

摘要

在處理倫理議題時，非營利組織常常面對的是倫理兩難，無法在對或錯之間做出簡單的選擇。當沒有顯見的方法來排列優先次序，且沒有前例可尋時，倫理兩難的解決方案必須非常小心地考慮利益關係者的期望，使得決策不但能解決當前的問題，也能與組織的使命、價值與倫理守則相吻合。作者過去的研究曾探討三十七個非營利組織所經歷過的倫理兩難，發現他們亟需一個可靠的方法來描述並解決所面對的倫理兩難。本論文用一個澳大利亞與一個台灣的非營利組織案例，來解說要怎麼使用企業倫理縱效星圖(Business Ethics Synergy Star, BESS)(Robinson, et al. 2007)。BESS 這個工具可以簡潔地描述組織所面對的倫理兩難，以利於逐步使用七個 C 的過程，來解決倫理兩難。

關鍵詞：企業倫理、BESS、非營利組織

Abstract

In dealing with ethical issues, non-profit managers are often faced with dilemmas that defy a simple choice between right and wrong. When there is no obvious way of prioritizing responsibility, and no precedent to emulate, resolution of such dilemmas demands careful consideration of stakeholder expectations when looking at the ethical options, so that decisions satisfy not only the immediate problem but also align with the organization's mission, values and ethical code. This paper follows research that examined the types of ethical dilemmas experienced across thirty-seven non-profit organizations, where it was found that a reliable method for depicting and resolving dilemmas was needed. The paper uses two cases from non-profit organizations in Australia and Taiwan, to illustrate the use of the Business Ethics Synergy Star (BESS) (Robinson, et. al. 2007) - a technique that allows non-profit organizations to concisely depict a dilemma in order to then resolve it using a step-by-step process known as the Seven Cs.

Keywords: business ethics, BESS, non-profit organization