

Using UNPRME to Teach, Research, and Enact Business Ethics: Insights from the Catholic Identity Matrix for Business Schools

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Abstract We address how the leaders of a Catholic business school can articulate and assess how well their schools implement the following six principles drawn from Catholic social teaching (CST): (1) produce goods and services that are authentically good; (2) foster solidarity with the poor by serving deprived and marginalized populations; (3) advance the dignity of human work as a calling; (4) exercise subsidiarity; (5) promote responsible stewardship over resources; and (6) acquire and allocate resources justly. We first discuss how the CST principles give substantive content and meaning to the Good Goods, Good Work, and Good Wealth framework in *The Vocation of the Business Leader* (Pontifical Council for Justice and Peace in Vocation of the business

leader, Pontifical Council for Justice and Peace, Vatican City, 2012) and then discuss their congruencies and tensions with the UNGC and UNPRME principles. Next, we describe the Catholic Identity Matrix, an assessment tool that provides a quantitative and qualitative portrait of how well a Catholic business school integrates, within the scope of its mission and capacities, the three goods and related CST principles in its strategies, policies, activities, and processes. The concluding section discusses implications for ongoing UNGC and UNPRME assessment, reporting, and development efforts, and addresses the generalizability of our approach to business schools who draw their inspiration and moral principles from other faith-based or secular traditions.

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We examine how the United Nations Global Compact's (UNGC) ten principles (UN 2010) and the related United Nations Principles for Responsible Management Education (UNPRME) can help Catholic business schools deepen their mission and participate in a broader conversation among institutions of higher learning about how to educate socially and environmentally responsible global business leaders. The UNGC and UNPRME principles build upon the United Nations Declaration of Human Rights (UN 1948) and other UN development goals concerning labor, the environment, and anti-corruption. Altogether, the principles promote what Melé (2003, p. 3) described as “humanizing organizational cultures,” inasmuch as they respect human dignity, advance human rights, support personal growth, promote care and

service for others, and improve an organization's ability to serve the common good rather than only narrow special interests. Of particular relevance to Catholic business schools, principles based on Catholic social teaching (CST) similarly emphasize such themes as human dignity, the dignity of human work, promotion of the common good, subsidiarity (employee participation), responsible stewardship over resources, and solidarity with the poor and other marginalized members of society. While every business school arguably communicates moral values and engages in moral education, whether by default or by design, Catholic business schools have the potential (if they so choose) to be distinguished by their mission-guided nature, in a manner that involves preparing students to become highly principled and effective business leaders through an education that provides appropriate theoretical material, skill-based training, and integration of Catholic social teaching with professional practices (cf. Pontifical Council for Justice and Peace 2012, §§85–86).

We illustrate how the integration of CST principles in a Catholic business school's teaching, research, service, and operational activities also can provide a pathway toward implementing the UNGC and UNPRME principles. We first advance the following six principles drawn from CST in relation to three goods of business (e.g., see Pontifical Council for Justice and Peace 2004, 2012).

Good Goods

1. Produce goods and services that are authentically good;
2. Foster solidarity with the poor by serving deprived and marginalized populations.

Good Work

3. Advance the dignity of human work as a calling;
4. Exercise subsidiarity.

Good Wealth

5. Promote responsible stewardship over resources; and
6. Acquire and allocate resources justly.

The three goods are generic category descriptions for the goods and services, work environment and job design, and wealth creation and distribution activities of business entities. The six CST principles are necessary because they give the three goods substantive and actionable content and meaning. Finally, we discuss how the three goods and the six CST principles relate to the UNGC and UNPRME principles. This last step is important because Catholic business schools that wish to implement the CST principles, but also wish to participate in a broader discussion about the role of business ethics education in a pluralistic society, need to explicitly consider how the CST principles relate to the UNGC and UNPRME principles.

The question might arise as to whether this project is feasible in a Catholic business school whose faculty come

from diverse religious and secular backgrounds. We believe the project is feasible, for the following reasons. First, while the CST principles advanced here are rooted specifically in Catholic intellectual and social traditions, their humanistic commitments are framed in a manner that is arguably as inclusive and universal as the UNGC and UNPRME principles. Indeed, the humanizing values embodied in the CST principles as well as in the UNGC and UNPRME principles also have been expressed in other spiritual traditions and traditional societies around the globe (e.g., MacIntyre 1984, pp. 33–34; Gallhofer and Haslam 2011), in humanistic philosophy (e.g., Buber 1970; Gallhofer and Haslam, 2011), and in other secular codes of socially responsible business conduct (e.g., Caux Round Table 2010; Organization for Economic Cooperation and Development 2008) and have given voice to many, most, or all of these values. Second, the CST principles can and should be promoted in a manner that is publicly accessible and intelligible to all people (cf. Ely and Thomas 2001; Hicks 2002, 2003; Shapiro 2016), regardless of their particular faith or secular traditions. Third, the practical feasibility of the approach advocated in this paper does not require universal agreement on all controversial issues,¹ and it is not necessary that all faculty members who teach and research at Catholic universities must actively support their school's mission through their teaching, research, and service activities.

Two primary questions guide the discussion and analysis of our project. First, how might CST principles enable Catholic business schools to enact their Catholic identity and mission in their teaching, research, service, and operational activities, in a manner that also advances the UNGC and UNPRME principles? Just as specific applications of UNGC and UNPRME are expected to vary depending on the nature of the business organization,² different Catholic

¹ In this paper, we focus on the aspects of CST that we believe substantively overlap with the more broadly accepted and universal humanistic principles articulated in UNGC and UNPRME. We acknowledge that some institutional policies specifically associated with the teachings of the Catholic Church are disputed across the ideological horizon. These include policies of Catholic ministries related to gay marriage, homosexuality, immigration, pornography, capital punishment, minimum wage legislation, employee access to contraception in employer-provided health plans, etc. In a morally pluralistic society, such policies are controversial and they are unlikely to be resolved to everyone's satisfaction. Each Catholic business school must wrestle with its own decisions about whether or how to integrate the more controversial aspects of Catholic social teaching in their teaching, research, service, and operational activities.

² More specifically, the UNGC asks its signatory companies to support and enact, "within their sphere of influence," the ten UNGC principles (<https://www.unglobalcompact.org/AboutTheGC/TheTenPrinciples/index.html>). The preamble to the six UNPRME principles likewise asks its signatory institutions of higher business education to start with those principles that are more relevant to their "capacities and mission" (<http://www.unprme.org/about-prme/the-six-principles.php>).

business schools with different missions, strategies, and resources might choose to enact the CST principles differently. For example, schools that emphasize teaching over research might integrate the CST principles more in their teaching than in their research activities, or different schools might integrate specific CST principles differently depending on the types of courses they offer, the types of student populations they serve, and the specific research interests of their faculty. The practical implication is that a school may integrate the CST principles differently but just as effectively as another school. But, this requires a framework to assess and compare a schools' progress against relevant benchmarks.

Accordingly, the second question that guides our discussion and analysis asks how the leaders and faculty of Catholic business schools might systematically and effectively articulate, assess, and report on how well they implement CST principles within their activities and processes. The answer is not obvious, for the quality of existing assessment practices for evaluating and reporting on progress toward implementing the UNGC and UNPRME principles is highly contested and still much in flux (e.g., see Rasche and Waddock 2014; Sethi and Schepers 2014). We contribute to the literature by providing a structured approach that can enable Catholic business schools to assess and improve their programs in a manner consistent with the UNGC and UNPRME projects as well as the specific missions of their own universities. We illustrate how this may be accomplished via a *Catholic Identity Matrix* (CIM), an assessment tool that provides a quantitative and qualitative portrait of the current state of a Catholic business school's academic, curricular, and administrative activities.

The CIM is patterned after the assessment process pioneered by the Baldrige Performance Excellence Program and is based on a previously developed tool that has been used successfully by senior executives of Catholic health care organizations to assess how well they deploy Catholic moral principles within their institutions (Maines and Naughton 2010; Maines 2014). The CIM framework identifies five critical tasks that business entities (and all other organizations) must undertake to enact principles effectively within their operations: (1) planning, (2) alignment of critical leaders, (3) the deployment of systematic processes, (4) training, and (5) the measurement of impact. Given our focus on how the mission of Catholic business schools can relate to the teaching, research, and enactment of ethical business practices, we systematically relate each of the five critical CIM tasks to the three goods and their associated CST principles. Application of the CIM involves evidence-based assessment and pursuit of continuous improvement opportunities. As such, these activities can advance the annual assessment, reporting, and continuous improvement goals of UNGC and

UNPRME, as well as advance the continuous improvement review goals of the Association to Advance Collegiate Schools of Business (AACSB) business accreditation standards (AACSB 2013).

The remainder of this paper consists of three sections. The first section describes the six CST principles and the three goods, and then discusses their relation to the UNGC/UNPRME principles. The second section describes the CIM assessment tool and its relation to the CST and UNGC/UNPRME principles. The concluding section discusses how CST principles and the CIM can contribute to ongoing UNGC, UNPRME, and AACSB assessment, reporting, and continuous improvement efforts, and how the assessment process can be adapted to fit other types of business schools whose missions are inspired by other religious or secular humanistic traditions.

CST Principles and Their Relation to UNGC Principles

This section addresses our first research question, namely how might CST principles enable Catholic business schools to enact their Catholic identity and mission in their teaching, research, service, and operational activities, in a manner that also advances the UNGC and UNPRME principles? Below we first advance six principles drawn from CST, discuss their relation to three goods (Good Goods, Good Work, and Good Wealth) set forth in *Vocation of the Business Leader* (Pontifical Council for Justice and Peace 2012), and acknowledge some difficulties and constraints that may be encountered when attempting to implement each of the three goods. We then describe the linkages, congruencies, and differences between the CST principles and the UNGC principles.

Six CST Principles Underlying Good Goods, Good Work, and Good Wealth

Table 1 lists six CST principles classified under the "three goods" (Good Goods, Good Work, and Good Wealth) framework set forth in Pontifical Council for Justice and Peace (2012, p. 17).³ The six principles are based on a CST-inspired view of the human person and human flourishing and may be considered core convictions and

³ The three interrelated goods also map onto what MacIntyre (2011, p. 323) described as three goods that make work meaningful: "...that the work that we do has a point and purpose, is productive of genuine goods" [Good Goods]; "that the work that we do is and is recognized to be *our* work, *our* contribution, in which we are given and take responsibility for doing it and for doing it well" [Good Work]; "and that we are rewarded for doing it in a way that enables us to achieve the goods of family and community" [Good Wealth]" (cf. Kennedy 2006; Specht and Broholm 2009).

Table 1 Three goods and their relation to six principles drawn from Catholic social teaching (cf. Pontifical Council for Justice and Peace 2012, p. 17)

Good Goods: Meeting the Needs of the World through the Creation and Development of Goods and Services

1. Produce goods and services that are authentically good
2. Foster solidarity with the poor by serving deprived and marginalized populations

Good Work: Organizing Good and Productive Work

3. Advance the dignity of human work as a calling
4. Exercise subsidiarity

Good Wealth: Creating Sustainable Wealth and Acquiring and Distributing it Justly

5. Promote responsible stewardship over resources
6. Acquire and allocate resources justly

principles for Catholic business schools. As discussed earlier, the three goods are generic category descriptions of the goods and services, work environment and job design, and wealth acquisition and distribution activities of business entities. The CST principles give the three goods substantive and actionable content and meaning, and thus, the three goods and the six CST principles form an integrated package. The three goods, their corresponding CST principles, and their implications for business ethics education and research are described in detail below.

Good Goods

The first of the three central goods of business aims to produce goods that are truly good and services that truly serve. In conventional business language, goods and services are understood as objects or actions that have market value, in the sense that someone is willing to exchange money for them. But sometimes markets can be unreliable metrics for value. The fact that nobody will buy at a given time and price, or the fact that a particular good or service sells, may indicate the existence of Good Goods, or it may mean that people's priorities are askew. A normative theory of the good is needed to determine whether goods and services truly advance the health and well-being of individuals and their respective communities (cf. Sandel 1982; Taylor 1989, pp. 274–279; MacIntyre 1990, p. 60).⁴

⁴ Pope John Paul II (1991, §36) wrote the following about the phenomenon of consumerism: "In singling out new needs and new means to meet them, one must be guided by a comprehensive picture of the person which respects all the dimensions of his being and which subordinates his material and instinctive dimensions to his interior and spiritual ones. If, on the contrary, a direct appeal is made to human instincts—while ignoring in various ways the reality of the person as intelligent and free—then consumer attitudes and lifestyles can be created which are objectively improper and often damaging to the person's physical and spiritual health. Of itself, an economic

Two principles address the normative value of goods and services. The first principle of Good Goods is that a business produces goods or services that are authentically good, in the sense that they meet the needs of the human community. It takes a wide range of products and services, from the life-saving to the mundane, to maintain a good society. Business also must strive to create sustainable goods and services and has an ongoing responsibility to identify and address negative externalities.⁵

The second principle of Good Goods is that businesses must foster solidarity with the poor by serving deprived and marginalized populations. Meeting the needs of the human community extends to the needs of all, not simply the needs of a few.⁶ This principle requires a sense of fraternal charity toward others (Benedict 2009, §9).

Implications of Good Goods for Business Education

The two principles underlying Good Goods can (and should) guide thoughtful classroom dialogues and faculty research about such issues as a culture of consumerism; the dominance of market logic in the public square; the non-

Footnote 4 continued

system does not possess criteria for correctly distinguishing new and higher forms of satisfying human needs from artificial new needs which hinder the formation of a mature personality. Thus a great deal of educational and cultural work is urgently needed, including the education of consumers in the responsible use of their power of choice, the formation of a strong sense of responsibility among producers and among people in the mass media in particular, as well as the necessary intervention by public authorities."

⁵ We acknowledge that the distinction between needs and wants is not always clear. Thus, the moral status of particular goods and services is debatable. Some goods can be clearly identified as necessary for human flourishing, e.g., access to adequate housing, food, clothing, health care, and a living wage. In other cases, some products and by-products intended to address human needs have been shown to have an adverse impact on human flourishing and the natural environment, e.g., air and water contamination, neonicotinoid insecticides that are demonstrably harmful to bees. In still other cases, a product may be harmful or beneficial to the human person depending on how it is used. Thus, it may need to be regulated, e.g., prescription drugs and certain professional services. In a few other cases, such as direct abortion, violent video games, tobacco, and pornography, today's culture is sharply divided over whether such products/services are moral and whether they should be legal.

⁶ The second principle of Good Goods does not require each business organization to meet everyone's needs. Indeed, as discussed earlier, UNGC signatories are expected to enact the UNGC principles *within their sphere of influence*, and UNPRME signatories are expected to enact the UNPRME principles *within the scope of their capacities and mission*. Thus, for example, a company that produces and distributes agricultural products is not expected to meet its customers' medical needs. Moreover, the "solidarity with the poor" principle acknowledges the difficulties associated with balancing conflicting stakeholder interests, particularly in cases where some stakeholders have more power than others, and thus, it urges business leaders to enact a preferential option for the poor and other marginalized citizens.

equivalence of legality and morality; the relationship between needs, wants, and human fulfillment; the assumptions about human motivation that often go unexamined in disciplines like marketing, finance, accounting, organizational behavior; tensions among market dynamics, law, and public policy in relation to controversial products and services; and the extent to which the poor and other marginalized populations have access to employment and good goods and good services.

Good Work

Another central good of business is bringing into existence good working conditions for employees. At a minimum, this requires that the working conditions be safe and not debilitating, that employees are treated respectfully, and that employees be given sufficient opportunity to honor their work/life balance commitments. A highly principled business leader would aim, however, to go beyond the minimum. Two principles of Good Work can guide such a leader.

The first principle of Good Work focuses on advancing the dignity of work as a calling. The Ancient Greeks saw work and in particular manual work as undignified, as beneath them. But while the Greeks saw the “work of one’s hands” as slave or non-citizen work, Jews and Christians saw work as a dignified participation in the ongoing work of creation. At the heart of good work is the fundamental call to use our talents, abilities, knowledge, and skills to serve the good of others, and to treat others as ends rather than means only.⁷ As a principle, it distinguishes between a careerism focused on having and doing and a vocation that addresses the meaning of our work and our lives. Without a sense of being called, the competitive and complex difficulties of business can erode a leader’s sense of the human significance of their actions and decisions and reduce them to technical functions and financial formulae (cf. Yuengert 2011).⁸

The second principle of Good Work focuses on the structure of work within the organization, and in particular calls the business leader to exercise subsidiarity by drawing upon and developing the diverse gifts, talents, abilities, and

skills of all employees.⁹ Subsidiarity demands that organizations and their leaders fulfill three important tasks:

1. Design the work of employees in a way that taps their gifts, talents, and skills. Such design fosters initiative among employees and gives voice to all people in the organization.
2. Develop the people in the organization through effective education, skill development, mentoring, evaluation, and adequate resources to perform their work well.
3. Establish strong relationships with employees, not only by delegating work but also by trusting employees. While employees must earn trust through competence, initiative, and hard work, leaders must in turn have the courage to assume some risk when relying on the work of their employees.

Implications of Good Work for Business Education

The conditions for human work and the way it is designed and managed have a significant impact on how well a business can compete in the marketplace and the extent to which its people can flourish through their work. The two principles underlying Good Work can (and should) guide thoughtful classroom dialogues and faculty research about such issues as the value of employee participation that includes not only financial considerations; assumptions about human motivation that may often go unexamined in human resources, operations, organizational behavior, and the management disciplines; a culture of careerism where leaders are more concerned about what they achieve than who they become; the dominance of “instrumental rationality” over moral rationality; the difference between work as a career and work as a vocation; and how job design impacts people.

Good Wealth

CST maintains that capital and other property should be privately held, but nevertheless used in a manner that is sustainable and advances the common good (Paul 1987, §42). Synergies and conflicts among the private and common uses of property urge business leaders to consider the distributive consequences of how they set prices, allocate wages, share ownership, distribute dividends, and support their communities. A profitable business creates wealth,

⁷ Thus, a political leader with many talents, such as a Hitler or a Pol Pot, is not justified to murder his citizens, regardless of whether the leader believes the means justify the ends. Likewise, a business leader with many talents is not justified to knowingly allow unsafe work conditions at his company, regardless of whether he might believe that the unsafe work conditions are necessary to improve his company’s profits.

⁸ As Pope Francis (2013, §203) put it, “Business is a vocation, and a noble vocation, provided that those engaged in it see themselves challenged by a greater meaning in life; this will enable them truly to serve the common good by striving to increase the goods of this world and to make them more accessible to all.”

⁹ At the heart of “subsidiarity” as a principle of leadership is a *respect in action* that assists leaders to take another look (*re-spect* from the Latin *respectare* to re-look) at their employees (Naughton et al. 2015). This *relooking* calls leaders to move beyond first impressions, and to recognize the unrepeatable, irreplaceable personal reality of each employee.

well-paying jobs, opportunities for employee development, satisfied customers, and (potentially) the good of all stakeholders. Human needs can be better satisfied if the resulting wealth is shared not only with investors but also invested in labor, infrastructure, and research and development. Good Wealth includes a just but not necessarily equal distribution of wealth that rewards individual contributions as well as advances society's well-being. It also aims for just wealth creation through business practices that promote Good Goods and Good Work. True wealth creation is not limited to financial profit alone, but also is linked to wider moral-cultural notions of well-being that include the physical, mental, psychological, moral, and spiritual well-being of individual persons, the well-being of society as a whole, and preservation of other species and the natural environment.

The following two principles can guide a Good Wealth approach to business activities. The first principle requires business leaders to promote responsible stewardship over resources. Good stewards are creative and productive with the resources placed in their care (MT 25:14–30); they do not only take from creation's abundance, but also use their talents and skills to produce more from what has been given to them. One manifestation of the good stewardship principle within the business context is financial profit sufficient to sustain the organization. Effective business leaders sustain their organizations when they use their resources effectively, drive out waste, establish and maintain efficient processes, and maintain healthy profit margins. Just as financial resources are vital for the long-run survival of business organizations and the societies in which they operate, so too is stewardship of the physical and the inherited (and not solely humanly created) resources it provides. As the creation stories in the first two chapters of Genesis suggest, we are called to exercise both dominion and good stewardship over the world's resources in order to advance our well-being and the well-being of others (Francis 2015, Benedict 2009, §48; Soloveitchik 1965).

The second principle of Good Wealth requires business leaders to acquire and allocate resources justly. A just acquisition of wealth avoids corrupt means and should not be achieved at the expense of Good Work and Good Goods. A just distribution of wealth renders to others what they are due. As wealth creators, for example, business leaders must seek ways to justly and sustainably distribute their organization's wealth to employees (just wages), customers (just prices), owners (just returns), suppliers (just prices), and the community (just tax payments). Just allocation of wealth also exercises the preferential option for the poor. Leviticus 19:9–10, for example, enjoins farmers to leave the gleanings of their fields (part of their

“profit”) for the poor and disadvantaged members of society (Shapiro et al. 2013).

Implications of Good Wealth for Business Education

The two principles underlying Good Wealth can (and should) guide thoughtful classroom dialogues and faculty research about such issues as how well organizations monitor, evaluate, and create wealth through just means (Good Work and Good Goods) and avoid creating wealth through unjust means; steps organizations may take to exercise good stewardship over all of their resources and to promote sustainable wealth creation and distribution; how a purely financially focused cost-benefit analysis may hinder the creation and distribution of good wealth; how organizations handle the non-equivalence of human and financial resources when they use cost-benefit analyses to reach their decisions; how a shareholder wealth maximization logic may help or hinder the creation and distribution of Good Wealth; and how organizations manage tensions among their wealth creation practices, wealth distribution practices, investment activities, and employment policies to promote the well-being of individuals, sustain and grow the organization as a whole, and advance the good of society as a whole.

Relation Between the Six CST and Ten UNGC Principles: Congruencies and Tensions

Table 2 lists the ten UNGC principles (left column) and their relation to the three goods and six CST principles (right column). The UNGC principles cover human rights, labor, the environment, and anti-corruption, and are derived from the Universal Declaration of Human Rights (UNDHR) (UN 1948), the International Labour Organization's Declaration on Fundamental Principles and Rights at Work, the Rio Declaration on Environment and Development, and the United Nations Convention Against Corruption. The historical development of the 1948 UNDHR can help us understand both the congruence and difference between the UNGC and CST principles. Jacques Maritain, a French Thomist philosopher, participated in formulating the contents of UNDHR. The UN's agenda included the difficult task of persuading the members of an international body, many of whom professed inconsistent and even contradictory first principles, to agree on a common list of fundamental human rights. Maritain believed that notwithstanding the members' differences, their common human experience could lead them to agreement on practical matters regarding their life in common.

For Maritain, this achievement represented no small step toward human development across diverse societies. Yet,

Table 2 Relations among the ten UNGC principles, the three goods, and the six principles drawn from Catholic social teaching

UNGC principle	Relation to the three goods (CST principles)
<i>Human rights</i>	
1. Businesses should support and respect the protection of internationally proclaimed human rights	<i>Good Goods</i> (2. Foster solidarity with the poor...) <i>Good Work</i> (3. Advance the dignity of human work...)
2. Businesses should make sure that they are not complicit in human rights abuses	<i>Good Goods</i> (2. Foster solidarity with the poor...) <i>Good Work</i> (3. Advance the dignity of human work...)
<i>Labor</i>	
3. Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	<i>Good Work</i> (3. Advance the dignity of human work...; 4. Exercise subsidiarity...)
4. The elimination of all forms of forced and compulsory labor	<i>Good Goods</i> (2. Foster solidarity with the poor...) <i>Good Work</i> (3. Advance the dignity of human work...) <i>Good Wealth</i> (6. Acquire and allocate resources justly)
5. The effective abolition of child labor	<i>Good Goods</i> (2. Foster solidarity with the poor...) <i>Good Work</i> (3. Advance the dignity of human work...) <i>Good Wealth</i> (6. Acquire and allocate resources justly)
6. The elimination of discrimination in respect of employment and occupation	<i>Good Work</i> (3. Advance the dignity of human work...) <i>Good Wealth</i> (6. Acquire and allocate resources justly)
<i>Environment</i>	
7. Businesses should support a precautionary approach to environmental challenges	<i>Good Goods</i> (1. Produce goods and services that are authentically good; 2. Foster solidarity with the poor...) <i>Good Wealth</i> (5. Promote responsible stewardship over resources)
8. Undertake initiatives to promote greater environmental responsibility	<i>Good Goods</i> (1. Produce goods and services that are authentically good; 2. Foster solidarity with the poor...) <i>Good Wealth</i> (5. Promote responsible stewardship over resources)
9. Encourage the development and diffusion of environmentally friendly technologies	<i>Good Goods</i> (1. Produce goods and services that are authentically good; 2. Foster solidarity with the poor...) <i>Good Wealth</i> (5. Promote responsible stewardship over resources)
<i>Anti-corruption</i>	
10. Businesses should work against corruption in all its forms, including extortion and bribery	<i>Good Work</i> (3. Advance the dignity of human work...) <i>Good Wealth</i> (6. Acquire and allocate resources justly)

to have insisted on a clear philosophical or theological statement of the *basis* of human rights in the UNDHR would have derailed this progress toward a genuinely common good. Maritain credited the “neutral” language of practical truths, which we might call the common sense of human action, with enabling the participants to find a measure of unity and agreement, even though they might not agree on why they agreed. As Maritain explained, “We agree on these rights, *providing we are not asked why*. With the ‘why’ the dispute begins” (Maritain 1951, 77). Maritain further explained that while the extent of such practical agreements “is doubtless very little, it is the last refuge of intellectual agreement among men. It is... enough to undertake a great work; and it would mean a great deal to become aware of this body of common practical convictions” (Maritain 1951, 77–78; see also Alford and Naughton, 2001, Chapter 1).

Maritain’s pragmatic approach has the advantage of advancing agreement within a pluralistic setting. At the UN, this approach makes a lot of sense, and the UNGC project in particular is an important vehicle for aligning diverse companies around a common set of principles. But this practical consensus-driven approach should not be the sole approach within a Catholic mission-driven university whose important task includes engaging students in first principles. Indeed, while Maritain saw the great benefit of coming to a pragmatic agreement on *what* human rights people have, he did not think that we should keep the *why* behind our actions obscure. Specifically, the *why* of our actions represents their motivations, influences their moral quality, and can foster a deeper commitment to human rights and the other UNGC principles. Vaclav Havel, former president of the Czech Republic, well appreciated the issue here. He perceived how a campaign for human rights,

without a connectedness to a deeper *why*, was in danger of becoming a slogan:

Politicians at international forums may reiterate a thousand times that the basis of the new world order must be universal respect for human rights, but it will mean nothing as long as this imperative does not derive from the respect for the miracle of Being, the miracle of the universe, the miracle of nature, the miracle of our own existence. Only someone who submits to the authority of the universal order and of creation, who values the right to be a part of it and a participant in it, can genuinely value himself and his neighbors, and thus honor their rights as well (Havel 1994).

In the absence of a moral and spiritual tradition, or other traditions based on first principles, the UNGC principles can devolve into a corporate checklist and foster an instrumental approach to corporate policy. For example, some companies publicly assert that if they are good corporate citizens, they will make more money. Taken to its logical conclusion, this instrumentalism could be invoked to justify violating the UNGC principles whenever enacting the principles would reduce a company's profit. CST principles can provide a deeper foundation and commitment to the intent and purpose behind the UNGC principles. For example, within CST the foundation of human rights lies in the conviction that human beings are made in the image and likeness of the Creator. The rich narrative traditions that support and elaborate upon this conviction can anchor human rights in a firmer foundation than convention, proclamation, or international law, and provide a normative guide for economic and political institutions.

Finally, while UNGC and CST often converge on practical expressions of human rights, labor rights, and environmental responsibility, the two sets of principles may sometimes be in tension or conflict. For example, both CST and UNGC recognize the importance of unions and the right of workers to organize, and both also condemn forced, compulsory, and child labor. The more general point in comparing the UNGC and CST principles is that they both *as collections* offer an interpretation of global corporate responsibility. Both attend to human rights as well as other social and environmental concerns (authentic goods and services, the dignity of work, environmental sustainability, and social justice). But in the broader society, opinions are divided on the implications of those principles for the policies and positions of institutions, including Catholic ministries, on such controversial issues as immigration, the religious rights of employers, the inclusion of specific services within employer-provided health care benefits, gay marriage, and minimum wage

legislation (see also footnote 1). Catholic mission-driven business education can and should be committed to thoughtful classroom dialogues and faculty research on those issues.

A Catholic Identity Matrix for Assessing Catholic Mission-Driven Enactment of UNGC and UNPRME Principles

We now address our second research question, namely how might the leaders of Catholic business schools systematically and effectively articulate, assess, and report on how well they implement CST principles within their activities and processes? We first explain how the CIM integrates the three goods, their associated CST principles, and a maturity framework that illuminates the institutional implications of the CST principles. Next, we describe linkages between the CIM and the UNGC/UNPRME principles—highlighting both the congruencies and differences between these two ways to implement mission-driven business education.

A Catholic Identity Matrix for Catholic Business Schools

Founded in 2007 as a center within the Opus College of Business at the University of St. Thomas (Minnesota), the Veritas Institute promotes ethically responsible organizational conduct by developing assessment tools that help organizations place moral aspirations into action. The Institute's tools employ a method known as the Self-Assessment and Improvement Process (SAIP). The SAIP is modeled upon the organizational assessment approach pioneered within the Baldrige Performance Excellence Program and facilitates the creation of assessment frameworks that help leaders determine how well specific moral principles have been deployed throughout their organization.¹⁰

More specifically, the SAIP translates a set of moral principles into a systematic array of questions concerning an organization's management system. By answering the questions on the basis of empirical evidence, and then evaluating the responses using a set of scoring guidelines,

¹⁰ The SAIP uses the Baldrige approach to extend a longstanding moral practice, the examination of conscience, from individuals to organizations. An examination of conscience is a periodic, systematic review of one's thoughts, decisions, words, and deeds for the purpose of evaluating their alignment with or departure from a set of moral precepts. An individual typically performs an examination of conscience by reflecting upon a structured inventory of questions that are rooted in a set of moral precepts. Such reflection helps moral agents identify opportunities to conform their conduct more closely to the precepts and assimilate the moral standards more deeply within their character (Maines 2011, p. 360).

leaders can determine the degree to which the principles have been institutionalized with their organizations—that is, the degree to which they have been embedded within the policies, processes, and practices that shape how the organization operates. The assessment's outcomes highlight improvement opportunities. They also provide information that supports the formulation of initiatives intended to address these opportunities (Maines 2011, p. 361).

The assessment questions are generated through a process of *progressive articulation* (Maines and Naughton 2010, p. 674). Progressive articulation resolves a moral principle into more specific moral directives, expressing these directives as questions. However, developing assessment questions is not a matter of simple deduction. Rather, it involves the elaboration of a moral principle's requirements in light of two factors: (1) a maturity framework and (2) the challenges faced by an organization operating within a particular industry.

The maturity framework identifies five implementation tasks that any organization (in whatever industries it may operate) must undertake to integrate a moral principle within its management system. As an organization matures, it increasingly will address the implementation tasks systematically—that is, through systems that include defined, effective, repeatable processes or procedures, rather than *ad hoc* activity. The implementation tasks include reflecting the principle within mission, vision, and values statements, strategies, operating plans, and critical policies (planning); reinforcing the principle through reporting, performance management, incentive, and selection systems (alignment); establishing documented processes that incorporate the principle within relevant work practices (process); and ensuring that employees have the requisite knowledge, skills, abilities, and resources to execute and improve these processes (training). The maturity framework also considers the outputs and outcomes attained through the management system, i.e., metrics that indicate whether work processes are functioning correctly and yielding desired results (measurement) (Maines 2014, p. 426).

The questions for a given moral principle address all five implementation tasks. This enables an organization to determine whether it is taking all the steps necessary to enable the principle to effectively influence decisions and actions. Furthermore, the assessment questions addressing a given implementation task should target critical organizational challenges related to the principle in question.¹¹

¹¹ Such challenges cannot necessarily be inferred from the principle's content alone; rather, their identification frequently requires the moral insight that comes only with extensive professional experience within a particular industry or organizational setting—e.g., a manufacturing firm, an acute care hospital, a long-term care facility for the elderly, and a college of business. Consequently, progressive articulation

The Catholic Identity Matrix: Previous Applications in Health Care

The SAIP method is flexible, inasmuch as it can be used in conjunction with different sets of moral principles. Consequently, the Veritas Institute has employed the SAIP method to develop several proprietary assessment tools. One of these is especially relevant to a concern for Catholic business schools who wish to advance a CST-inspired mission. In 2007, the Institute collaborated with the largest Catholic health system in the United States, Ascension Health, to develop a CIM for Catholic health care organizations. This tool enables leaders within Catholic health care to address the challenge of strengthening or renewing the Catholic identity of their organizations. The CIM uses the SAIP method to help Catholic hospitals evaluate the degree to which six principles drawn from the Catholic moral tradition have been integrated within their management systems. The principles include maintaining solidarity with the poor, providing holistic care, demonstrating a profound respect for human life, creating a participatory community of work, stewarding resources effectively, and acting in communion with the broader Church.

The CIM for health care has become a recognized best practice among Catholic hospitals in the USA. To date, nearly 60 acute care hospitals in nine Catholic health systems have applied the CIM to their operations, and the tool's use continues to expand. The healthcare CIM also is being employed within Germany and Mexico. All of these applications have fostered a practical awareness of the actions organizations must take to intentionally cultivate and sustain their vocation as Catholic health ministries.¹²

Footnote 11 continued

relies heavily upon the practical wisdom of executives and managers (Maines and Naughton 2010, p. 675). Their experience is critical to creating incisive queries that will help decision makers determine both how well a particular moral principle has been institutionalized and what must be done to integrate the standard deeper within the organization's management system, such that the principle will be embodied more fully within the firm's decisions and actions.

¹² Application of the tool spawned the following examples of improvement: Expanding planning efforts to include the stewardship of natural resources, to ensure the organization intentionally addresses this aspect of its responsibilities; enhancing the metrics used to evaluate programs targeting the health needs of the poor and marginalized, to better assess their clinical effectiveness and ensure they are delivered in a manner that honors the dignity of participants; working with public officials to modify public bus routes, to enhance access to a behavioral health treatment center by those who are most in need of its services; establishing forums and processes to more effectively educate physicians and nurses on the bio-medical teachings of the Catholic moral tradition, to provide them with a broader context for understanding the specific norms articulated within the *Ethical and Religious Directives for Catholic Health Care Services* (United States Conference of Catholic Bishops 2009); and identifying and addressing barriers to nurses' participation in wellness offerings

An Assessment Tool for Catholic Business Schools

The success of the CIM within Catholic healthcare suggests that a similar tool could be crafted for Catholic higher education—and, more specifically, for Catholic business schools. The heart of this tool is an assessment matrix formed by juxtaposing the three goods and six CST principles identified in Table 1 with the maturity framework's five implementation tasks. This juxtaposition creates a matrix for systematically examining whether and how each CST principle that is associated with each of the three goods informs the operations of a Catholic business school (Table 3).

With the three goods, their associated CST principles, and the implementation tasks arrayed in a matrix, the assessment framework is completed by formulating one or more assessment questions for each cell in the matrix. Before undertaking this effort, however, it is important to recognize that the six principles hold multiple implications for a business school's activities. For example, the principles suggest directions and orientations for the school's curriculum, what and how it teaches; for faculty research and service; and for extracurricular activities. A Catholic business school also must "mirror" the six principles within its own administration and operational infrastructure. For example, a school that teaches and engages in research about subsidiarity also should exercise subsidiarity in its relations with employees; similarly, a school that teaches and engages in research about environmentally sustainable business practices also should implement such practices within its facility management processes (cf. Sabbaghi and Cavanagh 2015). In short, a Catholic business school should integrate the six principles within all aspects of its functioning and hold itself accountable for doing so (Goodpaster and Maines 2012: 206, 207).

To ensure that a CIM for Catholic business schools adequately probes all the areas noted above, we constructed two assessment matrices. Both matrices utilize the same six principles and the same maturity framework, but each has a distinct focus. The first matrix focuses on faculty members and the activities traditionally associated with this group. Assessment questions within this matrix accordingly address the curriculum, research, service, and extracurriculum. The second matrix is dedicated to administrators, administration, and operations. The questions in this matrix concentrate on workflows that undergird the school's educational offerings, e.g., processes that support relationships with students or help the school secure and

manage the financial, human, and material resources and capabilities required to sustain its efforts. Taken together, the two matrices provide a way to evaluate concretely whether a school has integrated the principles effectively within its management system, so that the school will both profess and practice them.

Assessment questions drawn from parallel cells within the two matrices illustrate the types of inquiries the CIM for Catholic business schools entails, as well as the unique focus of each matrix. For example, consider the assessment questions for cell 4.3. Cell 4.3 lies at the intersection of the process stage of the maturity framework with the principle of exercising subsidiarity. Table 4 highlights assessment questions for cell 4.3 drawn from the matrix addressing the curriculum, research, service, and the extracurriculum. Assessment questions for cell 4.3 in the administrative matrix are displayed in Table 5.

The questions in both tables share a specific concern, namely the degree to which the school has incorporated the principle of subsidiarity within its processes and procedures—that is, within the systematic approaches that shape how work is performed within the school. The first question in Table 4 prompts the organization to examine the processes it follows to develop courses, extracurricular offerings, and school-sponsored publications, as well as processes that guide faculty research and service. The goal of this examination is to ascertain the extent to which exercising subsidiarity is integrated within such procedures. In other words, do these processes systematically draw attention to this principle? Do they consistently and methodically encourage faculty members to consider subsidiarity as they develop class syllabi, extracurricular forums, or articles for school-sponsored journals or magazines? Or is the principle's inclusion within the curriculum, the extracurriculum, and publications a matter of happenstance? The second question in Table 4 prompts the school to consider how it improves these processes over time. In other words, how does the school systematically review these procedures to identify and address opportunities to enhance their effectiveness in promoting subsidiarity, as well as their efficiency and ease of use?

In contrast, the assessment questions in Table 5 lead the school to consider the extent to which subsidiarity is embedded within its administrative infrastructure—that is, the policies, procedures, and practices that envelop and support the curriculum and extracurriculum. The first question in Table 5 offers multiple examples of processes germane to this principle. The list of examples is not exhaustive, but it provides the school with a starting point for considering whether subsidiarity is enacted within its operations. Workflows to be considered include the process used within the school to design jobs, as well as the processes that afford employees the opportunity to enhance

Footnote 12 continued

and other support services, to help ensure caregivers themselves are "whole," flourishing persons, and thus capable of promoting patients' healing in body, mind, and spirit.

Table 3 A Catholic Identity Matrix for Catholic business schools

Three goods	Six CST principles	Implementation tasks				
		1. Planning	2. Alignment	3. Process	4. Training/Education	5. Measurement
Good goods	1. Produce goods and services that are authentically good	1.1	1.2	1.3	1.4	1.5
	2. Foster solidarity with the poor	2.1	2.2	2.3	2.4	2.5
Good work	3. Advance the dignity of human work and one's calling	3.1	3.2	3.3	3.4	3.5
	4. Exercise subsidiarity	4.1	4.2	4.3	4.4	4.5
Good wealth	5. Promote responsible stewardship over resources	5.1	5.2	5.3	5.4	5.5
	6. Acquire and allocate resources justly	6.1	6.2	6.3	6.4	6.5

Table 4 Matrix Cell 4.3 (Exercise Subsidiarity/Process): Assessment questions for a Catholic business school's teaching, research, service, and extracurricular processes

4.3.1 How is exercising subsidiarity integrated within processes supporting

The core curriculum;

The extracurriculum (clubs, speakers, public events, and other student activities);

School-sponsored publications; and

Research and service?

4.3.2 How does the School identify and address improvement opportunities related to this principle within processes supporting

The curriculum;

The extracurriculum;

School-sponsored publications; and

Research and service?

their knowledge, skills, and abilities via training and other developmental pathways. Also relevant are processes the school has established to catalyze employee participation—for example, processes that involve employees in decisions concerning critical school functions, in a manner that encourages them to exercise initiative and accept accountability, and that also calls upon leaders to take risks associated with shared authority. Similar to Table 4, the second question in Table 5 recognizes the need for ongoing improvement of processes that support subsidiarity.

Responses to the questions in Tables 4 and 5 would be articulated in empirical terms, and business schools could draw upon a number of data sources for this purpose. For example, the first question in Table 4 might be addressed by referring to policies, procedures, or other guidelines issued by the school concerning course development, as well as other resources available to faculty to support this task. Similarly, policies, procedures, or guidelines related to extracurricular activities or school-sponsored

publications also could be cited. Answers to the first question in Table 5 might be constructed by consulting human resource policies and processes, in addition to specific school programs and initiatives that support employee participation. With both questions, it would be important to note any informal practices that have emerged in these areas. Such practices frequently represent “the way things are done here,” especially when formal processes are absent. Passed from employee to employee over time, these routines can exert a significant influence over how work is performed within the institution.¹³ The questions in Tables 4 and 5 concerning process enhancements might be addressed by describing continuous process improvement efforts within the business school. For example, such enhancements might be sought through the application of total management quality tools, including techniques such as Plan-Do-Check-Act (PDCA), a four-step method for control and continuous improvement of processes and products.

Scoring Template

Answering the questions within all thirty cells of the two matrices yields an evidence-based, *qualitative* profile—a narrative report—that describes a Catholic business school's current efforts to operationalize the six CST principles through its management system. This narrative is complemented by a *quantitative* appraisal. The quantitative evaluation is developed by comparing responses to the questions in a cell with a set of scoring guidelines. Table 6 presents an example of a scorecard for cell 4.3 in the

¹³ The existence of informal practices, the possibility of mission drift, the reality that most organizations will never fully embed their espoused principles in their policies and activities, and continuous improvement and development goals require a “progressive articulation” of the principles and periodic reassessments of how well they are integrated within the organization (cf. Maines and Naughton 2010; Maines 2014).

Table 5 Matrix Cell 4.3 (Exercise Subsidiarity/Process): Assessment questions for a Catholic business school's administrative processes

4.3.1 How is exercising subsidiarity integrated within the School's administrative processes (e.g., within processes that address job design; support training and development opportunities for School employees; and promote participation by School employees in organizational decision-making)?

4.3.2 How does the School identify and address improvement opportunities related to this principle within its administrative processes?

administrative matrix. In keeping with the SAIP method, the scorecards are modeled upon the scoring approach used within the Baldrige Program. They enable an organization to make an informed judgment about where its current achievements place it on a six-level scale of performance within each cell of the matrix. The resulting scores aid efforts to detect relative strengths and weaknesses, thereby helping a Catholic business school discern where it has made progress in implementing the six CST principles and where further improvement is needed to align its operations more closely with these standards. Once opportunities for improvement have been identified, the qualitative information yielded by the assessment process can facilitate implementation.

Consistent with the periodic nature of a conscience examination, application of the CIM for Catholic business schools is not intended to be a one-time event. As with the continuous review and improvement requirements of the AACSB International Business Standards, regular application of the CIM process facilitates ongoing improvement. It also helps to instill within a school the discipline of continuous learning in light of the six principles, a practice that would sustain efforts to embed the principles more thoroughly within its operations.

Building upon the Baldrige approach and experience within Catholic health care, the CIM offers Catholic business schools a comprehensive, systematic, and data-based way to examine and improve in light of the six CST principles—that is, in light of the core moral convictions that should animate these institutions. The assessment is *comprehensive* insofar as it encompasses all facets of a school's activities—the curriculum, the extracurriculum, faculty research, service, and administration. It is *systematic* in that it methodically scrutinizes the degree to which each element of the school's management system addresses each of the six principles, to ensure that all of these moral standards are positioned to influence the organization's performance. The assessment also is *data-based* and *improvement-oriented*: It utilizes evidence about the present state of the school's operations—information about its policies, procedures, and practices, as well as the metrics employed to monitor its performance—to determine how well the school conforms today to the principles' requirements, and to indicate how it might enhance this alignment in the future.

In summary, the CIM for Catholic business schools offers several benefits to the leaders of these institutions. It creates enhanced *awareness*: It provides an improved understanding of where the institution stands in light of six principles intimately linked to their Catholic identity. It offers enhanced *control*: It offers leaders a practical way to intentionally shape their school's operation in light of the principles. Finally, it supports *transparency*: It yields information that helps a school to thoroughly and accurately report the degree to which it places its critical moral aspirations into action.

Integrating the CIM and UNPRME

We now address the relation between the CIM and the UNPRME principles. As suggested by its Preamble, Catholic business schools are called to implement UNPRME principles in a manner that is distinctly relevant to their mission. The UNPRME principles are organized into six categories: Purpose, Values, Method, Research, Partnership, and Dialogue. Each category incorporates various aspects of the ten UNGC principles and other international initiatives, and applies them more specifically to the scope of goods, services, and constituents that are most closely associated with management education.

Table 7 illustrates how the CIM and UNPRME correlate. The CIM addresses the UNPRME categories through the contents of the cells within its assessment framework; specifically, the CIM's assessment questions prompt a Catholic business school to examine how well it addresses UNPRME, as well as the three goods and their associated CST principles. Many UNPRME requirements are addressed via questions in the *process* stage of the CIM framework, through the questions contained in cells 1.3 through 6.3 of the CIM assessment matrix for the curriculum, research, service, and extracurriculum. For example, assessment questions in the process stage focus a business school on concerns raised by the Values and Method categories. They require the school to consider how “values of global social responsibility” (the six CST principles, in the case of a Catholic business school that voluntarily adopts those principles) are incorporated within the curriculum, educational frameworks, processes, and infrastructure. Furthermore, when taken together, the assessment questions in the process stage for three CST

Table 6 Sample scorecard for Cell 4.3 (Exercise Subsidiarity/Process), applied to a Catholic business school's administrative processes

Score	Process
0–5%	No processes addressing the exercise of subsidiarity are defined or documented
1	
10–25%	Operations related to the exercise of subsidiarity are characterized primarily by activities rather than systematic approaches
2	Systematic processes addressing the exercise of subsidiarity are emerging
30–45%	Processes addressing the exercise of subsidiarity are defined, documented, and utilized regularly within <i>some</i> relevant work units
3	
50–65%	Processes addressing the exercise of subsidiarity are defined, documented, and utilized regularly within <i>many</i> relevant work units
4	Data-based, systematic methods for evaluating and improving processes are <i>beginning</i> to be applied to processes addressing the exercise of subsidiarity
70–85%	Processes addressing the exercise of subsidiarity are defined, documented, and utilized regularly within <i>most</i> relevant work units
5	<i>Some</i> processes addressing the exercise of subsidiarity that span interdependent work units are defined, documented, and applied within <i>most</i> relevant work units
	Data-based, systematic methods for evaluating and improving processes are <i>applied broadly</i> to processes addressing the exercise of subsidiarity
90–100%	Processes addressing the exercise of subsidiarity are defined, documented, and utilized regularly within and across <i>all</i> relevant work units
6	Data-based, systematic methods for evaluating and improving processes are <i>applied regularly</i> to <i>all</i> processes addressing the exercise of subsidiarity

principles (fostering solidarity with the poor, promoting responsible stewardship over resources, and acquiring and allocating resources justly) call upon a Catholic business school to articulate how its curriculum and educational processes help students develop into leaders who will generate sustainable value for business and society in an inclusive manner. We believe this addresses the primary concerns of UNPRME's Purpose category. The process-stage questions also address UNPRME's Research category, by asking how a Catholic business school promotes the integration of the CST principles within its faculty's research agendas. Finally, by attending to the extracurriculum, including public events and other college-sponsored forums, the process-stage questions address requirements related to the UNPRME Dialogue category.

Assessment questions in the CIM's *alignment* stage speak to requirements of the Partnership category. Alignment-stage questions drawn from the CIM assessment matrix for administration ask a Catholic business school to examine how it recognizes leaders in the business community whose work reflects a genuine commitment to one or more of the six CST principles. Here, recognition is not limited to the granting of an award. It also may include participating in classes as a guest speaker, supporting the development of case studies, or offering advice concerning the school's research agenda—all activities that help

students and faculty better understand the challenges of acting as a responsible business leader.

Table 7 illustrates how the CIM reinforces other critical aspects of UNPRME. For example, questions in the *measurement* stage ask a Catholic business school to provide evidence to substantiate the extent to which the six CST principles are included within its curriculum, extracurriculum, faculty research, and service. Examples of relevant data might include course syllabi, faculty publications, and proceedings from school-sponsored conferences. Measurement questions also request evidence to demonstrate that students and alumni have internalized the six principles. Responses might cite course evaluations, post-graduate assessment of degree programs, student research projects, and awards received by alumni that are relevant to the principles. In this manner, questions in the CIM's measurement stage support the UNPRME reporting goal of providing evidence that a school is progressing in its implementation of UNPRME's requirements.

More broadly, Table 7 suggests that what the CIM offers Catholic business schools is more than a way to examine themselves and improve in light of the six CST principles. We believe that it also provides these institutions a way to accomplish these goals in the operational spirit of UNPRME. The CIM's approach to UNPRME is comprehensive and systematic inasmuch as its assessment questions

Table 7 UNPRME Principles and their relation to the cells in the CIM Matrix

UNPRME principles	Relation to CST principles through the CIM matrix
<p><i>Preamble</i> As institutions of higher education involved in the development of current and future managers we declare our willingness to progress in the implementation, within our institution, of the following Principles, starting with those that are more relevant to our capacities and mission. We will report on progress to all our stakeholders and exchange effective practices related to these principles with other academic institutions</p>	<p><i>Business Schools in Catholic Universities are called to pursue in their teaching and in their own operations:</i></p> <p><i>Good Goods</i> Meeting the Needs of the World through the Creation and Development of Goods and Services</p> <p><i>Good Work</i> Organizing Good and Productive Work</p> <p><i>Good Wealth</i> Creating Sustainable Wealth and Acquiring and Distributing it Justly</p> <p><i>Periodic application of the CIM supports continuous improvement and generates information for reports</i></p>
<p>1. <i>Purpose</i> We will develop the capabilities of students to be future generators of sustainable value for business and society at large and to work for an inclusive and sustainable global economy</p>	<p><i>Cells 1.3, 5.3, and 6.3</i> address how sustainability and inclusion (specifically, fostering solidarity with the poor, promoting responsible stewardship, and acquiring and allocating resources justly) are integrated with the core curriculum, the extracurriculum, and faculty research, and service, and ask how the School identifies and addresses improvement opportunities in these areas</p> <p><i>Cells 1.5, 5.5, and 6.5</i> ask the School what evidence it can provide to demonstrate that students and alumni have internalized these principles</p>
<p>2. <i>Values</i> We will incorporate into our academic activities and curricula the values of global social responsibility as portrayed in international initiatives such as the United Nations Global Compact</p>	<p><i>Cells 1.3 through 6.3</i> address how well the six CST principles are integrated within the core curriculum, extracurriculum, and faculty research and service, and ask how the School identifies and addresses improvement opportunities in this arena</p> <p><i>Cells 1.4 through 6.4</i> address how the School promotes ongoing reflection on each of the six CST principles among faculty, e.g., through seminars on the Catholic intellectual tradition, forums addressing management as a vocation or calling, through training related to teaching, research, service, etc.</p>
<p>3. <i>Method</i> We will create educational frameworks, materials, processes and environments that enable effective learning experiences for responsible leadership</p>	<p><i>Cells 1.3 through 6.3</i> address how the six CST principles are integrated within the core curriculum, the extracurriculum, and faculty research and service, and ask how the School identifies and addresses improvement opportunities in these arenas</p> <p><i>Cells 1.4 through 6.4</i> address how the School promotes ongoing reflection on each of the six CST principles among faculty</p> <p><i>Cells 1.5 through 6.5</i> ask the School what evidence it can provide to demonstrate that students and alumni have internalized these principles</p>
<p>4. <i>Research</i> We will engage in conceptual and empirical research that advances our understanding about the role, dynamics, and impact of corporations in the creation of sustainable social, environmental and economic value</p>	<p><i>Cells 1.2 through 6.2</i> ask how the School maintains a faculty commitment to social values (goods, services, attention to the poor, human dignity and subsidiarity), exercises responsible stewardship, and acquires and allocates resources justly (e.g., through hiring, performance evaluation, compensation, and tenure criteria). The cell questions also ask how the School recognizes faculty for their attention to these principles through their teaching, research, or service</p> <p><i>Cells 1.3 through 6.3</i> ask how social values (goods, services, attention to the poor, human dignity and subsidiarity) and economic values (responsible stewardship over resources, acquiring and allocating resources justly) are integrated within processes that support faculty research</p> <p><i>Cells 1.4 through 6.4</i> asks how the School promotes social values through ongoing reflection on all six principles (e.g., through seminars on the Catholic intellectual tradition, forums addressing management as a vocation or calling, faculty training in relation to teaching, research, service, etc.)</p> <p><i>Cells 1.5 through 6.5</i> ask what evidence the School can provide to demonstrate that all six CST principles have been integrated in faculty research, service, the curriculum, and extracurriculum. These cells also ask for evidence that students and alumni have internalized the principles</p>

Table 7 continued

UNPRME principles	Relation to CST principles through the CIM matrix
5. <i>Partnership</i> We will interact with managers of business corporations to extend our knowledge of their challenges in meeting social and environmental responsibilities and to explore jointly effective approaches to meeting these challenges	<i>Cells 1.2 through 6.2</i> ask how the School recognizes staff, students, alumni, or others in the business community whose work reflects commitment to authentic goods and services, attention to the poor, human dignity and subsidiarity, and the exercise of responsible and just stewardship over resources
6. <i>Dialogue</i> We will facilitate and support dialog and debate among educators, students, business, government, consumers, media, civil society organizations and other interested groups and stakeholders on critical issues related to global social responsibility and sustainability	<i>Cells 1.3 through 6.3</i> ask how the school integrates the six CST principles—including exercising responsible stewardship over resources—within the core curriculum and the extracurriculum, including public events. It also asks how the School identifies and addresses improvement opportunities in these areas

systematically examine the extent to which the school's management system addresses requirements within each UNPRME category. The CIM's approach to UNPRME also is improvement-oriented, inasmuch as the resulting qualitative report and quantitative scores from a CIM assessment highlight improvement opportunities that can help a Catholic business school more fully embody the CST and UNPRME principles. Finally, the CIM facilitates transparency inasmuch as the information generated through the assessment will help a Catholic business school construct a progress report that accurately reflects its efforts to put UNPRME principles into practice. Altogether, then, application of the CIM supports the UNGC and UNPRME assessment, continuous improvement, and reporting initiatives.

Looking Ahead

We conclude by addressing two questions that relate to the contribution of our project to the research, teaching, and enactment of ethical business practices within business schools. First, in what manner do CST principles and the CIM assessment methodology contribute to ongoing UNGC and UNPRME assessment, reporting, and development efforts? Second, how might the CIM approach be adapted to fit business schools whose missions are inspired by other religious or secular traditions?

CIM's Contribution to UNGC and UNPRME

The CIM for Catholic business schools contributes to the UNPRME initiative by providing a robust examination of institutional commitment through a systematic set of critical questions that can support the UNPRME goals of self-evaluation, sustained improvement, and transparency. In pursuit of these goals, the assessment questions contained within the CIM's two assessment matrices shed light on both the school's academic and scholarly activities and its administrative and operational infrastructure. In this manner, the CIM promotes one of UNPRME's chief concerns,

namely institutional integrity, i.e., congruence between what a business school advocates in its classrooms and how it operates each day throughout its campus.

In addition, the CIM assessment methodology contributes meaningfully to ongoing UNGC and UNPRME assessment, reporting, and improvement efforts. This is germane, given the current lack of consensus about the role and quality of existing UNGC/UNPRME assessment approaches (Rasche and Waddock 2014; Sethi and Schepers 2014). This lack of consensus impedes the verifiability and reliability of self-reports aimed at implementing the principles, putting at risk the credibility of the UNGC/UNPRME project. The CIM approach can help Catholic business schools assess and explicitly articulate the strengths and weaknesses in their existing approaches toward integrating CST principles, transparently report the basis for their conclusions in their self-reports, and identify opportunities for continuous improvement. Given the correspondences indicated in Tables 2 and 7, substantive content for the UNMPRME self-reports can be extracted from the CIM matrices.

For Catholic business schools that choose to adopt CST principles, the CIM approach adds value in two principal ways: (1) an account of the *roots* of the UN principles in a rich narrative tradition (specifically Catholic social teaching about human dignity and the common good), which in turn enable us to better discern answers to "Why" questions about the authority of the principles beyond mere voluntary consent or assent, and (2) a progressive articulation of normative principles toward institutionalization, which can enable Catholic business schools better manage their continuous progress toward implementing the CST and UNPRME principles. Of course, implementation of a CIM approach would require an investment of time and financial resources. But, the assessment, reporting, and continuous improvement goals of the CIM, UNGC, and UNPRME initiatives can also potentially create synergies with the AACSB (2013) mission, engagement, innovation, impact, assurance of learning, and continuous improvement goals and standards.

Adapting the CIM to Fit Business Schools Outside of the Catholic Tradition

Ex Corde Ecclesiae (Paul 1990) is respectful in its discussion of non-Catholic students and faculty in Catholic universities. Along this theme of religious and secular diversity, a special issue of the *Journal of Business Ethics* included Protestant (Armstrong 1993), Jewish (Green 1993), Theravada Buddhist (Piker 1993), and communitarian democratic (Williams 1993) perspectives on *Centesimus Annus* (Paul 1991) and modern capitalism. It is also clear that tolerance and receptivity to learn from other traditions besides one's own is in fact part of the Catholic intellectual tradition. Moreover, the different cultural identities within a business school are a potentially valuable resource for learning, adaptive change, and alignment of the school's mission with its strategies, markets, products, and operational activities (Ely and Thomas 2001, pp. 240, 248).

The diversity of other traditions, their potential contributions to a school's mission, and the practical overlap of their substantive values and commitments with those of CST and UNGC/UNPRME, all suggest that the CIM may need to be adapted to fit business schools whose missions are primarily inspired by other moral traditions, whether faith-based or secular. To the extent that the central elements of a tradition can be formulated as a set of normative principles, the CIM methodology is generalizable across organizations in different societal sectors (political, economic, civic) and with different religious and secular backgrounds. Among other things, these adaptations would entail articulating different moral principles or modifying the terminology of the CST principles, with corresponding modifications to the title of the CIM matrix and modifications of the assessment questions in the matrix.

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