

# The Is and Ought of Business Ethics

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## Empirical Evidence and Normative Arguments brought into Dialogue

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Wittenberg, Germany, October 8–10, 2025



**WCGE**  
Wittenberg Center  
for Global Ethics

  
MARTIN-LUTHER-UNIVERSITÄT  
HALLE-WITTENBERG

**bema**  
FRIEDE SPRINGER CHAIR OF  
business ethics and  
management accounting

**DFG**  
Deutsche  
Forschungsgemeinschaft

# The Conference

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Research on morality and business has flourished, offering fascinating insights into how individuals and organizations behave and strong arguments for how they should behave. Despite these advances, a significant gap remains: empirical research often focuses on what is, while normative scholarship addresses what ought to be, with limited dialogue between the two.

To tackle pressing ethical challenges in business, we need better integration of empirical insights and normative arguments. Positive research cannot offer complete guidance without normative grounding, just as normative theories must account for practical constraints. Bridging these perspectives is essential for impactful business ethics research.

This conference, *The Is and Ought of Business Ethics: Empirical Evidence and Normative Arguments Brought into Dialogue*, provides a platform to unite scholars from both empirical and normative traditions. We invite submissions from diverse disciplines (e.g., management, philosophy, behavioral economics, psychology) and methodologies (e.g., experiments, surveys, theory-building). Papers should explore the boundaries of their methods, facilitate empirical-normative exchange, and/or propose collaborative research paths.

## Any questions?

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Feel free to reach out to us under : [conference25@wcge.org](mailto:conference25@wcge.org)



# The Program

## Wednesday, October 8th

Time	Session	Room A	Room B	Room C
12:00 – 16:00	Registration & Welcome Coffee			
13:00 – 15:00	Mentoring Lunch			
16:15 – 17:15	Opening Keynote Speech	Nien-hê Hsieh <i>Harvard Business School</i>		
17:15 – 17:30	Coffee Break			
17:30 – 18:30	Parallel Sessions 1	“Sustainability Issues”	“Responsibility for Outcomes”	“Experimental Work on AI Ethics”
19:00	Dinner at Brauhaus			

## Thursday, October 9th

Time	Session	Room A	Room B	Room C
08:00	Morning Coffee			
09:00 – 10:30	Parallel Sessions 2	“Corporate Responsibility & Motivation”	“Incentives & Market Fairness”	“Organizational Change & Grandstanding”
11:00 – 12:00	Keynote Speech 2	Dorothea Kübler <i>WZB Social Science Center Berlin and TU Berlin</i>		
12:00 – 14:00	Lunch Break, incl. Poster Sessions			
14:00 – 15:00	Keynote Speech 3	Bart Wilson <i>Smith Institute for Political Economy and Philosophy Chapman University</i>		
15:15 – 17:45	Parallel Session 3	“Behavior & Attitudes”	“Experiments on Incentives, Coordination, and Behavior”	“Morals and Markets”
18:00	Guided City Tour			
19:30	Conference Dinner at Hotel Martas			
22:00	Charles Bar			

# The Program

Friday, October 10<sup>th</sup>

Time	Session	Room A	Room B	Room C
08:00	Morning Coffee			
09:00 – 10:00	<b>Parallel Sessions 4</b>	"Accountability & Self-Serving"	"Firm Responsibility"	
10:15 – 11:45	<b>Parallel Sessions 5</b>	"Virtues & Justice"	"Ought, Is & Can"	
12:00	Closing Remarks & Farewell Snack			

## Detailed Overview of the sessions

### Parallel Sessions 1

#### *Sustainability Issues*

"How Psychological Narratives Influence Public Approval of Behavioral Policy"

**Mira Fischer**, WZB Berlin

"Incentives for Sustainability vs. Documentation Requirements"

**Benjamin Roth**, Johann Wolfgang Goethe Universität

#### *Responsibility for Outcomes*

"Actions Speak As Loud As Words"

**Amy Sepinwall**, University of Pennsylvania / Wharton School of Business

"The Timing of Input Contributions, Deservingness, and Income Sharing Rules"

**Te Bao**, Nanyang Technological University

#### *Experimental Work on AI Ethics*

"AI Induced Discrimination – Reliance on Harmful AI Advice"

**Artur Klingbeil**, Universität Halle Wittenberg

"People Are Highly Cooperative with Large Language Models"

**Paweł Niszczoła**, Poznań University of Economics and Business

### Parallel Sessions 2

#### *Corporate Responsibility & Motivation*

"What Motivates Companies to Act Responsibly"

**Markus Scholz**, TU Dresden

"Rethinking Normative Expectations: Masculinity, Care, and CSR in Indian Couple Businesses"

**Divya Sandeep Patel**, University of Salford

#### *Incentives & Market Fairness*

"Markets, consumer social responsibility and the replacement excuse"

**Miguel Abellan**, Leuphana University Lüneburg

"Income Effects on Fairness in Markets"

**Jana Friedrichsen**, Universität Kiel

"Inequality by Selection: The Case of Consistency"

**Irenaeus Wolff**, Thurgau Institute of Economics/U of Konstanz

#### *Organizational Change & Grandstanding*

"The Complexity of Corporate Grandstanding"

**Sergej Levin**, Trinity College Dublin

"Just War, Just Business?"

**Milena Strömer**, Friedrich-Alexander Universität (FAU) Erlangen-Nürnberg

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## Parallel Sessions 3

### *Behaviour & Attitudes*

“Rethinking Transparency: Beyond the Panacea in Ethical AI”

**Cassandra Grützner**, Universität Halle Wittenberg

“Impacts of Effective Altruism on Donor Behaviour ”

**Ivar Kolstad**, Norwegian School of Economics

### *Experiments on Incentives, Coordination, and Behavior*

“Testing Eco-Modulation Policy Incentives ”

**Erdmann Maximilian**, TU Bergakademie Freiberg

“Coordination in Time ”

**Lars Börner**, Martin-Luther Universität Halle-Wittenberg, IWH  
Leibnitz & King's College London

“Getting Blamed for Following AI Advice?”

**Philipp Schreck & Simon Merz** , Universität Halle Wittenberg

### *Morals and Markets*

“Interdisciplinarity, Grand Societal Challenges, and the Problem (and Promise) of Moralization ”

**Tobey Scharding**, Rutgers Business School

“Ordonomic impulses for business ethics ”

**Ingo Pies**, Universität Halle Wittenberg

“Market Acceptance in a Commodified Society: Are Economics Students different?”

**Blanca Tena**, University of Kassel

## Parallel Sessions 4

### *Accountability & Self-Serving Behavior*

“Can Accounting Corrupt the Youth? ”

**Rebecca Tillery & Mara Jordan**, Universität St. Gallen

“Fingleafing and Self-Serving Behavior ”

**Arno Apffelstaedt**, University of Cologne

### *Firm Responsibility*

“Between Resilience and Responsibility: Perception, Adaptation, and the Mitigation Dilemma in Italian SMEs ”

**Giuseppe Danese**, University of Padua

“Greenpeace Campaigns and Firm Performance”

**Gönül Doğan**, Univesity of Cologne

## Parallel Sessions 5

### *Virtues & Justice*

“Tackling Intra-Organizational Structural Injustice with Subsidiarity”

**Christian Kroll**, Postdoc University of Münster and Vrije Universiteit Amsterdam

“Epistemic Virtues, Vices, and Corporate Moral Conduct”

**Marco Meyer**, University of Hamburg

### *Ought, Is & Can*

“Beyond the Is and Ought: Approaching Normativity ”

**Florian Krause**, University of St.Gallen, Leibniz University of Hannover

“Ought Implies Can Implies Ought Implies Is ”

**Michael Suurendonk**, Berliner Hochschule für Technik

“Ancient Philosophy Meets Modern Business ”

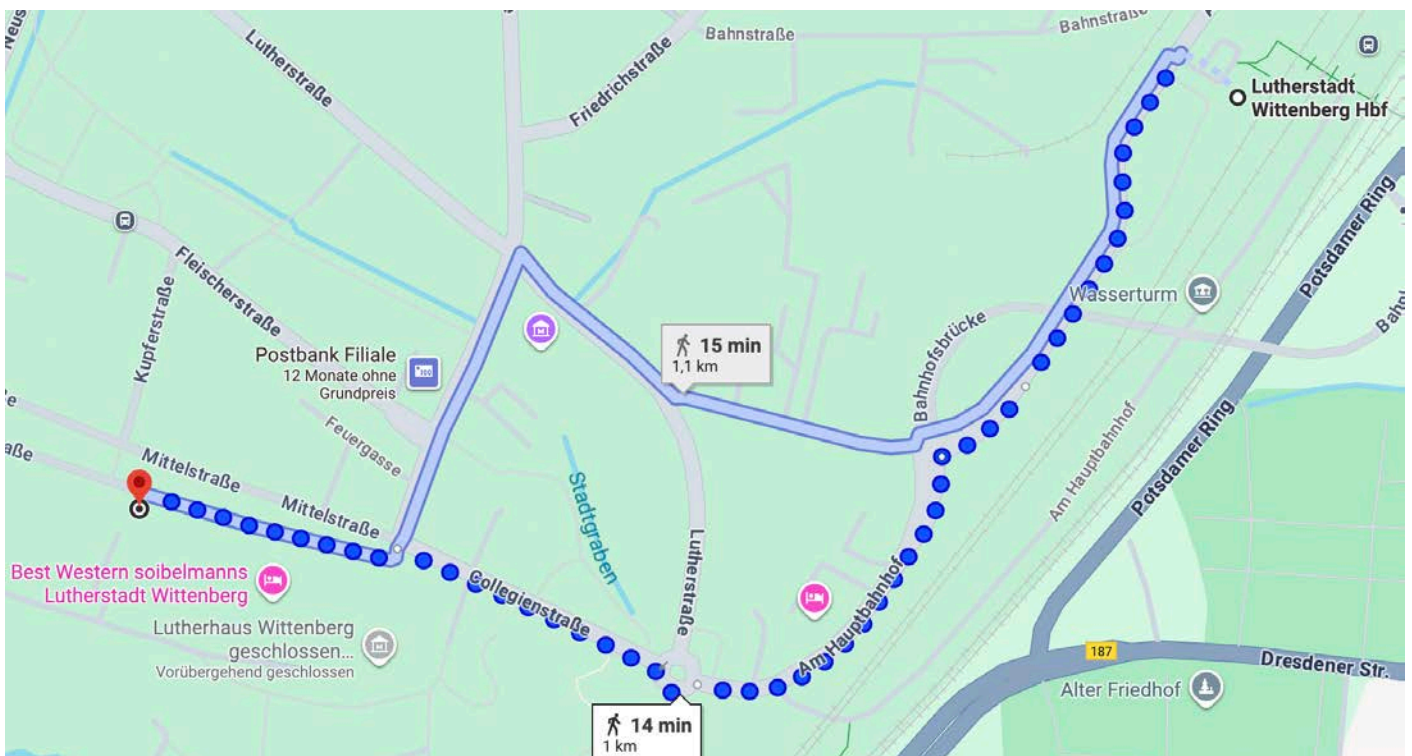
**Semen Son Turan**, MEF University



# The location and Directions

## Lutherstadt Wittenberg

Lutherstadt Wittenberg is a town in the eastern part of the state of Saxony-Anhalt and borders on the Berlin-Brandenburg capital-region. Alongside Lutherstadt Eisleben, Lutherstadt Wittenberg is the most important memorial to the Reformation and Martin Luther. The town church of St. Mary, the castle church, the Luther House and the Melanchthon House have been UNESCO World Heritage since 1996. It is easily reachable by train from most of Germany's major airports, especially Berlin.



From Berlin, please note that due to ongoing railroad repairs, the connection to Wittenberg currently takes about 2.5 hours, so plan your journey accordingly. Once you arrive at Wittenberg's main train station, the Leucorea is about a 15-minute walk. Follow 'Collegienstraße', the town's main street, and turn left to pass through the small gate at Collegienstraße 62 to reach the Leucorea. If you are traveling by car instead of train, a small number of free parking spots can be found at Wallstraße, on the other side of the building.