

The mission of *Business Ethics* is to promote ethical business practices, to serve that growing community of professionals and individuals striving to work and invest in responsible ways.

EDITOR

Marjorie Kelly

Contributing Writers
Mary Miller, Dan Soeken

DESIGN

Designer **Pat Thompson**

OFFICE [PH: 612/879-0695 FAX: 612/879-0699]
E-MAIL: bizethics@aol.com
WEB SITE: www.business-ethics.com

Business Manager **Karen McNichol**

ADVERTISING [PH: 952/937-2285 FAX: 952/937-5886]
Associate Publisher **Jean Sheehan Madson**

LIST RENTAL

MSGi Direct (formerly known as Stevens-Knox)
333 Seventh Ave., 19th Floor, New York, NY 10001
917/339-7200

Tina Torres 917/339-7255

Belkys Reyes-Cuni 917/339-7174

CO-FOUNDERS

Marjorie Kelly and Miriam Kniaz

Need to get in touch with *Business Ethics*?

Our customer service department can help you with renewals, gift subscriptions, address changes, and questions.

Call customer service: 612/879-0695, fax 612/879-0699 or write:
Business Ethics, Subscription Dept.,
P.O. Box 8439, Minneapolis MN 55408
Email: BizEthics@aol.com

Subscriber service requested:

- New or Renewal Subscription**
Send us your name and address and enclose your check for 1 year (6 issues) —\$49.00 (current subscribers please enclose your address label).
- Change of address**
(Please allow 4 weeks.)
Send us your new address and provide your label or old address for subscription identification.
- Mail preference**
We make our subscription list available to reputable companies and organizations whose products and/or services may be of interest to you. If you do not want your name to be made available, please enclose your mailing label and initial here: _____

Business Ethics (issn 0894-6582) (USPS 0003-735) is published bimonthly by Mavis Publications, Inc., 2845 Harriet Avenue, Suite 207, Minneapolis, MN 55408. Periodicals postage paid at Minneapolis, MN 55408 and additional offices. Subscription rates: U.S. \$49; foreign \$59. Copyright © 2001 by Mavis Publications, Inc. Subscriptions and editorial correspondence should be addressed to Business Ethics, P.O. Box 8439, Minneapolis, MN 55408. Overnight deliveries may be sent to 2845 Harriet Avenue, Minneapolis, MN 55408. Phone 612/879-0695. Fax 612/879-0699. Postmaster: Send address changes to Business Ethics, Subscription Dept., P.O. Box 8439, Minneapolis, MN 55408. ☐

Business Ethics

CORPORATE SOCIAL RESPONSIBILITY REPORT

MARCH/APRIL 2002

VOL. 16, NO. 2



musings

Waving Goodbye to the Invisible Hand

What Enron teaches us about economic system design. *page 4*

company watch

In Search of Business Ethics Among the Big Five Accounting Firms

Do any of these firms do ethics consulting anymore? *page 6*

trend watch

Enron Jokes

As well as other laughing matters—like a “Hedge Funds Care” ad that looks like a parody but isn’t, WTO pranks by the Yes Men, and a solution to CEO pay (hint: it involves hiring 350 adulators for each CEO). *page 7*



SPECIAL SECTION

The 100 Best Corporate Citizens

New research shows these firms substantially outperform their peers financially—which means they represent a model of superior management. In layoffs, sweatshops, predatory lending, and environmental stewardship, these firms show there are better ways to handle these issues than being ruthless. *page 8*

Chart of the Best Corporate Citizens

Complete list of the best corporate citizens, with financial and social ratings. *page 10*

Getting There

The methodology behind the corporate citizenship rankings shows there is no single indicator of good citizenship. It is measured by using lenses representing various viewpoints. *page 13*

double yield

The Best Corporate Citizens Perform Better Financially

This new financial study is the best evidence yet that good citizenship pays off. *page 13*

what would you do?

When Fear Sets the Tone in the Workplace

Sue’s cough was getting worse, but her supervisor seemed unapproachable. A special new case by the director of Integrity International, who assists whistle blowers. *page 14*

book snacks

After Capitalism: From Managerialism to Workplace Democracy...
The Power of Partnership: Seven Relationships That Will Change Your Life...
Corporate Irresponsibility: America’s Newest Export. page 15