PLANNING AND ETHICS
'the moral behind an engineering consultancy'

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Date:	21-08-2012
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Abstract

Background The science of planning seems inextricably linked with ethics, because the planning process exists to serve the public interest. Subsequently this implies that a planning or engineering firm should act in a social responsible way. Business ethics as field of study contains those concerns about the actions of organizations and a result of this public concern is Corporate Social Responsibility (CSR). Dutch planning engineering companies have introduced ethical codes, corporate values and CSR. Witteveen+Bos, a Dutch engineering consultancy and the case study in this research, also embraced CSR. A study of the extent to which those corporate norms and values are leading in the daily decision making process and embedded into the organization, is reported here. This internalization process is important to understand when a company wants to act in line with their vision in the context of business ethics.

Results The theoretical framework showed that there is disagreement concerning the social responsibilities of planning engineering firms, however it is beyond dispute that such organizations have a responsibility towards society. In that context, Witteveen+Bos itself determines what CSR implies and how to embed norms and values in the organization. Based on the in depth interviews it appeared that codes, values and CSR policies hardly guide Witteveen+Bos' consultants in their daily operations. This is partly because all PMCs (a sort of business units) operate quite autonomously, in various sectors and different phases of a project.

Conclusion In order to internalize corporate norms and values in a planning engineering firm like Witteveen+Bos, the codes and CSR policy should be better adapted to each PMC and not be implemented as a top down approach like they are now. Besides, more internal discussion about the dilemmas concerning business ethics and CSR, should also lead to a better understanding how to cope with the corporate social responsibility.

Keywords: *Norms and corporate values, Ethics, Business ethics, Stakeholder approach, Planning engineering firms, Corporate social responsibility, Internalization process, Witteveen+Bos*

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List of abbreviations

CSR	Corporate Social Responsibility
EIA	Environmental Impact Assessment
GRI	The Global Reporting Initiative
KiviNiria	Koninklijk Instituut Van Ingenieurs *(Dutch)*
PMC	Product Market Combinations
SCBA	Social Cost Benefit Analysis
UN	United Nations
UNCED	United Nations Conference on Environment and Development
Wabo	Wet algemene bepalingen omgevingsrecht *(Dutch)*
WWF	World Wildlife Fund

Overview

Preface

This thesis is made as a completion of the master of science degree Environmental & Infrastructure Planning at the University of Groningen and is also a conclusion of my internship at Witteveen+Bos in Amsterdam.

A decisive factor that made me commit myself to do research on ethics in the context of planning was partly because of personal interest and partly because of a strong conviction. In fact, I was always convinced that ethics should be part of our bachelor or master programme, since career opportunities following this master degree will in all probability involve ethical dilemmas concerning the interests of different stakeholders or doubts about the social value of large infrastructure projects. In my opinion, an understanding of ethics can be of great value in our profession.

The freedom for choosing a research topic gave me the opportunity to combine planning and ethics. Subsequently the consultancy firm Witteveen+Bos was willing to show me the heart and soul of the company and helped me significantly to get an understanding of how an engineering consultancy deals with ethical dilemmas. Therefore I would like to thank Henk Nieboer, director of Witteveen+Bos in particular for his friendly and transparent attitude. I want to extend my gratitude to all people from Witteveen+Bos who participated in the interviews and thereby helped me do this research.

Several persons have contributed academically, practically and with support to this master thesis. I would like to express my gratitude especially to my head supervisor Tom van der Meulen from the University of Groningen and my internship supervisor Jacobiene Ritsema from Witteveen+Bos for their time, valuable input and enthusiastic support throughout the entire period. Thanks to you, in the past five months I have learned a lot concerning scientific research, the concept 'corporate social responsibility' and the content of working at an engineering consultancy. I would also like to thank Andre Nijhoff from Nyenrode Business University for his valuable input.

Finally I would like to thank my family and friends for being helpful and supportive during my time studying at the University of Groningen.

Lennard Oehlers

Amsterdam, August 2012

PLANNING AND ETHICS

'the moral behind an engineering consultancy'

Chapter 1 Aim of the study

In the 70's and 80's there was a rising interest of ethics in several professional fields. The foundation for this emerging interest was, for a large part, the uprising idealism of the 60's and primarily the concerns about the distribution of wealth. There was a high concern about how professionals can be held responsible for their actions (Howe, 1992). Besides this trend in the scientific debate, this responsibility was also reflected in the establishment of the Club of Rome in 1968 and later on in 1992 the production of the Rio Declaration. The Club of Rome, a group of former Head of State, UN bureaucrats, high/level politicians and government officials, diplomats, scientist, economists, and business leaders from around the globe, raised considerable public attention with its report. The limits to Growth in 1972. The mission is ´to act as a global catalyst for change through the identification and analysis of the crucial problems facing humanity and the communication of such problems to the most important *public and private decision makers* as well as to the general public. Planners and engineers, as public or private decision makers operating in the spatial domain, can contribute significantly to this mission. The Rio Declaration, the result of the Earth Summit, was a short document produced at the 1992 United Nations ´Conference on Environment and Development´ (UNCED). The Rio Declaration consisted of 27 principles intended to guide future sustainable development around the world. These principles were interstate and very abstract, for instance the Rio Declaration (principle 1) proclaims that human being are entitled to a healthy and productive life in harmony with nature, (principle 3) states that developmental and environmental needs of present and future generations must be fulfilled equitably and (principle 14) provides that states should effectively cooperate to discourage or prevent the relocation and transfer to other states of any activities and substances that, inter alia, are found to be harmful to human health. Organizations must decide for themselves how to give substance to a more sustainable and ethical way of business. The Global Reporting Initiative (GRI), an non-profit organization that promotes economic sustainability, was formed in 1997 produces standards for sustainability reporting. These GRI guidelines are being used by more than 4000 organizations from 60 countries. In this process, planners and engineers can make a difference, because their decisions and designs can have huge impacts on society. The question is how?

It appears that planners are moved to write about ethics. The main reason for this phenomenon is the general agreement about the value-laden and political nature of planning. Ethics in planning has to deal with several types of problems. In general, it could be that obligations to clients conflict with responsibilities towards society, following the professionally accepted rules produces results that are repulsive to most of the public and the professional integrity and democratic decision making seem to conflict (Watson, 2006). The obligations, in this context, for the planner have their origin in the characteristics of the relationship between client-professional or the employer-employee. Some obligations arise from the role as social scientist in addition to being a planner. And other obligations may be imposed by statute (Harper and Stein, 1992).

It seems obvious to agree upon the fact that a set of moral principles or values should govern the actions of planners, or more general consultants in planning. Most of the consultants would agree that their decisions should be made in line with accepted principles of right or wrong. In general terms, ethics are an inquiry into the nature and grounds of morality where the term morality is taken to mean moral judgments, standards and rules of conduct. `*It is a guide to human behavior that helps to distinguish between right and wrong*` (Campbell, 2006). When speaking of ethics within planning, normative ethics are a proper distinct of the meta-ethics to provide guidelines for the profession. Normative Ethics is the study of ethical action. It investigates the set of questions that arise when considering how one ought to act, morally speaking. In the planning literature there's been a wide variety of approaches; descriptive, analytical and normative. Where descriptive ethics is an empirical investigation of people's moral belief, normative ethics is concerned whether it is correct to hold such a belief. It includes the formulation of moral rules that have direct implications for what human actions, institutions, and ways of life should be like (Fordham, 1990).

Briefly stated, some studies are empirical or descriptive in nature, describing what planners and engineers within an organization hold as their values or accept as ethical behavior or more conceptual explorations of some issue. Some of these studies, try to generate a normative discussion. This can be arguments for particular institutional arrangements that support ethical behavior of the whole company or even arguments for broad ethical worldviews such as environmental ethic or an ethic concerned with social justice. The current study includes an empirical part to start a discussion about how ethics and norms can have an added value for an organization with their business in the field of planning.

The current study starts off with the subtitle: *'The Moral Behind an Engineering Consultancy'*, which is about the moral thinking and analysis by corporate decision-makers and consultants regarding the motives and consequences of their actions. By extension, an organization in the field of planning is confronted with a variety of decisions that create ethical dilemmas for the decision makers. To contribute to the debate about the ethics within the field of planning, the first part of this study will consist of a literature review; what are for instance the most influential ideas about ethics in planning according to the scientific literature? On the basis of the literature study, a case will be studied to examine how a consultancy firm in the field of planning copes with his role and impact on society, how it motivates all the choices regarding projects and how it integrates its vision concerning ethical behavior into the organization. The reason for chosen a case study is to get an better understanding of the ethical dilemmas within planning and about how methods and tools can contribute to the internalization of an 'moral responsibility' into an organization. The goal is to get an understanding of the company's actions concerning their moral responsibilities, or as its referred to in business nowadays: 'Corporate Social Responsibility' (CSR). Many companies claim to have a "Corporate Social Responsibility" (CSR) policy or "Sustainable entrepreneurship". A commonly used definition for CSR is:

"A continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce as well as of the local community and society at large."

*World business council for sustainable development

In practice this implies that CSR policy should function as a built-in, self-regulating mechanism whereby a business monitors and ensures its active compliance with the spirit of the law, *ethical standards*, or international norms (Schwartz, 2011). The goal is to embrace responsibility for the company's actions and encourage a positive impact through its activities on the environment, consumers, employees, communities, stakeholders and all other members of the public sphere who may also be considered as stakeholders. However, chapter 3 will show that CSR has different interpretations. The function of CSR is to contribute in an organization's mission as well as a guide to what a company stands for, also known as '*the corporate identity*', and will uphold to its stakeholders. However critics argue that CSR is merely window-dressing, or an attempt to pre-empt the regulatory role of governments who keep an eye on companies that operate in the spatial and social domain. In order to determine to what extent this CRS policy is actually contributing to the ethical behavior of an organization and its consultants, an examination is needed of the whole process of (moral) choices a company and its consultants make in their daily work. Questions should be asked concerning the actions of the organization and its consultants within the planning field. How do they motivate the choices they make regarding those daily actions? For instance, when the company has to decide whether to work on a infrastructural project with potentially large impacts on the social or ecological environment, how does the company motivate its decision? What tools does the company provide for consultants to make the 'right' choice? What is decisive for the choice made? What were ór are the alternatives?

First all the existing instruments of the company to internalize ethical behavior (norms and values) when it comes to corporate social responsibilities must be examined, to eventually come up with recommendations about how to internalize a moral responsibility in an organization in the field of planning. The case in this research is the company Witteveen+Bos. Witteveen+Bos is an engineering and consultancy firm that provides services in the water, infrastructure, spatial development, environment and construction sectors. Witteveen+Bos states that they tailored their business processes to fit their Corporate Social Responsibility, but what proves that this is actually the case and how do they motivate their actions in the context of CSR and business ethics?

On the basis of qualitative interviews with employees, annual reports, corporate responsibility reports, publications and consultancy reports it will be examined to what extent the CSR, ethical behavior, sustainable entrepreneurship, ethical standards, rules of conduct that have been defined at the management level, actually is internalized and part of the behavior and daily functioning of the organization and its consultants. Internalization in this context, is the long-term process of consolidating and embedding the company's beliefs, attitudes, and values, when it comes to moral behavior. It is the acceptance of a set of norms established by the organization (CSR policy, rules of conduct, sustainable design principles etc.) which are influential to the individual consultant. Internalization is often associated with *learning*,

for example, learning ideas or skills, and making use of it from then on. The notion of internalization therefore also finds currency in applications in education, learning and training, and in business and management thinking (Watson and Weaver, 2003). So the whole process of internalization within a company as Witteveen+Bos starts with learning what the norms are, and then the individual employees go through a process of understanding why they are of value or why they make sense in their daily practice, until finally they accept the norms as their own viewpoint. Besides this top-down process, presumably there is also a process that starts bottom-up and influences the higher levels of the organization regarding the corporate social responsibilities. Figure 1 illustrates this process:
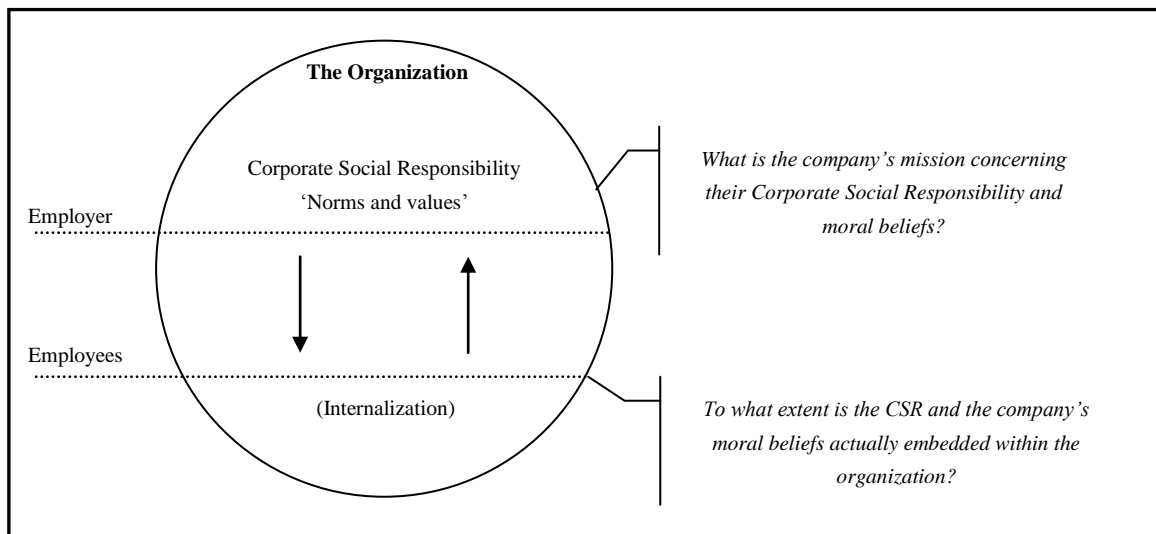

Figure 1. Process of Internalization

The challenge for an organization as Witteveen+Bos is how to make sure that their vision, values and norms are part of the actual business - with the employees knowing, understanding and applying them.

This study should will determine the main ethical dilemmas in the field of planning, to examine the motives for a company as Witteveen+Bos to choose their company's mission concerning Corporate Social Responsibilities. At first sight, based on the external communication (e.g. websites, CSR report, brochures), the corporate identity of Witteveen+Bos seems one with a high awareness of their effect on society, but it is unclear if this 'moral vision' is actually internalized into the whole organization. If it turns out that the organization wants to embed CSR in the company, what shows this is actually done and what are the motivations for doing so? Is it because most clients today demand a form of sustainable or ethical design or are there shared intrinsic values within the whole company? Besides that, the instruments, methods and tools to internalize such behavior are examined.

As a researcher you are not an objective outsider that can make scientifically sound and objective observations. In fact, with this research topic, as researcher you must be aware of the fact that answers of interviewees could be politically correct or your own interpretation as researcher could be influenced by your own values and beliefs. At most as researcher, you could ask questions to get a better understanding

of the whole process of the decision making process of an engineering firm in the planning field. In chapter 4 the position as researcher in this case study will be further discussed.

The practical utility of *ethics* as a field study for an organization, is frequently questioned. The problem is found in the failure of communication between the theorist and the practitioner. Critics often point out that ethics concerning organizations and planners are mostly abstract ethical theories. The ideas concerning planning expressed in terms of 'deontological requirements, 'consequentialist considerations', 'the categorical imperative, 'rule utilitarianism' are meaningless to the ordinary engineer or planner. In practice, an organization in the planning field just want to know how to resolve the specific problems that it is facing. If the (normative) principles available in such an organization, are expressed in a language unfamiliar to those who must apply them, they probably do not have a practical effect. The current study will examine if this is also happening at Witteveen+Bos. This study tries to do this by making steps from basic ethics and business ethics towards the case study of Witteveen+Bos. The discussion questions that are interwoven in the current study are the following;

Chapter 2	*Which ethical theories contribute to the planning debate?*

Chapter 3	*What are the ideas in the scientific debate of business ethics concerning the ethical behavior of organizations operating in the planning field?*

Chapter 4	*How does the planning engineering firm Witteveen+Bos give substance to CSR and business ethics within the organization?*

Chapter 5	*What are the main problems and dilemmas for Witteveen+Bos' consultants in practice, while living up to the company's values and norms in the context of CSR and business ethics?*

Chapter 6	*In general, are there recommendations to think of to give substance to Corporate Social Responsibility and to embed this in the company?*

The outline of this study is as follows. *Chapter two* starts off with a short introduction of general ethics. In a brief overview the most important philosophical theories about ethics and their relation with planning will be discussed. Important articles from i.e. Rawls, Marcuse, Howe and Campbell will be used for this, and eventually should lead to the next step; business ethics (chapter 3). Business ethics is one of the forms

of applied ethics that examines ethical principles and moral or ethical problems that can arise in a business environment. It ends with the link between business ethics and CSR, and an explanation about why most companies nowadays have incorporated a form of Corporate Social Responsibility into their company profile.

Chapter four and five will be the case study. A description is made of the Corporate Social Responsibility policy of Witteveen+Bos on the basis of e.g. the history reports, annual Reports, Corporate Social Responsibility reports and interviews. The goal is to examine if the corporate values and norms and the CSR policy are influencing the daily operations of the consultants. The organization has a mission concerning CSR and has corporate values and norms. This mission and those values and norms are conveyed to the employees of the company, but **to what extent are the norms and values of the company leading in the daily decision making process of the consultants and embedded in the organization?** That is the main question of the current study. The results of the case study are primarily based on interviews with fifteen employees. Interviews are held based on a selection of several consultants within different sectors of Witteveen+Bos, to get an proper overview about 1.the processes of trade-offs concerning the actions of the company - and whether those actions are consistent with the idea of CSR, 2. how the organization experience its responsibilities towards society and 3. how CSR (or 'ethical behavior') is embedded into the company's daily practices.

Finally, chapter six ends with a set of recommendations about how to cope with Corporate Social Responsibility and embed the corporate values and norms as an organization with a core business in urban planning. First, chapter 2 addresses ethics in general to provide an overview of the most important ethical theories and their relation to planning.

Chapter 2 Ethics and Planning

2.1 Introduction

The current idea of ethics concerns the society's notions about the rightness and wrongness of an act. It also involves evaluation and application of certain moral values that are being accepted as norms within a culture or society. In general it is defined as a set of principles or moral conduct. Ethics is considered as a normative science because it is about the norms of human conduct. As a science, ethics consists of systemizing, defending and recommending concepts of 'good' and 'wrong' behavior (Piccolo and Thomas, 2009).

The science of planning seems inextricably linked with ethics, because the planning process exists to serve the public interest. What's best for the public interest, is a continuous debate, in its general principles as well as in the applications for single cases. It emphasizes the need for a high standard of fairness and honesty among the professionals. Besides that, planning issues go along with conflicting values and most of the time there are major interests at stake. That's why in a planning process the need for a set of ethical requirements to guide the professionals seems a requirement.

The first step consists of a short overview of the most influential theories in moral philosophy. A distinction is made between two normative theories; the consequentialist and non-consequentialist approach. Within these two approaches, the theories are described which are relevant for this study. Subsequently, the relation between these theories and planning is described. This chapter is the basis for chapter 3 that will enhance a more specialized field of applied ethics, namely business ethics.

2.2 Normative ethics

This research consist of a discussion about normative ethics. Normative ethics is the study of ethical action. It is concerned with criteria of what is morally right and wrong, in other words, it investigates the questions about how one ought to act, morally speaking.

The central question in normative ethics is determining how basic moral standards are achieved and justified. The answer to this difficult question is basically divided into two categories: teleological (consequentialist theories) and deontological (non-consequentialist theories). The most relevant and influential theories within these two categories are being discussed, and their relation to planning is described. Eventually this chapter ends with a description of the theories of John Rawls and Peter Marcuse, which provide a proper foundation for the next step towards applied ethics for organizations (chapter 3).

2.3 Teleological views

A teleological view of ethics is concerned with the goodness of the results of action. It is often called consequentialist ethics, and is the view that normative properties depend only on consequences. Consequences in this sense, means everything the action brings about. The consequences of one's actions are the ultimate basis for any judgment about the rightness of that conduct. So, from this standpoint, a morally good act is one that will produces a good outcome. In planning this would mean the ethical concern with the goals of action.

Utilitarianism is the most well known example of consequentialism and has had a significant influence on planning theories (Harper and Stein, 1992). In the first place it had his influences in the 'liberal'-way of thinking, which dominated the North American political institutions, and the planning science in the western world. A good example of an utilitarian instrument in planning is the Cost benefit analysis (CBA). According to Harper and Stein, utilitarianism provides both the basic underpinnings of the much reviled but enduring "rational model" of decision-making and a tool to determine if a decision will be good or bad for society. However, the Cost benefit analysis has always been a controversial instrument for decision-making, and the debates about this tool has many similarities with the debate about its parent, utilitarianism.

The theory of utilitarianism is defined as the maximization of net expectable utility for all parties affected by a decision or action (Howe,1990). Several forms of this theory have been debated since ancient times. The classical utilitarianism of John Stuart Mill (1806-1873), is one of the most well-known theories based on the hedonistic view of his mentor Jeremy Bentham (1748-1832). Basically, it states that acting in the way you produce the best consequences possible is 'what a man ought to do?'. The basic principle is:

"Actions are right to the degree that they tend to promote the greatest good for the greatest number" (John Stuart Mill).

'The greatest good' is hard to define. For Bentham, it was "the tendency to increase or decrease happiness or pleasure", where all measures of pleasures were strictly quantitative. Mill, argued not all pleasures were equally worthy, so he speaks of well-being instead of "the good", and made qualitative distinctions between several forms of pleasure. The theory defines morality in terms of an objective or material good. Within consequentialist theories, three approaches can be distinguished; an egoistic approach, only concerned with consequences to yourself; an altruistic approach, only concerned with the consequences to others; and an universalistic approach, like the theory of Mill, concerned with the benefits to the whole society.

For the professionals in planning, this theory concerned with consequences, seems to provides a standard for determining whether consequences are morally right. It assumes that a professional is capable of decide whether an action is good or bad to society, by weighing the pros and cons.

It is no surprise that utilitarianism has received much critique within the scientific debate. The result and the process of an utilitarian approach seems to conflict with commonsense ways of thinking about ethics. In essence it cannot deal with collective goods and seems too flexible. The main critique is *the problem of distributive justice*. This means it does not deal very well with issues concerning the distribution of wealth. The rightness of an action is based on the aggregate consequence of the action, that means the value of the happiness created, minus the unhappiness, regardless of how this happiness is distributed. In a hypothetical society of 10 persons, an alternative that produces 100 X of happiness for each person, would result in 1000 X in total, but a situation that produces 800 X of happiness for 3 persons and 100 X unhappiness (-100) for the other seven persons, would result in an aggregate of 1500 X (2400-700)

of happiness for the whole society (Armstrong, Dixon and Robinson, 1999). This simplistic example shows that applying an utilitarian approach in planning can be unjust.

So, in general the greatest weakness of an utilitarian approach has been the incompatibility between determining what is good by evaluating the consequences of an action. It seems that morality can be seen as the acceptance of a priori rules, not as the sum of happiness and unhappiness for an action. An utilitarian approach, however, would encourage to break a promise or tell a lie when this would bring greater happiness to society. In planning this would mean, if a plan could be shown to produce the greatest benefit to the society, a planning-consultant might be justified in making a false promise or telling a lie to gain support for a project. Shared criticism against applied utilitarianism is that it promotes a narrow, technical orientation and a neglect of distributional effects, rights, and the weakness of non-monetized values such as ecological balance or the beauty of nature.

This seems to speak in favour of the idea that morality is somehow tied up with right and duties regardless off their consequences. It is the deontological view that's concerned with the moral rules, for planning this means it is not concerned with the outcomes but rather with the rules of the process. In the next part, the most important deontological or non-consequentialist theories will be described and their influence on field of planning will be discussed.

2.4 Deontological views

Utilitarianism has had a substantial influence in planning, while deontological theories have had much less. In this part of the chapter, three deontological theories that have the most application to planning (and fit very well into the context of this study) are discussed. The first and most basic theory of Immanuel Kant, although his theory is not been applied directly to planning, it can provide a better justification for social and collective issues within planning than utilitarianism does. The second is John Rawls' theory that draw upon Kant's thinking. He came up with one of the most influential theories (*the theory of justice*) while in particular planning sciences, was looking for ways to justify the motivation for decision-making. And the third theory of Peter Marcuse, as he mentioned; 'beyond professional ethics' is discussed, and is immediately the step towards business ethics (chapter 3).

To begin with, deontological ethics is concerned with actions themselves, instead of the consequences of an action. It is concerned with the moral rules of an act. It is sometimes described as "duty", "obligation" or "rule" -based ethics. To make the correct moral choices, we have to understand our moral duties and the rules that are a guidance to regulate those duties. Deontological moral systems emphasize the reasons why actions are executed, but following the moral rules is not enough, one must have the correct motivations (Upton, 2002).

Such rules or duties must be determined objectively. There is no room for subjectivism or relativism in a deontological system. So, moral principles are completely separated form the consequences when following these principles. *(Thus, if you have a moral duty not to steal, then stealing is always wrong - even if stealing could feet a starving child).* For planning this means it is concerned with the rules of the process instead of the outcomes. Some good examples are judgments based on principles like democratic respon-

siveness and fairness or the transparency of a planning process. However, critics argue that deontological theories are impractically for real use. The main problem for deontology is to justify why people are forbidden from some types of actions, although not following the rule or principles, would lead to better consequences. So, it seems a deontological view of ethics is not very applicable to tackle public policy issues concerning questions whether the consequences - of a plan or project - would be good. On the other hand, it is a approach that most people think of as "ethics". It can deal far better with issues that lead to ethical dilemmas, than utilitarianism - *a good example is the distributional justice problem (Ch 2.1).*

Deontological approaches have been used relatively little to address public policy issues. This seems strange, because deontological ethics, as well as planning, relate to problems of collective goods. It can deal, for example, more effectively with the kind of tragedy of the commons[1] problems that are found in planning situations, than teleological approaches. Next, the three deontological theories and their relation with planning practice are being discussed, starting off with the theory of Immanuel Kant.

2.5 Kantian approach

Immanuel Kant (1724-1804) is definitely the most famous deontologist in history. In this part the relevant aspects to planning of his view about ethics are discussed. Kant was disagreed with the idea that the consequences of an action was the basis for moral behavior. He wanted to create a rational, non empirical criterion for the legitimacy of moral rules. The '*Groundwork of the Metaphysic of Morals* (1785)' should perhaps be mandatory reading for each professional, regardless of their discipline, but that's a different debate. Important in this work is that he introduces the famous categorical imperative;

> *"Act only according to that maxim whereby you can, at the same time, will that it should become a universal law".*

The categorical imperative can be characterized as a manner for evaluating the motivations behind actions. With an emphasis on reason for developing moral laws, the categorical imperative should be able to universalise moral decisions. It stated that moral actions must be performed out of duty to the moral law. Kant constructed a basis for an ethical law, based on this concept of duty. He used the term "duty" to in-

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[1] [1] The tragedy of the commons is a dilemma arising from the situation in which multiple individuals, acting independently and rationally consulting their own self-interest, will ultimately deplete a shared limited resource, even when it is clear that it is not in anyone's long-term interest for this to happen. For example, if neighbouring farmers increase the number of their own sheep living on a common block of land, eventually the land will become depleted and not be able to support the sheep, which is detrimental to all. This dilemma was described in an influential article titled "The Tragedy of the Commons", written by ecologist Garrett Hardin and first published in the journal Science in 1968. If a resource is held in common for use by all, then ultimately that resource will be destroyed. "Freedom in a common brings ruin to all." To avoid the ultimate destruction, we must change our human values and ideas of morality. The general statement of the tragedy of the commons demonstrates that an a priori ethics constructed on human-centred, moral principles and a definition of equal justice cannot prevent and indeed always supports growth in population and consumption. Such growth, though not inevitable, is a constant threat. If continual growth should ever occur, it eventually causes the breakdown of the ecosystems which support civilization. Specifically, Hardin's thought experiment with an imaginary commons demonstrates the futility -- the absurdity -- of much traditional ethical thinking.

dicate the difference with selfish motives or motives to reach a specific goal. His argument was that the only motive to act intrinsically good in this world, was on the basis of a 'good will', in other words, an action is only 'good' if it is conducted out of duty toward the moral law. With *maxims*, he meant the principles and reason behind a moral action. For a maxim to be in line with the categorical imperative, he proposed it must be possible to apply the maxim universally (to a whole society).

To illustrate his theory, lying for instance, is immoral; but telling the truth in order to benefit yourself (for instance to obtain a reputation as reliable organization to increase your business) is acting in accordance with duty, but not for the sake of duty. So your intentions determine whether you act morally: what principle did your action follow? Did you follow the principle because it lead to personal benefits, or because it was the right thing to do? The actions based on other motives that only can be applied conditionally and not universally, Kant referred to as acting according to the hypothetical imperative. The imperatives for such moral actions are founded upon subjective considerations, that's why hypothetical moral systems, as well as an utilitarian approach, cannot function as bases for moral judgment or moral action, according to Kant (Woods, 2008).

So, Kant argued that the maxims are the principles that should govern your moral action. In the situation where making a promise you do not intend to keep, in order to get a certain goal, the theory does not test whether this would have good or bad consequences, instead it tests whether it is possible that such a maxim becomes an universal law - When trying to imagine a world where everyone would break a promise to get a certain goal, is logically impossible. For the universality of a moral law where everyone, in order to get a certain goal, can make a false promise, it would make the 'promising', and the purpose of promising itself, practically impossible.

But how is this related to planning? What has this categorical imperative to do with planning? The link is easily made. The example described above, is basically acting for self-interest. What we actually see is the problem of 'the tragedy of the commons', (as mentioned earlier) where actions based on self-interest of all humans would eventually produce bad consequences to the whole society, and even a contradiction - the impossibility to achieve individual benefits at all. For the planning field a Kantian approach could change the way we deal with problems, such as the pollution and exploitation, concerning collective resources. This means it could help to solve those collective problems in a moral way, based on fair principles (maxims), instead of looking at the consequences such as who would benefit from it. Thus, a moral actor does not act from self-interest according to Kant, and in line with that, public issues in a society about rights and duties are not based on individual considerations of self-interest, neither are they defined by a government based on utilitarianistic ideas. Instead, these problems must be solved through public deliberation, where all people or actors are equally considered (Howe,1990).

The second formulation of Kant, also contributes to the idea that his theory deals better with ideas about justice than utilitarianism. It implies;

> *"Act in such a way that you always treat humanity, whether in you own person or in the person of any other, never simply as a means, but always at the same time as an end".*

This formulation combines the categorical imperative principle with its 'ends'. 'End' in this context, is the rational individual. As the first formulation prescribes that an individual should act in such a way that the maxim for his act becomes an universal law, so an individual should never constrain other individuals to act autonomously. In other words, no one is allowed to use another individual only as a means to his own ends. Within an utilitarian way of moral thinking, this is not inevitable. Nevertheless the utilitarian approach has had the most influences on planning and engineering profession, with the cost benefit analysis as a clear example. The main argument for this phenomenon is the impracticality and perhaps the lack of concern with consequences of these deontological ways of reasoning. However, a highly influential philosopher which is ultimately relative to this debate, is John Rawls. He provides a proper theory to continue in this journey towards applied ethics for organizations in the planning field (chapter 3). In the 60's, concerns with equity, justice and participation became central in planning and the dominant utilitarian ways of thinking were under debate (Woods, 2008).

Kant has had a wide influence in political philosophy, with John Rawls as most important influenced philosopher of the last century. Rawls has long admired Kant's moral philosophy, making it central to his own theory. There was a lot of controversy about the nature of Rawls' use of the Kantian approach, but nevertheless he showed the vitality of Kant's considerations within a wider range of questions than everyone thought was possible and better applicable to planning. Rawls' *theory of justice* aims to build on Kant's central ideas. He speaks of the "separateness of persons", which is derived from Kant's idea, that's already discussed above; 'respect for the individual'. In the next part the theory of Rawls and the relation with planning is discussed.

2.6 John Rawls

The American philosopher John Rawls (1921-2002) was a leading figure in moral and political philosophy. His work, *A Theory of Justice,* was praised as "the most important work in moral philosophy since World War II" (Stein and Harper, 2005). The attempt of this work was to unite freedom and equality in a principled way, under the title "justice as fairness". This attempt included his approach of distributive justice; which concerns the social just allocation of goods in a society. The conceptions contains two main principles: *The Liberty Principle* and *The Equality Principle*. The last one is subdivided into: *Fair Equality of Opportunity* and the *Difference Principle.*

According to van der Meulen (2012) Rawls provides a bridge between Kant and utilitarianism. 'A Theory of Justice' is not focused on individual action, but rather on the actions of collectivities. A suitable theory to examine the actions of organizations such as Witteveen+Bos. Rawls uses the social contract device, asking individuals what principles they would agree upon when designing society. Social contract theories were revived by Rawls, after being overshadowed by utilitarianism, Hegelianism and Marxism (Rawls, 2001). According to Rawls, humans are rational as well as reasonable. *(People rationality is found in the fact we have ends we want to achieve, but the reasonability occurs at the same time because we want to achieve these ends cooperatively by adhering to mutually acceptable principles).* To overcome the different needs and aspirations of all individuals, Rawls comes up with a thought-experiment. Briefly, one has to imagine a situation where people are unaware of their 'original position'.

It means, you do not know your own characteristics, which could lead to designing principles that give you certain benefits;

> *"...no one knows his place in society, his class position or social status; nor does he know his fortune in the distribution of natural assets and abilities, his intelligence and strength, and the like."* (John Rawls, A theory of Justice, 1971)

He argues to look to society through 'a veil of ignorance', where eventually people agree upon a set of 'principles of justice' independently of individual interests. In other words, collectively formed, rational and impartial principles, which should be socially fair. As already mentioned, the first principle is the Liberty Principle, which consist of equal basis liberties for all citizens. The second principle of equality, guarantees freedoms that provide meaningful opportunities for all humans and guarantee distributive justice within society. It means that 'offices and positions' should be open to any person, whatever their social background, ethnicity or sex might be (*Fair Equality of Opportunity*). And secondly, social and economic inequalities are to be arranged so that they are to the greatest benefit of the least advantage in society (*Difference Principle*). Rawls argued in A Theory of Justice, that these principles cover the basic structure of all social institutions such as the economic- and political structure, the judiciary and the constitution. Besides that, he argued that those principles must lexically be ordered. This means the basic liberties (first principle) have priority over the equality-oriented principles (second principle).

According to Rawls, this approach should lead to what he called a "well-ordered society" - A society designed to advance the welfare of the public, regulated by a public conception of justice. But, how useful is this 'ideal theory' of Rawls, when in practice we are dealing with less favourable circumstances and problems with partial conformation of people? Rawls later work focused more on this specific question if a society, based on the two principles, could endure. This issue is answered in his work *Political Liberalism,* consisting of a collection of lectures. He introduces the idea of an 'overlapping consensus' (agreement on justice as fairness between citizens with a different religious or philosophical views) and 'public reason' (a common reason of all citizens). In this work, Rawls tries to refute the criticism that the principles of justice were just an alternative systematic conception of justice. According to critics it was not any better than a comprehensive moral theory such as utilitarianism. The idea of 'overlapping consensus' emerged as reaction to what he called *the problem of stability*. In a society such as he proposed in his theory, justice as fairness, the principles of liberty would result in citizens to be free to adopt their own views of morality. His reaction to this problem for his theory, was that he believed that divergent moral conceptions of the good could converge on a common ground. That is, people with different moral beliefs could nevertheless come to agreement on the constitutional basic principles, which lead to a society with 'justice as fairness'. It was a distinction between 'comprehensive conceptions' (all the questions about how to live), and 'political conceptions' (all the political questions). However, this distinction is not that clear, because the political domain, as Rawls calls it, is not entirely independent from morality (Rawls, 1999). It meant every citizen would support justice as fairness for various reasons. A deep consensus on what justice is might be impossible, but an 'overlapping consensus' might be not.

Rawls is undoubtedly the most relevant political philosopher to public planning. The 'political liberalism' provides the liberal values that are most relevant to the public domain (4). It developed many practical implications and provides a good basis for today's planning theory. It offers an objective justification for public planning. However, the practicability of his theory is still of a major concern. The major question is how the theories of Rawls, can be used to examine the ethical behavior of an organization in the planning field? In the next chapter, it is discussed to what extant the social contract theory of Rawls can be valuable to use as normative standard for an organization (Rawls, 2001).

As this chapter shows, there is no unified theory of ethics. Instead there is much debate and ethical pluralism is the result. In planning, there can also be found ethical pluralism. The dichotomy between a consequentialist and non-consequentialist view of ethics, resonates in planning practice. Among them, it seems there are also two groups which can be distinguished; the one who only can judge a policy or project on the basis of the balance of benefits to society over costs. The other one thinks justice or fairness outweighs any consideration of consequences (Harper and Stein, 1992). Figure 2 provides an overview of these theories in relation to each other.
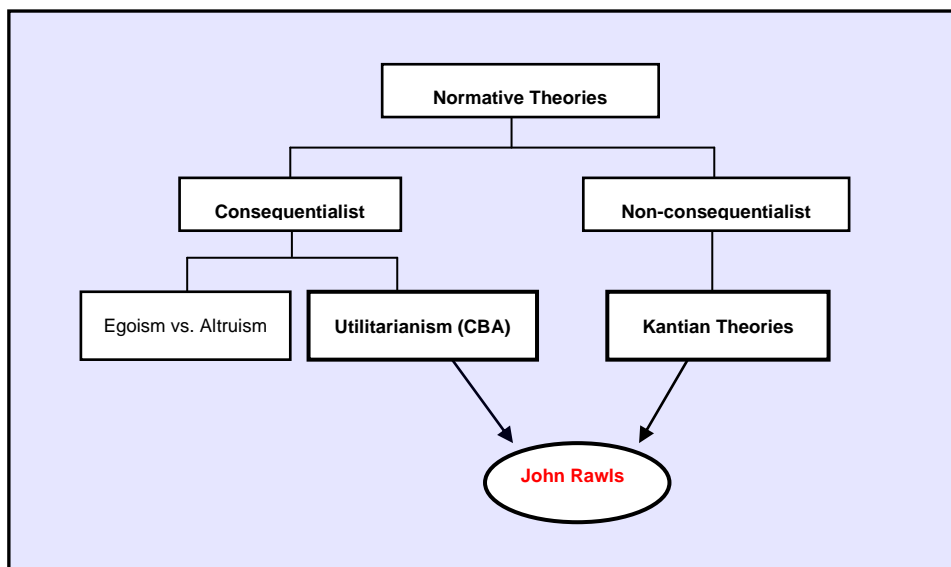
Figure 2: an overview of the ethical theories most relevant to planning

So, what can we deduce from this story? The world's greatest thinkers have worked on problems concerning ethical behavior. If Kant, Bentham, Rawls were unable to come up with a knock down argument in favour of their moral theories, then it seems very unlikely that this study will resolve that debate. However, this study could gain insight into the way organizations could deal with their (corporate) social responsibilities as a company. This short history of ethics described above, provides a good basis for the step towards applied ethics for an organization operating in the planning realm. A well known form of applied ethics is professional ethics, which are often referred to as *codes of ethics*. A code of ethics is a set of prescriptions outlining the responsibilities of or proper practices for an individual or organization.

Such codes are adopted by organizations to assist their employees in understanding the difference between 'right' and 'wrong' and in applying that understanding in their decision-making. It may set out general principles about an organization's beliefs on things as the corporate mission, business quality or the society and environment. The question is whether such codes have an influential role when it comes to making trade-offs in a decision-making processes? The ideas of the influential planning theorist, Peter Marcuse, questioned the effect of such codes. His work is relevant, because he was one of the first to write about the weakness of ethical prescriptions for the profession and argues we must *'look beyond professional ethics'*.

2.7 Beyond ethical codes

The Institution of Civil Engineers in England adopted the first code of ethics in the engineering and planning field in 1910. These codes were in particular moral values and rules of business etiquette about how engineers and planners should relate to each other in their business dealings. It was a code for gentlemanly behavior instead of a code of ethics to protect the public welfare. Since society: became more sceptical about the salvation brought by technical solutions; became suspicious about the common interest of some large projects; and held planning and engineering firms more and more responsible for their actions; planning became in conflict with the public interest. As a result, engineering code of ethics became increasingly focused on the public welfare.

However, by putting the public interest before other interests, it seems that code of ethics for planners and engineers go beyond the idea of ethical egoism described earlier. It is more a social contract like the theory of Rawls, which basically says if everyone follows the rules of morality, instead of acting on personal interest, society will be a better place and everyone will benefit from it. However there are some limitations to this line of reasoning, because if putting the public interest first put someone's job and career at risk, it will probably be seen as too large sacrifice by most of the planners and engineers. The pros and cons of ethical codes and other principles will be fully examined in chapter 4.

Peter Marcuse wrote about the existence of ethical prescriptions for professionals in the planning field. Prescriptions such as *allegiance, autonomy or concern for the public interest* should function as a guidance for the actions of professionals. Already in 1976 Marcuse claimed that professional ethics such as those ethical prescriptions do not provide the answer. He argued; *'...they do not provide satisfactory solutions to day-to-day problems in practice'* (Marcuse, 1976). Those prescriptions are sometimes contradictory and it appears from the interviews with several professionals of Witteveen+Bos, that often the content of such codes is unknown and they do not influence the individual decision making processes. Codes of ethics made up of many principles, seems very weak in terms of the guidance for professionals in urban planning. According to Marcuse, professional ethics and responsibilities that follow, should go at least beyond their small-minded attention to client-serving and profession-related roles (Marcuse, 1976).

It is not the goal of this study to make a statement of how organizations and their professionals should conduct themselves or to examine if an organization looks beyond professional ethics. Rather the goal is to get an understanding of how an organization as Witteveen+Bos deals with their effect on society and the motivation behind their actions.

2.8 Conclusion

The two opposing approaches (deontology vs. teleology) seem not suitable as a practical guide organization and the everyday behavior of planners and engineers. However, both provide useful and complementary perspectives, so they might be used in conjunction with each other. As a planner or engineer, one could argue it is important to know the strengths and limitations of each theory and to use both in a decision-making process to find the best solutions for the public welfare. Others may argue that some professions use a more deontological approach, such as lawyers, where others, like economists use a more efficient, consequentialist approach. Perhaps professionals in the planning field could consider both. Anyhow, it is clear that hitherto the study is very theoretically, while in the end the application of norms and ethical values in planning practice is what really matters. There is no need for an application of ethical theories or the obligation to read the work of Mill, Kant or Rawls to have an idea what to do with corrupt clients. In fact, all professionals operating in the planning field do already use moral concepts. The first results from the interviews show that the professionals have a sort of mind-set, that favours one of the two extremes. What matters is that professionals become aware of these mind-sets *(what are the motives behind their actions?)* and the implications for professional practice. To embed norms and values within an organization, one must be able to clarify and justify the application of those norms and values. Perhaps there must be some kind of shared mind-set within the whole organization, where the management sets out this vision. But how is this done? Such a (shared) mind-set is different from ethical prescriptions or ethical intuition. As Marcuse discussed the weaknesses of prescriptions, 'intuition' seems also a weak justification for an action. It easily gives away personal preference, self-interest or political pressure. Discontent with the idea of intuition was the reason for Rawls to come up with his theory of justice. The mind-set of an organization could be the guide for ethical behavior of the employees. To further explore that argument, the next chapter will discuss the literature of business ethics and subsequently describes the different theories for business ethics. Furthermore, the motivations and ambition level behind CSR is described.

Chapter 3 Business ethics: 'organizations and their responsibilities'.

"The price of greatness is responsibility"

Winston Churchill, British prime minister (1874 – 1965)

3.1 A search for the morality in planning

The practical utility of ethics as a field study for planning is not quite clear. Critics argue that ethicists are usually academics who uses abstract ethical theories. They express their ideas in consequentialist considerations, rule utilitarianism or the categorical imperative, described in chapter two, which are meaningless to the average planner or engineer in a business organization. Such business people tend to resist dealing in abstractions. Important for them to know is how to resolve a specific problem.

When this study goes deeper into the responsibilities of organizations with their business in the field of planning, the question arises if a corporation could be held accountable in the same way that individuals can be held accountable for their actions, morally speaking. An organization is not the same as an individual nor is it a total social system, it is composed of individuals in different roles and expected to fulfil a certain purpose within society. Like individuals, organizations have certain goals and make certain 'actions', although those actions derive from collective decision making. However, it seems that organizations, like individuals, have responsibilities and are expected to live up to them. Whether or not there is a proper justification for holding organizations morally responsible for their actions is not critical for discussion purposes. The fact that most people in a society tend to blame organizations as an entity and hold them responsible for their actions, rather than individuals, is legitimate enough to assume organizations have a kind of responsibility. However, with this assumption, should then common morality guide the actions of organizations in spatial planning business just as it guides individual actions? Milton Friedman, an American economist, argued that "the only responsibility of an organization is to increase their profits" (Schwartz, 2011). Other theorists argue that besides responsibilities to shareholders (profit maximization), organizations have obligations to other stakeholders such as their employees, suppliers, customers, communities as well as the shareholders. Contemporary theories suggest that the main responsibility of organizations operating in the spatial domain is found in sustainable and ethical actions towards the whole society. Whatever the theoretical belief is, it is clear that when speaking of ethics in practice it must be examined what form of responsibility contemporary organizations with their business in planning undertake. But first, this study explores the theoretical discussion about corporate responsibilities. Within the academic debates and business environments there are many conceptions about a more humane, ethical and transparent manner of acting as an organization. In the theoretical discussion about the responsibilities of organizations in planning, many approaches can be distinguished. The next part provides an overview of these approaches.

3.2 Relevant approaches in business ethics

As already mentioned in chapter one, CSR is basically the policy that corporations maintain to act in accordance with their moral responsibilities, but what are these moral responsibilities of a company operat-

ing in a planning context actually? When looking at the literature from business ethics, different groups of theories concerning the responsibilities of a company can be distinguished. Several authors in the academic literature have referred to a series of approaches. These theories try to derive principles to mediate between highly abstract principles of philosophical ethics (chapter two) and the concrete ethical dilemmas that arise in the planning environment.

The first approach is *the shareholder approach*. Friedman (1963) defined it as: "the only responsibility of a company is to increase its profits". Activities concerning social responsible actions are not the task of organizations, but rather the task of governments. Strictly speaking, the shareholder approach implies that the management is obligated to follow the commands of the stockholders. This idea frequently is associated with the utilitarian approach of the free market theory where individuals that pursue private profits, promote the public interest as well. But besides this utilitarian argument, there also lurks a deontological aspect in this theory. It lies in the idea that shareholders advance their money to the management on the requirement that they use it in line with their needs. However this theory has been criticised because of its outdated and limited view on business (Schwartz, 2011).

Therefore a second theory, *the stakeholder approach*, covers a wider range of accountability. In fact there are two different views of this stakeholder theory, an empirical theory of management and a normative theory. The first view holds that it is a method to improve a company's performance. It does not imply that a company has any social responsibilities, only that the management must make a balanced consideration of and attention to the interests of all stakeholders. Stakeholder management tries to integrate groups with a stake in the firm into the decision-making. Stakeholders in this sense are; stockholders, employees, customers, management, suppliers and the (local) community. In this form, it is not very different from the shareholder theory, because in the end paying attention to the interests of all stakeholders is for the sake of the stockholder's return. However, looking at the stakeholder approach as a normative theory, a management must act for the benefit of all stakeholders regardless of the financial performance. In this sense, management have a true social responsibility. This obligation to all stakeholders can be derived from Kant's principle that persons do not have to be treated as a means to achieve ends of others, but as an end in himself or herself. In this way the management recognize that he or she is an autonomous 'moral agent' (chapter two). However, it is simply impossible and incorrect that this argument would give all stakeholders a say in the decision making process. To overcome that problem, efforts has been made to look at the stakeholder approach as if management consist of a set of contracts amid all stakeholders. Subsequently, according to this theory, the management should apply the 'veil of ignorance' idea of Rawls (chapter two) into the decision making process to manage a 'fair contracting' procedure. In other words, with applying a 'veil of ignorance', the management should be possible to take into account all the effects of the firm on the stakeholders. Unfortunately, this idea seems even more problematic than the previous one. Rawls' theory was designed to guide the design of the basic structures of a society, as mentioned in chapter two, and it is very doubtful if his theory is appropriate to use for business actions in a specific planning context. In essence this approach should provide a normative core of ethical principles

to guide the behavior of a company, but doing this by using Rawlsian principles seems very difficult (Brenda and Payen, 2002).

Another idea based on so called contracts is *the social contract theory*. Mainly based on the philosophical ideas of Locke, it assumes that there is a contract between business and society as a whole. It means that an organization is ethically obligated to enhance the welfare of society by satisfying consumer and employee interests without violating any of the general canons of justice (Brenda and Payen, 2002). Briefly, the idea is that one has to imagine a society which there are no complex business organizations and subsequently ask to think of the conditions that would have to be met for the people of society to agree upon in order to permit organizations to be formed. It seems this theory satisfies the ideas of justice and social welfare described in chapter two. However, also this theory has some difficulties. For instance, it imposes huge social responsibilities on the management of an organization in planning (Hasnas, 1998).

Another approach to business ethics is that of *cause-related marketing*. It holds that an organization should seek product differentiation by creating socially responsible products that positively affect the reputation of the organization. It creates a reputation that a company is reliable and honest, and that clients assume it is of good quality. This is a form of self-interest, but also a win-win situation as both the organization and the good cause benefit from it. The management uses the public and client's concern about social responsibility as a means to secure a competitive advantage over other planning and engineering organizations (Schwartz, 2011).

Davis (1960) was the first to mention the role of power that an organization has in society and the impact of that power. He introduces power as new aspect in business ethics. He felt that an organization is a social institution which must use its power in a responsible way. The main idea was that an organization that use its social power irresponsible will lose it. In other words, when a company does not use its power in a way society considers responsible, it will lose its position in society because other firms will step in to assume those responsibilities. According to Davis, constituency groups define conditions for a responsible use of this power, similar to the way a governmental constitution restricts power (Garriga and Melé, 2004). This is why he called this theory *Corporate Constitutionalism*.

Then there is the theory of *Corporate Citizenship*. It is the idea of a 'company as citizen'. Basically it means that contemporary companies are operating in an arena of citizenship where some governments are failing to protect citizens. This idea resulted from the fact that some companies are at the point they have more power than the former most powerful institution in the classic concept of citizenship, the government (Garriga and Melé, 2004).

Human or universal rights are also taken as the basis for business ethics. An approach based on *Universal rights* understandably comes out of moral theories. Approaches based on those rights are increasingly proposed to describe CSR. The most famous and very recent one is the UN Global Compact, consisting of

ten principles. Established in 2000, the UN Global Compact was an initiative to encourage businesses worldwide to adopt sustainable and socially responsible policies, and to report on their implementation (Schwartz, 2011).

Another concept which has became increasingly known the last decades was *Sustainable development*. This approach was developed at a macro level instead of a corporate level at the first place, but companies could contribute significantly to this approach. The term was introduced when World Commission on Environment and Development published the 'Brundtland report'. It was defined as development that "meet the needs of the present without compromising the ability to meet the future generation to meet their own needs" (12). Since then, countless definitions have been introduced, however the problem for companies is to develop the process and implement policies to meet the challenge of sustainable development or corporate sustainability. Van Marrewijk has had an important contribution to this challenge. He stated that corporate sustainability is a process where every organization should choose there own specific goals and approach regarding this corporate sustainability. This must be in line with the visions, strategies and intentions of the organization and it should fit in the context in which they operate (Hasnas, 1998).

The last approach that is relevant for this study holds the common good of society as the basis for business ethics. The idea of a common good was first rooted in the classical Aristotelian tradition. In a *common good approach* organizations must contribute to the common good just like any other social group or individual in society, simply because it is part of that society. In this light, a company should merely contribute in a positive way to the wellbeing of society (Schwartz, 2011).

Now there is a brief overview of all the theories concerning ethics and organizations, but what is the contribution of all these different theories to this study and what is the conclusion thus far? There is obviously no unambiguous theory in business ethics where a planning-engineering organization can rely on to shape its CSR policy. And if there was one 'true theory', it is of such a theoretical nature and for no use in practical business. Nevertheless, the theories can be distinguished into four different aspects, namely:

1. Achieving economic goals through social activity
2. Using the company's power in a responsible way in the political field
3. Integrating the social demands from society
4. Doing the right thing to achieve a good society

The theories from the literature of business ethics, flow between these four aspects, where in practice CSR can probably be classified in quadrant four. This will be addressed later on in section 3.5, where different CSR definitions are discussed. In figure 3.1 an overview is given of all the theories discussed above.

Approaches in business ethics

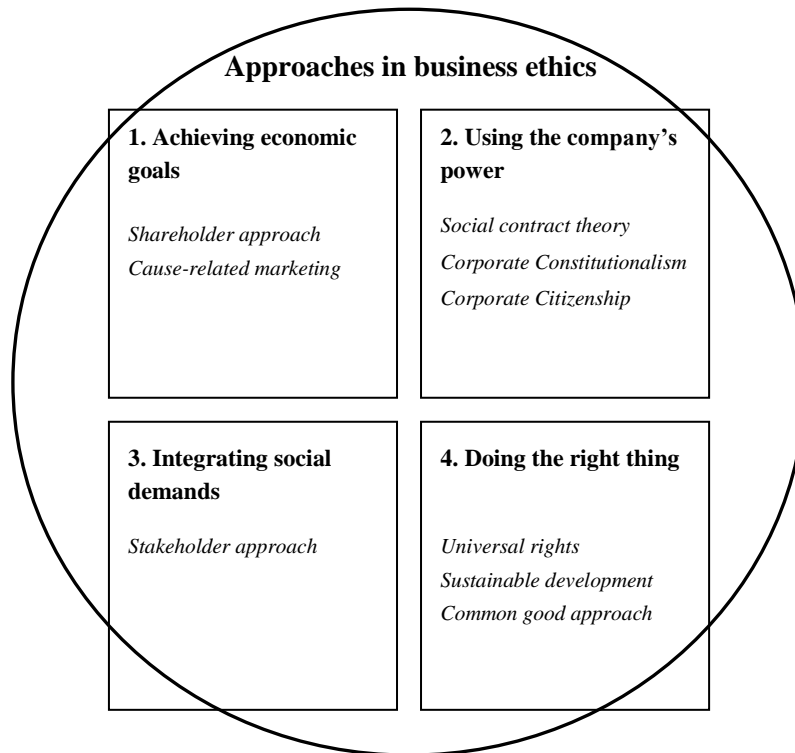| 1. Achieving economic goals	2. Using the company's power
Shareholder approach *Cause-related marketing*	*Social contract theory* *Corporate Constitutionalism* *Corporate Citizenship*
3. Integrating social demands	4. Doing the right thing
Stakeholder approach	*Universal rights* *Sustainable development* *Common good approach*

Figure 3.1: an overview of approaches in business ethics (own interpretation based on the business ethics literature used in the current study)

All these different approaches about the social responsibilities of organizations show that CSR is a phenomenon that responses to changing circumstances and new corporate challenges. Organizations in the planning field must rethink their position and actions within the complex societal context in which they operate. Obviously these theories are a simplification of the real tradeoffs a company faces in the context of moral behavior. However, it appears that business ethics and CSR all about what a company itself chooses as their responsibility within society. In the second half of the 20th century a long debate on corporate social responsibility has been taking place. Today, as described above, CSR contains a great number of theories, approaches and terminologies. Looking at the actual behavior of planning and engineering firms in the Netherlands, it seems 'an ideal trend' is occurring concerning what such companies experience as their responsibilities towards society. The next step in this chapter is to look at this so called trend in the Netherlands where organizations are acting in a more social responsible way.

3.3 'The ideal trend' concerning corporate responsibilities

The approaches described above showed all different views to determine the corporate social responsibility of an organization as Witteveen+Bos. However, the theories do not give guidance to learn how to embed a form of moral behavior in the organization. Historical events such as the Brundtland report, the UN Global Compact, the Earth Summits in 1992 on Environment and Development and in 2012 concerning Sustainable Development show that there is an increasing awareness of the consequences of business towards society. In line with that awareness, an 'ideal trend' is occurring regarding the content of corporate

responsibilities. Briefly stated, this trend is based on various social trends and also derived from what clients expect from a company. The 21st century is one where people, companies and governments are expected to take their own social responsibility. For instance, terms as trust, responsibility, integrity and transparency are very common to describe and judge the actions of a company. In addition, more than 40 percent of all Dutch top-100 corporations have introduced a ethical code into their organization and it appears that several social forces strengthen the emergence of a corporate responsibility as market requirement (Marrewijk, 2003).

In the Netherlands ethics has always been collectivized trough church, regulations and government policy, but due to the lifting of religious and socio-political barriers (depillarisation) and because of deregulation, this new era calls on a sense of corporate responsibility. This is apparent from the fact that companies in the field of planning choose sustainability as trademark for their market position, introduce codes of conduct where stakeholders can rely on, and pursue transparency and consistency for the corporate culture by writing a corporate social responsibility report for example. So, an trend towards a more social responsible way of planning seems partially based on strategic decisions in a social environment which demands a more social way of doing business. Roughly stated and based on a model of Bolwijn & Kumpe, an ideal trend for companies in the planning field, is distinguished by different periods with different market strategies. In short, the theoretical model contains the idea that in general companies in the planning field have evolved from *efficient companies* (after the second world war a big industrial development and a major reconstruction occurs in the Netherlands. Strategies where based on efficiency and low prices), to *qualitative companies* (as response to this efficiency approach, clients demanded more quality of the products), to *flexible companies* (late seventies the competition becomes harder and so companies must become more flexible) to *innovative companies* (late eighties, early nineties innovation became a priority to strengthen the market position). According to Bolwijn & Kumpe, the next stage of this 'ideal trend' will be *the responsible company*. In figure 3.2 the ideal trend is shown. Whether this trend is also evident within Witteveen+Bos, will be described in chapter four.
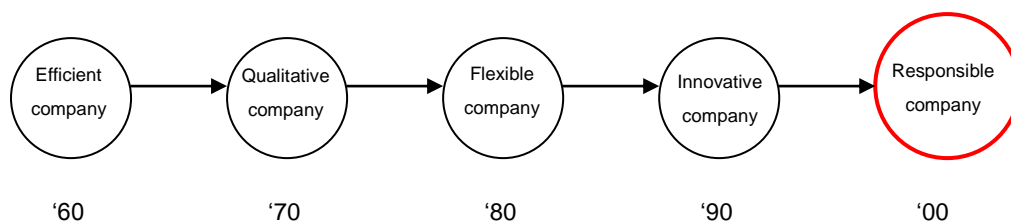
Figure 3.2: The ideal trend of market strategies expanded with the fifth phase (derived from the ideas of Fisscher, O., Nijhoff, A., Schreuder, W. et al., 2001)

But what does this responsibility actually mean? This question has to be answered first, before it is even possible to say something about the way Witteveen+Bos is dealing with this corporate responsibility. There is a distinction between a descriptive and a normative responsibility. Descriptive responsibility concerns the actual cause of an action. Responsibility, in this sense, can be seen as 'Who caused this?' Which is most of the time difficult to answer. A normative responsibility concerns certain expectations. In

this sense responsibility can be seen as 'Who should take care for this?' (Fisscher, Nijhoff and Schreuder, 2001). Basically it means that a descriptive responsibility can only be determined after the actions of a company, while a normative responsibility can also be predetermined. In the current study, when responsibility is mentioned it refers to a normative responsibility. In the next part the study continuous on the responsibility aspect of a company in planning. In this context, the ambitions levels for CSR are discussed.

3.4 Ambition levels for CSR

In the beginning of this chapter, the question emerged if organizations can be held accountable in same way individuals are held accountable for their actions morally speaking. So is it possible to provide some answers about what the corporate responsibility is in this context? When speaking of an organization's responsibility, expectations are placed upon the company. It is a collective responsibility, however an organization is a constantly changing environment where people come and go. Those people make moral considerations and difficult decisions on behalf of the company. Those decisions could be determined by norms and values, practical tools like ethical codes and other instruments provided by the company. However, it could happen that many employees within a planning-engineering company contribute to a certain action with disastrous and immoral consequences, despite the fact all employees acted in a social responsible way individually. So, naturally the individual employees are the ones who act together, but all the considerations, motivations and decisions must be understood in the context of the organization .

Looking back at the different stages of the ideal trend in section 3.3, the employees in an efficient company are managed by strict rules and orders. The qualitative, flexible and innovative company calls on the individual qualities, where employees are expected to solve problems, make considerations and think of solutions individually. The technical and strict management strategy used in the efficient company is no longer adequate. It is conceivable that this requires a management which appeals to the intrinsic motivations and values of the employees, besides cost reduction, quality improvement and increasing the flexibility and innovativeness. So, is the management of Witteveen+Bos aware of that and is there an broader goal than profit maximization? It is clear that it is a great challenge to find a balance between all the different objectives within the organization and different expectations within society. To put it differently, it is a difficult task to find the right alternatives where economic goals and ethical beliefs can be combined. According to the idea of Bolwijn & Kumpe, a responsible company is characterized by a framework of norms and values which are applicable to the whole organization (Marrewijk, 2003). What such a framework should look like is irrelevant at this point. The case study on the motivations, dilemmas and well considered decision making concerning the way Witteveen+Bos deals with these issues about social responsibility and moral behavior of the organization should bring clarity to the question how such a framework could look like. Accordingly it seems that taking some form of responsibility as an organization in planning becomes a prerequisite to maintain your position in business. At least a company in planning has a CSR policy, because the company feels obliged by clients for instance. But besides such a market demand, what are the other motivations for companies to adopt these CSR practices into their business? Simply put, an organization feels obliged to do this, is made to do this or want to do this. According to the literature of business ethics used for the current study, it is possible to distinguish five mo-

tivations or ambition levels for CSR. It is not surprising that these five ambitions levels are derived from the general theories for business ethics described of figure 3.1. And according to the ideal trend of figure 3.2, it is assumed that once arrived at the stage of the responsible company, every organization has its own reasons for, and ambitions with its CSR policy. For this study, these ambition levels are divided into five levels. The five ambition levels are:

> *1 Compliance driven CSR* - the goal is to provide welfare to society, within the limits of regulations. The motives for CSR is that it is experienced as an obligation or duty, or correct behavior.
>
> *2 Profit driven CSR* - integrating social, ethical and ecological aspects into the decision-making process, only if it contributes to the financial goals. CSR is promoted only if it is profitable, for instance by contributing to the reputation.
>
> *3 Caring CSR* - finding a balance between economic, social and ecological concerns, which are all three important in themselves. It goes beyond level 1 and 2. The motives for CSR is that human potential, social responsibility and concerns about the environment are equally important.
>
> *4 Synergistic CSR* - the search for well-balanced, functional solutions to create value in the three (economic, social, ecological) realms of business performance, albeit in a win-together approach with all the stakeholders. The motivation is that sustainability (covering all three realms) is important in itself, mainly because organizations see sustainability as the inevitable direction for progress.
>
> *5 Holistic CSR* - CSR is integrated and embedded in every aspect of the organization, to contribute to the whole environment, now and in the future. The motive behind it is that sustainability is the only option, since every aspect of life is interdependent. An organization therefore has an universal responsibility towards all others in society.

Based on the five ambition levels from the business ethics literature, planning engineering firms have come up with different CSR visions. In chapter 4, the CSR vision of Witteveen+Bos will be studied, therefore the most well known CSR definitions in planning business should be studied first.

3.5 Most well known CSR definitions

To examine the CSR vision of Witteveen+Bos, the discussion must be specified to general CSR definitions. An examination of the most well-known and most commonly used definitions by the largest companies in the world should give an understanding of what planning engineering firms experience as their responsibilities. This examination should lead to a number of aspects which are reflected in each different definition. The CSR vision of Witteveen+Bos can be subsequently examined against the light of these aspects. As far as the definitions, the most common definition is already mentioned in chapter 1 (p. 8);

> *(CSR is)...a continuing commitment by business to behave ethically and contribute to economic development while improving the quality of life of the workforce as well as of the local community and society at large.*

Two other commonly used and well-known definitions are;

> *The idea of social responsibilities supposes that the corporation has not only economic and legal obligations, but also certain responsibilities to society which extend beyond these obligations.*

> *Social responsibility is the obligation of decision makers to take actions which protect and improve the welfare of society as a whole along with their own self interests.*

These three definitions have some similarities. A search for commonalities in all different CSR definitions from the literature could be informative, before the CSR statement of Witteveen+Bos is studied. This search results in five aspects that can be found in all different definitions. According to the commonly used CSR definitions:

- Corporations have responsibilities that go beyond the production of goods and services at a profit.
- These responsibilities involve helping to solve important social problems, especially those they have helped create.
- Corporations have a broader constituency than stockholders alone.
- Corporations have impact that go beyond simple marketplace transactions.
- Corporations serve a wider range of human values that can be captured by a sole focus on economic values.

3.6 Conclusion

In conclusion, all three definitions can be classified in quadrant 3 or 4 of figure 3.1 (p.26). According to the commonly used definitions a planning-engineering firm as Witteveen+Bos should choose to have obligations towards society beyond its economic obligations towards its shareholders (shareholder approach). However, in response to those commonly used definitions of CSR, critics came up with their view on business responsibilities. Two examples that show the narrower understanding of business responsibility according to these critics are;

> *Business has only two responsibilities: to obey the elementary canons of every day face-to-face civility (honesty, good faith, and so on) and to seek material gain.*

> *The fiduciary duty to the firm's owners is the bedrock of capitalism, and capitalism will wither without it.*

In essence, the critics replace CSR in quadrant 1 and 2 of figure 3.2. Before the CSR policy of Witteveen +Bos is examined in chapter 4, the critical reaction on CSR can be nicely illustrated with an article of the *Economist 2008* was dedicated to the concept of CSR. In that article the writers argued, based on these narrower definitions, CSR in the broader sense requires too much of firms and take them outside their

original role and in the end it could be a waste of stockholder's money. The article stated that: 'if efforts to do good become a distraction from the core business they may actually be downright irresponsible. After all, socially conscious but bankrupt business is no good to anyone' (The Economist, 2008). The article recognizes the increasing interest of firms in a broader CSR concept, it also states its concerns: 'the followers in the CSR industry are many... their real motive is public relations and the telltale sign is that the person responsible for CSR sits in the corporate communication department' (The Economist, 2008). The statement that CSR is just to maintain and create a good image of the company seems very short-sighted, nevertheless it could be that for some planning-engineering firms, presenting themselves and thereby strengthening the market position is the main purpose for embracing CSR. However, according to this debate about CSR definitions, it is abundantly clear that there are two views on CSR for business in the planning field; one view that argues that such a firm's only obligation is to make profits within the limits of minimal legal and ethical consent (the approach which planning engineering firms embraced in the '80s and '90s) , and one which argues that there are broader responsibilities to society as a whole (perhaps the Enlightenment of the 21st century).

To refer back to chapter 2, the two opposing ideas are in line with the principles of ethics, since the debate about general ethics shows also a distinguishing between on the one hand a consequentialist view, which only concern is about the best consequences of an act. In this context, the consequentialist view implies that the actions and role of the organization should lead to the best consequences for the organization. And on the other hand the non-consequentialist view in this context, emphasizes on the goodness of the action in itself. In other words, the ambition or desire 'to do good' as a planning-engineering firm. To greater extent, these two CSR views are the two opposite extremes on the spectrum of approaches and ambition levels described in respectively section 3.2 and 3.4.

The different theories for business ethics, the 'ideal trend', the five levels of ambition along with the five aspects of CSR definitions form the theoretical framework for the next chapter which finally delves into the case study. It is clear now that every organization in planning is free to choose which concept and definition of CSR is matching the organization's goals and intensions and is aligned with the context in which it operates. **The purpose of this case study is not to determine whether Witteveen+Bos is doing their business wrong or right morally speaking, or to decide how a planning-engineering firm should act in the context of CSR. Rather it will contribute to the debate about corporate responsibilities and business ethics, and provide insight into how a company like Witteveen+Bos could make well considered decisions in the context of CSR and business ethics.**

The next two chapters will discuss all the findings from the case study. Chapter 4 will address the way Witteveen+Bos is giving substance to CSR and business ethics within the organization. And chapter 5 will discuss the actual practice where Witteveen+Bos consultants have to deal with while living up to the values, norms and CSR policy of the company. How does an organization like Witteveen+Bos actually deals with this so called corporate responsibility? With reference to the different theories of business ethics; the ideal trend; the ambition levels for CSR and the aspects of well known CSR definitions described in this chapter, the two main questions for chapter 4 and 5 discussed at page 12 are:

Chapter 4 The case study: Witteveen+Bos

Main question: *How does the planning engineering firm Witteveen+Bos give substance to CSR and business ethics within the organization?*

Chapter 5 Dilemmas at Witteveen+Bos

Main question: *What are the main problems and dilemmas for Witteveen+Bos' consultants in practice, while living up to the company's values and norms in the context of CSR and business ethics?*

Chapter 4 The case study: Witteveen+Bos

4.1 Introduction

This chapter will address the way Witteveen+Bos is giving substance to CSR and business ethics within the organization. This examination is done based on interviews with fifteen employees of Witteveen+Bos and the examination of relevant documents such as CSR reports, annual reports and other publications of Witteveen+Bos related to CSR or business ethics. The main question is already mentioned and will be subdivided into eight sub questions. The sub questions for chapter four will be the following:

Main question: *How does the planning engineering firm Witteveen+Bos give substance to CSR and business ethics within the organization?*

- 4.2 How does the organizational structure look like?
- 4.3 What methodology will be used for the case study?
- 4.4 How is the historical development of Witteveen+Bos related to the 'ideal trend' of chapter 3?
- 4.5 How does the organization defines its CSR policy and how does it relate to the approaches for business ethics?
- 4.6 Which ethical codes are endorsed by Witteveen+Bos and do those codes influence the daily operations of the consultants?
- 4.7 What are the core values of the company and do they influence the daily operations?
- 4.8 What other instruments help to internalize a CSR policy and business ethics?
- 4.9 Are their differences between the PMCs?

4.2 The organization

As the sub questions above show, the case study will start with a description of the organization. Witteveen+Bos was founded in 1946. The first work was the construction of the Prins Bernhard lock in Deventer. Nowadays, the firm is among the top 10 engineering firms in the Netherlands. As already mentioned in chapter one, this engineering and consultancy firm provides services for projects in the water, infrastructure, spatial development, environment and construction sectors. Their clients are public bodies, private sector companies, industries and different types of joint ventures and they serve these clients from eight offices in the Netherlands and six international offices. The organization works mainly in partnerships and stated that it delivers reliable solutions built on the knowledge, experience, social insight and intellect of its employees. They approach the challenges the future holds, always bearing in mind the core values of the company; professionalism, respect and integrity *(vision annual report, 2012).*

        The employees are grouped according to product-market combinations (PMC's). Each PMC is dedicated to its own particular products in a certain market segment. The PMC's are clustered into seven sectors: the ports and hydraulic engineering sector; environment climate and energy sector; spatial devel-

opment and mobility sector; urban development sector; water sector, infrastructure and construction sector; and the international sector.

One of the founders of Witteveen+Bos, mr. Bos, already mentioned the two responsibilities the organization has in society. He expressed it as *'...we work in an area of tension between two responsibilities, the responsibility towards the client and the responsibility towards society to which we belong.'* So already during the founding of the company, the corporate responsibilities were brought to the attention. Now more than sixty years later it is under more debate than ever before. Therefore, this case study should contribute to the (never-ending) internal discussion of Witteveen+Bos, but in particular to the general debate about moral behavior, ethical dilemmas and corporate responsibilities of organizations operating in the planning field.

4.3 Methodology for the case study

The two main questions at the end of chapter 3 will be answered by interviewing several employees of Witteveen+Bos. Preceding to the interviews, I examined reports, statements, company values, codes of ethics, management operations and other utterances by the company on this subject. After a full month of examining those documents, I had a good picture of the organization and the way business ethics influences the daily operations. I prepared an interview and selected fifteen consultants for an interview. The interviewees consisted of illustrative consultants from Witteveen+Bos who all worked in different PMCs, at different management levels to get an good idea of the role of business ethics and CSR in the every corner of the company, and an understanding of the internalization process at Witteveen+Bos.

Besides the fifteen interviewees, the general manager of Witteveen+Bos (Henk Nieboer) was also interviewed to get an good understanding of the corporate values and norms, because he is the one that represents the organization. Furthermore, statements and visions from annual- and CSR reports, an image research of Witteveen+Bos, results of a survey on CSR among other engineering firms, and several related publications from the company have been studied. In addition, I attended various meetings which were related to subjects like CSR and business ethics.

The interviews were semi structured. It consisted of several themes like: the tools for ethical business (i.e. ethical codes); the CSR vision and ambition of Witteveen+Bos; the extent to which values and norms influenced the work of consultants; and the extent to which individual consultants influence the corporate values and norms. There were a couple of key questions in the interviews which were partly focused on the norms and values of the company and its CSR vision, for the other part, questions were more focused on the actual dilemmas and actions in practice in the context of business ethics. Furthermore, the interviews lasted 1 to 1,5 hours and took place at several Witteveen+Bos' office.

A research subject like planning and ethics needs an in depth interview as research methodology because it allows interviewees to raise issues that I may not have anticipated as interviewer. The interviews are people oriented which allows the consultants to extensively explain their own experience with the way ethics and CSR is part of their daily operations. The goal is to get an understanding of how Witteveen+Bos tries to internalize its values and norms. Besides it should help to understand how the individual consultants experiences the values, norms and CSR policy of Witteveen+Bos in their daily work.

It is important to notice that a study concerning norms and values or reflective concepts in general, can not be standardized to a objective position. My own consciousness is the medium through which the interviews are taken and through which the answers are interpreted. In other words, my experience and interpretations could influence the outcome of the interviews. However, by bearing my position in mind and being reflexive about myself, I beware for generalisations and misinterpretations. And by being reflexive, the in depth interviews are of great value to get an understanding of the internalization process of the corporate values and norms (Bryam, 2012).

Once again, it is never the intention to determine whether the actions and business of Witteveen+Bos are right or wrong ethically speaking, or to define the role planning and engineering organizations must fulfil in society. There is no unambiguous role to choose or one clear right or wrong action for an engineering firm, it is obviously a grey area. Rather the current study should contribute to the debate about CSR and business ethics, and provide recommendations for the internalization process of corporate norms and values in a planning engineering firm as Witteveen+Bos.

The next part will address the first question about the trend at Witteveen+Bos. In the context of the 'ideal trend', discussed in chapter 3 (p. 28-30), it will be relevant for the current study to determine if Witteveen+Bos is also experiencing a trend concerning their role in society. However, before we delve into the history, it is important to mention that some statement of the company or answers of interviewees could be a rationalization of the current position of the company. In other words, to get an objective understanding of the current position relative to the position in the past, a researcher must be aware of the subjective perceptions of the company when looking at themselves. "The present is better than the past", is something many companies would claim. Bearing that possible subjectivity in mind, the next part describes the trend within Witteveen+Bos in the context of corporate social responsibilities and business ethics. It is important do to study this possible trend, to get an understanding of the social role of planning engineering firms in the Netherland and to understand the origin of business ethics in a company as Witteveen+Bos.

4.4 Looking back in history
According to the annual reports and several statements in publications, an reconstruction of the foundation of Witteveen+Bos can be made. As already mentioned, it started in 1946 with the establishment of an engineering and consultancy firm to work on urban planning by two men: Prof. G. S. Bos (1908-2004) and engineer W.G. Witteveen (1891-1979). It was called 'stedebouwkundig advies- en ingenieursbureau Witteveen en Bos c.i.'. Someone advised Witteveen to meet with Bos, who was at that time attempting to start his own engineering firm. Half a day after this advice there was a meeting between the famous urban planner and a 17 years younger civil engineer. After this meeting the decision was taken to enter into a partnership to establish an engineering firm for urban development and public works. The partnership contract was penned on just one sheet of paper and survived until 1 january 1958 when Witteveen retired. Their successful association was built upon trust and reliability. Nowadays, Witteveen+Bos is one of the leading engineering firms in the Netherlands with a workforce of more than 900, but what happened in

the meantime? How did the role of this planning engineering firm in society evolved, and did the vision on its social responsibilities changed?

According to Bos, times became harder en more businesslike in the end of the 50's. Witteveen+Bos participated in the building of a non-military part of Woensdrecht Air base, where the US initially would station 48 nuclear armed cruise missiles. After huge protest against the involvement of Witteveen+Bos, the plan was cancelled in 1987. After this difficult period, the organization was more than before, aware of the fact that projects do not only have a technical challenge, but a social challenge as well. The interviewees argued that it was a turning point in the attitude of the company.

'Witteveen+Bos realizes that the future holds many changes, therefore it is our strategy to find solutions for all future issues in a professional, reliable and committed way…'
*(statement from an internal publication report and published on the website)

During a rising interest of ethics in the field of urban planning, especially in the scientific literature, the role of planners and engineers working for firms like Witteveen+Bos, changed in the contrary direction. According to the interviewees and the studied literature from business ethics, in the beginning of the 70's consultants had to attract clients, introducing a 'client directed' thinking into the profession. Since then, the company's emphasis became more and more client focused. *"Roughly speaking, we became opportunists without principles"* argued the general manager of Witteveen+Bos somewhat exaggerated. It basically meant that before this shift, planners and engineers acted more from a deontological view. Either consciously or not, the professionals were moved by the ambition to make social contributions and 'do good' for society. However, as the competition increased in the 70's, planning engineering firms became mainly concerned with the consequences for itself instead of society as a whole. One could argue that the planning engineering firms were doing business from a teleological idea instead of a deontological view. The categorical imperative of Kant or the idea of 'a veil of ignorance' from Rawls, were not in any conceivable way part of the operations from planning engineering firms. Like other commercial companies, with the banking world as most prominent example, the main concern was making profits and expanding business operations. This can be classified in quadrant 1 (achieving economic goals) of figure 3.1. The shareholder theory and the cause-related marketing are part of this quadrant and both theories correspond to the way Witteveen+Bos experienced its responsibility in society in that period ('70 – '80). The shareholder approach was reflected in the idea of Friedman: 'the only responsibility to increase the profits'. The theory of cause-related marketing was reflected in the idea that all company's actions should help to create a reputation that a company is reliable and honest, and that clients assume it is of good quality. So every marketing aspect was basically client-oriented. It also confirms the theoretical idea of the 'ideal trend' in figure 3.2, because it shows the shift toward a flexible company, where companies must become more flexible to attract clients.

According to the interviewees however, as time progressed in the '80s and '90, the organization was confronted with concepts as sustainability and corporate social responsibility. The word sustainability was first used in 1974 in the United States to justify a no growth economy and was used in a United Na-

tions document in 1978. It really affected planning engineering companies when the Rio Declaration was published in 1992. As already described in chapter 1, the Rio Declaration intended to guide future sustainable development. It also opened up doors for concepts like CSR according to some interviewees. The development was also reflected in the actions of Witteveen+Bos. In the beginning of the 21st century Witteveen+Bos endorsed the United Nations Global Compact principles as one of the first engineering consultancies of the Netherlands. The UN Global Compact is a strategic policy initiative for businesses that are committed to aligning their operations and strategies with ten universally accepted principles in the areas of human rights, labour, environment and anti-corruption. The principles are commendable, but easy to comply with according to the general manager of Witteveen+Bos. That is also why the principles were perceived by Wittveen+Bos as logical and self-explanatory principles according to the interviewees. However, it seemed that the organization became once again more aware of the social responsibilities as a company in urban planning. After Witteveen+Bos endorsed the UN Global Compact principles, they commenced a policy of corporate social responsibility and started publishing an annual social responsibility report despite the fact a group of former Executive Directors concluded that corporate social responsibility was just a hype and not useful for Witteveen+Bos. The general management, on the other hand, believed that CSR should become part of the organizational culture. Adapting ethical business or CSR into a planning engineering firm seems easier said than done. So the next step in this chapter will be an examination of the fourth sub question for the case study: *How does the consultancy firm Witteveen+Bos give meaning to CSR and business ethics?*

4.5 The CSR policy of Witteveen+Bos

The complexity of practice causes an appropriate definition and scope of CSR, in particular for the complex field of planning, to become even more problematic when real planning cases are considered. What does 'doing good' mean when one needs to design an urban master plan? Or, 'what is the right thing to do' when one needs to calculate the strength of underwater concrete?

In order to properly comment actual planning cases and the way Witteveen+Bos defines its CSR policy, a debate on how to define the boundaries of responsibility needs to take place first. Should a planning and engineering firm go beyond the bottom line of their business according to the interviewees? In other words, Witteveen+Bos, and planning-engineering firms in general, could attempt to ground, motivate and defend their CSR policy based on some sort of theoretical position discussed in previous chapters, to learn what their responsibilities are. However, the question; where do we (i.e. society) draw the line in terms of our expectations of companies operating in the planning field? is not relevant anymore. Because all the interviewees had a shared opinion that this line is drawn by the company itself. Witteveen+Bos itself determines what CSR means for them.

So firstly, if we assume that Witteveen+Bos has a form of responsibility which the organization determines by itself, but can be held responsible for their actions like an individual as concluded in chapter 2. In that case, it is important to examine how Witteveen+Bos defines CSR in the context of the five aspects described in section 3.5. In the CSR report of 2011 the CSR vision of Witteveen+Bos is defined:

'Planning, shaping and designing society in a responsible way is the core business of an engineer, balancing the consequences of his or her choices for people and society. We elaborated basic principles that are directly linked to the principles of sustainable development. When designing we think of 'here and now'...We also think of the 'there and later'... We apply these principles within the limitations of our daily economic practice, as simultaneously we endeavour being a good an stable employer.

Four important aspects can be identified in this definition.

1). Witteveen+Bos recognizes that the core business of an engineer or planner is to **act in 'a responsible way'**

2). The **consequences** of the actions must be balanced for people and society

3). There are **'principles'** which function as guidelines to act responsible

4). The responsible role of the organization is accompanied with making **profits**.

Basically the definition of Witteveen+Bos corresponds to the five aspects of well known CSR definitions described in section 3.5. In essence all aspects indicate that Witteveen+Bos chooses a corporate responsibility that goes beyond a sole focus on economic values and have a broader constituency than stockholders alone. It implies that the CSR policy of Witteveen+Bos can be classified most likely in quadrant 3 concerning theories for business ethics (figure 3.1).

The CSR vision of Witteveen+Bos sounds as a beautiful endeavour, but in reality it is somewhat more complex as the interviewees argue. All interviewees fully support the definition, but this does not mean they all comply to it in their daily operations. To understand this reality, the principles (*aspect 3*) are the first thing to examine. What principles, values and tools does the company provide to guide their employees and which of these are actually guiding planners and engineers in their work according to the interviewees?

4.6 The ethical codes endorsed by Witteveen+Bos

The first form of principles that will be discussed are the international codes, tools and values which are applicable to Witteveen+Bos. The most widely known principles, which are applicable for a company operating in the planning field, are the principles from the UN global compact mentioned before. However, employees and the management of Witteveen+Bos argue that this list is very abstract and self-evident for the Dutch planning sector and therefore no guiding principle in their daily work.

Then there are two codes of conduct written by sector representatives; KiviNiria (a professional association for highly educated Dutch engineers) and NLingenieurs (the sector association for planning and engineering companies in the Netherlands). The ethical code of KiviNiria seems a very permissiveness document. It offers no real guidance and most of the interviewees did not knew the exact contents of the code. The interviewees that did knew some of the content argued that the principles were very non-committal. A mail exchange with KiviNiria revealed that this permissiveness was not a coincidence. The

formulation of the principles is meaningless because the board of KiviNiria want to avoid members such as the consultants from Witteveen+Bos, to invoke on this ethical code when conflicts occur concerning a controversial project. They even hired a lawyer to exclude all possibilities (...).

The ethical code from NLingenieurs is somewhat different. First of all this code is applicable to all engineering and planning consultancies instead of individual consultants. Where the list of KiviNiria is rather non-committal and focused on the behavior within a company, the code of NLingenieurs is more focused on the responsibility towards society, clients and other participants of the planning process. Almost all Dutch engineering consultancies are members of this sector association which automatically means they endorse these codes. Themes such as, integrity, independence, reliability, professionalism, sustainability, safety and corporate social responsibility are all part of this code. But despite the fact these principles are well formulated and the document even consists of CSR aspects - for example principle 22: *'...the member stimulates the client to choose a solution that contributes to a sustainable development and design of society'* or principle 18: *'...every member promotes sustainable, safe and social responsible acting as much as possible.'*- it does not affect planners and engineers when making well considered decisions about projects. In fact, among the interviewees of the interviews there is a widely shared opinion that the whole organization consists of honest people that presuppose decent acting, who do not use such principles to make a decent and sound decision. Probably all other firms would argue the same. Witteveen+Bos also created an ethical code for its employees. The content, however, is very similar to the principles of NLingenieurs and the principles of the UN global compact, and more important it also has little or no real influence on the decision making process of the consultants according to most of the interviewees *"We make well considered decisions concerning projects based on our own conscience instead of a list of principles"...* So what is actually the strength of a code of ethics in this sense? The fifteen interviewees all argued that a top down approach for applying norms and values in the daily work is not the right solution.

To achieve this CSR ambition, Witteveen+Bos introduced other principles and values to embed CSR. Therefore in the next part, other tools, values and norms that influence the actions and decision making of consultants in this planning engineering firm are examined.

4.7 The core values

By studying annual- and CSR reports and based on the interviews with employees, it became clear that despite the fact ethical codes are of little influence in the daily work, there are other tools that help to embed CSR and ethical behavior into the organization. First of all, Witteveen+Bos maintains three core values: *professional, reliability* and *commitment*. The attributes are defined by the organization as:

> *Professional*: Sustainable solutions ask for professionality. We give great attention to the development of our employees and make use of project teams with experience.
> *Reliable*: The company is financially and legally independent and an honest and solid partner for clients and other project partners.

Commitment: Since 2011, the values *innovative* and *friendly* are replaced by this value, however there seems to be some controversy about the meaning of this value.

All interviewees know these three core values, but do not define those values the same. Commitment means *"committed to the client"* for some consultants and others argue it means *"commitment to the whole society"*. Again it shows the recurrent field of tension concerning the social responsibility of planners and engineers described in chapter 3. Besides this internal dissension, clients also think differently about some aspects of these values. An external research shows for instance that clients do not experience financial and legal independency as an important aspect of *reliability*. In addition they argue that *professionality* should not depend on the individual employee, but must be a constant quality through the whole company. This same research shows that clients think the company acts with integrity; *"Witteveen+Bos is a decent company"* (Rijkswaterstaat), however this value is rather a requirement than a distinctive aspect.

Values statements are most of the time bland, toothless or dishonest, but in the best case they can set a company apart from the competition by setting out its identity and serving as stimulant for employees. According to Patrick Lencioni, founder and president of the Table Group – a American management consultancy specializing in executive team development - values can be organized into four categories. *Core values*; deeply ingrained principles that guide all of a company's actions and serve as cultural cornerstones. *Aspirational values*; are those that an organization needs to succeed in the future but currently lacks. The new introduced commitment value that replaced older values is a great example of an aspirational value. *Permission-to-play values*; reflect the minimum behavioral and social standards required of any employee. Studying what other engineering firms consider as their permission-to-play values by several mail exchanges and using corporate websites it turned out that those values do not vary much across companies. Integrity or reliability are good examples, which almost all large planning engineering firms consider as one of its corporate values. *Accidental values*; arise spontaneously without being cultivated by leadership and take hold over time. Despite core values, all three other categories hardly provide a guideline or blueprint for employee behavior. According to the interviewees who have spoken about this issue, they consider such core values most of the time as controversial or at least distinctive values.

According to the interviewees and based on an examination of other top 10 planning engineering firms from the Netherlands, professionalism is the only value of Witteveen+Bos which is distinctive compared with other Dutch engineering consultancies. Still, it must be clear by now that the creation of corporate values is not done by means of consensus, rather it is done by imposing a set of fundamental, strategically sound beliefs on a broad group of employees who subsequently should comply to them. One would expect that this also true for the three corporate values of Witteveen+Bos, but according to more than 85% of the interviewees the three values are self-evident and do not have a significant impact on the actions of the planners and engineers. The other +/- 15% of the interviewees argued that the values perhaps could function as guideline for the actions of the consultants, however they could not come up with illustrative examples. All interviewees were convinced that the core values should be better substantiated. In this case, the gap between what the firm is claiming concerning its values, and what they are doing

should not be too great. The next part discusses the sustainable design principles, a tool introduced at the moment CSR was embraced at Witteveen+Bos.

4.8 Sustainable design principles and Building with Nature

Other principles which perhaps serve more as a reference or guidance for employees are the sustainable design principles. These principles were elaborated in 2009/2010 in order to create a common understanding of sustainable design to create sustainable cities. The most important aspects from those design principles are;

> *1. Making designs nature based and climate proof...*
>
> *2. Make use of renewable resources (intelligently and efficiently)...*
>
> *3. Regard the entire chain of processes and projects to provide optimal sustainable solutions (ie. life-cycle analyses and Cradle to Cradle approach)...*
>
> *4. Allocate the right function to the right place...*
>
> *5. Recognize the importance of public participation...*
>
> *6. The well-being of human beings is the basic principle for the design process...*

Prima facie, it seems these principles provide a handle for consultants to act in a more ethical, and in particular sustainable way. However, interview reports show that these principles are not familiar to most of the consultants, let alone that it really influence the decision making process of the organization. According to many of the interviewees, it seems that those principles underline what already is been done, *"One could argue; it is business as usual..."*

To finish this chapter positively, the last tool that will be discussed is the only tool that hitherto really succeeded in the context of sustainability and CSR. It is called *'Building with Nature':* an innovation programme that aims to develop new methods of hydraulic engineering, integrating the use of natural processes in sustainable designs that maintain or even improve ecosystem functioning (*Witteveen+Bos news*). All of the interviewees found this a successful programme in the context of business ethics and CSR. Nevertheless, the majority of all these principles and values discussed above rarely influence the actions of the consultants according to the interviewees. A cautious conclusion could be that there is a difference between corporate values and corporate ambitions on the one hand, and the actual practice where individual consultants are dealing with on the other hand. Corporate social responsibility and moral behavior is experienced and explained differently by the interviewees than the statements on behalf of the organization suggest. So the next step is to study and compare the corporate values with the concrete actions in practice. But before we go there, it is important to note that there is consensus among the interviewees on the fact that when an engineering firm wants to do business in a social and ethical way, it can make significant impacts through its projects instead of the internal operations of the company. It is important to address this, because besides a list of sustainable projects, a large part of the CSR reports is focused on reducing CO_2 emissions of office buildings, car usage and air travel of employees. Meanwhile, the actual differences can be made through the projects in the infrastructure, water, spatial development,

environment and construction sectors. Some interviewees argue that this internal focus on office building and car usage contributes to a mental shift in thinking about ethical, social and sustainable behavior, but apart from that they are aware that internal operations are not the most important aspect of CSR and business ethics. *"CSR should be apparent from the projects that we do. That allows us to contribute to a sustainable society..."* So basically there is consensus about the following fact: if a planning and engineering firm is doing business in an ethical way (like they proclaim), it should be reflected through their projects.

Before the start of chapter five, a significant finding should be discussed to get an better understanding of the organizational structure. The finding has to do with the differences in the way PMCs deal with CSR and business ethics.

4.9 The different PMCs

Another important aspect must be mentioned before the second main question is going to be answered. An aspect that also affects and explains the possible difference between the corporate statements concerning ethical business, and the actual decision making process in the consultant's practice. An aspect that undoubtedly impedes the internalization of the corporate values and norms. The aspect is found in the organizational structure. At the beginning of this chapter, the organizational structure is already described. In short, the organization is made up of 28 product-market combinations (PMCs). With its own products each PMC serves a distinct segment of the market and are clustered into seven sectors. Most of the time the PMCs work alongside each other, but sometimes they work integrally on complex projects. Though, in this context all interviewees claim that each PMC mainly operates quite autonomously; *"...each PMC has a large mandate and makes its own decisions concerning projects, sustainability or CSR for instance..."*

It implies that the company to a large extend, decentralizes the decision-making process to its PMCs. This looks like quite a normal process for a large company (+800 employees), however in the context of embedding CSR and corporate values, it could be a barrier for the internalization process of shared norms and values. Besides the autonomous nature of the PMCs, there are also significant differences between the process phases in which each unit operates according to all interviewees. *"Our PMC for instance (*ed. the ports and hydraulic engineering sector*) operates in the implementation phase of projects, that's why the possibilities to integrate CSR in our daily operations are limited..."* Some interviewees even argued that an engineering-consultancy is at the wrong position in the chain to really make a difference anyway, but this argument will be discussed in the next chapter.

Clearly the PMC managers see a lot of cultural differences between the different PMCs and therefore attach great value to the decentralized approach of the company; *"there is no need to interfere with another PMC, let alone to have someone, i.e. the top-management, to decide how our PMC does business concerning CSR or business ethics"...*

The previous sections show that the three corporate values and the norms, principles and codes are rather noncommittal and without any obligation, according to the interviewees. During the daily operations it is

not required under any circumstances to follow those principles or to check if an urban design complies with the sustainable design principles for instance.

In essence, there is a paradox within this finding. The paradox can be found in the fact that on the one hand Witteveen+Bos tries to make a corporate statement concerning business ethics and CSR by determining its ambition level (Ch. 3) and embed its corporate values by means of several core values, ethical codes and principles, while on the other hand the organization wants to maintain autonomously operating PMCs. To determine what makes it difficult for a planning-engineering company to implement its corporate norms and values besides this paradox discussed above, the (ethical) dilemmas must be identified. The dilemmas in this context refer to the dilemmas that consultants experience. Consultants are the ones who should live up to those corporate values and norms while working in the complex planning field. Examining these dilemmas should clarify what complicates the internalization of the corporate values and norms. The process of making well considered decisions and the motivations behind the actions in the context of these dilemmas will be further examined. Through the examination of these dilemmas it should be possible to examine the actual practice against the light of the theoretical framework of chapter 3. This implies: 1) determine which CSR approach (figure 3.1, Ch. 3) can be best applied to the way the company operates in the planning field; 2) compare the general trend of market strategies (figure 3.2, Ch. 3) with the strategy of Witteveen+Bos; and 3) determine to what extent the CSR ambition level (section 3.4, Ch. 3) of the company is achieved by looking at the motivation of the organization behind their actions. So the next chapter will examine the main dilemmas and problems concerning the decision-making process mainly based on the interviews.

Chapter 5 Dilemmas at Witteveen+Bos

5.1 Introduction

In this chapter the dilemmas and problems concerning the implementation and compliance of the corporate values and norms and the CSR policy is being discussed. Based on the interviews this chapter should lead to a better understanding of all the difficulties concerning the decision making processes in the context of CSR and business ethics. Based on four themes A) client and society; B) profit and society, C) planners, engineers and their clients and D) tools to embed ethical and social behavior, these problems and dilemmas are classified and discussed. Subsequently a conclusion is drawn about the main problems concerning the internalization of the norms, values and the CSR policy of Witteveen+Bos. The main question was already mentioned at the end of chapter 1 and 4 and will be subdivided into four sub questions:

Main question: *What are the main problems and dilemmas for Witteveen+Bos' consultants in practice, while living up to the company's values and norms in the context of CSR and business ethics?*

- 5.2 What are the main problems when a consultant wants to serve both **client and society** as the CSR policy implies?
- 5.3 What do Witteveen+Bos consultants experience as the main motivation behind the CSR policy and business ethics? Can it be both **profit and society**?
- 5.4 Is Witteveen+Bos becoming a more 'responsible company' (Ch. 3) according to the interviewees?
- 5.5 What tools support the internalization process of CSR and business ethics according to the interviewees?

5.2 Client and society (A)

The first theme that will be discussed here concerns the field of tension between client and society. Witteveen+Bos wants to 'do good' for both client and society according to the CSR statements. However, as already mentioned there is disagreement among the interviewees about the meaning of the corporate value 'commitment'. The first dilemma therefore, concerns this corporate value, because it illustrates the tension where consultants have to deal with between client and society. First of all, some interviewees explained the value as 'commitment to the client' others as 'commitment to society'. Clearly there is a relationship between the disagreement about this corporate value and the theories of business ethics described in chapter 3. This relationship can be found in the field of tension between a shareholder approach on one end and a common good approach on the other end. In other words, some consultants support the idea that *achieving economic goals as main goal* is what includes the business, where other consultants are found among a common good approach; *doing the right thing*. In this field of tension, there is not 'one

right answer', but the division within the organization is an interesting observation. It indicates there is not one shared view of the values behind social responsibilities of the organization.

According to the interviewees, the dilemma concerning this 'commitment value' is reflected in many projects where Witteveen+Bos has worked on. To illustrate this, there is no need to go in depth with the projects, a short description would clarify the dilemmas already. For instance the development of a harbour construction which in the end will be used for activities of mining companies. One could ask themselves if mining development does any good for environment, as natural resources are being depleted often in an environmentally unfriendly manner, on the other hand, mining is an economic spearhead in some countries and the client Witteveen+Bos works for will have clear economic benefits. The fact that mining activities can also bring prosperity to local people makes the dilemma even more complicated. This example immediately shows the dilemma about the commitment value, where interests of client and society do not correspond totally and even interests of society are divergent. A similar example is the development of oil palm-plantations in Indonesia. Socio-economically these plantations are very important because of the employment they create, however, one could ask themselves if these developments are environmentally friendly. When confronting the planners and engineers with such dilemmas that actually occur in their daily work, several interviewees argued that there should be a balance in the kind of work the organization is involved in. *"...There should be a balance within the project. Clients as well as society must benefit from it. Besides this balance, the total package of projects within the firm should also be balanced. We also work on projects of WWF for example."*

What is interesting about this remark, is the fact it implies that the consultants do their best to look for the most ethical and socially acceptable solution within the boundaries of a given project, but do not see doubting a project itself as their duty. However, the consultants have the knowledge and expertise to advice clients about the usefulness and necessity of a project. Nevertheless one of the PMC managers argued;*"...we are not the ones who decide whether or not a project will be build. We will lose assignments when questioning political or client's decisions..."* besides *"...our role is to positively influence the client by means of a dialogue, where the decision is already made on a political level."* In this context, a majority of the interviewees argued that their job is to design and manage the project in the most sustainable way, but it's not their job to question political decisions. Basically it means: act in the most ethically and sustainable way, within the framework of a project. It implies that well considered decisions concerning the acceptance of new projects are not really a discussion of social responsibility anymore, but rather a discussion about the corporate reputation. Does this mean that the acceptance of new projects is mainly based on the degree of market continuity instead of the social responsibility? In other words, is the commercial viability the main driver and motivation behind the consultants' actions? The fact that according to many consultants, the responsibility for projects lies with the initiator of a project, substantiates this idea. In this context those initiators are most of the time Rijkswaterstaat or the national, regional and local governments. However coming up with alternatives is an important aspect of the consultant's job, but still within the boundaries of a political decision according to the interviewees.

Then there was another remarkable finding in the context of the 'commitment dilemma' that confirms the shareholder view. In other words, making profits as the most important responsibility for a

company like Witteveen+Bos instead of a broader social responsibility. This finding is related initially to one of the most appropriate tools to advise clients about the consequences of a project, that includes the social impacts of a project: the Social Cost Benefit Analysis (SCBA). In chapter 2, the CBA has been discussed and is labeled as quite a consequentialist tool. One could argue that by adding the social aspect, it brings this tool more to the deontological side of the scheme (figure 2), but still the effects of a project are measured in numbers. Could it at least solve the dilemma between client and society and bring those two aspects together? According to interviewees who use this tool frequently, it hardly does. They argue that half of the time when the result of the SCBA is negative, the project continues anyway. *"Perhaps our role it too modest as we often go along with the expectations of the client, one could say it's almost no independent advice anymore..."* The limited influence of the SCBA and the weakness in terms of considering it as a social or ethical instrument, is very typical for the general discussion about to what extent a planning engineering firm takes its social responsibility. It supports the idea that engineering consultancies in general are still much more client focused than 'value focused'. Therefore the next part will focus on this corporate responsibility issue and the motivations behind the actions of the organization. What are the reasons behind all those values?

5.2 Profit and society (B)

The second dilemma relates to the motivations behind the actions of the company and its consultants in the context of business ethics and CSR. In order to make this explicit, the consultants were asked questions concerning the reasons and motivations behind the values and CSR policy of Witteveen+Bos. In this analysis it was possible to identify that the interviewed PMC managers thought quite differently about this question. Some argued: *"it is partly to strengthen the position in the market in order to get more work, and partly it is derived from an intrinsic motivation..."*, *"we become more attractive for clients because of our social awareness..."*, *"because of the fact other firms were doing it, we could not stay behind..."* Others argued: *"CSR contributes to a raising awareness about our social impact...", "you want a sustainable and social just world for the next generations...", "we must set social goals for ourselves..."*

Based on the different arguments, the motivation behind CSR seems to be derived from a combination of idealism, economic purposes and the will to create more social awareness within the company. The division in answers concerning the motivation for the CSR policy, is mainly due to the fact that each PMC works in a different stage of the planning process and operates in different market sectors. Because of those different stages and market sectors, each PMC faces other social and ethical problems. The stage of the process mainly determines to what extent a PMC can really influence a decision, the outcome of a project or the impact on society in general. In addition, the personal values of each PMC manager also influence decisions.

Talking about the extent to which a PMC can influence society in general, an example is found in the PMC *environmental law and permits*. This PMC independently sent a letter to the government about their concerns on the Wabo (Dutch: *Wet algemene bepalingen omgevingsrecht* - General provisions environmental law). In short, the PMC had its concerns about a proposal which would change the liability

system concerning projects. The motivation behind this letter was to achieve better regulation for the Netherlands, but also to comply with clients who were obviously against this proposal where more liability was imposed on them. The PMC took quite a proactive approach in this case, but still it was partly on behalf of the clients interest.

The answers of the interviewees show that PMCs at Witteveen+Bos in general are quite profit focused and experience market continuity as main objective and motivation for their market strategy. Still, such a market strategy could obviously coexist with social concerns. Another instrument besides the SCBA, which you would expect to represent the interests of society is the Environmental Impact Assessment (EIA). Many planners and engineers of Witteveen+Bos argued that in this stage of a process, a consultant can exert most influence on a project. Thinking through the EIA, it is actually an instrument where consultants are tested on their morality. It includes scientific studies and economic analyses and claims to make an objective statement about the environmental and social impacts of a project. However, the EIA preparation is related to large investments, careers and the viability of companies. This instrument seems to be based on scientific findings, but science is socially constructed which causes an EIA never to be a completely objective document. Some interviewees who work with this instrument argued: *"The EIA sometimes seems more like a public relations document for the project…"* The proponents of the project want the document to mainly clarify the advantages of the project for the society instead of the disadvantages. Any possible negative environmental effect will be used by opponents as an argument against the project. Furthermore, considerations about the form of the EIA, the scale of study for instance, are not based on scientific arguments only but also influenced by considerations of costs, time availability, other studies or even a preferred outcome. It all implies that an EIA is not safeguarded of values and judgments.

The first conclusion form part A and B is that according to the results from the interviews, most PMCs within Witteveen+Bos integrate social, ethical and ecological aspects into the decision-making process, only if it contributes to the financial goals. CSR is promoted only if it is profitable, directly or indirectly, for instance by contributing to the reputation. Besides the findings discussed above, the interviewees all argued that hardly anyone of the employees actually reads the CSR report, which substantiate this conclusion.

Furthermore, the PMCs hardly make any use of tools such as ethical codes or sustainable design principles, simply because clients do not ask for it. This does not mean Witteveen+Bos is not socially or ethically concerned about their impact on society, but this concern is not reflected through a company-wide, uniform CSR policy. PMCs give their own interpretation for ethical business, but economic viability seems to be paramount for each PMC.

In short this conclusion implies that there is a lack of corporate vision on CSR, where PMCs operate quite autonomously in the context of business ethics and CSR. In the end, CSR is not really part of the daily operations of the consultants and is mainly noticed when clients ask for it. The next part therefore, will focus on the dilemmas between engineers and their clients. In this context, the trend of market strategies (Ch. 3) of the company will be discussed. It will show that the organization is actually making

quite some progress in this respect of responsibility, just like the 'ideal trend' of companies in chapter 3 implies.

5.3 Planners, engineers and their clients (C)

As mentioned above, there are quite some differences in the interpretation of the company's CSR policy among all the PMCs. Besides this variety, there also seems to be differences between the planners or engineers and their clients. Inherently, an engineer or planner wants to have a say in a decision-making process, however as already mentioned in the current study the professionals became more and more client focused. At first sight, two contradicting goals.

In chapter 3 the 'ideal trend' of market strategies is described. It showed how planning engineering firms have evolved from efficient -, to qualitative -, to flexible - and finally to innovative companies according to a very simplified representation of reality. It showed that the next stage would be the responsible company. Witteveen+Bos never had innovation as core market strategy. A variety of innovations has been developed in the organization, but that only occurred at a PMC level or project level. So, innovation strategies are not completely integrated in all policies of the company. However, it does not mean Witteveen+Bos can not achieve the fifth stage in this 'ideal trend'. Looking back at figure 3.2, one could say that by introducing a CSR policy into the company, Witteveen+Bos is trying to become a more responsible company while skipping the innovative stage. Figure 4.2 illustrates this, bearing in mind that it is a simplification of reality:
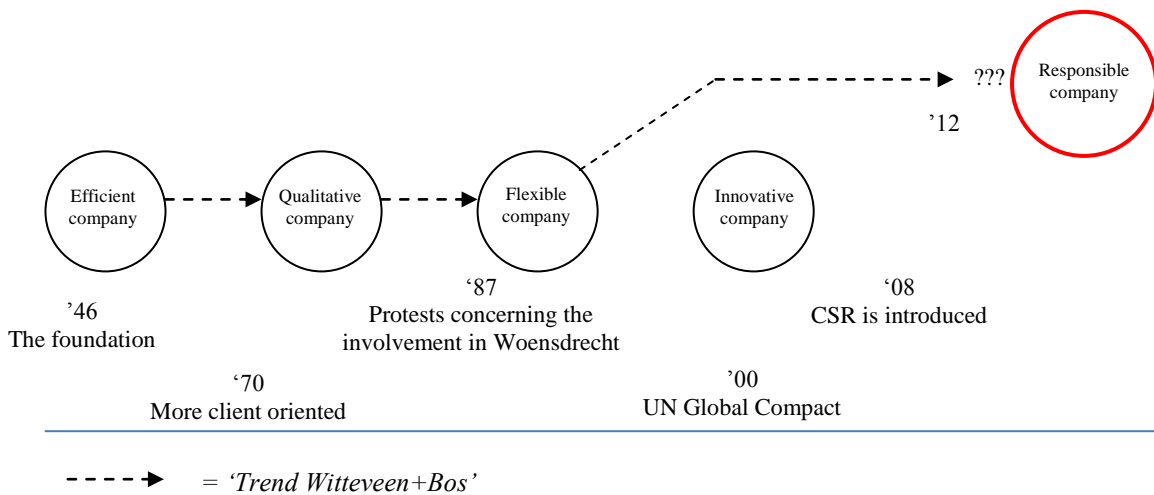

Figure 4.2: Trend of Witteveen+Bos related to the general market strategies from figure 3.2

With the introduction of a CSR policy, it seemed Witteveen+Bos has set the first step towards the fifth stage, the responsible company. Still a lot has to happen to change the established structures and become a more social responsible company. This became quite noticeable in the interviews. Many interviewees stated that planning engineering firms should claim a more proactive role in the decision making process.

"As engineer a technical approach is not enough anymore. A value based approach becomes more and more important..." This is in line with the shift from a technocratic - towards a communicative approach, which is very familiar in planning theory. In practice however, it seems that this shift is not ending here. The communicative approach, like Jürgen Habermas described it, already made its entrance at Witteveen+Bos in the '90s. Four months of internship made clear that the consultants are well skilled to go in debate with stakeholders and have dialogues with local residents. The shift towards a social responsible company is more than the communicative approach of Jürgen Habermas and goes beyond the communicative turn of Patsy Healey. It is rather a shift from a modest approach to a more proactive approach. However most of the interviewees argued that a proactive approach is difficult to sustain because...: *"As organization we're modest and reluctant; we have an opinion about several social issues but we do not clearly express ourselves as company..."* Another illustrative argument is that they *"...have an ambition as a company and want to show our message, however in practice survival in the market comes first. We create our company profile by being involved in social developments which is a lengthy process before you can reap the benefits..."*

These statements substantiate the idea that the organization is primarily focused on 'survival in the market' and mainly responds to client demands. However, another group of the interviewees argued the opposite. They stated things as: *"...it is all about the values of commitment that people at engineering firms have in general. Colleague companies have the same sources to plan society, but engineering firms must think more about society as a whole. In other words, we could be more proactive for that matter..."*

Despite this division among the interviewees, it clearly shows that Witteveen+Bos is thinking through its corporate responsibilities and is aware of the fact that to act ethically, the company should probably claim more responsibility. A good example of this awareness is the establishment of a CSR expert network by the Netherlands Association of Consulting Engineers (NLingenieurs) whose members are some of the largest planning engineering consultancies of the Netherlands. The network prepared a CSR Manifesto for engineering companies, which was adopted by the Association. On behalf of this network, in 2011 they studied the motivations for planning engineering firms to have a CSR policy. All members where asked for the main reasons behind CSR. The results were: *image/reputation, secure market continuity, comply with laws and regulations, creating a more competitive gain*. So except for Witteveen+Bos, other planning engineering firm in the Netherlands are also struggling with its CSR policy and many of them use it for commercial purposes.

Still, it seems that planning engineering firms operating in the planning field are in the middle of a shift towards a more responsible way of doing business. Referring to chapter 3 this means, a shift from the innovative company to the responsible company, from box1 (shareholder approach) towards box 4 (common good approach), from profit driven CSR to caring CSR and perhaps eventually Holistic CSR. This idea is substantiated by the fact that the CSR network is taking its responsibility by developing an agenda for 2050: *a shared long-term vision of the major societal challenges within the field of influence of the engineering sector*. Besides a CSR policy, Witteveen+Bos is looking for other ways to do business in a more ethical and social responsible way.

The last sub question focuses on the different tools to help internalize CSR and business ethics in an engineering firm. From here it would be easy to make a final step towards recommendations concerning the internalization of corporate values, business ethics and CSR in a company with its business in the planning field.

5.4 Tools to embed ethical and social behavior (D)

All interviewees agreed to some extent that the tools which are available for them such as ethical codes, and sustainable design principles are not a real guidance in the daily operations. It seems that the management is searching for the right tools to embed ethical and social responsible behavior in the organization. A quick look at other Dutch engineering companies shows that this problem probably also occurs at those organizations. In fact, a survey of the CSR network investigated the most commonly used tools to internalize CSR into a planning engineering firm. The members named the following three instruments the most:

- *ISO 14001 certificate*
- *Membership of NLingenieurs (especially the code of conduct)*
- *Sustainable procurement in accordance with government regulations*

The ISO 14001 certificate is a standard to help organizations minimize how their operations negatively affect the environment and comply with applicable laws and regulations. However according to the interviewees this standard is mainly focused on internal operations, not on the effect that projects have on the environment. Furthermore, many of the interviewees argued that: *"with the ISO, we basically explicate what we do already…"* In other words, it does not require much from planning engineering firms to comply to the ISO 14001.

Then the second instrument is the code of conduct of NLingenieurs, which usefulness is already heavily questioned. All the pros and cons are discussed in section 2.5 and 4.5. The third instrument is actually based on the idea that the difference can be made through projects. According to the interviewees, sustainable procurement should encourage clients and planning engineering firms to pay attention to a sustainable design. The opportunities to think of the most sustainable solution are of most value in the initiation phase. As mentioned before, a consultant can have the most influence in this phase of the project. The interviewees of Witteveen+Bos mentioned several times that a planner or engineer can make a difference by choosing the right materials. Sustainable procurement is therefore a tool where much can be achieved in the context of CSR. However according to the interviewees the company is still very dependent on the clients' needs. *"Materials are most of the time predetermined and there are almost no alternatives in the eyes of the client…And most alternatives are more expensive"* At the same time, the interviewees show that they are fully aware that materials are an important theme in this quest. *"We must look within plans what we can do and make smart use of materials. As a consultant you want to create a win-win situation: make a good impression on the client and ensure that the project is well embedded in the*

environment… " According to the interviewees, the consultant strive 'to do good', but still within the boundaries of the clients demands.

Some of the Dutch planning engineering companies argue that the criteria for sustainable procurement are unrealistic and unnecessarily detailed. Besides, critics proclaim that the sustainability aspect that is taken into account with procurements, is a sham of the national government and most of the times the government does not even choose the most sustainable procurement according to the interviewees. To what extent this is true, is hard to determine in the current study, but it shows certainly that sustainable procurement is still to evolve.

In short, it seems that among engineering firms in the Netherlands the three most commonly used instruments to internalize sustainability, CSR and business ethics in an planning engineering consultancy, are not of significant impact. It confirms the idea that the management in planning engineering firms are lacking to find the right tools to embed CSR and business ethics into the organization.

5.5 Conclusion

The purpose of the case study was never to determine whether Witteveen+Bos is doing their business wrong or right morally speaking, or to decide how a planning-engineering firm should act in the context of CSR. Rather it should contribute to the debate about business ethics and corporate responsibilities and help to understand all the difficult considerations a company as Witteveen+Bos must cope with in that context. Therefore, the aim of the study was to determine to what extent the norms and values of Witteveen+Bos are leading in the daily decision making process of the consultants and embedded in the organization. The current study should have contributed to get an understanding of the internalization of corporate norms and values in a planning engineering firm. Internalization in the context of this study is the long-term process of consolidation and embedding the company's beliefs, attitudes and values, when it comes to moral behavior. It is the acceptance of a set of norms established by the organization which are influential to the individual consultant. Besides this largely top-down process, it was assumed that there could also be a process that starts bottom-up and influences the higher levels of the organization regarding business ethics and CSR.

The results in chapter 4 and 5 showed that first of all several developments, like the Rio Declaration and UN Global Compact opened up doors for principles and concepts related to business ethics, with CSR as most salient and well known concept of the last decades. The CSR policy of Witteveen+Bos consist of many aspects according to the statements in their CSR reports. According to the CSR statement of Witteveen+Bos, discussed in section 4.4, the organization wants to 'act in a responsible way accompanied with making profits', 'balance the consequences of those actions for people and society' and 'apply principles that help to act responsible'.

First of all, the various ethical codes, the corporate values, the sustainable design principles are currently not leading or guiding instruments for Witteveen+Bos consultants in their daily operations according to all the interviewees. The interviewees also argued that the corporate values have no unambiguous impact on the actions of consultants. There is even some uncertainty about the meaning of one of the

three corporate values. And the sustainable design principles, specially designed after CSR was introduced at Witteveen+Bos, are also of no real significance in the daily work of the employees according to the interviewees.

Furthermore, all interviewees argued that the PMCs work quite autonomously and that a top down implementation of norms and values is not the most appropriate way to embed norms, values and CSR policy in particular. According to the interviewees, most PMCs within Witteveen+Bos integrate social, ethical and ecological aspects into the decision-making process, only if it contributes to the financial goals. In short this implies that there is a lack of corporate vision on CSR, where PMCs operate quite autonomously in the context of business ethics and CSR. In the end, CSR is not really part of the daily operations of the consultants and is mainly noticed when clients ask for it.

This does not all mean Witteveen+Bos is not socially or ethically concerned about their impact on society, but this concern is not reflected through a companywide, uniform CSR policy. PMCs give their own interpretation for ethical business, but economic viability seems to be paramount for each PMC.

Looking back at the figures from chapter 3, Witteveen+Bos seems actively looking for ways to do business in a more ethical and social responsible way. The CSR statement of Witteveen+Bos can be classified in the third or even fourth quadrant of CSR approaches in section 3.2. However, the findings of chapter 4 and 5 show that practice is much more complex than just a statement. Consultants have to meet with the demand of clients and according to the interviewees the majority of the PMCs find profits and market continuity the main purpose of the organization.

An overall finding of the case study is that Witteveen+Bos is searching for the right interpretation of CSR and ethical behavior as a company operating in the planning field. In general, the majority of the PMCs can be classified in the second stage (Profit driven CSR) as described in section 3.4. It appears that the second stage of CSR is more about image, reputation, reports and norms. Norms and standards in particular, are not of any influence in a fast changing society. The weakness of the different ethical codes applied at Witteveen+Bos confirm that thought. In other words, we ca not standardize the rapidly changing world we live in today.

It is not important if Witteveen+Bos wants to do business according to the third (Caring CSR) or even fourth or fifth stage of CSR, but at least the company should act in the way they proclaim. A well considered and good alignment between the corporate norms, values and CSR policy and the actions of the consultants. The final chapter will provide some recommendations which could be useful in this process of internalization of corporate norms and values in the context of CSR and business ethics.

Chapter 6 Recommendations

6.1 Introduction

The findings of the current study clearly show that Witteveen+Bos, like many other companies is struggling to embed CSR and business ethics into the organization. The current study also showed that the internalization of the corporate values and norms is a complex and difficult process. Making recommendations concerning this internalization process is therefore also difficult task, though not impossible. First of all, the recommendations are written based on the four aspects of the CSR vision of Witteveen+Bos described in section 4.4.

1). Witteveen+Bos recognizes that the core business of an engineer or planner is to **act in 'a responsible way'**

2). The **consequences** of the actions must be balanced for people and society

3). There are **'principles'** which function as guidelines to act responsible

4). The responsible role of the organization is accompanied with making **profits**.

The four aspects give a brief overview of the ambitions of the organization in the context of CSR and business ethics. The findings of chapter 4 and 5 showed the main problems and dilemmas that occur in the context of these CSR ambitions. The recommendations are classified into the four themes of chapter 5: A) client and society; B) profit and society, C) planners, engineers and their clients and D) tools to embed ethical and social behavior. Besides those four themes, the recommendations also address the issue concerning the autonomous behavior of each PMC discussed in chapter 4 and finally provides an new approach for further research to help integrating CSR into a planning engineering firm.

6.2 Recommendations for internalizing norms, values and CSR

As already mentioned, the recommendations will be divided into themes A, B, C and D of chapter 5. Each theme contains one or more recommendations in its own context. Subsequently, the stewardship approach is discussed along with a plea for an ethical programme which basically refers to all themes and could function as a guideline for the internalization of corporate values and norms.

A.   Client and society

1.   Bear in mind the core values when hiring new people

Section 5.1 showed that there was difference in interpretation of the corporate value 'commitment'. When hiring new people, review the core values of the company and ask the candidate to think whether they can uphold them or not. It is not too early to talk about corporate values with a potential new employer, rather it will make them more interested in the job. Talking about your corporate values will make them become more alive. Prior to this, it might be wise for Witteveen+Bos to elaborate an unambiguous interpretation of the corporate value 'commitment' itself.

B.   Profit and society

2.   Be honest

This recommendation does not imply that Witteveen+Bos is not honest about its motivation behind CSR, However, the company could verify if it actually lives up to its promises. As the findings in chapter 4 and 5 showed, the company does not yet bring to practice several aspects of its CSR vision and the sustainable design principles do not truly function as guidelines according to the interviewees. This process of transition to a more value-based business approach could be made more clear in external communication.

3.   Communicate, interact and tell stories

Arrange initial meetings where subjects like social responsibility, sustainability principles and business ethics can be discussed. These meetings should give all different PMCs managers the opportunity to exchange ideas with their employees about these topics. To be more concrete, the interviewees suggested that the annual meetings (TKB) are suitable moments to have such a discussion. Furthermore, the Insite webpage of Witteveen+Bos can also serve as a platform to interact with employees and discuss these subjects.

The top management of the organization should be the storytellers. Stories are a perfect manner to communicate the cultural norms and values of the company. To emphasize the corporate values, managers should continually look out for examples of employees doing something 'good' and acting in line with the corporate values and norms. For instance at meetings one could show the projects where employees used their expertise to create win-win situations and really did something in the context of CSR.

C.   Planners, engineers and their clients

4.   Focus on your strengths in CSR

Select a number of projects or social issues to work on where the company really can make a significant difference in the context of CSR. It is almost impossible to 'do good' at every aspect of CSR. Nevertheless, Witteveen+Bos could take a leading role and pick their battles in the planning field. A great example of a good focus on Witteveen+Bos' strengths is the NLingenieurs CSR expert network. In times where society and clients are demanding more social responsibility of engineering firms, the existence of this expert network is an opportunity for a step forward. There seems a sense of urgency about the strength of collaboration and exchanging ideas about CSR and business ethics with other engineering firms. The fact that this expert network wants to develop an shared long term vision, is a great example of the first steps towards a better understanding of their responsibilities. So in short, find those powerful themes in the planning field where Witteveen+Bos has the expertise and knowledge and align this with the vision of the branch.

D.   Tools to embed ethical and social behavior

5.   Define behavior that serve as an example for each core value

Actions speak louder than words, so proactively identify the actions that bring each core value alive. Name those projects that help illustrating the core values not only to your clients, but also to your em-

ployees. In the CSR reports this already happens to some extent, but relate those projects to the corporate values. This should lead to a better understanding of the corporate vision and mission as it is described in CSR reports and annual reports. The columns about CSR are a good initiative, but the attention to these subjects should be further developed to really influence the entire organization.

6.   Model 'ethical' decision-making using principles, values and norms

The top management and the PMC managers should make their decisions according to the values and norms of the company, even when decisions are very tough. Decisions that are contrary to the corporate values and norms could demoralize a large part of the employees.

As the findings showed, the different ethical codes and the sustainable design principles are not really influencing the decision making. In addition, the current study showed that each PMC appears to have its own ideas concerning CSR and business ethics. So it could be sensible to let all PMCs think of their own ethical or sustainable design principles. Such principles will be much more relevant for and focussed on each individual PMC. Constructers and designers should be part of the development of such principles, because they are at the right position to make a difference in a project. In the end, such principles should consciously be taken into account when preparing an offer for instance.

7.   Reward and evaluate the actions of employees based on the corporate values and norms

In line with recommendation 6, each PMC for itself could create a sort of 'CSR - or ethical business check'. By evaluating and rewarding the actions of employees in this context, CSR and the corporate norms and values should become more of intrinsic value in the daily operations.

6.3 Further recommendations: *an ethical programme and the stewardship approach*

The current study showed that Witteveen+Bos wants to do more than just complying with demands from clients concerning CSR. That means: not just have a regular client oriented business strategy and pursue more than just a share- or stakeholder perspective as described in chapter 3. If so, the organization should actively think about its position in society and the consequences this position has for their business. By thinking about this position and role in society, Witteveen+Bos is a step ahead of its clients. Doing nothing with CSR or business ethics seems no option anymore, but CSR and business ethics should be a means, not a goal. It requires a mental shift of the entire organization. Based on ideas from Daniel Yankelovich, a social scientist, I would like to end the current study with describing the stewardship approach and make a plea for an ethical programme. Hopefully it contributes to the endeavour of Witteveen+Bos to become a more 'ethical and responsible company'.

Plato once asked to choose between two extremes: "un unethical person with a good reputation or an ethical person with a bad reputation?" Plato confirms the importance of reputation. The current study showed that reputation, corporate identity and perception of the company by others (employees and other stakeholders) are indeed influencing the way Witteveen+Bos give substance to CSR and business ethics.

In an organization as Witteveen+Bos where all PMC managers work quite independently, off site, and without continuous supervision, it requires a new form of leadership. Corporate values and norms could be the guide to keep things together, and must be carried out by the top management. However, an individual consultant who operates in contradiction with the corporate values and norms can harm the corporate reputation and culture. An ethical programme could help bring the corporate values and the beliefs of consultants closer together.

An ethical programme

"An integrated ethical culture is where external-led policies and actions used to support reputation and stakeholder engagement are matched by internal business strategies and decisions driven by social and environmental principles." (Hancock, 2005)

The current study ends by returning to where it began. Figure 1 showed the process of internalization. There is a danger that the values and norms of Witteveen+Bos are failing to align the actions of the organization and its consultants. "When the walk does not equal the talk", it could result in an organizational culture consisting of hypocrisy, little commitment, distrust and low productivity. That is why the current study ends with a plea for an ethical programme based on the belief that it is possible to embed the corporate values and norms much better than the results of the case study showed. To embed those corporate values and norms along with the mission of the company, Witteveen+Bos needs an active participation by employees to carry this mission forward and to embed it into the company. A deep identification with the organizational identity could result in more commitment to the company, more job motivation and satisfaction, and relevant social behavior of the employees. Participation in an ethical programme could reinforce the employees' experience with the corporate identity. In this context, an ethical programme is: a systematic approach to raising ethical awareness of employees, providing guides education on ethics and having resources available to assist in identifying and resolving ethical issues.

When the company wants employees to be more engaged, there must be a better alignment between the CSR policy, corporate values and norms, and internal communications (recommendation 3) within such programmes. The degree to which employees feel committed to a company, depends on the extent to which the employees derive aspects of their own identity from being a part of the organization. In the context of CSR and business ethics, it means the extent to which the employees can commit to the values and norms of Witteveen+Bos. When they do so, they probably will be more willing to participate in an ethical programme.

Part of such programme could be an ethical code, however as repeatedly argued currently such codes hardly influence the work of the planners and engineers of Witteveen+Bos. Where codes are highly normative and highlight the negative side of the daily work, value programmes could focus much more on the positive aspects concerning the social responsibilities of consultants. Such value programmes should communicate the values that define the operations of Witteveen+Bos. In addition, the programme

must encourage that the employees can use the competencies of the company for contributing in society's welfare.

In the context of internalizing CSR and business ethics it is important that the management will make use of instruments to identify the employees perceptions and beliefs. Anonymous surveys and discussion platforms for instance, or even let employees formulate CSR and business ethics for themselves. The management could highlight success stories in the context of CSR, by introducing a reward system.

So basically there are two ways to align the corporate norms and values with the individual values and beliefs (figure 1, p10). One normative commitment (the obligation to comply to ethical codes or a CSR programme) and affective commitment (resulting from an involvement or identification with the company). As the findings of the current study showed, the policies of Witteveen+Bos have the nature of normative commitment. Affective commitment and value programmes will be adopted by a management that care for ethics and truly wants to respond to concerns from stakeholders ánd society. In addition, these programmes reflect on the individual goals and beliefs of the employees. Where a normative programme leads to conformity, a value programme should result in commitment and interaction between management and employees.

To strengthen the corporate identity the company should do more than the normative programmes such as ethical codes and sustainable design principles like they have now. Ethics and values must become part of 'heart and mind' of the whole organization. Ethical awareness should be part of discussions about decision-making. Managers should come up with examples of corporate decision making, where bottom line considerations where put aside to 'do the right thing' as a company. It all could influence the individual behavior of consultants.

Effective employee participation can result in strengthening the identification with the corporate values, norms and goals. Finally it will lead to a better performance and compliance of the employees, and in the end more commitment of the employees to Witteveen+Bos ánd society.

Stewardship approach: a recommendation for further research
The current study ends with a short description of the stewardship approach. I have observed that Witteveen+Bos finds itself in a transition towards a more value-based approach of CSR. In this line of reasoning, the stewardship approach is very suitable to access and implement CSR and corporate values in to the organization.

The stewardship approach is separated from the Agency theory that basically raises a fundamental problem in organization self-interested behavior. The stewardship approach is different because of the hypothesis that managers should be less individualistic, less opportunistic and less self-serving than usually happens. On the contrary, managers should be more collectivist, more pro-organization and more trustworthy. Stewardship theory implies that managers can better achieve their objectives by serving to the multiple interests of organization. "Homo economicus" is replaced by a "stew-

ard" whose behavior is pro-organization as well as more collectivistic than individualistic and self-serving (Robins, 2008).

Based on a meeting of the CSR network on june 21, 2012, table 6.1 provides an overview of the differences between the stewardship approach the way Witteveen+Bos currently is implementing CSR. The recommendations 1 to 7 of section 6.2 discussed above, are linked to the stewardship approach to get a better overview of all recommendations.

	Witteveen+Bos	Stewardship approach
Central starting point	The company	Connection with social issues
Motivation (1)	Profits (extrinsic)	Commitment (intrinsic)
Communication (2, 3)	Communication about actions and results	Besides the actions and results, also motivations, concerns and dilemmas
Reputation/image (4)	Only showing the 'good projects' (in the CSR reports for instance)	Explaining difficult considerations, especially concerning social underperformances
Dealing with difficult issues (6)	Avoiding dilemmas through win-win situations	Tenacity and creativity in dealing with dilemmas
Leadership (5)	Depending on external powers (such as clients)	Passionate, authentic and committed leadership
Creating support (7)	Formulating and communicating the CSR policy, and rewarding good results in the context of CSR	Emphasize the relevance of CSR and provide space for intrinsically motivated employees and stakeholders

Table 6.1: an overview of the differences between the stewardship approach and the way Witteveen+Bos currently is implementing CSR (partly derived from lectures of Andre Nijhoff, Nyenrode Business University)

At last, I would like to refer to the UN Global Compact Management model. In association with Duke University, UN Global Compact developed a next-generation Environmental Stewardship Strategy. This Environmental Stewardship Strategy is designed to help companies - at the highest levels of the organization - develop a truly holistic and comprehensive strategy. And, importantly, it recognizes the growing linkages among various environmental issues as well as their connections to social and development priorities.

The subtitle ushered: 'the moral behind an engineering consultancy'. This research showed that ethics in business is a difficult subject. An organization as well as each individual will always claim to have a form of morality or ethical awareness behind every act, but the question is if you can live up to the things you preach. Therefore, to end the current study I would like to close with a statement of Friedrich Nietzsche (1844 - 1900) which could be inspirational in this context and covers the complete story;

Moral zu predigen ist ebenso leicht als Moral zu begründen schwer ist.
(Friedrich Nietzche, Unzeitgemäße Betrachtungen, 1874)

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