

**THE TEACHING OF BUSINESS ETHICS AND SOCIAL VALUES
IN THE S.D.A COLLEGE BUSINESS CURRICULUM-A CONCEPTUAL MODEL**

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The field of education is in a constant flux since educators for the most part try to mirror the various attitudes and perceptions that are most dominant in our dynamic society at a given period in time. For example, in the areas of Business Education, there was a time when the International Environment of Business was never mentioned except in specific courses or programs dealing with International education. Today, most schools of business and professional associations such as the AACSB--American Assembly of Collegiate Schools of Business--encourage business professors to include some elements of the International Environment in all business courses.

Business ethics or the Legal and social Environment of business is another area that was not emphasized five to ten years ago in business programs. However, in 1988, all business schools in the United States that are accredited by the American Assembly of Collegiate Schools of Business, teach at least one course in Business Ethics--sometimes called the Legal and Social environment of business. These schools are also encouraged to cover ethical issues in all courses taught.

Because it is very difficult to secure accreditation from the AACSB, many small business schools and programs follow the guidelines of the AACSB without seeking its official approval.

As a result, many of the smaller business schools are also offering courses in business ethics. These small private schools in most cases are owned and operated by religious organizations.

Given the current ethical and moral dilemmas facing the business community, it is essential that courses in business ethics be taught in all business programs. However, the approach of teaching the course in the Christian College should be different from that used in public or secular institutions if the objective is to produce moral business leaders. In fact, the overall philosophy as presented in the commercial secular teaching materials for Business Ethics is not acceptable. In this paper, some observations about our business environment along with some of the literature dealing with the need for the teaching of ethics will be discussed, followed by a review of the teaching of business ethics in secular universities. The paper will be concluded with a conceptual model for teaching business ethics in the Christian Institution.

In today's economic environment, words such as money, success, fraud, price gouging and pollution are common. Hardly a month goes by without the popular media headlining stories such as:

Rockwell International Corporation has been indicted by federal grand jury for defrauding the Air force;

Hertz corporation has overcharged consumers and insurers \$13 million for repair to damaged rental cars;

Ocean Spray Cranberry Inc. has been indicted by a Federal Grand Jury for pollution in Middleboro, Massachusetts (Byrne, 57);

Ivan Boesky pleads guilty to trading stock on inside information, in part on tips from convicted inside-trader Levine. Boesky goes on to cooperate with the SEC and allegedly tapes conversations with other business associate;

T. Boon Pickens, Irwin "The Liquidator", Jacob Carl Icahn, and their fellow mavericks launch numerous takeover bids for firms they believe are mismanaged and undervalued. The results are a wave of corporate structurings. The language of mergers and acquisitions becomes "white knights", "greenmail", "shark repellent", and "poison pills.";

General Motors, IBM, Honeywell, Exxon, and other major firms decide to divest their operations in South Africa. After a decade long attempt to abide by the Sullivan Principles, executives admit that doing business in South Africa no longer makes sense. Meanwhile, a senior executive from Mobile Corporation resigns from the board of the Duke University Business School because of Duke's decision to divest stock in companies such as Mobile that still operate in South Africa;

Johns Manville files for bankruptcy in an attempt to avoid liabilities stemming from the asbestos controversy. Executives claim that court protection is the only way to save the company. A.H. Robins follows a similar strategy after a long controversy surrounding the Dalkon Shield (Freeman & Gilbert, 2).

Like these Instances, other stories such as government officials indicted for selling illegal arms to Iran and the Contras; Beechnut Baby Food officials sent to prison for selling sugar water for pure apple juice and Pentagon contractors under investigation for buying secrets to contracts up for bid are causing the American people to question the ethics of American business. As a result of the growing public attention focused on the ethics of business decisions and conduct, many managers now talk about social responsibility, ethical ideology and moral decision making (Giacalone and Payne, 22).

Because of the outcry from the public and some business and government leaders, "Business schools are scrambling to add ethical courses" (Byrne, 57) to their curriculum. As a matter of fact, Professor Jan Narveson of the University of Waterloo states:

courses in business ethics should be included in all university business programs, giving students an opportunity to reflect on the how and whys of their intended career long before they ever set foot in the corporate world (Narveson, 65).

On the other hand, professor Richard T. DeGeorge from the University of Kansas states that many business professors and professionals feel that ethics should be integrated into all business courses (DeGeorge, 507).

Although many people and groups including the AACSB advocate the teaching of Business Ethics, some critics feel

that the teaching of ethics courses to business majors is useless, since no concrete evidence exists to show that these courses do change behavior. Of course one may argue that no teacher could measure immediately if behavior is changed as a result of any given course. The most we can tell in the short run is that attitudes might have been changed. Another argument against the value of teaching a business ethics course is that philosophers who typically teach the courses know so little about business that they should not teach the courses, and that, on the other hand, management professors are frequently not competent enough to teach ethics nor are they interested in doing so" (DeGeorge, 507). From a practical management standpoint, Cadbury feels that "eliminating ethical considerations from business decisions would simplify the management task." He believes that Milton Freidman has encouraged this kind of thinking by arguing that the interaction between business and society should be left to the political process when Freidman said that "few trends could so thoroughly undermine the very foundation of our free society as the acceptance by corporate officials of a social responsibility other than to make as much money for their shareholders as possible" (Cadbury, 4).

In a survey that was done by a Chicago based executive search firm, it was noted that "one-quarter of those surveyed believed that ethical behavior doesn't pay, that it'll impede success; 56% believe that people they know would bend

the rules to get ahead." (Modic, 33). The result from this survey is not surprising since there are constant reports in the news media about corrupt business leaders. Lately, corrupt practice reports have even included ministers of the Gospel.

While the critics may give very plausible reasons as to why ethics courses, or even the concept of ethics in business is a waste of time, the writer strongly believes that courses in business ethics should be taught, as well as ethical concepts should be integrated into all business courses. There is no reason why the same degree of attitude and behavioral changes that are expected in other courses should not be expected in a business ethics course.

BUSINESS ETHICS IN THE SECULAR UNIVERSITY

The main weakness of business ethics as taught in the secular university is the kind of emphasis that is placed on the course. In most instances students are taught that they should be ethical because being ethical makes good business sense. Even the literature on business ethics puts forth a pragmatic philosophy. In an article in CA Magazine, Professor Narveson stated that "unethical behavior alienates clients and loses business" (Norveson, 65). In the Winter issue of Business and Society Review The Business Round Table Committee declared:

there is a deep conviction that a good reputation for fair and honest business is a prime corporate asset that all

employees should nurture with the greatest care.....Ethical programs are not mounted primarily to improve the reputation of business. Instead, many executives believe that a culture in which ethical concerns permeates the whole organization is necessary to the self-interest of the company. This is required, they feel, if the company is to be able to maintain profitability and develop the necessary competitiveness for effective performance (The Business Round Table 33,36).

Other critics have also commented on the need to be ethical. According to Roy Moore, a professor of Finance at Illinois Institute of Technology, "insensitivity to ethical appearances can wound a company economically" (Moore, 11). Genfau (35) stated that "good ethics is good business." He further stated that "unless we concern ourselves as much with ethical behavior as we do with knowledge and technology, we stand to jeopardize the bottom line....Unchecked, such behavior threatens to eat away the core of our credibility, creating in the public mind a hostility so volatile and legislation so stifling that markets shrink and government finds itself directing business practices (Genfau, 35). The Business Round Table, a research group, in discussing the concept of ethical training stated that "there is a deep conviction that a good reputation for fair and honest business is a prime corporate asset that all employees should nurture with the greatest care" (Business Roundtable, 33).

From examining the various views put forth, one may observe that the business ethics teacher in the secular

universities is approaching the course from a teleological point of view. In other words, businesses should adopt an ethical and social posture because it is the expedient rather than the right thing to do. This approach is in keeping with the views of such philosophers as John Stuart Mill, Jeremy Bentham and Frederick Nie~~z~~zsche, who believed that considering consequences is essential to determining whether a behavior is ethical or unethical. In all fairness to the academic community, it should be noted that many businessmen see the loss of profits as an incentive to promote ethical and moral behavior in their companies.

The content of the Business Ethics course may vary slightly from school to school. For example, Modic suggested one approach using the following four levels:

1. A "societal" level at which questions are asked as the basic arrangements of institutions in our society, such as Apartheid in South Africa;
2. "Stakeholder" level that concerns itself with questions about how a company ought to deal with those external groups affected by its decisions, such as customers, stockholders, the community and the likes;
3. An "internal policy" level where questions are asked about the nature of the relationship between the company and its employees. What rights do employees have? Is there a right to due process? To free speech?
4. A "personal" level which considers how we should treat each other inside the corporation. Should we share information even if it means losing face? Should we be honest with each other? (Modic, 33).

On the other hand, Fred Luthans, a Management & Organization Behavior scholar from the University of Nebraska, and one of the past Presidents of the Academy of Management, has divided his material into the following sections:

1. Foundations for the Social Role of Business, which considers topics such as business and society — a strategic perspective, historical foundations, the political and economical foundation, and the ethical foundation;
2. The Role of Government in Business, which considers topics such as government and public policy, the impact of government on the social role of business; Antitrust: Government and the power of business;
3. The Social issues facing modern business, which covers topics such as equal opportunity in employment, employee rights and justice systems the quality of work life, consumerism issues: challenges and responses, ecological issues: challenges and responses;
4. The Challenges Facing Business, which covers topics such as broad responsibilities for business, business in the international arena, and individual social activities;
5. Managing and Controlling the Social Performance of Business, which covers topics such as corporate social policy planning and strategy, and measuring and reporting corporate social performance (Luthans etl).

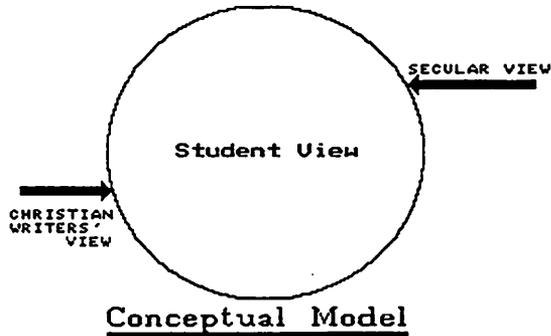
Although the areas of emphasis suggested by both Luthans and Modic are up-to-date, this material could be more effective in impacting the moral decision making process of

managers if it were possible to integrate a Christian philosophy into the course.

CONCEPTUAL MODEL

If it were possible to integrate Christian Principles into Business Ethics courses being taught in public universities, business would not be facing some of its current ethical and moral dilemmas, since employees would be making decisions based on a deontological approach to ethics. This approach to ethics has a religious or moral framework as exemplified in the works of such philosophers as William Paley, Immanuel Kant, and George Edward Moore (Luthans, 96). Paley believed that "ethical and moral behavior follows the will of God and that unethical behavior contradicts the will of God" (Luthans, 96). Kant argued that morality was universally binding on all rational minds, and that it was not dependent on conditions, and that it was valid for all persons and all times and all cases (Luthans, 97). Moore felt that ethical conduct was self-evident, meaning that it was evident or true on its own merits (Luthans, 97). In order to integrate moral and Christian Principles into the business ethics course, one may wish to follow the conceptual model below. An examination of the model reveals that one arrow represents the secular materials used in teaching business ethics. The second arrow represents the view of Christian authors and writers. Both

arrows touch the circle which represents the student personal business ethics philosophy or changed behavior which comes about after being exposed to both the secular and Christian views. The model also represents the three segments into which the course is divided.



In the first segment dealing with the secular view, the material covered by secular teachers would still be taught; however, the emphasis would be changed. For example, students would be challenged to wrestle with questions such as, what does this say to the Christian business leader? and how should I respond to this issue? In order to make this section as meaningful as possible, relevant cases along with text materials should be used so as to assist the students with integrating Christian principles and values into the course. Qualities which mark the Christian professional, and ethical situations and right responses to these situations should be discussed. The students should also be encouraged to consider how the issues being discussed relate to their

long term character development.

In the second segment of the model, the students should be given an assignment which requires them to review the Religious literature including the writings of Ellen White and to develop a bibliography which shows the Christian perspective on business ethics. This assignment will further assist the students in developing as well as focusing their own philosophy as it relates to business ethics. This assignment also reinforces some of the Christian principles that are discussed when the secular materials during the first segment of the course are presented.

The third section of the course allow the students to put in writing their philosophy as it relates to Business Ethics. Here the students are given an assignment to develop a position paper on any area relating to Business Ethics. Since this is a position paper, students may choose to do a library research paper, or they may choose to write the paper using their own beliefs and philosophy, if these ideas are sufficiently developed. Since this paper is based on the students overall ethical standards, it should be evaluated based on how the students defend their positions on the particular subject, rather than on the position they take.

Once the paper is completed, students should be required to give oral presentations before the class. These presentations should cause a further focusing of the students' value system. This approach also gives the student practice

in making oral presentations before groups of people. When the three components of the model are effectively used, students should leave a course in business ethics with a basic foundation of what is right and what is wrong from a Christian standpoint, when making business decisions.

Professor Eugene Swearingen from Oral Roberts University argues convincingly that when students complete a course in Business ethics from a Christian perspective, they should be able to respond to the following questions:

1. What is meant by Christian professionalism?
2. What are the attitudes of a Christian professional?
3. What are ways that a mature faith is manifested in the work place?
4. What is a Christian business ideology?
5. What are the responsibilities of Christians in a free market place?
6. What steps should I take when faced with an ethical problem?
7. What are the contemporary views with regard to the following issues? What are my views? economic justice, corporate governance, employee rights, discrimination, consumerism, environmentalism (Swearington, syllabus & general guide for ethics of Business, Government, Society, Spring, 1987).

If educators were to intergrate a pragmatic approach to the teaching of Business Ethics with a philosophical examination of right and wrong, along with certain biblical teachings on truth and honesty, it is believed that ethics

courses being taught in our colleges and university would have a profound impact on future business leaders.

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Appendix A
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Messages To Young People

"It requires a strong spiritual nerve to bring religion into the workshop and business office, sanctifying the details of everyday life, and ordering every transaction according to the standard of God's word. But this is what the Lord requires." p. 236.

"Take your religion . . . into all your pursuits." p. 36.

Education

"How many a man might have escaped financial failure and ruin by heeding the warnings, so often repeated and emphasized in the scriptures." p. 135.

"That which lies at the foundation of business integrity and of true success is the recognition of Gods ownership." p. 137.

"Thus our business or calling is a part of Gods great plan, and, so long as it is conducted in accordance with his will." p. 138.

"The accounts of every business, the details of every transaction pass the scrutiny of unseen auditors. Agents of him who never compromise with injustice and never overlooks evil." p. 144.

"No scheme of business or plan of life can be sound or complete that only considers the present and makes no provision for the future." p. 145.

The Desire of Ages

"The christian in his business life is to represent to the world the manner in which our Lord would conduct business enterprises. In every transaction he is to make it manifest that God is his teacher. 'Holiness unto the Lord' is to be written upon daybooks and ledgers, on deeds, receipts and bills of exchange. Those who profess to be followers of Christ, and who deal in an uprighteous manner, are bearing false witness against the character of a holy, just, and merciful God." p. 556.

Testimonies for the Church

"With the followers of Christ religion should never be divorced from business. They should go hand in hand, and God's commandments should be strictly regarded in all the details of worldly matters. The knowledge that we are children of God should give a high tone of character even to the everyday duties of life, making us not slothful in business but fervent in spirit." Vol. 4. p. 190.

When the love of Christ is in the heart, each will be tenderly regardful of the interest of others. Brother should not take advantage of brother in business transactions...Those who will take advantage of the necessities of another prove conclusively that they are governed by the books of heaven as fraudulent and dishonest; and wherever these principles rule, the blessings of the Lord will not come into the heart." Vol. 5. p. 350.

"The custom of overreaching in trade, which exist in the world is no example for Christians. They should not deviate from the perfect integrity, even in small matters. To sell an article for more than it is worth, taking advantage to the ignorance of purchasers, is fraud. Unlawful gains, petty tricks of the trade, exaggeration competition, underselling a brother who is seeking to pursue an honest business--these things are corrupting the purity of the church, and are ruinous to her spirituality." Vol. 4, p. 494.

"In heaven an account of every business transaction is kept; every unjust deal, every fraudulent act, is there recorded. The time is coming when fraud and insolence men will reach a point that the Lord will not permit them to pass, and they will learn that there is a limit to the forbearance of Jehovah." Vol. 9, p. 13.

"The scriptures describe the condition of the world just before Christ's second coming. Of the men who by robbery and extortion are amasing great riches it is written: "Ye have heaped treasure together for the last days. Behold, the hire of the laborers who have reaped down your fields, which is of you kept back by fraud, crieth: and the cries of them which have reaped are entered into the ears of the lord of the Sabbath." Vol. 9, p. 282.

"An apperance of wealth or position, expensive furnishings, are not essential to the advancement of the word of God; neither are achievements that win applause from men and administer to vanity...Wordly display is of no value with God." Vol. 7, p. 143.

"Managers must guard the financial interests of the institution committed to his care. But these men should not be exceedingly cautious that they look not alone on their own

branch of work, and labor for their own department, to the injury of other branches of equal importance." Vol. 4, p. 540.

"Every workman in the office should consider himself God's steward, and should do his work with exactness and faithful vigilance." Vol. 4, p. 191.

"Waiting ones who look for the soon appearing of Christ will not be idle, but diligent in business. Their work will not be done carelessly and dishonestly, but with fidelity, promptness, and thoroughness. Those who flatter themselves that careless inattention to things things of this life is an evidence of their spirituality and of their separation from the world, are under a great deception. Their veracity, faithfulness, and integrity are tested and proved in temporal things. If they are faithful in that which is least, they will be faithful in much." Vol. 4, p. 309.

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"The Christian's light is displayed in good works, and is thus recognized by others. Religion is not to be divorced from the business life. It is to pervade and sanctify its engagements and enterprises. If a man is truly connected with God and heaven, the spirit that dwells in heaven will influence all his words and actions. He will glorify God in his works, and will lead others to honor Him."

"God requires us to be faithful in the smallest details of life, to guard our words, our spirit, and our actions. To do this, we need to acquire perfect self-control, and this will demand of us constant, ceaseless watchfulness... Were self kept under control, serious errors in home and business life would be avoided.

Christ Object Lessons

"There is a need of businessmen who will weave the grand principles of truth into all their transactions. If in any line of work need to improve their opportunities to become wise and efficient, it is those who are using their ability in building up the Kingdom of God in our world." p.350.

"Many who might be fruitful in God's service become bent on acquiring wealth. Their whole energy is absorbed in business enterprises, and they feel obliged to neglect things of a spiritual nature. Thus they separate themselves from God. Christians must work, they must engage in business, and they can do this without committing sin. But many become so absorbed in business that they have no time for prayer, no time for study of the Bible, no time to seek and serve God." p. 51.

Biblical Quotes

"If ye walk in my statutes, and keep my commandments, and do them; then I will give you rain in due season, and the land shall yield her increase, and the trees of the field shall yield their fruit. And your threshing shall reach unto the vintage, and the vintage shall reach unto the sowing time: and ye shall eat your bread to the full, and dwell in the land,...and none shall make you afraid."

Leviticus 26:3-6

"He that getteth riches, and not by right, shall leave them in the midst of his days, and at the end shall be a fool."

Jeremiah 17:11

"What ever you are doing do all to the honour of God." 1 Cor. 10:31

"Don't copy the behavior and customs of this world, but be a new and different person with a fresh newness in all you do and think. Then you will learn from your own experience how his way will satisfy you." Romans 12:2

"Seest thou a man diligent in his business? He shall stand before kings: he shall not stand before mean men. Proverbs 22:29

"In all labour there is profit; but the talk of the lips tendeth only to penury." Proverbs 14:23

"He that maketh haste to be rich shall not be innocent." Proverbs 28:20

"Wealth gotten in haste shall be diminished: but he that gathereth shall have increase." Proverbs 13:11

"The getting of treasures by a living tongue is vanity tossed to and fro of them that seek death.: Proverbs 21:6