JOURNAL of PRACTICAL CONSULTING

A Brief Examination of the Nature, Contexts, and Causes of Unethical Consultant Behaviors

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This article builds on existing published research as well as recent interviews with consultants to explore some of the root causes of unethical behavior by consultants. The authors suggest that the very aims of consulting—aims which are rooted in scientific management and involve making production processes more rational, efficient, and profitable—are potentially in conflict with the treatment of human beings as ends in themselves and not merely as means to others' ends. And, if the primary goal and self-understanding of consulting work is simply to create wealth in the context of short-term relationships—a goal and self-understanding that is also rooted in the origins of management consulting—then unethical behavior can all too easily be the result. Furthermore, because of their position as expert outsiders, consultants can find it relatively easily to manipulate and overcharge clients, while clients can use consultants for their own unsavory purposes. The moral value of duty towards clients and the need to build a trust relationship with them can serve as rationalizations for unethical actions done by consultants on behalf of clients. The article includes suggestions for consultants who want to avoid unethical behavior and enhance the credibility of the profession.

Unethical behavior is a fact of life in the business world just as it is in other domains. In this article, we explore the nature and context of unethical behaviors by consultants and offer hypotheses as to why such behaviors occur. Our aim is to provide an analysis of some (but by no means all) unethical behaviors by consultants and to isolate distinct kinds of bad behavior that are particularly related to the consulting profession (i.e., those bad behaviors that result from the activities and services that consultants provide and the position that consultants occupy in the world of business and nonprofit organizations). We thus believe that although the activities performed by people who call themselves consultants are quite diverse (Massey, 2000), there are nevertheless some common core elements of consulting work that provide a unique context for deviant behavior.

Although there is a widespread sense that some consultants engage in unethical practices as a matter of course, remarkably little research and analysis has been done to measure the dimensions and scope of the problem and to understand its causes. The work that has been done

Journal of Practical Consulting, Vol. 1 Iss. 2, 2007, pp. 40-50

ISSN 1930-806X

has painted a fairly sobering picture. For example, Allen and Davis (1993) found, in a broadly-based study of business consultants' ethical views, that "while a consultant can maintain high personal and professional values which are positively related to professional ethics, they somehow disintegrate when actual ethical dilemmas are faced in the marketplace" (p. 456). By their own admission, consultants' ethical beliefs are not necessarily reflected in their behavior. The question then becomes, what is the cause of this disconnect?

Rather than claiming to offer definitive answers to this question, this article explores the broad outlines of the topic and offers some insights and suggestions for those in the industry who genuinely want to avoid unethical behavior and enhance the credibility of the consulting profession. It represents a report on research in progress based on existing published research and qualitative interviews with working consultants from a variety of firms and fields.[1]

An Emerging Profession with Some Fundamental Ethical Challenges

The consulting industry is relatively young; most researchers date its beginnings to Frederick Taylor's *Scientific Management*, first published in 1911. It is on its way to becoming a profession, albeit a loosely-affiliated one as befits such a diverse enterprise. As in any developing profession, a certain amount of chicanery and charlatanism are to be expected; one only needs to consider the history of the medical profession for an instructive example. As Kubr (1980) put it,

> In its early years the [consulting] business attracted the good, the bad and the indifferent . . . . Professional awareness and behavior come when the early juggling with a little knowledge gives way to skilled application of a generally accepted body of knowledge according to acknowledged standards of integrity. (p. 45)

Judging by recent critiques (e.g. O'Shea & Madigan, 1998; Pinault, 2001; Wyatt, 2004), those early days may not yet be over. Allen and Davis (1993) suggested that "the field of professional consulting has a long way to go to arrive at the promised land [of ethical behavior]" (p. 456). If one chooses to take the long view, consulting as a unique profession is simply undergoing the long and arduous process of standardization and professionalization that all advanced, specialized fields of endeavor must pass through.

Yet, from the beginning, as can be seen from Taylor's (1911/1998) seminal work, the kind of work that would come to be engaged in by business consultants presents some fundamental ethical challenges. In advocating a scientific approach to production and management in which all tasks are quantified, measured, and rationalized into a coherent and efficient system; Taylor, in essence, presented human beings as machines or parts of machines. He was quite clear that the changes he advocated involve removing responsibility and judgment (fundamentally human qualities) from the workers and placing them in the hands of management. Workers were pictured as stupid and unable to perform tasks adequately without

[1] Six consultants representing a wide range of experiences, firms, and backgrounds have been interviewed thus far for this project (more interviews are planned). The interviewees represent both sexes, with an age range between 22 and 31. As young working consultants relatively new to the professions; our interviewees exhibit, we believe, a view "from the trenches" that is highly illuminating. The mean consulting experience of those interviewed was 3.5 years, and the mean age was 26. The identities of the consultants interviewed have been kept confidential in order for them to be more open about their experiences and to protect their jobs. At no point were particular cases, names, or dates discussed that would violate any company policies or procedures.

Journal of Practical Consulting, Vol. 1 Iss. 2, 2007, pp. 40-50

ISSN 1930-806X

supervision. The new, more efficient, standardized methods must be "enforced" (p. 41) by managers; while the "mental attitude" (p. 51) of workers must undergo a "complete change . . . toward their work and toward their employers" (p. 51), an attitude change engineered by managers. Workers need to be scientifically selected for their ability to work like machines, while it is left to the managers to find ways to get workers motivated to work in the most efficient way possible.

We have become so inured to the rationalizing logic of industrial capitalism that the ethical dilemma in all of this may not immediately be clear. But, the dilemma is really very simple: human beings are not machines. While Taylor's approach and at least some of his methods remain accepted as ways to increase efficiency and productivity, they are premised on the notion that human beings (workers) are simply means to an end, rather than ends in themselves as the moral philosopher Immanuel Kant (1981) suggested and as most of us in fact view ourselves. Thus; the efficiency expert, the consultant who is going to help a company cut costs and make more money, is often charged with the task of eliminating positions or rationalizing worker activities in ways that may violate the fundamental Kantian moral principle, intuitively obvious to most of us, always to treat people not merely as means but also as ends in themselves.

While company managers in principle bear the responsibility for any changes that are made and *how* they are made, the particular dilemma for consultants is that they are outsiders who are called in to provide the objective (i.e., scientific) advice that will help the company's bottom line but may also introduce pain and strife into the firm. They are the change agents and, perhaps, the scapegoats (Kakabadse, Louchart, & Kakabadse, 2006). They must live with this knowledge and rationalize it in some way or another if they are to retain their own sense of integrity.

Duty to Clients – An Unconditional Good?

How do they do it? Understandably enough, they do it by invoking another moral principle: duty. In our interviews with practicing consultants (quoted anonymously), duty to the client above all else emerges as a fairly common theme. Consultant F (personal communication, October 31, 2006), for example, stated that "the client is reaching out to you as an expert. The manner in which they handle the sensitive issues is theirs to deal with. Your job is to help them meet a goal." Another consultant (Consultant E, personal communication, November 8, 2006) put it this way: "As a consultant, we are paid to satisfy the client; and, if the client requests that we do not go into great detail with its employees, then it is not my duty to say otherwise." In other words, consultants have a duty to their clients as customers that supersedes their duty as human beings to treat other people as ends and not merely as means.

Consultant E (personal communication, November 8, 2006) suggested a further dilemma faced by consultants: they may be asked by clients to lie to company employees. Many of the consultants we have thus far interviewed mentioned that clients regularly ask them to lie or not tell the whole truth when working with company employees. For example, consultants have been instructed to tell a worker that they are there to monitor a production process when, in reality, they were really being asked to determine if and how much work the employee was actually doing (Consultant A, personal communication, October 27, 2006). While there is nothing wrong with monitoring employee productivity, deceiving an employee in order to get an accurate assessment of their output and/or work habits is still wrong in almost any moral system. Why

ISSN 1930-806X

should anyone have to lie as a matter of course in their daily work to achieve a task that in itself is morally unobjectionable? The best available rationalization, it seems, is the moral principle of duty, an important moral concept that nevertheless has obvious limitations. Where do we draw the line between trivial and nontrivial unethical acts undertaken out of a sense of duty?

However we choose to answer this question, the fact remains that consultants, because of their outsider status, are particularly susceptible to being put in situations where they will experience a conflict between their personal moral beliefs and the demands of the job. Hired gun, mercenary, or axeman may be melodramatic analogies; but they get the point across and are sometimes invoked, albeit uncomfortably, by consultants themselves (Kakabadse et al., 2006). It is a time-honored business practice that the dirty work is farmed out to outsiders, not only for practical reasons but for reasons of moral comfort as well. “It is no secret that management consultants are sometimes called in to provide cover for executives who don’t want to carry the weight of unsavory decisions” (O’Shea & Madigan, 1998, p. 8). Long-term, face-to-face relationships mitigate bad behavior; while short-term, impersonal, and objective encounters—and it is an important part of the consultant’s brief to be detached and objective (Association of Management Consulting Firms, 2007; Institute of Management Consultants USA, 2007; Kubr, 1980)—provide a fertile context for actions that one may not feel comfortable doing among people with whom one interacts on a long-term basis.

The Problem of Trust

The poignancy of the moral position in which consultants can find themselves is illustrated by the oft-repeated injunction to build a relationship of trust with the client and to put the client’s interests first. “You’ve got to earn your client’s trust! Without that, none of [the common ambitions of consultants that have been listed] can be realized” (Maister, Green, & Galford, 2000, p. xi). Consultants must be able “to create a climate where clients feel that they can trust the consultant” (Kakabadse et al., 2006, p. 427); but to get to that stage, “the consultant is to provide exclusive and sole attention to the client and his objectives. . . . Consultants should place the client’s interest ahead of theirs” (Kakabadse et al., p. 427). Almost every consultant we have interviewed mentioned the importance of gaining the client’s trust, and some consulting codes of ethics state that the client’s interests should be put ahead of the consultant’s (e.g., Kubr, 1980). But, if always putting a client’s interest ahead of the consultant’s is an absolute value, does that not mean that a consultant could end up being used as a means to ends that he or she finds morally repugnant?

In *The Trusted Advisor* (Maister et al., 2000), the authors confronted the fact that a genuine trust relationship (i.e., one that goes both ways) may sometimes be impossible to attain. They suggested that if there is a conflict in outlook or interest between the client and consultant, the consultant may well want to consider terminating the contract. This is an injunction that one rarely sees in the consulting literature, but it is a logical (and indeed laudable) outcome of facing up to the fact that it may not always be possible to align one’s values with those of one’s clients. As ethicists are apt to emphasize; moral actions, as often as not, bring costs to the moral actor. Whistleblowers, for example, know all too well that moral behavior often comes with a profoundly expensive price tag (see Alford, 2001 for an insightful analysis of the physical and psychological punishments inflicted upon whistleblowers). If commercial gain is one’s overriding motivation, then moral behavior is going to take a back seat. This brings us to one of the fundamental sources of bad behavior by consultants: greed coupled with little accountability.

Journal of Practical Consulting, Vol. 1 Iss. 2, 2007, pp. 40-50

ISSN 1930-806X

Greed – A Fundamental Driver of Bad Behavior

It is not that consultants are necessarily greedier than anyone else, it is only that they are in a unique position to capitalize on it. Recent exposés of the consulting industry have highlighted the myriad of ways in which greedy consultants can use their position as experts to maximize their revenue regardless of client needs (e.g., O'Shea & Madigan, 1998; Pinault, 2001). Pinault's memoir *Consulting Demons* portrays an industry that is brilliantly inventive at bilking clients by preying on client fears and weaknesses for its own financial gain. According to Pinault, a former consultant with a wide range of experience in a variety of major firms, consultants serve only one master—themselves; and their ultimate goal is to maximize billings rather than identifying and solving client problems. The latter is often more of a byproduct of consulting work than its core, as described in Pinault's disturbing (albeit anecdotal) account (see also Kakabdase et al., 2006).

While critics like Pinault (2001) do not ignore the fact that consultants work terribly hard and often do much good; they seek to highlight the abuses that, to them, seem rampant in the industry. According to Pinault, in addition to their positive attributes,

> Consultants can. . . be described as efficiency drones, headcounting cannibals, surface-skimming masters of pretense, spies and data-fabricators, threat mongers and opportunists, hit and run specialists, [and] experts in no industry but the promotion of their own expanded sales and well-being. (p. 3)

And, it bears repeating, the fundamental driver of most of this bad behavior is greed: how to get the most out of clients, regardless of client need. "Simply put, consulting is at its most organized, intimidating best when it is working to maximize its take from the client" (Pinault, p. 2). What else can justify the significant stresses and strains of a typical consultant's life, spent in airports and motels and conference rooms and rental cars? "Money, of course, is many consultants' answer to why bearing the inherent stresses and shallow satisfactions of the work is worthwhile" (Pinault, p. 171).

While desire for wealth and all that it brings is nearly universal, consultants are in a unique position to capitalize on it. Consultants are typically called in to solve problems, that is when clients (or potential clients) are the most vulnerable. Things are not going according to plan, and help is needed. Jobs and careers may be on the line. The consultants are the white knights who claim to (and indeed may) have a solution and who allow embattled managers to claim that they are doing something about a problem (Kakabadse et al., 2006; O'Shea & Madigan, 1998). As such, consultants are in a position to exploit client fears and gain client confidences and inside information, all the while recommending solutions that they may already have developed in work for other clients. Pinault (2001) emphasized the many ways that consultants can exploit client fears in order to extend consulting contracts, while offering solutions to client problems that other clients have paid them to develop. "A disturbing amount of material derived from work for competing companies will routinely turn up on work for another, even on work for competing companies in the same industry" (p. 247). Consultants are hence put into a paradoxical position, in the view of some researchers: "Business consultants must provide their clients with new and creative solutions to problems which are not new and to which solutions are known by everyone" (Kakabadse et al., p. 424). Even though the application of known solutions is in itself not unethical, an unsavory quality is usually attached to such actions.

ISSN 1930-806X

> The problem is that what consulting has to sell isn't always new, and certainly isn't always fresh. It is an unusual industry because it builds its knowledge base at the expense of its clients. . . . It is not too much of a stretch to say that consulting companies make a lot of money collecting experience from their clients, which they turn around and sell in other forms, sometimes not very well disguised, to other clients. (O'Shea & Madigan, p. 13)

While doing so is not unnecessarily unethical, it would seem to become unethical when the services are sold (at a very high cost) as being new and unique to the client.

Expert Power

Consultants have what leadership theorists call expert power. "A major source of personal power is expertise in solving problems and performing important tasks. . . . Dependency is increased when the target person [the client] cannot easily find another source of advice besides the agent" (Yukl, 2003, p. 10). Thus, if on the one hand, consultants may be called in as powerful experts to help fight internal political battles (itself a dubious calling), they may also be able to gain their own particular advantage from the expertise they bring to the situations in which they find themselves (Kakabadse et al., 2006; Kubr, 1980). Given that they are the experts, and clients tend not to know as much as consultants do about the issue in question (that is the whole point of hiring a consultant), and secrecy and confidentiality surround many consulting interventions; there is little chance that consultants will be caught if they decide to swag some numbers in a regression analysis, for example (Consultant F, personal communication, October 31, 2006). In fact, most of the consultants we have interviewed asserted that a major reason for unethical behavior among consultants is simply that, given the circumstances, it is easy to get away with dishonest behavior of whatever kind. Even if they are caught, the consequences are minimal. Fallacious figures that are cited in an initial report, used to gain a consulting contract, can always be fixed later when the final report is submitted (Consultant B, personal communication, November 6, 2006). Studies have shown that IT consultants "were much more likely to implement projects with known problems when the problems were known only to the consulting firm employees" (Ayers & Kaplan, 2005, p. 123).

Economists call this flexing of expert power the principal-agent problem, and it is not limited to consultants. Any professional who is called upon to provide expert advice may find it easy to abuse their superior position because the very thing that they trade in (expert knowledge) is in a sense hidden from their clients. In a competitive environment where noncompete clauses are a fundamental feature of employment contracts, there is little chance that any two companies are going to know each other's problems and how they are being solved in any depth. Therein lies a great temptation for consultants to spend more time than is necessary gathering data when they have a good idea of both the problem and their own recommended solution. Does this mean that consultants are necessarily going to behave this way? Of course not. Our point is simply that, like other professionals and perhaps more so than some of them, consultants are presented with an opportunity for unethical behavior that can be too tempting to pass up.

The Question of Motivation

Clearly, there is more going on than the abuse of expert power. There is also the fundamental question of consultants' motivations. As we have already suggested, if the supreme

ISSN 1930-806X

ideal is making money; then no matter what the enterprise or field of endeavor, bad behavior is going to be an inevitable outcome of attempting to reach that goal. The potential structural problem for consultants in this regard is that, going back to Taylor (1911/1998), the consulting enterprise (management consulting in particular) is aimed at helping firms become more efficient and make more money. Physicians, a group that has been known to enjoy the trappings of wealth and power, by and large also tend to be motivated to help sick people. Businesses are certainly about making money, but most of them also create products and provide services that enhance human welfare in some fundamental way. Academics can claim to be interested in ideas and advancing knowledge, and they can point to measly incomes as proof of their otherworldly concerns. What ideals do consultants serve besides helping their clients make more money, not fail, or take over an industry? Despite the fact that consultants can rightly claim to do all kinds of good in the world, the core definition of a consultant is someone who comes in and fixes someone else's problems before moving on (Kubr, 1980), and that someone else is usually not a poor homeless person.

One view is that the core ideal of the consultant is commercial wealth creation, both for themselves and their clients. Indeed, it has been claimed that it was the influx of commercially-minded (and less-than-ethical) consultants and the expansion of consulting services that helped bring about the demise of the once-venerable accounting firm Arthur Andersen. In the view of Wyatt (2004); the accounting profession, which was imbued with certain longstanding ethical ideals, was in essence corrupted by a culture of wealth creation that went with the rise of consulting services. According to Wyatt, by the 1990s, "consulting revenues had relegated the traditional accounting and tax revenues to a subsidiary role. . . . In retrospect, it is easy to see the greed factor at work" (p. 49). The profession-wide influx of consulting personnel into accounting firms, with their commercial values and lack of ethical training, had a "significant impact. . . on changing the internal culture of the accounting firms. . . and led to the demise of Andersen" (Wyatt, pp. 50-51). According to Gendron, Suddaby, and Lam (2006); "US data indicates that while consulting in 1990 represented 26% of the total revenue of the largest accounting firms, this proportion increased to 49% in 1999" (p. 174). In Wyatt's view, accounting firms "need to evaluate the cost to their culture of introducing individuals [he clearly means consultants] who have no understanding of the significance of accounting professionalism and the importance of ethical behavior" (p. 52; see also Gendron et al. and Maury, 2000).

This particular critique, in some ways, goes to the core of the ethical problem for consultants: a problem of motive, role, and self-definition. We all go to work to make money. But, if that is all we go to work for, to serve mammon and nothing else, and if the kind of work we do is both lucrative and at the same time very open to ethical misconduct with few chances of getting caught or consequences; if we *do* get caught, then it should come as no surprise that bad behaviors are going to result. Viewed from this perspective, one of the structural enablers of unethical behaviors by consultants is both its fundamental goal and its success at achieving that goal: wealth creation. Consulting services by all accounts are now a more than $100 billion industry. In some respects, like Arthur Andersen, the consulting industry may be falling victim to its own staggering financial success. Secondly, such an industry is obviously going to become very attractive for individuals without scruples who simply want to make a lot of money in whatever way they can.

ISSN 1930-806X

The Consultant's Role

By discussing such critical perspectives, we do not intend to imply that they accurately characterize the consulting industry as a whole or to impugn the very good motives and deeds exhibited by consultants the world over on a daily basis. Consultants perform a variety of functions and think of their role in a variety of ways; using metaphors including, among others, pilot, gardener, and guide (Kakabadse et al., 2006; Pellegrini, 2002). Some researchers have suggested that some consultants play a role not unlike that of lawyers (O'Shea & Madigan, 1998), while others have suggested that consultants are like physiotherapists (Kubr, 1980). Kakabadse et al. found that business consultants "appear very much focused on helping clients and moving them forward rather than taking advantage of a dominant position and increasing uncertainty in managers' environments" (p. 480; see also Pellegrini). Helping others is a laudable moral ideal that provides meaning and can help to mitigate unethical behavior; but, as we have already suggested, if the client who is being helped is actually a powerful organization that pushes a consultant to do unethical things in the name of financial gain, then the role of helper can actually become a deviant one.

If deviant behaviors can be caused by pressures from clients as well as by the self-serving aims of consultants themselves, another cause of consulting deviance is the awkward position in which consultants find themselves as they attempt to mediate between the demands of their consulting firms and those of their clients. Consultants, who in many cases are literally in a no–man's-land between firm and client, may feel forced into unethical behavior by the conflicting demands of their position. Consultants we have interviewed have been asked to lie about data presented to clients (Consultant F, personal communication, October 31, 2006) and about the level of their own experience (Consultant B, personal communication, November 6, 2006). Consultant E (personal communication, November 8, 2006) commented that there is such high pressure to perform that consultants rarely want to admit fault and would rather falsify data than redo analyses which would take too much time. While pressure from above is often the source of deviant behaviors in all kinds of situations and is not unique to consulting, the fact that consultants are given the task of pleasing both clients and their own firm results in a delicate balancing act that can often lead to ambiguities and tensions that may result in unethical behavior (Kakabadse et al., 2006).

Conclusion

In this article, we have sought to highlight some of the structural factors that help to explain deviant behavior by consultants and why it is that consulting is viewed with suspicion by many people. Because of their position as expert outsiders, consultants can be used by clients to engage in unethical behaviors; while, at the same time, find it relatively easy to deceive and overcharge clients on their own. Pressure from their own firms and their mediator role between firm and client can put consultants in a difficult position in which bad behavior is perceived to be the only (or, perhaps, best) way out of the situation.

In addition, the very aim of consulting, an aim which goes back to its roots in scientific management, is potentially in conflict with the treatment of human beings as ends in themselves and not merely means to others' ends. Likewise, if the primary goal and self-understanding of consulting work is simply to make money in short-term relationships, a goal and self-understanding that is also rooted in the origins of management consulting, then unethical

ISSN 1930-806X

behavior can all too easily be ignored or justified in one way or another. And, while the moral ideals of duty and helping others are laudable motivators, they can also help to rationalize unethical behavior. As Kubr (1980) suggested, consultants may want to develop broader goals and ideals beyond that of simply helping clients.

> Are [consultants] responsible merely to the clients who pay them for their advice or is their responsibility broader? . . . Professional management consultants. . . have to make client managers sensitive to the social consequences of various decisions that may be taken as a result of consulting assignments. (p. 49)

Beyond the concern to treat other human beings in an ethical manner, moral actors also have a growing responsibility to take environmental concerns into account when making decisions; and consultants are no more exempt from this responsibility than anyone else.

Thus, for their own well-being as well as the well-being of the industry, consultants may want to reflect further upon their mission in the world beyond financial success (whether of their clients or themselves) and develop core ideals and values that at times may even cause them to turn down contracts and cut short otherwise lucrative engagements. Firms may want to advertise the kinds of work they will *not* do as well as the kind of tasks that they *will* do. Such behaviors, if done consistently and sincerely, will exact a financial cost; but, on the other hand, they may help to enhance trust and actually augment the bottom line.

> Those professionals who apply trust most successfully are those who are at ease with concepts like: Do well by doing good; What goes around comes around; You get back what you put in; Use it or lose it. These maxims are ways of suggesting that success comes to those who have chosen *not* to make success their primary goal. The way to be as rich as Bill Gates is to care more about writing code than about being rich. And the way to be a great advisor is to care about your client. (Maister et al., 2000, p. 14)

If caring about one's client also includes caring about them as moral beings and being willing to engage them in that capacity, then we can agree with this statement.

When it comes to the abuse of expert power, Allen and Davis (1993) suggested that "more stringent methods of self-regulation appear to be warranted if alleged charges of misusing professional ethical status to take advantage of clients prove to be factual" (p. 451). Such self-regulation may include new or enhanced codes of conduct. But, as Allen and Davis suggested, "Unless ethical codes and policies are consistently reinforced with a significant reward and punishment structure and are truly integrated into the business culture, these mechanisms would be of limited value in actually regulating ethical conduct" (p. 456). On one hand, it seems difficult to imagine how consultants could be regulated by outsiders in a thorough and meaningful way without imposing huge costs on both consultants and government agencies; on the other hand, much of the business world does have to cope with fairly strict regulatory regimes and is able to survive and prosper. So, there is no reason to think that more external regulation of consulting work is entirely out of the question. Certainly, the profession will want to continue to develop methods of credentialing and self-governance that enhance its reputation and encourage ethical behavior by its members. At the very least, consultants need to recognize that they possess considerable expert power; and power tends to be a corrupting force unless precautions are taken to limit and control it, especially when that power is coupled with the all-too-human desire for wealth and comfort and when the chances of getting caught or punished for bad behavior are minimal—a potent brew indeed.

ISSN 1930-806X

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Journal of Practical Consulting, Vol. 1 Iss. 2, 2007, pp. 40-50

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