect unrealistic gripes regarding workplaces (e.g., a desire for more paid breaks than working hours).

Distinguishing Subjective and Intersubjective Violations

To make progress toward understanding when psychological contract violations indicate that workplace practices are unethical and when they reflect unrealistic gripes about workplaces, we introduce a distinction between subjective and intersubjective psychological contract violations. When workers experience subjective psychological contract violations, their feelings of betrayal are specific to their own

experiences; in intersubjective psychological contract violations, by contrast, workers' feelings of violation relate to experiences that can be understood and shared by others. In the structure we have been using, a subjective psychological contract violation can be expressed as follows: I disapprove for self-interested reasons when [I, as a woman, am (not) excluded from corporate executive positions]. To express the intersubjective psychological contract violation, the statement would be broadened to the following: I disapprove when [female employees are (not) excluded from corporate executive positions] for reasons that can be understood and shared by others. In the next section, we more fully explore what an intersubjective violation entails.

RESOLVING NORM CONFLICT: IR PROCESS

Identifying intersubjective psychological contract violations can be a valuable first step in using the IR process, a process we propose to address ethical dilemmas involving workplace practices. In this section, we explain how managers can use the IR process to evaluate behavioral norms of which some workers disapprove. The IR process evaluates behavioral norms as unethical when two conditions obtain. First, one or more parties to the norm have intersubjectively valid reasons to veto the norm (i.e., roughly, reasons that can be understood and shared by other parties). Second, the vetoing party is motivated to cooperate with other parties to the norm. We explain these features of the theory (underlying principle, motivation to cooperate, and intersubjectively valid reasons to veto a workplace practice) and apply the IR process to a workplace norm.

Principles

The IR process is normatively based in Scanlonian contractualism (Scanlon, 1998) and Kantian ethics (Kant, 1785/2002). Like these precursors, the IR process addresses the principles underlying decisions rather than decisions themselves. Principles are implicit standards or rules that guide decisions, such that a single principle can underlie and guide many decisions. We follow the Scanlonian–Kantian focus on principles because this focus comports well with our interest in the behavioral norms in a workplace. Behavioral norms, like principles, underlie and guide workplace decision-making. Referring to the behavioral norm discussed previously, principles have the following grammatical form: female employees are (not) excluded from corporate executive positions. One example of a specific managerial decision guided by the negative version of this norm is as follows: I do not promote Jean, a female employee, to a corporate executive position. Not promoting Jean represents a specific application of the general principle that female employees are excluded from corporate executive positions.

Cooperative Activity

As in Scanlon's (1998) contractualism, decision makers using the IR process must have standing to evaluate behavioral norms (as principles underlying workplace actions). In particular, their evaluation of a behavioral norm (principle) must be

motivated in a particular way, namely, with an attitude of actively seeking to cooperate with the members of the community implicated by the behavioral norm (principle) being evaluated (Scanlon, 1998: 191). Someone who prefers to shut down a workplace rather than entertain a colleague's counterargument regarding the permissibility of a disputed norm, by contrast, has an uncooperative attitude. Regarding the no-female-executives norm, consider a manager who approves of this norm for personal reasons, such as that she is nearing retirement and has no desire for an executive's workload. Unless this manager considers how the norm affects others in her evaluation of the norm, she lacks standing in the IR process to evaluate the no-female-executives norm. Most managers are presumed to be motivated appropriately (i.e., actively seeking to cooperate) under the IR process to the extent that members of a workplace typically seek workplace behavioral norms of which other affected parties, not just they, approve.

Intersubjectively Valid Reasons to Veto

Building on Scanlon's (1998: 158) account of "reasonable rejection," the IR process holds that a workplace decision is ethical only if no member of the community bound by the behavioral norm (principle) that underlies the decision has intersubjectively valid reasons to reject, or veto, that behavioral norm (principle). For Scanlon, an employee reasonably vetoes the principle underlying a decision when she decides that the principle could not be the basis for mutually respectful cooperation among members of a community. This focus on understanding and agreement gives Scanlon's (1998) contractualism its normative force. The view mandates that each person's attitude matters and, among other prohibitions, that powerful people may not impose costs on those with less power based on the power differential, or the numbers, alone. A single person's veto, when suitably motivated, is sufficient to prohibit a principle (for Scanlon) or render a behavioral norm unethical (for the IR process).

The IR process's intersubjectively valid reasons for vetoing a principle must be understood and shared, explicitly or implicitly, by others. It is in this sense that intersubjectively valid reasons for vetoing are "generic" (Scanlon, 1998: 204) among members of an actively cooperating community. Intersubjectively valid reasons to veto refer to normative standards, such as, in Scanlon's (1998: 219) account, "well-being, claims, or status" that are, or can be, understood and shared by others. Whereas persons' well-being comprises their physical integrity and comfort characterized in terms that are generically understood among members of a community (as discussed, e.g., in Bentham, 1789; Mill, 1861), persons' claims include their intersubjectively valid perceptions of their entitlements in the existing social order (as discussed in Gächter & Riedl, 2005; Harvey & Dasborough, 2015). Persons' status, in turn, describes their fundamental human dignity, by virtue of which they enjoy equality to all other human beings (as discussed, e.g., in Arnold & Bowie, 2003; Kant, 1785/2002; Pirson, Goodpaster, & Dierksmeier, 2016), as "dignity" is understood in particular workplaces or communities (e.g., Badawi, 1999/2016; Livingstone et al., 2016). To these three categories for establishing persons' reasons for vetoing (the principle underlying) a decision, we add the

normative standard of fairness (e.g., Rawls, 1971/1999, 2001), again as this term is understood in particular workplaces.

This list of normative standards incorporates widely held conceptions among business ethicists about the most prominent ethical theories in our discipline (as discussed in de Colle & Werhane, 2008) but is not intended to be exhaustive. Rather, the IR process builds on Scanlon's (1998) account by granting decision makers (e.g., managers) the flexibility to protect lone dissenting voices whenever those lone dissenters veto principles based on ethical standards that can be broadly applied within the workplace.

What unifies the reasons recognized as "intersubjectively valid" in the IR process, then, is their normative status, attuned to the particular workplace in which conflicts among norms occur. Unlike "thin" hypernorms, the normative standards associated with the IR process are "thick" (Walzer, 1994) in the sense that they refer to "particular moralities" that can produce "various norms and standards" to govern daily life, including workplace practices (Brenkert, 2009: 650, citing Donaldson and Dunfee on the microsocial contracts of specific communities). Although these normative standards are "generic" (Scanlon, 1998: 204) among the members of a workplace, they do not constitute "thin moralities" in Sonenshein's (2005: 476) sense of abstract principles. The normative standards associated with the IR process are "generic" but not "thin" to the extent that they are applied by managers who understand them in terms of the norms governing their particular workplaces.

Regarding the question of why these standards only, as opposed to others, we acknowledge that the discipline of ethics is not complete. Although there exists at the present time no grand unified theory of ethics that can explain what makes a normative standard prescriptive in an ultimate sense, philosophers have not ruled out such a theory either (Berker, 2007). Until the time that a grand unified theory of ethics is either established or refuted, the IR process will remain flexible regarding the normative standards it recognizes: only those that are, or can be, understood and shared by others.

To facilitate applying the IR process, we offer Figure 1, which visually represents how the IR process unfolds and how it connects to ISCT.

The description of the process is not predictive. The figure provides two pathways for assessing the ethical nature of a workplace practice. For the main pathway, the decision maker identifies the relevant workplace parties and considers (i.e., by applying the normative standards of well-being, claims, status, and fairness) whether any of them have intersubjectively valid reasons to veto the practice. If one or more parties can veto the workplace practice for an intersubjectively valid reason, it is unethical. If no party has intersubjectively valid grounds to veto the workplace practice, by contrast, the practice is ethical. In the second pathway, the decision maker could consider using ISCT if the attitudinal and behavioral norms converge. If no convergence exists, then the decision maker must use the IR process.

Workplace Application

We apply the IR process to the no-female-executives norm discussed previously, with particular attention to the manager's decision not to promote Jean, a female employee, to a corporate executive position. For an overview of this process, see Figure 2.

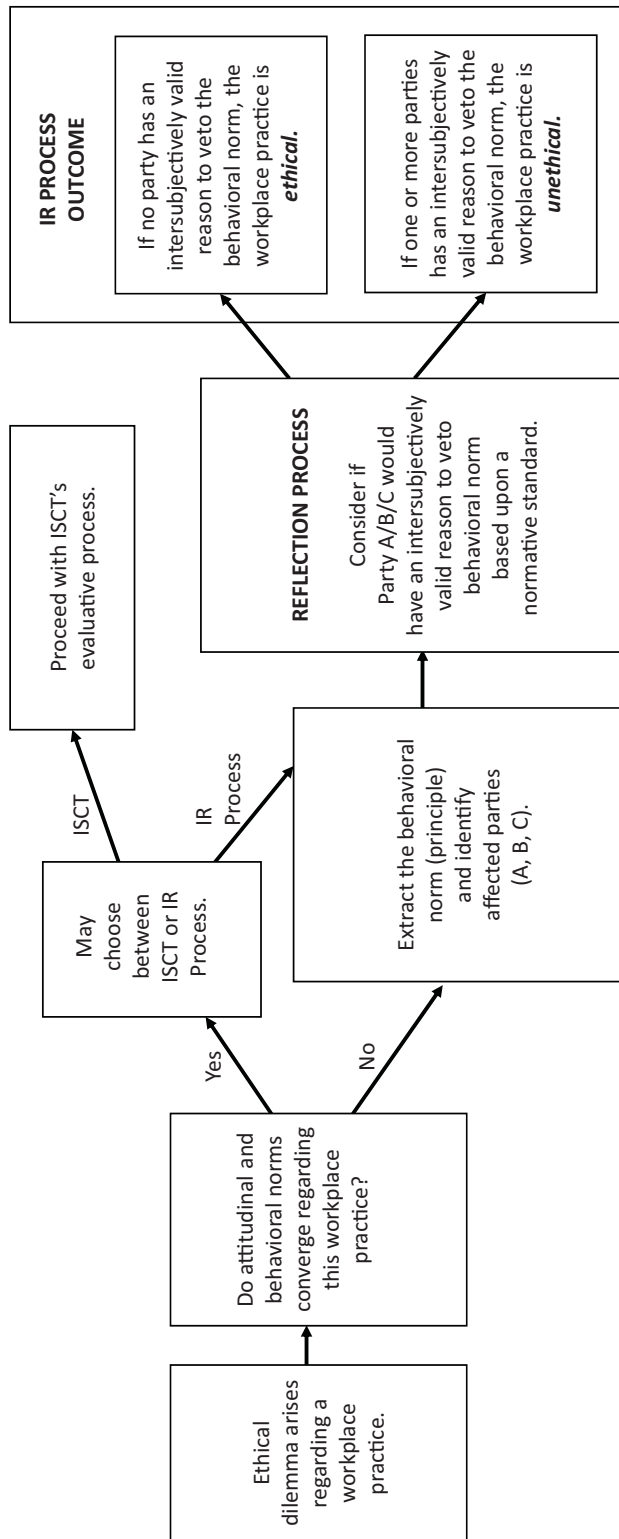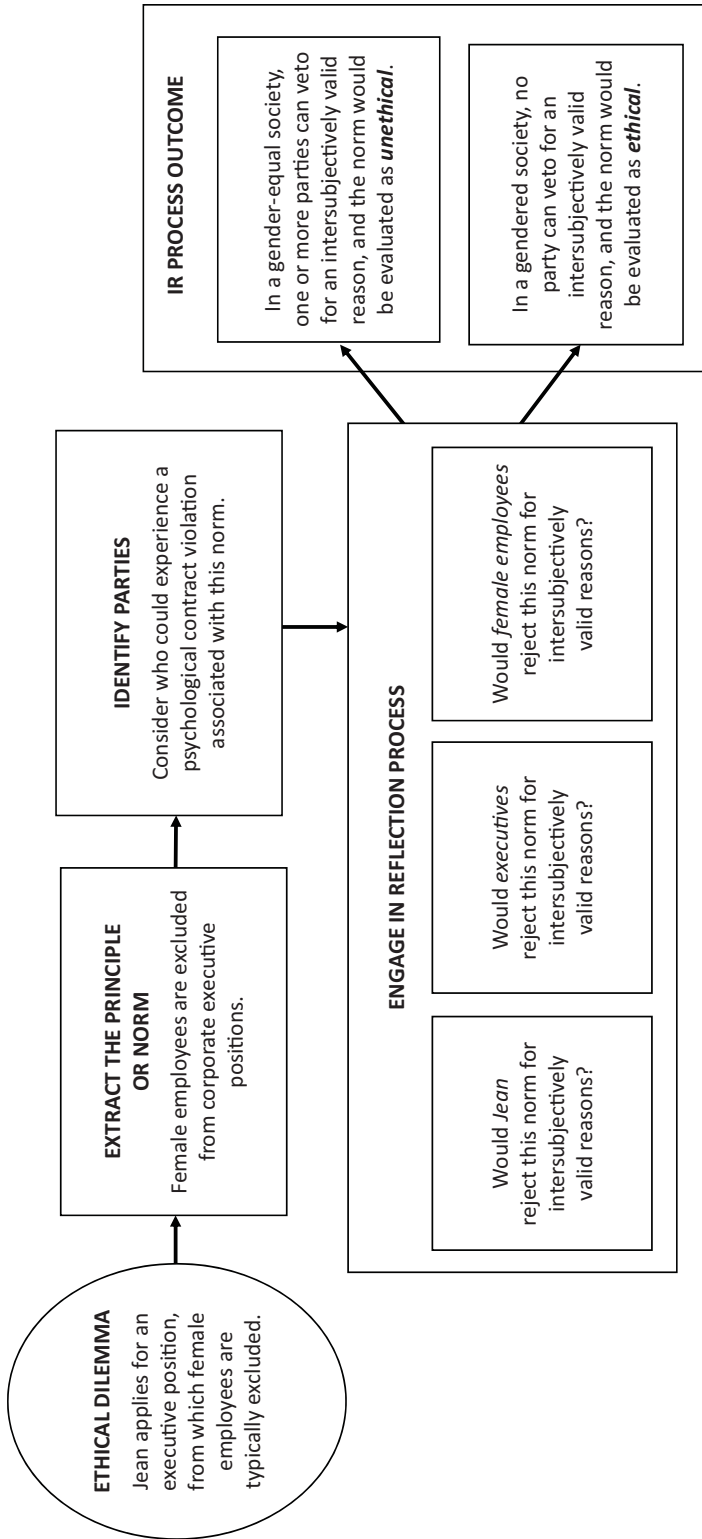**Figure 1: Intersubjective Reflection Process and Relationship to ICST**

Figure 2: Application of the IR Process

The manager begins by formulating the principle (behavioral norm) underlying this decision. In this case, the principle (behavioral norm) is the following: female employees are excluded from corporate executive positions. Then, the manager determines which parties are implicated by the principle (behavioral norm). To identify relevant parties, managers consider who might experience a psychological contract violation as a result of the principle (behavioral norm). Parties to the norm will generally be other members of the workplace; the IR process allows managers flexibility, though, to consider additional viewpoints, such as those of community members, when relevant. In light of the IR process's Scanlonian basis, described previously, managers should pay particular attention to parties who may experience psychological contract violations associated with either being less powerful than decision makers (i.e., managers) or being in a minority position (i.e., in terms of numbers). Identifying relevant parties thus helps with the next step of the IR process: considering whether this principle (behavioral norm) causes any parties implicated by it to experience psychological contract violations.

In this stage of the IR process, managers take up parties' various perspectives to understand whether parties have cause to disapprove of the work practice under evaluation. This exercise requires decision makers both to reflect on their own reasons for approving or disapproving of the principle (behavioral norm) underlying that practice and to gauge others' possible reasons for approving or disapproving of that principle (behavioral norm). In doing so, decision makers engage in a form of speculation about others' beliefs and attitudes based on the familiarity with their workplaces and colleagues that decision makers have gained over time.

The next step is to determine whether any parties potentially experience intersubjective psychological contract violations as a result of the principle (behavioral norm) under evaluation. This step requires managers to take a broad, empathetic perspective on the workplace, as the beliefs and attitudes of workplace members influence whether they experience intersubjective (as opposed to subjective) psychological contract violations. In the gender-equal workplace mentioned previously, for example, people's beliefs and attitudes offer grounds to disapprove of the no-female-executives norm for generic (rather than exclusively self-interested) reasons. People in the gender-equal workplace are concerned to maintain equal relations among genders and view gender hierarchy as a threat to people's basic dignity. They believe that people in their workplaces are generally selected for initial positions, promotions, and positions of authority in line with their qualifications for the roles rather than according to their gender. In particular, they notice that men seem to be selected for positions as corporate executives on the basis of their credentials and experience; thus women should be selected for positions using the same criteria. Insofar as these workers engage in cooperative activities in their particular workplaces, they have grounds to veto the norm that excludes female employees from being selected for corporate executive positions on the basis of their gender.

Contrast this workplace with the gendered workplace, in which people tolerate gender hierarchy as compatible with people's basic dignity. Assignment to positions in this workplace is not credential or experience based, nor do assignments refer (only) loosely to potential executives' credentials and experience;

rather, executives are chosen based on whether they are judged to be a good match for the existing population of executives. Executives might be judged to be good matches based on their personal or cultural traits. Although women are excluded from certain positions of authority in this workplace (say, based on being assumed to lack the desired personal or cultural traits), neither women nor anyone else feels that women are disparaged by this exclusion. Rather, female employees perform different roles in this workplace, of which both they and male employees approve.

In the former workplace, an employee's negative assessment of the no-female-executives norm aligns with widespread beliefs and attitudes in the workplace (which demonstrate that the disapproval relates to workers' generic experiences) and suggests an intersubjective psychological violation. In the latter, though, managers cannot draw on widespread beliefs and attitudes to ascertain that the disapproval relates to generic, rather than exclusively self-interested, concerns. In such situations, managers should evaluate whether the employees' disapproval is supported by an ethical standard, such as well-being, claims, status, or fairness. If an employee's disapproval is supported by an ethical standard (i.e., as the ethical standard is understood in that particular work-place), then the manager can infer that the employee has an intersubjectively valid reason to veto the principle or behavioral norm and, accordingly, that decisions relying on this principle or behavioral norm are unethical according to the IR process.

JUSTIFYING THE IR PROCESS

Normative Justification of the IR Process

Normative accounts of intersubjectivity belong primarily to the social contract tradition in philosophy: beginning in Hobbes (1651/2012), Locke (1689/1887), and Rousseau (1762/1895), and continuing, more recently, to Rawls (1971/1999), Scanlon (1998), and ISCT (Donaldson & Dunfee, 1994, 1999). The social contract tradition generally describes the conditions under which a leader enjoys legitimate authority over a population, that is, when the leader's decisions affecting that population are ethical. Roughly, a leader enjoys legitimate authority over a population when the population approves (i.e., intersubjectively) of the leader's authority. In a business context, then, we interpret social contract theory as holding (again, roughly) that a manager's decision is ethical when the parties affected by the decision approve (i.e., intersubjectively) of that decision. It is in this sense that the normative justification of the IR process relies on social contract theory: the IR process evaluates managerial decisions as ethical only when no party affected by a decision has an intersubjectively valid reason to disapprove of (the principle underlying) that decision.

The IR process is also normatively supported by other seminal ethical standards in social contract theory and deontological ethics. Such ethical standards include obtaining the consent of those subjected to an authority (Hasnas, 1998; Hobbes, 1651/2012; Locke, 1689/1887) and, relatedly, demonstrating respect for human decision-making powers (Arnold & Bowie, 2003; Bowie, 2017; Kant, 1785/2002). In social contract theory, whether a party has reason to consent to constraints imposed on the party's actions determines whether those constraints are ethical.

Social contract theorists uphold parties' (reasons to) consent as decisive, ethically speaking, because of the special status that is granted to human beings (alone among the natural creatures of the world) based on their unique cognitive abilities. Related to the deontological standard that an action must demonstrate respect for human decision-making powers to be ethical, reasons to consent matter for social contract theorists because parties' reasons to consent demonstrate that parties have reason to choose the action that constrains them (i.e., that constraints are not imposed on them against their will, thus violating their natural prerogative to make decisions for themselves).

The IR process meets the ethical standard of consent to the extent that managers assess whether parties have intersubjectively valid reason to veto the principles underlying managers' decisions. If a party does not have intersubjectively valid reasons to veto a principle underlying a manager's decision, then the party is taken to consent to the decision, under the IR process. This version of consent conforms to social contract theory's discussions of tacit (Locke, 1689/1887) or hypothetical (Hobbes, 1651/2012; Rawls, 1971/1999; criticized in Dworkin, 1975) consent, as opposed to explicit consent. That is to say, even if parties actually do veto a principle underlying a managerial decision (conveying that the principle is unethical), the IR process could discount that veto if the veto is only subjectively, but not intersubjectively, valid.

Consider, for example, Jean's veto of the no-female-executives norm because it disadvantages her personally. Such a subjective veto does not cause the IR process to evaluate the norm as unethical. Jean's veto of the no-female-executives norm on the ground that it fails to respect women's fundamental dignity, by contrast, does lead the IR process to evaluate the norm as unethical. Similarly, one of Jean's colleagues who does not veto the no-female-executives norm underlying the decision not to promote Jean (e.g., because the colleague dislikes Jean on personal grounds and is glad that she has not been promoted) retains an intersubjectively valid reason to veto the principle. The colleague can discover the intersubjectively valid reason to veto the principle by reflecting on others' perspectives and determining that the norm fails to respect women's fundamental dignity.

The IR process meets the ethical standard of demonstrating respect for human decision-making powers, in turn, to the extent that it responds to the unique human ability to understand decisions intersubjectively—a sophisticated form of decision-making. As it responds only to intersubjectively valid reasons, which can exclude parties' actual reasons, the IR process does not endorse every outcome of a human decision-making process. The IR process does take parties' actual (empirically discoverable) attitudes as important signals that they could have intersubjectively valid reasons to veto the principle underlying a managerial decision. As such, it both demonstrates respect for parties' decision-making (even if it does not endorse every decision that parties might come to) and retains aspects of ISCT's empirical basis.

Empirical Justification of the IR Process

While empirical evidence cannot prove that a normative theory is morally correct, empirical evidence is useful for demonstrating that individuals are capable of using

the theory in their decision-making and that use of the theory improves ethical outcomes. Empirical justification for the IR process exists in several streams of research within the psychology and management literatures, including literatures on perspective taking, divergent thinking, and bounded awareness (Chugh & Bazerman, 2007; Ku, Wang, & Galinsky, 2015; Todd, Hanko, Galinsky, & Mussweiler, 2011; Zhang, Gino, & Margolis, 2018).

Perspective Taking

Perspective taking, defined as "the active cognitive process of imagining the world from another's vantage point" (Ku et al., 2015: 79), is a predictor of many outcomes that are linked to ethical decision-making. Specifically, perspective taking has been found to reduce biased evaluations, promote cooperation, and improve conflict resolution (for a full review, see Ku et al., 2015). For example, Todd and colleagues (2011) conducted five experiments to examine how perspective taking affects racial bias across a variety of tasks. Taken together, the experiments suggest that perspective taking combats bias by reducing negative automatic cognitive associations and by promoting positive interpersonal processes. This result supports the IR process by showing that people (e.g., managers) can view their tasks (e.g., decision-making) from the perspectives of those affected by the tasks, including various employees in their workplaces.

In considering the example discussed previously (Jean's promotion to corporate executive), the perspective taking literature suggests that managers can reduce the impact of bias on their decisions by imagining another person's perspective, as is done in the IR process. To the extent that parties would have intersubjectively valid reason to veto biased practices that affect them, Todd and colleagues' (2011) result suggests that the IR process will reduce bias and, thereby, improve ethical decision-making. In this manner, the perspective taking literature adds empirical support to our proposed normative theory.

Brockner and Wiesenfeld (2016) suggest another way in which decision makers' capacity to shift between perspectives enhances ethical decision-making. They discuss the benefits for ethical decision-making when decision makers shift from the perspective of themselves as "I" to the perspective of themselves as "me." Decision makers who consider themselves as an object (i.e., "me") as opposed to a subject (i.e., "I") are less likely to suffer from ego depletion and weaker regulatory processes, which have been linked to unethical behavior (Brockner & Wiesenfeld, 2016). Applied to organizational contexts, this research suggests that managers who shift from understanding themselves as a "we" (collective self-as-subject) who makes decisions and understanding themselves as an "us" (collective self-as-object) for whom decisions are made (Brockner & Wiesenfeld, 2016) may experience similarly salubrious results. Where such shifts in perspective reduce ego depletion and build decision makers' capacity for exercising self-control, they will be likely to enhance ethical decision-making.

One possible limitation of the perspective taking results with respect to the IR process is shown by Pierce, Kilduff, Galinsky, and Sivanathan (2013). These researchers link perspective taking to undesirable outcomes (which they call

"unethical") in competitive situations. In their studies, "perspective taking" entails imagining a negotiation with a partner who possesses competitive attributes. The authors find that asking someone to engage in perspective taking involving a competitor who is imagined to be competitive led the study participant to misstate initial allocations in their negotiations.

We argue that Pierce and colleagues' (2013) results do not limit the IR process's potential. In the first place, it is not obvious that making misstatements in the reporting of initial allocations in a competitive context (i.e., "bluffing") is unethical. Researchers have argued that bluffing is ethical in a context in which bluffing is expected (Carr, 1968), that certain forms of bluffing are ethical so long as they make all parties to the bluffing better off (Strudler, 1995), and, more broadly, that businesses may break certain laws in competitive contexts when doing so is necessary to secure certain goals, such as fairness or self-preservation (Hughes, 2019). In other words, we agree with Pierce and colleagues (2013) that perspective taking may promote distortions of initial allocations if the study participant is led to believe that the other person involved in the study task is competitive and will engage in the same behavior. We argue, though, that this outcome does not suggest that perspective taking produces unethical decision-making, even in competitive contexts. Pierce and colleagues' results show, rather, that when parties to a decision engage in perspective taking, they consider what others would want or expect of them and, therefore, how parties may behave toward each other, ethically speaking. If a study design prompts study participants to consider a negotiation partner that expects misstatements, then perspective taking may induce misstatements in those situations because such prompts and cues lead them to believe that those individuals expect and may ethically receive bluffing in negotiations.

Relating these findings to the IR process, we believe that Pierce and colleagues' (2013) results regarding perspective taking in a competitive environment demonstrate some of the IR process's strengths. By taking up affected parties' perspectives in the IR process, managers can determine whether parties have intersubjectively valid reasons to veto workplace practices that reflect a competitive environment (e.g., not revealing one's actual range of acceptable offers, bluffing about the budget to spend on a repair, claims about lowest acceptable price). In competitive environments, parties may lack reason to veto, and accordingly may consent to, strategic actions such as those mentioned previously. By imagining the perspectives of affected parties and their reasons to veto—or consent to—contested workplace practices, the IR process improves ethical decision-making.

Divergent Thinking

Moore and Tenbrunsel (2014) specifically examined the effect of cognitive complexity, conceptualized as considering and integrating divergent factors or perspectives into a decision, on ethical decision-making. They found that cognitive complexity was helpful but that, at some point, considering too many factors was detrimental to ethical outcomes. Their study designs, however, differed from the IR process in important ways. First, the study setup did not provide specific guidance in terms of the normative considerations. Rather, the study participants were prompted

to consider multiple dimensions of the decision that they regarded as important and explain why. This prompt did not give a normative grounding for the types of considerations that were expected. Second, unlike perspective taking or the IR process, which specifically focuses on adopting viewpoints of other individuals, cognitive complexity is based purely on counting the number of diverging dimensions that are considered, which may or may not involve adopting the perspectives of other people. In the case of promoting Jean, cognitive complexity could be demonstrated by considering that if the firm promoted Jean, it could pay her less than a male counterpart, thus contributing to the firm's overall financial performance. Thus the divergence and integration required of cognitive complexity can be demonstrated by considering budgetary restrictions and financial gains, which could have little to do with the perspective of parties to the workplace practice.

This conclusion from the cognitive complexity research—that considering too many factors could lead to less ethical outcomes—should, as such, not be seen as an argument against the perspective taking approach of the IR process. First, the decision factors used in cognitive complexity studies were chosen by the experimental subjects themselves, rather than through a normative process. Second, the chosen dimensions on which a decision was to be made might have nothing to do with anyone's perspective but could be cost, time, or some other factor. Even if individuals' perspectives are considered in the process of cognitive complexity, the need for consent or rejection is not.

A related stream of research regarding divergent thinking, moreover, supports the idea that people make more ethical decisions when they employ various ways of approaching a problem (Zhang et al., 2018). For example, Zhang and colleagues found that divergent thinking predicted moral insights. More specifically, they found that different ways of approaching an ethical dilemma led to greater moral insights when considering how to respond. By engaging in the IR process, employees will inevitably take on different vantage points related to an ethical dilemma and, as past research suggests, may experience greater moral insights. To the extent that moral insights are likely to improve ethical decision-making, we expect employees to exhibit better ethical judgments after engaging in this process.

Bounded Awareness

While studies address the ways in which managers benefit from considering others' perspectives when making workplace decisions, related research indicates that managers face challenges associated with "bounded awareness" (Bazerman & Sezer, 2016; Chugh & Bazerman, 2007) in identifying relevant parties. In heat-of-the-moment decision-making, managers may simply be unable to grasp affected parties' attitudes toward the decisions they are considering or even who the affected parties are. The IR process offers resources to address this challenge, both in terms of its regimented procedure (which allows managers a moment to step back from frantic concerns to complete steps associated with the IR process) and in its insistence that managers reflect on the understanding they have gained of parties' attitudes and beliefs over the time they have worked together. These aspects of

the IR process comport well with other strategies, such as the shifting to a slower, more deliberate form of cognition (Kahneman, 2011) that scholars (Bazerman & Sezer, 2016; Chugh, 2004) have advocated to mitigate bounded awareness. More specifically, Bazerman and Sezer (2016) discuss switching to system 2 thinking and designing nudges that promote ethical decision-making, such as checklists or reviews that could make leaders more aware of problematic behaviors. In the next section, we discuss what such a review process, grounded in normative theory, may look like.

DISCUSSION AND FUTURE DIRECTIONS

In this article, we have introduced an ethical decision-making process that addresses a situation commonly found in workplaces (conflicting behavioral and attitudinal norms) by applying concepts from Scanlon's (1998) contractualism. Using the rich empirical research on psychological contract violations, we provide a road map for identifying the principles underlying workplace practices and applying normatively grounded evaluative criteria to guide managerial decision-making. Importantly, the IR process not only addresses conflicts in behavioral and attitudinal norms but also can be applied more broadly to workplace dilemmas. Here we consider the implications of the IR process for future research and practitioners, including comparison with other decision-making procedures, objections to the IR process, and how the IR process can be empirically evaluated.

Comparison with Other Decision-Making Procedures

To develop the IR process as an ethical decision-making procedure, we contrast its usefulness in these scenarios with the usefulness of other ethical theories and decision-making strategies to which managers might turn, such as Kantian ethics, virtue ethics, stakeholder theory, and ISCT.

Kantian Ethics

Kantian ethics (Arnold & Bowie, 2003; Bowie, 2017; Kant, 1785/2002) requires decision makers to recognize the status of the people who are affected by their decisions as decision makers themselves. The decision-making capacity of affected parties, accordingly, deserves respect (i.e., in the same manner that decision makers wish for their own decision-making to be respected). Kantian ethics offers clear grounds to prohibit sexual discrimination (Ohreen & Petry, 2012: 369) regardless of the context in which it occurs (e.g., a gender-equal or a gendered workplace).

In this sense, it might appear that managers would be better served by adopting Kantian ethics rather than the IR process. In addition to the practical benefits of an ethical decision-making strategy that responds to workplaces' empirical characteristics, such as the IR process, however, the IR process can be justified via Kantian ethics itself. In the first place, a Kantian-ethics-oriented employee's evaluation of the no-female-executives norm is sufficient to produce an unethical evaluation by the IR process (as the Kantian-ethics-oriented employee's evaluation gives the employee an intersubjectively valid reason to veto the norm). Second, the IR process's

inclusion of the attitudes of all affected parties incorporates their status as decision makers into the mechanics of the decision-making strategy. The IR process, as such, represents a strategy by which decision makers can demonstrate respect for the decision-making capacities of their subordinates.

The IR process also enjoys at least two practical benefits as compared with Kantian ethics. First, under Kantian ethics, managers must either persuade non-Kantian-ethics-oriented employees to adopt an ethical viewpoint that is not intuitive to them or accept that non-Kantian-ethics-oriented employees will reject the ethical evaluations that Kantian-ethics-oriented managers offer. The IR process offers a procedure for including people's attitudes in an overall decision-making process. Even when employees dislike the results of the IR process (i.e., when the IR process fails to promote their subjective interests), they have reason to accept the results of IR process decision-making that are built into the procedure itself.

Second, whereas Kantian ethics' requirements are absolute (i.e., not conditional on the characteristics of particular workplaces), the IR process retains ISCT's flexibility to respond to the attitudes and beliefs associated with specific workplaces. As Donaldson and Dunfee (1994) explain, Kantian ethics requires managers to find a principle that applies in all workplaces, regardless of the differing attitudes and beliefs of the workplace members. Rather than requiring members of, for example, the gender-equal and gendered workplaces to adopt a single workplace practice, it seems more plausible to allow them to work out for themselves what workplace practices uphold women's fundamental dignity. The IR process enjoys greater flexibility than ISCT, moreover, in terms of the greater adaptability of its normative principles to the particular workplaces in which they are used, as opposed to the universality of ISCT's hypernorms.

Virtue Ethics

Virtue ethics (Aristotle, 350 BCE; Solomon, 2004) similarly offers several strategies to aid managerial decision-making, including striving to become a virtuous person by comporting one's behavior to virtues like courageousness. Virtue ethics holds that becoming a virtuous person is a lifelong, continual process that few people are able to master perfectly. To aid less-than-virtuous people in their decision-making (while at the same time contributing to the process of their becoming more virtuous), decision makers can reflect on how a well-established virtue, such as courageousness, would guide decision makers in particular circumstances.

In considering whether to promote Jean, for example, the virtue of courageousness could guide managers to promote well-qualified and experienced candidates to positions in which they are likely to perform well, even if (as in Jean's case) no one who shares their identity group (i.e., no woman) has been promoted to such a position previously. Like Kantian ethics, then, virtue ethics offers straightforward reasons to oppose the no-female-executives norm, at least on the basis of the gender-equal society's conception of "courageousness."

The gendered society's conception of courageousness, by contrast, could guide managers to adhere to that society's gender norms (perhaps against pressures to violate the norms) and deny Jean the opportunity to be promoted. It could also guide

Jean to accept the society's gender norms while both realizing and requiring others to recognize her equal status to male employees in the absence of promotional opportunities. In this sense, virtue ethics shares the flexibility of the IR process and ISCT but lacks the moral clarity of Kantian ethics in some cases.

To the extent that the IR process helps to cultivate managers' characters (e.g., by requiring them to participate in perspective taking and divergent thinking), virtue ethics can endorse the IR process as contributing to making managers more virtuous. As in Kantian ethics, virtue-ethics-oriented managers will face challenges in persuading their non-virtue-ethics-oriented employees that the managers' decision-making is normatively justified. Finally, also like Kantian ethics, a virtue-ethics-oriented employee's evaluation of the no-female-executives norm is sufficient to produce an unethical evaluation by the IR process. The virtue-ethics-oriented employee's evaluation gives her an intersubjectively valid reason to veto the norm, at least on the interpretation of, for example, "courageousness" associated with the gender-equal culture.

Stakeholder Theory

Stakeholder theory (Freeman, 1984), in turn, is not an ethical theory in the tradition of Kantian ethics and virtue ethics (Phillips, Freeman, & Wicks, 2003). Although scholars have shown that several ethical perspectives support stakeholder theory, including Kantian ethics (Evan & Freeman, 1993) and ISCT (Donaldson & Dunfee, 1999), the theory neither purports to offer guidance in all situations in which managers require ethical guidance nor insists that its recommendations enjoy priority over the recommendations of ethical theories like Kantian ethics or virtue ethics (Phillips et al., 2003). Rather, stakeholder theory requires decision makers to consider the interests of all "stakeholders" affected by a business decision: shareholders, employees, customers, suppliers, the community, and others (Freeman, 1984).

Regarding Jean's possible application for an executive position in a workplace in which the no-female-executives behavioral norm applies, stakeholder theory would guide managers to consider Jean's interests (along with the interests of other female employees, male employees, and other stakeholders). Stakeholder theory may help, in this sense, to alert managers when employees' interests are discounted by current practices (in much the manner that psychological contract violations direct managers' attention to practices that cause employees to feel betrayed by the organization, as discussed previously). The theory does not purport to resolve, though, how such interests should be included in ethical decision-making.

In this sense, an employee's evaluation that the principle (behavioral norm) underlying a workplace practice discounts the employee's interests (in line with stakeholder theory) would not constitute an intersubjectively valid reason for vetoing the principle (behavioral norm) under the IR process. Rather, we believe that the IR process (like Kantian ethics and ISCT) could potentially provide normative support for stakeholder theory's imperative of considering stakeholders' interests. Though we do not seek to establish such support herein, an important source of this support would be the IR process's distinctive uses of perspective taking and the act of imagining consent and rejection. As the empirical research suggests, the process

of putting oneself in others' shoes raises awareness of others' concerns, reduces biases, promotes cooperation, and improves conflict resolution (Ku et al., 2015). While stakeholder theory resembles our process in terms of considering multiple parties to a decision, then, it lacks key features that exist in contractualism, such as the consideration of one's unique position and imagined veto or consent.

ISCT

Finally, we review how the IR process differs from ISCT. Whereas ISCT seeks to identify authentic ethical norms, the IR process evaluates whether workplace behavioral norms are ethical regardless of whether they are authentic ethical norms in ISCT's sense. Whereas ISCT's evaluations are bound by people's actual behaviors and attitudes, in turn, the IR process steps back from actual behaviors and attitudes—along the lines of Smith's (1759) impartial spectator—to evaluate the behaviors according to generic reasonable reasons. These differences give the IR process increased flexibility compared to ISCT and allows it to evaluate more workplace practices. Although the IR process could, in this sense, replace ISCT completely in decision-making about workplace practices, we acknowledge that ISCT is easier to use in certain circumstances, namely, when managers can identify an authentic ethical norm. Because authentic ethical norms represent parties' intersubjective agreement about workplace norms, moreover, they resemble the results of the IR process (though there are certain differences, e.g., the minority who disagree with the authentic ethical norm could have intersubjectively valid reasons for doing so). As such, we infer that ISCT and the IR process are best construed as allied strategies for managerial ethical decision-making about workplace practices.

ISCT possesses certain strengths in international contexts, furthermore, that lend it a continuing role in managerial ethical decision-making, particularly as regards global concerns in cross-cultural settings. When an organization operates internationally and microsocial contracts arise in various countries that conflict with one another, ISCT's procedure of certifying whether the microsocial contracts conflict or comply with hypernorms is invaluable. This procedure both acknowledges the significance of local norms and provides a strategy for deciding between them (i.e., by evaluating which norms meet hypernorm standards). The IR process does not offer a comparable procedure. Indeed, the IR process is premised on managers' abilities to reflect on the views of their colleagues in the workplace, people with whom they interact routinely. Reflecting on the views of those they do not know (e.g., new global business partners) would be more difficult.

Objections

To understand the IR process's strengths and weaknesses, we consider four objections: that the IR process does not offer determinate results, that Scanlon's standard of "reasonable rejection" is vulnerable to objections from a normative standpoint, that the distinction between subjectively and intersubjectively valid vetoes is vague, and that Scanlon's standard of a single veto being sufficient to render a principle unethical is implausible.

Determinate Results

First, managers might be concerned that the IR process does not offer determinate results or that its evaluations might be controversial (e.g., if different members of a workplace call on competing normative standards simultaneously to veto and endorse the principle associated with a particular workplace practice). In response, we concede that these are worries about the IR process but argue that they should be construed as constraints on the IR process (not to mention on ethical decision-making generally) rather than as reasons not to use it.

Even the most difficult case for the IR process, in which employees' intersubjectively valid reasons potentially conflict with one another, reveals a strength of the IR process: its ability to recognize the diversity of beliefs and attitudes in the workplace. Considering others' viewpoints is a nuanced process, and the IR process aims to guide managers as they reflect on the right thing to do. In difficult cases in which employees' intersubjectively valid reasons conflict with one another, the ultimate decision will rely on the manager's judgment. Having engaged in the empathetic reflection associated with the IR process will, however, improve the quality of that decision, according to the argument offered herein. As such, the IR process provides a framework to support managers as they address problems in ethical decision-making according to their own reflections, gradually improving those reflections as managers engage in them.

Reasonable Rejection

Next, we consider the possible objection to Scanlon's (1998) standard of reasonable rejection: that there may be circumstances in which the claim of reason is simply a mask for power (Butler, 1990; Foucault, 1980; Irigaray, 1974; Nietzsche, 1886). There is always a risk that managers could use the IR process to discount certain parties' vetoes of behavioral norms as unreasonable (i.e., intersubjectively invalid or only subjectively valid) when parties' vetoes are framed according to skin color, ethnicity, gender, sexual orientation, or the like.

In response, we note that this is a real worry for the IR process given its focus on intersubjectively valid grounds to veto a workplace behavioral norm, which explicitly excludes a person's self-interested veto of a behavioral norm (i.e., that the norm disadvantages him or her personally). The IR process does accept subjectively motivated vetoes when they are supported by a normative standard. Whereas the requirement of support by a normative standard could create an additional hurdle for members of minority groups who seek to advance their interests in the workplace, this same requirement of support by a normative standard also helps to mitigate the worry that workplace decision-making under the IR process will marginalize minority interests. Thus the IR process's requirement of intersubjective validity is more specific than Scanlon's (1998) requirement of reasonableness and, as such, is less prone to manipulation by managers acting in bad faith to veto the claims of individuals marginalized by skin color, ethnicity, gender, sexual orientation, or the like.

Distinguishing Subjective from Intersubjectively Valid Vetoes

Third, we address a related but distinct worry concerning the potential difficulties of distinguishing subjective from intersubjectively valid vetoes. Consider, for

example, two distinct kinds of workplace complaints. In the first, the sole female employee in a workplace objects to her manager's decision to build a single bathroom in the workplace and designate it "men only." The women's room is in a different building and inconvenient for the female employee to access. In the second, the top-ranking sales associate in a workplace objects to her manager's policy of providing equal quantities of paid vacation to all employees. Based on this employee's superior performance, she feels that she should receive significant additional paid vacation time. In both cases, employees clearly have subjective reasons for lodging their complaints. The challenge for the IR process is to explain if either (or both) of them have intersubjectively valid reasons to veto the workplace behavioral norm as well.

The woman in the otherwise all-male office does have intersubjectively valid reasons to veto the workplace behavioral norm. Any man in the office can understand and share the veto, imagined from his own point of view, based on the normative standard of status. Even in a gendered society that holds that men's and women's basic human dignity is compatible with excluding women from executive positions, male coworkers can understand and share female colleagues' need for basic human comfort.

The top-ranking sales associate's veto, by contrast, depends on the particular workplace in which it occurs. A veto of a behavioral norm of failing to reward (or failing to reward sufficiently) good performance can be intersubjectively valid when people in that workplace or similar workplaces have been historically entitled to merit-based compensation, such as increased paid vacation time. If the magnitude of the reward claimed by the employee matches the magnitude of the employee's performance, or the reward generally serves as an incentive to encourage high performance, in turn, then the normative standards of fairness or well-being (respectively) could support the top-ranking sales associate's veto of the current behavioral norm. When such conditions do not apply, by contrast, managers would evaluate this employee's claim as only subjectively valid.

In sum, the female employee's veto of the men-only restroom is on stronger footing, normatively speaking, than the top-ranking sales associate's veto of the failure to provide her with far more vacation time than other employees receive. The former is well supported by the normative standard of status regardless of particular workplace norms; support for the latter via claims, fairness, or well-being, by contrast, depends on particular workplace norms.

Single Veto

Finally, we address a concern that the IR process's standard for vetoing workplace behavioral norms (i.e., for evaluating the norms as unethical) is too lax. According to the IR process, a single party's veto is sufficient to render a behavioral norm unethical. Although we have defended its ability to recognize and focus attention on a single employee's intersubjectively valid reasons to veto workplace behavioral norms as a strength of the IR process, in extremely large workplaces (e.g., more than 100,000 employees), it may seem implausible to give single parties so much control.

In response, we concede that the IR process spotlights individual voices, defend this aspect of the view, and explain why the issue will rarely arise as managers implement the IR process. Whereas the IR process can elevate a single complaint over the preferences of a large community, it does so only when the individual's complaint is intersubjectively valid. The theory rests on the assumption that all parties are interested in cooperation, and the intersubjective aspect of the decision process further ensures that accepted vetoes are not purely self-interested. The alternative to elevating such complaints is silencing individual voices that have normative support.

Because intersubjectively valid reasons can be understood and shared by others, moreover, we believe that 100,000–to–1 choices do not give individuals too much control over workplace decision-making. When a manager evaluates a behavioral norm affecting 100,000 people as unethical on the ground that one person has an intersubjectively valid reason to veto the norm, the manager does not simply elevate the individual's preference over the majority's preference. Rather, the manager recognizes that the 99,999 other people who are affected by the norm can understand and share the individual's disapproval, as in the case of the female employee who vetoed the sole workplace restroom being designated "men only."

Future Research and Applications

A strength of the IR process is its ability to integrate empirical and normative research, and we recommend future theoretical advancements as well as empirical research that will inform scholars' understanding of the IR process's strengths as a practical, effective decision-making tool. As a first step, researchers should examine the effectiveness of the IR process in producing more ethical decisions by empirically testing the process alongside other forms of perspective taking. We recommend a study that compares the efficacy of the IR process to perspective taking using standard perspective taking experimental designs in which perspective taking was found to improve ethical decisions (Todd et al., 2011) as well as those in which perspective taking was found to harm ethical decision-making (Pierce et al., 2013). For instance, the study may entail evaluating ethical decisions in a negotiation task by comparing conditions where the study participants imagine a competitive person (which was found to harm ethical decision-making), imagine an honest person (which was found to improve ethical decisions), or apply the IR process. The goal of such a study would be to see if the IR process, which integrates a normative standard into the evaluation of a workplace practice from multiple perspectives, boosts ethical decision-making above and beyond standard perspective taking exercises.

Similarly, the IR process should be tested alongside other normative theories to examine the efficacy of the process in promoting ethical decisions in a variety of workplace settings where norms are well formed and in flux. Using a broad range of ethical dilemmas, the efficacy of the IR process could be compared to ISCT, stakeholder theory, Kantian ethics, virtue ethics, and other normative theories. From these comparisons, researchers can glean how the IR process affects the quality of the decisions that employees make when applying the normative approaches.

In the field, the use of the IR process could be tested alongside the ethical decision-making frameworks frequently found in corporate codes of conduct (for discussion, see Warren, Peytcheva, & Gaspar, 2015). While many corporations offer step-by-step systems for guiding employee decisions that focus on escalating an issue through the chain of command, these decision-making systems are often missing a grounding in specific normative theory and direct the employee to focus on advice seeking (e.g., "ask your direct supervisor for advice"). These common strategies may provide a manager's perspective of an ethical dilemma, but the vantage point is still considerably narrower than the spectrum of individuals affected by a decision (all of whom are included in the IR process). Furthermore, the managerial view may not be informed or guided by a normative standard. A field experiment that tests the efficacy of a typical corporate ethical decision framework compared to the IR process would provide valuable information for research by indicating employees' ability to engage in intersubjective reflection using normative considerations in the workplace.

For theoretical research, we believe that the IR process will be particularly useful in building normative theory and providing guidance for emerging areas of business where attitudinal and behavioral norms are in flux and affected parties possess differing perspectives. Such situations are commonly found in areas of new technology (e.g., cryptocurrencies, driverless cars, artificial intelligence), new employment arrangements (e.g., the rise of Uber drivers, virtual work), and business strategies (e.g., the sharing economy). The IR process is especially valuable in developing prescriptions for emerging areas of business because it is both pluralistic and guiding in situations with amorphous norms, especially when theories like ISCT are less helpful.

CONCLUSION

This article offers several contributions to the business ethics literature. First, we identify a heretofore unexamined weakness in ISCT, which entails competing workplace norms that create moral ambiguity for workers. Second, we introduce the IR process to help managers address situations when norms conflict. By doing so, we find a way to address ethical dilemmas that are descriptively identified in the psychological contract literature but insufficiently addressed in the business ethics literature. The IR process evaluates contested workplace practices as unethical if one or more parties to the practices disapprove of them for a reason that other parties can understand and share (i.e., for an intersubjectively valid reason). Third, we offer normative and empirical justifications for the IR process. Finally, we demonstrate how to apply the IR process to workplace dilemmas and demonstrate the IR process's advantages—normative and practical—vis-à-vis alternative strategies for ethical decision-making in the workplace. In particular, we show the strength of the IR process, relative to other normative theories, in offering managers resources to identify and address the valid moral claims of employees (and other community members) with regard to workplace practices. We conclude by describing implications for research and practitioners. By providing guidance for

addressing common workplace dilemmas, the IR process advances both business ethics research and practice.

Acknowledgments

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