Winners of IBE Student Essay Competition in Business Ethics 2017

The two winning essays of this year’s IBE Student Essay Competition in Business Ethics grapple with tax avoidance and ethics in decision-making at work.

The IBE Student Essay Competition in Business Ethics celebrates the best writing and thinking by undergraduates and postgraduates on business ethics. It aims to encourage student interest in business ethics and the integration of discussions on corporate responsibility into the core curricula of business schools.

Philippa Foster Back CBE, IBE’s Director said: “These students have shown the impressive level of debate on ethical issues taking place in the UK’s Universities and Business Schools. All those who entered are to be congratulated, and we hope that they will continue to consider ethical issues in their future careers.”

The Postgraduate category was won by Charles Sherwood for his essay ‘Doing the Right Thing: Business Ethics, Moral Indeterminacy & Existentialism’ from the London School of Economics.

Charles said: “The LSE philosophy masters, and in particular the business ethics module, has offered a wonderful opportunity to test rigorously and analytically ideas developed over a three-and-a-half decade career in business. This award is added encouragement for those reflections and hugely appreciated.”

The Undergraduate category was won by David Kerr for his essay ‘Tax Avoidance: the ethical question for business’ from the Birkbeck College, University of London.

David said: “Corporate tax avoidance is an issue which has captured the ethical zeitgeist, requiring examination and informed debate. It is an honour to have won the award, gaining recognition from the respected Institute of Business Ethics for work in this area. At the conclusion of my degree and beyond, I hope to embrace and encourage best ethical practices in work and in life.”

The winners were each awarded £1,000, thanks to a donation from the Gordon Cook Foundation.

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EDITOR'S NOTES

About the Institute of Business Ethics
The Institute of Business Ethics (IBE) is a registered charity which promotes high standards of business behavior based on ethical values. We help organisations to strengthen their ethics culture through the sharing of knowledge and good practice. [www.ibe.org.uk](http://www.ibe.org.uk)

About the winners
Undergraduate winner: David Kerr for his essay 'Tax Avoidance: the ethical question for business' who is studying a BSc in Accounting at Birkbeck College, University of London.
Tutor: Luca Andriani [You can read the essay on the IBE website](http://www.ibe.org.uk)

Postgraduate winner: Charles Sherwood for his essay 'Doing the Right Thing': Business Ethics, Moral Indeterminacy & Existentialism’ who is studying a MSc in Philosophy and Public Policy at London School of Economics.
Tutor: Susanne Burri [You can read the essay on the IBE website](http://www.ibe.org.uk)

About the IBE Student Essay Competition Awards Ceremony
The winners will be announced at the Awards Ceremony on 18th October at 5pm, which also includes a panel discussion entitled: **How do you attract and develop ethical leaders?**

The winners – both postgraduate and undergraduate – will be invited to present their essays and prizes will be awarded by Ivor Sutherland of the prize sponsors, Gordon Cook Foundation and Professor Geoff Moore from Durham University, lead judge for the awards.

As part of the event, a panel discussion chaired by Chris Cowton, Professor of Financial Ethics and former Dean of Huddersfield Business School will explore what companies are doing to attract and nurture ethical talent. Panellists are:

- David Landsman OBE, Executive Director, TATA Limited
- Dominic Hall, Head of Ethical Business Conduct, BAE Systems
- Anna Donovan, Vice Dean (Innovation), Co-director, Centre for Ethics and Law, Lecturer in Law, UCL


About the IBE Student Essay Competition
The competition is in two categories – Undergraduate and Postgraduate. Submissions must be current work from students who are based at Higher Education Institutions in the UK

Submissions may be up to 3,000 words. These can be either a piece of work submitted as an assignment, or an original essay or case study. Group submissions can be made.
Essays are judged using the following criteria:

• Topicality – the extent to which the topic of the essay is subject to contemporary debate and relevance to ethical business practice

• Clarity of expression – the extent to which the essay is fluently written in accessible language, is coherently structured and uses a high standard of referencing

• Analysis - the extent to which the essay presents clear, well organised and well reasoned argument, judgment and opinion or conclusion, with relevant evidence, analysis, illustration, interpretation, evaluation, or application

• Use of theory and research – the extent to which the essay draws on appropriate academic literature and other data and relates it to the topic; and sets out and correctly employs relevant concepts

• Application to practice – the extent to which the essay addresses real-world challenges in business ethics and makes a contribution to the development of thinking and practice

The Lead Academic, Professor Geoff Moore, Professor of Business Ethics, Durham University co-ordinates the judging process, with first stage and final stage judges made up of academics, business leaders and any competition sponsors.

About the Gordon Cook Foundation
The total prize fund for the competition is £2,000, thanks to a donation from the Gordon Cook Foundation. The Foundation was established in 1974 to promote and develop values education in the British education systems.

http://www.gordoncook.org/