

Values-based versus rules-based approaches to Business Ethics

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- 2. The function of the distinction between a values-based ethics and a rules-based ethics**
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1. Ethics versus compliance: An overview

1.1 Conditions of an effective compliance to rules

1.2 A rather negative prejudice toward systems of rules

**1.3 Compliance and values-oriented programs in
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2. The function of the distinction

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2.4 Values are worthwhile in themselves

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3. Some conclusive arguments in favor of a rules-based approach

3.1 Rules might be prior to values

3.2 The following of rules relates to “reasonableness”

3.3 Rules have a special relationship with reality

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