

# *Business Ethics: A Christian Method for Making Moral Decisions*

By Dr. John K. Tarwater

J. Coram Deo Publishing, 2019, 130 pages, \$19.99

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*Business Ethics: A Christian Method for Making Moral Decisions* provides an innovative approach that may aid business professionals in applying biblical principles to make God-honoring ethical choices. The book's readability and practical approach are ideal for Christian business professionals and undergraduate and graduate students studying ethics.

The author draws on his academic studies from earning a PhD in Christian ethics and years of experience teaching business ethics at several universities. His experience as a certified public accountant provides him with the practical perspective that aids in the application of ethics to real-world situations.

Tarwater's objective is to provide Christians with a practical guide for making sound ethical decisions. The book springs out of his observation that ethics texts tend to expose readers to ethical issues and the theories of how to resolve them but fail to teach the professional how to "do" ethics. This book takes the reader beyond a list of rights and wrongs found in professional organizations' codes of ethics and provides a biblically based approach to navigating ethical decisions. It is definitely a "how to" resource for business professionals.

The book begins by providing a motivation for studying ethics. Most people have a desire to live consistently within their belief system and have a sound basis for their decisions. A study of ethics can meet these objectives. In addition to these objectives, Christians desire to live rightly before God and make sound ethical choices in the midst of a constantly changing culture. This book can aid Christians in achieving these goals.

Tarwater distinguishes the Christian's approach to ethical decisions from those with a non-Christian worldview. The atheist and agnostic must derive their moral perspective from human sources; their source of truth is

constantly changing as is their basis for moral choices. In contrast, the Christian sees an immutable God as his or her source of moral authority. Thus, ethical decisions can be based on God's consistent moral code, which is absolute and unchanging. The book's process for making ethical choices seeks to draw on God's moral system, giving the reader a reliable source for making ethical decisions.

One of the book's strengths is that it provides a basis for substantiating why an action is morally right. Using Dr. Tarwater's words, "[T]o live ethically in the business world not only requires that we do the right thing (as defined by our source of moral authority), but we must also act from a right heart and for a right purpose" (p. 33).

*Business Ethics* presents an innovative, three-pronged approach to ethical business decisions, giving readers a biblical lens to use in resolving ethical decisions.

1. Right conduct begins with a *right heart*. The Christian undergoing sanctification develops godly character, which produces fertile ground for making correct moral choices. In the Sermon on the Mount, Jesus makes it clear that he is concerned with the attitude of the heart not just outward actions. The Christian pursuing godly character is more likely to make correct moral choices.
2. *Right purpose* arises out of a right heart and seeks to fulfill a godly purpose. Ultimately, our purpose is to seek God's kingdom and his glory. This purpose is carried out in our daily tasks by seeking the good of others while avoiding actions and decisions which may cause harm.
3. *Right conduct* flows out of the first two perspectives. The Christian will more likely exhibit right conduct by first developing a right heart and pursuing right purposes. The Christian following this approach will be more likely to make choices that

bring honor to God and bring about his kingdom and have a sound basis for those choices.

The book's conversational writing style may make it appealing to college-aged students. It is concise enough to be used as a supplemental text in any course that includes an ethics component. Business groups seeking a guide to facilitate a study of ethics may also find this book a good resource. Each chapter includes exercises to stimulate discussion. The exercises cover a variety of ethical issues encountered by businesses as well as current political and social issues. Many exercises challenge the reader to apply Scripture and establish a framework for making ethical decisions. In addition, an extensive bibliography and endnotes are provided for those interested in more in-depth study.

*Business Ethics* could be improved by including more tables and diagrams to help summarize and organize the concepts presented, and a revision of the book is forthcoming. However, this concise, readable book should be considered as a tool to help Christians apply sound biblical principles in their day-to-day decisions.

## ABOUT THE AUTHOR



**Paul G. Schloemer**, PhD, is a professor of accounting in the School of Business at Cedarville University in Cedarville, Ohio. He specializes in taxation and has published in academic and practitioner journals. He currently teaches managerial and financial accounting, and taxation of business entities.