

Stephen V. Arbogast, *Resisting Corporate Corruption: Lessons in Practical Ethics from the Enron Wreckage*. (Salem, MA: M&M Scrivener Press, 2007). 264 pages. ISBN 0976404141.

Published in *Journal of Business Ethics*, April 10, 2008 (online edition).

Stephen V. Arbogast has produced an exciting book on corporate corruption that is a 'must read' for all professors and practitioners, and a 'must use' for all professors and students, of ethical decision making. This book will specifically benefit those readers who wish to move beyond intellectualizing ethical dilemmas and seek to enlighten themselves on the practice of ethical decision making.....

Arbogast's book, with its novel approach of tracing the mechanisms and exploring in depth the dynamics of ethical issues through their evolutionary path within a single firm, offers corporate executives a resource that is most urgently needed and in doing so he has captured the richness of the problem of ethics that is seldom communicated or appreciated.....

Arbogast's book makes an exceptional contribution to the ethics literature. Arbogast succeeds in addressing the evolutionary nature of ethical problems through chronological arrangement of inter-related cases, all drawn from a single firm, to illustrate how one compromise leads to another resulting in a debacle.

An effective manual accompanies this book. Presented in a CD-ROM accompanying the book, the manual provides practical solutions to resolve the ethical dilemmas presented in the cases. The methodology presented in the book is well illustrated through these cases. The CD-ROM also contains teaching notes for instructors who might use this book to teach ethical decision making to their students. The solutions to the cases are very well developed and articulated. They are rich with nuggets of wisdom that should prove highly useful to the students. Case by case, the manual applies the methodology of decomposition of ethical problems, devising a clear statement of the ethical issue, identifying potential personal consequences, developing alternative business solutions, drawing up a tactical plan of resistance, and preparing for the worse scenario outcome in terms of personal risks prior to the implementation of the plan. The examples provide executives and students with opportunities for practice. Ethical issues are effectively linked to 'decay' of a company's 'financial control environment'. The firm's 'control environment' is defined in terms of structure of governance and financial control within the organizational structure and then linked to corporate policies and procedures. The approach is logical. The students are urged to work on the cases in the chronological order in which the cases are presented. This is important to drive home the lesson that appropriate response at early stages of ethical decomposition can prove effective in defusing a situation that might otherwise result in a larger crises.

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