

Business without Management: MacIntyrean Accounting, Management, and Practice-Led Business

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Alasdair MacIntyre's critique of managerial capitalism is well known, with some arguing that MacIntyrean thought is antithetical to contemporary capitalist business. Nevertheless, substantial efforts have been taken to demonstrate how different business activities constitute MacIntyrean practices, which points to an incoherence at the heart of MacIntyrean business ethics scholarship. This article proposes a way of bridging these perspectives, suggesting a reimagined MacIntyrean approach to business that is thoroughly 'practice-led.' A detailed comparison of accounting and management shows that while neither are practices in 'good order,' they differ in significant ways: where management does not meet the criteria for a MacIntyrean practice, accounting is a 'distorted' practice. This leads to a categorisation of practice-led business activity, whereby the traditional tasks of management are subsumed, shared or subordinated to practices and practitioners. Insights on how this can be implemented are drawn from the 'communities of practice' literature and a consideration of professions.

Key Words: MacIntyre, virtue ethics, practice, communities of practice, accounting, management

As an alternative to utilitarian, deontological and contractarian perspectives, Alasdair MacIntyre's neo-Aristotelian philosophy has proven fruitful for business ethics (Beabout, 2020; Beadle, 2017; Sinnicks, 2023). Ferrero and Sison's (2014) analysis notes MacIntyre as the most influential living author in virtue ethics (see also Akgün, Keskin, & Fidan, 2022), and his work has been applied across areas such as organisational governance (Bernacchio & Couch, 2015; Moore, 2012a), corporate public relations (Mackey, 2014), corporate character (Moore, 2005) and meaningful work (Beadle & Knight, 2012).

A MacIntyrean perspective on business ethics (like that of other virtue ethicists) does not associate the 'good' primarily with maximising appropriate consequences, complying with duties or respecting rights. He instead draws on Aristotle's view that the good is associated with functioning (and living) well ("for the function of a lyre-player is to play the lyre, and that of a good lyre-player is to do so well"—Aristotle, ca. 350 BC/2009, 1098a11). MacIntyre holds that whether one is flourishing *qua* human (or other species) is a question of fact, albeit subject to "evaluative and

conceptual enquiry” (1999: 64). Just as we do with machines and non-human animals, we can make both factual and evaluative judgements regarding whether a human (or society) functions well, even if the issues are more complex (MacIntyre, 2016: 29).

In this context, virtues are those human qualities that enable individual and communal flourishing, and in *After Virtue*, MacIntyre’s remedy to the failure of Enlightenment morality includes providing a ‘core concept’ of virtue. He proposes ‘practices’ as providing both an initial context and locus for their exercise, with some virtues—justice, courage, and honesty—being required for all practices. Practices are thereby important for moral development at both individual and communal levels. Although related to institutions, internal and external goods, this concept of a practice is central, and much MacIntyrean scholarship has accordingly examined how certain activities constitute practices. Furthermore, if an activity is a practice, it is appropriate to then consider, more concretely, how various virtues apply and how context-specific goods and standards of excellence are constituted. This is indeed what MacIntyrean scholars have been engaged with, when arguing that management is a practice (Beabout, 2012, 2013, 2014; Brewer, 1997; Moore, 2008; Tsoukas, 2018), or is not a practice (Beadle, 2002; Knight, 2017; Sinnicks, 2014a), that accounting is a practice (Francis, 1990; West, 2018), that finance and investment advising are practices (Rocchi, Ferrero, & Beadle, 2020; Wyma, 2015) and that consumption is a practice (Garcia-Ruiz & Rodriguez-Lluesma, 2014).

Alongside these debates is an acknowledgement that MacIntyre’s views on capitalism are not at all favourable. While some consider his views to be limited (Rocchi & Thunder, 2019), others nevertheless see possibilities within MacIntyre’s scheme for application to capitalist business (Beabout, 2012, 2020; Moore, 2012b). However, there remains a more critical perspective towards MacIntyrean business ethics that sees little prospect for its adoption within contemporary business structures at all—Knight, for example, claims that this “is to misconstrue his entire project” (2017: 86). Sinnicks (2021) goes on to distinguish between ‘right’ MacIntyreans who support a capitalist MacIntyrean business ethics, and ‘left’ MacIntyreans, who maintain scepticism (often based on a Marxist critique). Despite both groups appealing to MacIntyre’s work in support of their positions, they nevertheless appear irreconcilable, raising the question of whether a coherent MacIntyrean business ethics is actually possible.

This article proposes a way in which this impasse might be resolved. By articulating an approach that reconciles MacIntyre’s trenchant criticism of managerial capitalism with his positive views on productive activity, it also reconciles these opposing perspectives on MacIntyrean business ethics. Following a brief review of aspects of MacIntyre’s work, including his views on capitalism and productive activity, the article provides a careful and systematic comparison of two areas of activity: management and accounting. It has previously been argued that both are MacIntyrean practices, and while they are typically found in all contemporary businesses, they differ significantly in their technical nature and professional organisation. The comparison demonstrates that while neither management nor accounting meet MacIntyre’s conception of practices in ‘good order,’ they fall short in significantly different

ways: where management does not meet the definition of a practice, accounting is best considered a ‘distorted’ practice. As MacIntyrean productive activity is focused and organised around practices, this distinction has important implications. Even as a distorted practice, accounting can provide us with a starting point for theorising MacIntyrean business in a way that management cannot.

A reconsideration of the nature of management and MacIntyre’s critique follows. The final section then proposes ‘practice-led business’ as a way of reimagining business to fully maintain both MacIntyre’s critique of managerial capitalism and his positive views on productive activity. Within this reimagined approach, the tasks traditionally associated with management are subsumed, shared, or subordinated within a practitioner-focused structure. Some insight into how this may be implemented is drawn from Lave and Wenger’s (1991) “communities of practice,” and from a consideration of professions.

MACINTYRE AND BUSINESS

To provide some background understanding of MacIntyre’s perspectives on business, this section provides an overview of his views on capitalism, his critique of bureaucratic management, and his positive examples of productive activity.

Capitalism

Biographers of MacIntyre (e.g., Blackledge & Raptis, 2020; Lutz, 2020) have described the evolution of his thought, from early work on Marxism and Christianity, through to his rejection of Marxism, to his turn to Aristotelianism and then Thomism. Throughout, MacIntyre has remained deeply critical of capitalism.

His reasoning is articulated in the introduction to *Marxism and Christianity* (1995), where he identified two evils of contemporary capitalism. The first relates to individual injustices, which can be attributed to character failings. The second refers to several institutional injustices. These include exploitation of labour by capital (where concepts of a just wage are absent in a market economy, and where the surplus provided by labour remains at the disposal of capital), lack of freedom in market relations (where market conditions beyond the control of labour or small producers dictate their fortunes), and the primary characterisation of individuals and groups as consumers (where ‘want’ takes priority over ‘desert,’ acquisition of consumer goods is equated with success and productive activity is simply a means to this end). This acquisitiveness—the Aristotelian vice of *pleonexia*—ultimately impacts individuals such that “Capitalism also provides systemic incentives to develop a type of character that has a propensity to injustice” (MacIntyre, 1995/2006: 149). MacIntyre considers these flaws damning, regardless of the effects capitalism may have on overall levels of economic prosperity.

His views do not appear to have changed. In the third edition of *After Virtue* (2007) he wrote that while he had rejected Marxism, “I was and remain deeply indebted to Marx’s critique of the economic, social, and cultural order of capitalism and to the development of that critique by later Marxists” (2007: xvi). More recently, MacIntyre (2016) revisited Marx’s critique of capitalism, emphasising how the

appropriation of surplus value is essential to understanding capitalism, and how capitalism necessarily distorts individual self-understanding.

Criticised for not considering alternative forms of capitalism—see Keat (2008), who mentions the German variety—MacIntyre (2008) responded by emphasising that everyone should be able to genuinely participate in decision making about common goods, and that no form of capitalism enables this.¹ Neither does MacIntyre support centrally planned economies; his preference is rather for “a local political community with its own economy,” and he gives as examples the *reducciones* of Paraguay, farming cooperatives in Donegal, the municipality of Bologna, and the state of Kerala (2008: 268).

Bureaucratic Management

Consistent with such views, MacIntyre’s perspective on business and management is generally highly critical. In *After Virtue*, arguing that the Enlightenment project (represented by utilitarianism and deontology) failed to secure a rational foundation for morality, MacIntyre describes contemporary morality as being in a state of disrepair, characterised by emotivism. The bureaucratic manager is presented as a ‘stock character’ of an emotivist society (alongside the therapist and aesthete). As more than just a social role that reflects emotivism, the character of the manager actually legitimises emotivism, providing a “cultural and moral ideal” (2007: 29).

The manager embodies emotivism in two main ways. Firstly, in the absence of any distinction between manipulative and non-manipulative behaviour. The manager is tasked with pursuing effectiveness, by controlling and organising conditions (including subordinates) to achieve organisational outcomes that are themselves never questioned: “The manager treats ends as given, as outside his scope; his concern is with technique, with effectiveness in transforming raw materials into final products, unskilled labor into skilled labor, investment into profits” (2007: 30). Secondly, in the flawed basis for managerial expertise—a particular social scientific ideology holding that, like natural phenomena, human affairs can be predicted and controlled. MacIntyre carefully discusses the failures of this ideology, pointing to the absence of reliable law-like generalisations predicting human behaviour, and undermined by an inherent and ‘systematic unpredictability’ in human activity.

For MacIntyre, the problem of bureaucratic management (and other stock characters) is in how it defines contemporary morality, despite disagreements and criticisms that unwittingly reinforce this role. As this is a point not always recognised, he is worth quoting at length:

I have said of characters in general that they are those social roles which provide a culture with its moral definitions; it is crucial to stress that I do not mean by this that the moral

¹ “To give to every child in a local community the kind of education that they need both to participate fully and reflectively in the decision-making of their community about common goods and to choose equally reflectively between alternative concepts of the good life would require a major shift in resources of a kind incompatible with the workings of the labor market in any type of capitalist economy” (MacIntyre, 2008: 269).

beliefs expressed by and embodied in the characters of a particular culture will secure universal assent within that culture. On the contrary it is partly because they provide focal points for disagreement that they are able to perform their defining task. Hence the morally defining character of the managerial role in our own culture is evidenced almost as much by the variety of contemporary attacks upon managerial and manipulative modes of theory and practice as it is by allegiance to them. Those who persistently attack bureaucracy effectively reinforce the notion that it is in terms of a relationship to bureaucracy that the self has to define itself. Neo-Weberian organization theorists and the heirs of the Frankfurt School unwittingly collaborate as a chorus in the theatre of the present (MacIntyre, 2007: 31).

Importantly, MacIntyre's characterisation of the manager here is not aimed at particular instantiations of management, and he does not identify examples of non-bureaucratic managers to emulate, advocate for reform, or call for more critique of bureaucracy. Similarly, he acknowledges that while some managers may claim a degree of specialised knowledge, limited expertise and modest competence, this is insufficient to legitimate contemporary corporate power:

[Such claims] seem to function not as a rebuttal of my argument that a metaphysical belief in managerial expertise has been institutionalized in our corporations, but as an excuse for continuing to participate in the charades which are consequently enacted. The histrionic talents of the player with small walking-on parts are as necessary to the bureaucratic drama as the contributions of the great managerial character actors (MacIntyre, 2007: 108).

Productive Activity

Notwithstanding MacIntyre's hostility to capitalism and managerialism, he provides examples of good productive activity. Practices of farming and architecture are mentioned alongside chemistry and football (2007: 187), and although he provides no detail on how MacIntyrean productive activity might be organised, his views are evident through several examples.

One well-known example is MacIntyre's (1994) contrasting fishing crews. In the first, both individual crew members and organisational management maintain a primary commitment to profitability. This dictates how individuals in the crew conduct themselves (whether they leave the crew) and how managers act (whether to fire crew members). The second is characterised by commitments to excellence in fishing and to the common life of the crew (extending to the broader fishing community). At times, crew members may willingly accept economic hardship for the sake of these goods. This second fishing crew, in which management is notably absent, exemplifies MacIntyrean practice.

MacIntyre (2016) goes on to describe how the Aristotelian–Thomistic common good can be found in families, workplaces and schools, and how management theorist W. E. Deming influenced the Japanese automobile industry. Deming claimed that higher quality vehicles would be produced when employees worked cooperatively to develop entire vehicles and took an interest in the end of their labour, as opposed to single repetitive tasks. MacIntyre also refers approvingly to the

Cummins Engine Company, for which profit-making was secondary to the common good of making excellent products.

Accordingly, while MacIntyre is clearly critical of both capitalist business structures and managerialism, he also supports productive work and identifies workplaces in particular as a context for practices. How exactly MacIntyrean productive activity should be organised remains an open question; a more careful analysis and comparison of MacIntyrean practices can, however, provide some illumination.

MACINTYREAN PRACTICES—MANAGEMENT AND ACCOUNTING

A number of scholars have argued that the activities of both management and accounting can be conceived as MacIntyrean practices and therefore as a locus for the good (Beabout, 2012, 2013; Brewer, 1997; Francis, 1990; Moore, 2008, 2017; West, 2018—but see also the criticism from Beadle [2002] and Sinnicks [2014a], and Beabout's [2014] response). However, problems in how both management and accounting are actually practised are also articulated. West (2018: 32), for example, describes the tradition of accounting as being in a “state of decay” and Beabout (2013) argues for reconceiving the role of the manager as a “wise steward.” Given the central role that practices play, such that MacIntyrean business should be structured around practices, the characterisation of particular activities as practices is itself important. This section reviews the components of a MacIntyrean practice and analyses how management and accounting meet (or fail to meet) three of these components. While this necessarily provides a substantial critique of some previous scholarship, the aim is not only to demonstrate how these two activities relate to the components of MacIntyrean practice, but that they do so in significantly different ways (which thereby provides a means by which MacIntyrean business can be reconceptualised later in this article).

Practices also exist within a broader scheme including virtues and institutions. They provide an initial context for understanding virtues, and while virtues might be found outside practices, these activities provide a particular locus for their exercise (where virtues are described as qualities that enable the achievement of a practice's internal goods—MacIntyre, 2007: 191). Practices are housed and sustained within institutions, that are necessarily involved in allocating external goods (wealth, status, and power). There is an ongoing danger that the integrity of a practice is corrupted by the institution's pursuit of external goods, influenced both by practitioners exercising vices (2007: 195) and/or how practices are institutionalised (1994: 289; 2008; see also Moore & Beadle, 2006).

MacIntyre's definition of a practice differs from other usages of the term. He includes eight elements, all of which are necessary for an activity to be a practice (2007: 187). An activity must be 1) coherent, 2) complex, 3) socially established, 4) cooperative, 5) human, 6) realising internal goods, 7) while trying to achieve standards of excellence (that partially define the activity), 8) resulting in systematically

extending human powers to achieve excellence and conceptions of the ends and goods involved.²

The first five of these criteria are relatively easy to demonstrate regarding both accounting and management. The existence of academic texts and programmes in both disciplines suggests neither are incoherent. Day-to-day tasks completed by both accountants and managers are frequently not simple and reflect the complexity of contemporary business activity. Both accounting and management are socially established and require that individuals work together to achieve goals. Lastly, despite advances in artificial intelligence, and non-human corporate persons, accountants and managers are human. The remaining three criteria require more consideration, as it is here that MacIntyre's understanding differs from other usages of the term.

Internal Goods

Although MacIntyre does not clearly define internal goods, he nevertheless explains the term through examples. Regarding the practice of chess, he identifies "a certain highly particular kind of analytical skill, strategic imagination and competitive intensity" (2007: 188). For painting he identifies (2007: 189–90) the "excellence of the products" (including the performance of painting and the end result) and ongoing "attempts to sustain progress and respond creatively to problems," ultimately reflected in living out one's "life as a painter." MacIntyre (2007: 188) is clear that a practice's internal goods are intrinsically related to the activity, are not finite, can only be specified in terms of that practice and can only be recognised by those with experience in the practice.³ Furthermore, pursuit of internal goods, together with standards of excellence (see below), result in the practitioner being "perfected through and in her or his activity" (MacIntyre, 1994: 284). By contrast, there are multiple ways of achieving external goods of wealth, status, and power, which are not specific to practices and are subject to competition in a zero-sum game.

In this vein, West (2018) argued that high quality financial statements constitute excellent (products of) accounting, and there are examples of excellence in progressing the practice of accounting (such as the Global Reporting Initiative, 2022). We could also consider communities of professional accountants where one's career is defined by professional membership (the use of 'Chartered Accountant' or 'CPA' designations), which reflects one's 'life as an accountant.' Furthermore, quality financial statements are only intelligible in an accounting context, and what makes one set of financial statements better than another is recognisable only by those with experience of accounting. However, this straightforward casting of

² Some have proposed distinctions between different types of practice. Beabout (2012) argues that management is a "domain-relative" practice (a concept taken up by Rocchi et al., 2020 and Garcia-Ruiz & Rodriguez-Lluesma, 2014), and Sinnicks (2021) argues for "community-based" and "excellence-focused" practices. These distinctions do not, however, alter the essential elements of a MacIntyrean practice.

³ MacIntyre (2007: 188, see also 2007: 274) insists, for example, that "there are the goods internal to the practice of chess which cannot be had in any way but by playing chess or some other game of that specific kind."

accounting as a MacIntyrean practice is hampered by the association of the ‘life of an accountant’ with MacIntyre’s external goods of wealth and status (West, 2018: 28, see also Moore, 2018). The traditional professional logic by which accountants serve the public interest has been compromised by managerial and commercial logics dominated by profitability (Carter & Spence, 2014; House of Commons Committee of Public Accounts, 2013; Sikka et al., 2018).⁴ We are left to conclude that despite clear internal goods that can be realised through accounting, these are in peril.

The application to management is more complex as there are several approaches taken within the literature. Firstly, there are suggestions of specific internal goods associated with management. Brewer (1997) suggests that enabling employees and excellence in stakeholder responsibility constitute internal goods, and Tsoukas (2018: 332) similarly posits “ensuring the purposeful cooperation of individuals and groups within the organization in a way that matches stakeholders’ expectations.” These activities are not, however, particular to management (cooperation is, as indicated earlier, a property of all practices). Motivating others, mentoring junior colleagues, encouraging cooperation and collective reflection on responsibilities can be demonstrated by anyone in a business or professional role (including farmers and architects engaged in the cooperative practices of farming and architecture). Such goods are not specific to management. Following MacIntyre’s insistence that internal goods are particular to practices, they cannot be considered internal goods.

Beabout (2012: 418; 2013) describes the traditional functions of management (planning, leading, organising, and controlling), refers to excellence in these areas as well as the need to cultivate the virtue of practical wisdom and act as stewards of the related practice. As skills in planning and organising are not, however, particular to management (Moore, 2017: 98), excellence in these skills similarly cannot constitute MacIntyrean internal goods. This is not to dispute the value of practical wisdom and stewardship, but highlights an important MacIntyrean distinction between virtues (applicable across practices and other contexts)⁵ and internal goods (particular to their practices).

A second approach is taken by Moore (2008), who proposes that managers should participate in the internal goods of the core practice they manage—where a manager of architects should participate in the internal goods of architecture.⁶ This, however, simply reinforces the nature of the related practice (architecture) as a MacIntyrean practice. To the extent that managers participate in and achieve the internal goods of architecture, they engage in the practice of architecture

⁴ Analogous to MacIntyre’s (2007: 274) example of the highly skilled chess player who fails to adequately achieve its internal goods, as he is motivated solely by the external goods associated with winning.

⁵ MacIntyre claims that justice, honesty, and courage are necessary for all practices (2007: 191), and that virtues are applicable not only in relation to the internal goods of practices, but in relation to the goods of individual lives and of communities (MacIntyre, 1994: 284).

⁶ Beabout (2012: 414) similarly argues that management (like teaching and coaching) is always related to some particular domain, and that there is no general or abstract management.

(reflecting Sinnicks' [2017] inclusion of those at the periphery of practices).⁷ It does not follow that management is a MacIntyrean practice.

A third approach is adopted by both Moore and Beabout, where the maintaining and sustaining of institutions is itself a practice that management is engaged in (distinct from the practice housed by the institution). If this reading of MacIntyre is correct,⁸ we could propose the internal goods of management as being the longevity, integrity, and sustainability of the related practice, where the good manager protects the practice from the corrupting influence of the institution (reflecting Beabout's [2013] focus on managers as "wise stewards"). Or, as Beadle suggests, the "synergies achieved between the practices housed by the institution" (2013: 688). For this to be the case, determining the ends of the institutionalised practice and controlling how it operates are tasked to management (and the community of managers). Indeed, Moore (2008: 502; 2017: 110) argues that the more senior a manager becomes, the greater their involvement in determining the organisation's ends, such that they have "outgrown the core practice and now represent the institution that houses it" (Moore, 2008: 505). Similarly, Beabout (2012: 410) emphasises that practices and institutions have different purposes. We could then conceive of managers who (*qua* managers) deliberate on the ends of the organisation and control the practice to secure it, while those engaged in the institutionalised practice focus on the goods and ends of that practice itself (architecture, for example).

This, however, runs counter to MacIntyre's view. Referring to the ongoing deliberation of goods and ends, MacIntyre states that:

when an institution—a university, say, or a farm, or a hospital—is the bearer of a tradition of practice or practices, *its common life* will be partly, but in a centrally important way, constituted by a continuous argument as to what a university is and ought to be or what good farming is or what good medicine is (2007: 222, emphasis added).

Deliberation on the ends and goods of both the institution and the practice is a collective and communal endeavour—it is not a task for a distinct group of managers. Similarly, with respect to the corruption of practices:

The integrity of a practice causally requires the exercise of the virtues by at least some of *the individuals who embody it in their activities*; and conversely the corruption of institutions is always in part at least an effect of the vices (2007: 195, emphasis added).

Protecting the practice from institutional acquisitiveness is accordingly dependent on practitioners exercising virtues rather than vices. It is not dependent on a separate group of managers. This view is evident in MacIntyre's fishing crews example. Where the first crew mentions organisational management and the pursuit of

⁷ Sinnicks argues that "those at the periphery of a practice are engaged in it, albeit partially, and can therefore be considered practitioners too" (2017: 112).

⁸ This is based on MacIntyre's comment that "the making and sustaining of forms of human community—and therefore of institutions—itself has all the characteristics of a practice..." (2007: 194). An alternative reading maintains that it is the making and sustaining of political communities that resembles a practice (and that political communities encompass a range of institutions). See also Sinnicks (2014a: 13).

profitability, the second (exemplifying MacIntyrean practice) does not need managers and yet can make decisions about the fishing crew and safeguard the practice of fishing. So, although internal goods associated with maintaining and sustaining institutions can be identified (as the longevity, integrity, and sustainability of the related practice, or as synergies of multiple practices), these are not in MacIntyre's view internal goods appropriately related to a group of managers.

Two observations can now be drawn, pointing to differences between accounting and management. The first is that while accounting has internal goods, in contemporary business these are in peril. The second is that despite several descriptions of management as a practice, none have (yet) clearly articulated MacIntyrean internal goods specific to managers.

Standards of Excellence

When MacIntyre discusses standards of excellence, he refers to a shared, authoritative determination of what constitutes excellent activity in an area. All practices have technical skills (2007: 193), but given the complexity of practices and the need to gain expertise, entry into practices necessarily involves submitting oneself to the authority of those already versed in the standards of excellence (analogous to apprenticeship). Although not immutable, these standards are nevertheless genuinely applicable within the practice. To use MacIntyre's example (2007: 190), there are definitively better and worse ways to pitch a baseball, and only those with expertise in the practice of baseball can explain this. These stand in contrast to emotivist claims to authority, such that "In the realm of practices the authority of both goods and standards operates in such a way as to rule out all subjectivist and emotivist analyses of judgment" (2007: 190).

West (2018) does not address standards of excellence in accounting directly. However, there are reasons to believe that such standards are present. A substantial body of Generally Accepted Accounting Principles (GAAP) exists (including the International Financial Reporting Standards [IFRS] with their various national adaptations, and, in the USA, the Financial Accounting Standards Boards' Accounting Standards Codification [ASC]). These are developed by accountants with input from accountants and accounting bodies (through discussion papers and exposure drafts). Underpinning these standards are fundamental accounting concepts (such as those presented in the IFRS conceptual framework [IFRS Foundation, 2018]) that are intended to provide guidance when the accounting standards are silent, and which change over time.

Qualification as a professional accountant requires both theoretical understanding of these standards and principles and an extended period of practical experience which does in some ways resemble an apprenticeship. These two requirements are common across professional accounting bodies around the world (including the Institute of Chartered Accountants England and Wales [ICAEW], CPA Australia, CPA Canada, the South African Institute of Chartered Accountants). Alongside the formal demonstration of technical competence through exams, the ICAEW, for example, requires a training agreement with an 'authorised training employer' which includes 450 days of practical work experience (typically over three to five years),

with regular reviews (ICAEW, 2022). Throughout their training contract, trainees apply the technical knowledge gained from formal studies, while developing personal skills and professional judgement. This is entirely separate from, and in addition to formal educational studies, suggesting both authoritative standards of excellence associated with accounting and some indication of MacIntyrean apprenticeship (MacIntyre, 1994: 284).

Application to management is again more complex. Despite debates around whether management could be considered a profession (Donaldson, 2000; Khurana & Nohria, 2008; Spender, 2005, 2007), Khurana and Nohria note that “the claim that managers are professionals does not withstand scrutiny when you compare management with true professions such as medicine and law” (2008: 72). Nevertheless, while management may not be formally professionalised, Moore argues that there is a “generic body of knowledge [that] concerns ... the practice of making and sustaining institutions” (2008: 502), and Beabout (2012: 418) refers to various management theorists who describe the functions and activities of management (such as planning, leading, organising, and controlling, or a range of managerial tasks that include budgeting, hiring, monitoring, communicating, and mentoring). The existence of university programmes in management such as MBAs, as well as accrediting bodies such as the Association of MBAs, also suggests a relatively consistent body of knowledge related to management.

‘Mastery’ of this body of knowledge is, however, exactly that managerial expertise that MacIntyre asserts as a defining characteristic of the emotivist manager. That is, expertise lacking any foundation of law-like generalisations (a point acknowledged by Moore, 2008: 505; see also Spender, 2005), but nevertheless granting power and authority: “the realm of managerial expertise is one in which what purport to be objectively-grounded claims function in fact as expressions of arbitrary, but disguised, will and preference” (MacIntyre, 2007: 107). As MacIntyre’s standards of excellence cannot include such emotivist appeals, it cannot include the conventional ‘body of knowledge’ that constitutes managerial expertise.⁹

There is also no obvious period of apprenticeship related to technical skills and no clear requirements to become a manager. A group of young entrepreneurs starting a new venture without any business experience or qualifications may appoint themselves managers (and be recognised as such). Although some advertised management positions require a university degree, the discipline may not be specified (or may be very general, such as ‘business’ or ‘commerce’ [SEEK, n.d.]), such that a candidate need not have actually studied management.¹⁰ Furthermore, although management credentials are widespread, there are accounts of individuals who have become managers without any degree (Milord, 2021), suggesting that progression to

⁹ This is not to suggest that the conventional body of knowledge related to management has no value, only that it does not confer authority.

¹⁰ This is illustrated by a review of the first 10 job vacancies advertised on the UK’s job search site monster.co.uk/jobs, using the search term ‘manager,’ as at March 24, 2022. While all included ‘manager’ in the job title, four did not list any educational requirements or qualifications. Of the remaining six, none required a degree in management or business administration.

managerial roles depends on personal character traits and accumulated knowledge, rather than particular technical skills specific to management (and which only managers could explain). Indeed, Beabout (2012: 423) provides an anecdote of a colleague who moved into a management position after 20 years' experience as a lineman and is favourably contrasted with less experienced managers with substantial formal training. While the anecdote serves to highlight the role of practical wisdom in management, it also reaffirms how it requires no necessary apprenticeship.

Without authoritative expertise (that does not depend upon social science), and/or some apprenticeship in particular technical skills associated with being a manager, it does not appear that management has authoritative standards of excellence.

Extending Excellence and Conceptions of Ends and Goods

The last criterion refers to the way in which a practice extends our powers to achieve excellence, and how we conceive of the ends and goods associated with the practice. MacIntyre does not conceive of practices as static repetition of activity, even if this activity has clear goods and excellences. Instead, practices progress over time, and they do so by extending the bounds of knowledge and the community of practitioners' conceptions of excellence, as well as through ongoing reflection on the purposes, goals and goods of the practice (and what they ought to be). Such progression is not necessarily linear, and there may be periods of decline. As an example, MacIntyre (2007: 189) discusses how portrait painting moved from iconography to naturalism, reaching a synthesis in Rembrandt. As noted above, it is through participation in this progression that MacIntyre locates the internal good of the 'life of the painter.' MacIntyre also acknowledges, however, that practices can be put to nefarious ends, and that the virtue of justice can be applied to question whether practices are themselves (un)ethical (2007: 200). This need for ongoing reflection on goods and purposes also necessarily brings practitioners into relationship with those who have engaged in and developed the practice in the past and the broader community of practitioners.

The ability of accounting and management to meet this criterion depends on how they meet the previous two criteria. As we are unable to identify particular internal goods or authoritative standards of excellence associated with management, we cannot consider how such goods or excellences could be extended. However, the question is more applicable to accounting. There is evidence of progressive change in accounting over time, from the invention of double-entry bookkeeping to the introduction of cash flow statements and techniques of financial ratio analysis. Each of these developments enhances the product and practice of accounting. However, as West (2018: 32) points out, there is far less evidence of reflection on the purposes and goods of accounting, and where this does take place it is largely within academia (rather than amongst accounting practitioners).

The activities—and the ends and goods—of accounting are of particular importance given MacIntyre's views on capitalism, and how accounting may contribute to both the injustices of capitalism and emotivist managerial control. It is difficult to see how accounting can be a part of MacIntyrean productive activity if it facilitates an

economic system whereby the functioning of the market overrides considerations of justice (including just wage), contributes to the dominance of those with capital over those without, or encourages an overarching focus on profitability. Similarly, as accounting reports (such as budgets) and techniques (such as activity-based costing) are used as an objective basis for managerial decisions, it is a practice particularly vulnerable to co-option by ‘managerial expertise.’

In addition to how accounting may facilitate the managerial capitalism with which MacIntyre is so clearly opposed, accounting (like other practices) can be, and has been, put to the service of other significant injustices. Introducing *Critical Histories of Accounting: Sinister Inscriptions in the Modern Era*, Funnell and Walker note that “the seemingly innocuous practice of accounting has featured in key episodes of the modern era such as acts of genocide, the operation of slavery, the treatment of indigenous peoples and the exploitation of labour under capitalism” (2013: 1). The collection describes the involvement of accounting across multiple sites, both geographically and historically, within broad categories of annihilation, subjugation, exploitation, and exclusion. Although West (2018: 31) identified some of these issues as affecting the tradition of accounting, MacIntyre included this component (extending excellence and conceptions of ends and goods) in the definition of a practice, so it also has implications for how accounting can be conceived as a MacIntyrean practice.

This detailed analysis of accounting and management shows how both activities fall short of MacIntyre’s ideal, but in significantly different ways. Although accounting meets the criteria for a practice in that it is possible to identify internal goods, standards of excellence, and some progression in the practice, it is in important ways compromised. There is evidence that external goods are prioritised over internal goods, there is very little reflection on the purposes and goods of accounting, and there are indications that accounting has been implicated in a range of injustices. We cannot therefore characterise accounting as a practice in ‘good order,’ but instead must consider it a ‘distorted’ practice (adopting terminology used by MacIntyre, 1994: 288–89). Regarding management, however, without clear internal goods or authoritative standards of excellence that we can specifically associate with management, we cannot characterise it as a practice at all. This has significant implications as MacIntyrean business should be structured around practices.

Drawing on a close reading of MacIntyre, the discussion thus far suggests that instead of a binary opposition of practices and non-practices, a more adequate understanding requires distinguishing between practices in good order, practices that are distorted, and activities that are not practices at all. However, a range of questions remain unanswered. If MacIntyre is indeed supportive of productive activity, but management is not a practice, who does the planning, leading, organising and controlling? If management is not a practice, what do we make of ‘management’ as a discipline? Are there alternative perspectives on management that avoid MacIntyre’s critique? And ultimately, we must ask how we can conceive of MacIntyrean business, if management is not a practice, but the focus and structure must nevertheless be led by practices. These questions are addressed, firstly, by

reconsidering ‘management’ and MacIntyre’s critique, and, secondly, by reimagining business along MacIntyrean lines.

MACINTYRE AND MANAGEMENT REVISITED

One response to MacIntyre’s critique of management draws attention to how it applies to Weberian bureaucratic management, dominant in the decades leading up to the publication of *After Virtue* (in 1981), but now less so. This suggests that contemporary management is not Weberian, and there are various alternative managerial approaches not subject to MacIntyre’s critique. Robbins and Coulter’s (2020) introductory text, for example, describing the history of management thought, includes scientific management, Weberian bureaucracy, behavioural, quantitative, systems-based and contingency approaches. Sinnicks (2018) argues that from the 1980s, a ‘cultural turn’ moved away from bureaucratic management. Others, such as Koopman and Wierdsma (1998), describe ‘participative management,’ and some working within the MacIntyrean and/or Aristotelian traditions propose ‘stewardship’ (Beabout, 2013; Potts, 2020) and ‘servant leadership’ (Sinnicks, 2018; Sison & Potts, 2022) as guiding principles.

It is accordingly necessary to revisit MacIntyre’s argument, the reasons behind his critique of management and whether these still apply. As mentioned earlier, this focuses on two issues: firstly, the absence of a distinction between manipulative and non-manipulative behaviour, reflected in the pursuit of organisational effectiveness, where (human) inputs are controlled towards organisational ends that are not questioned. Secondly, the lack of authority for managerial expertise, which relies on a social science that cannot generate law-like generalisations. That these criticisms are exemplified by Weberian bureaucratic management does not, however, entail that they are inapplicable to other managerial approaches.

Robbins and Coulter’s recent (2020) text is again informative, as it covers various theoretical approaches and explicitly acknowledges the importance of ethics in management. Despite this, they define a manager as “someone who coordinates and oversees the work of other people so organizational goals can be accomplished” (2020: 35) and management as “coordinating and overseeing the work activities of others so their activities are completed efficiently and effectively” (2020: 37). There is no consideration of questioning organisational goals (and ethics is instead seen as an issue needing to be managed),¹¹ such that these recent definitions remain subject to the first point of MacIntyre’s critique.

Nor is this limited to Robbin and Coulter’s text. Kaehler and Grundei (2019) examined 29 definitions of management (only four of which pre-date *After Virtue*) and identify three recurring elements. These include an emphasis on functions or tasks (typically variants of planning, organising, leading, and controlling, reflecting the work of Koontz, 1958, 1980), the use of people or resources, with the aim of

¹¹ Chapter 6 is titled “Managing Social Responsibility and Ethics.”

achieving unspecified results or goals. There is again no questioning of organisational goals.

The second issue regarding managerial expertise also deserves further consideration. Sinnicks (2018) acknowledges the force of MacIntyre's critique, but notes that contemporary managers are not necessarily associated with expertise and leaders do not always appeal to social science for their authority. Despite popular portrayals of managerial ineptitude, this does not, however, invalidate MacIntyre's point around managerial authority being unjustified.¹² Furthermore, Sinnicks discusses charismatic and transformational leadership, arguing that despite moving away from appeals to social scientific expertise, these "dominant forms of leadership are more nakedly emotivistic than Weberian forms of bureaucratic management" (2018: 741). Similarly, Spender (2005, 2007) argued that management should be seen more as art than science (see also Khurana & Nohria, 2008). While there may be less reliance on social science to justify managerial authority, the alternative does not appear any less emotivist. In respect to the two points of MacIntyrean critique, therefore, the dominant contemporary characterisation of management remains thoroughly emotivist.

An alternative response to the earlier discussion is that it presents an overly stringent application of MacIntyre's views on practices, and alternative forms of management are more palatable to MacIntyrean thought. Regarding stringency, it is important to recall that the claims about practices made above are themselves made explicit by MacIntyre: a practice's internal goods and standards of excellence are (unlike the virtues) specific to that practice (2007: 188, 274); every practice has technical skills (2007: 193); social science does not provide an adequate basis for authority (2007, chap. 8); entry into a practice involves submission to the authority of those familiar with the standards of excellence (2007: 190; which could be described as apprenticeship, but need not be formal). If activities such as management or accounting (or poetry or football) are examined as MacIntyrean practices and these considerations omitted, the analysis would be incomplete and selective. This does not, however, mean that all practices conform in the same way; some practices (such as sustaining a family) meet these criteria in very different ways to others. So, while the analysis of management and accounting provided earlier closely reflects MacIntyre's views, and there are currently no clear internal goods that are specific to management, it is indeed possible that management may develop in such a way that it meets the criteria for a practice in future.

Regarding the possibility of more palatable managerial approaches, it is necessary to recall MacIntyre's explicit acknowledgement that some managers do not reflect the archetypal emotivist manager. However, for MacIntyre, this does not invalidate, but reinforces his depiction of the manager as an emotivist "stock character" that "sets the stage" for contemporary moral discourse and behaviour (2007: 108). Consequently, although there may be managers (such as some of those described by Moore, 2017) who are democratic or participative, embody servant leadership, or

¹² Indeed, Sinnicks' (2018) examples of Dilbert comics and TV comedies such as *The Office* can be seen as reflections of how "Those who persistently attack bureaucracy effectively reinforce the notion that it is in terms of a relationship to bureaucracy that the self has to define itself" (MacIntyre, 2007: 31).

maintain low power-distance, they are not a model for MacIntyrean business. What the earlier analysis does illustrate, however, is that some business activity does meet the criteria for a practice. Accounting provides an example of this, even as a distorted practice. When considering how MacIntyrean business could be reimagined, practices such as accounting provide us with a more appropriate starting point.

A final consideration relates to the MacIntyrean practice of politics, as “institutionally sustaining practice-based communities” (Sinnicks, 2014b: 230). To the extent that managers are institutionally sustaining productive practices, they could be practitioners of MacIntyrean politics (see also Sinnicks, 2014a: 13; Potts, 2020). However, such MacIntyrean politics is far removed from ‘politics’ in its contemporary usage. MacIntyre describes how, for Aristotle, the *polis* is characterised by shared agreement on the goods of the community, expressed through the bond of friendship, such that “the free self is simultaneously political subject and political sovereign. Thus to be involved in political relationships entails freedom from any position that is mere subjection” (MacIntyre, 2007: 159). Elsewhere,¹³ he clarifies that politics necessarily involves “shared rational deliberation to a common mind” (1999: 129) and those who set themselves apart with political authority lack legitimacy (2006: 51).

This vision of politics is accordingly not consistent with the dominant view of managers and management. As indicated above, this involves being hierarchically superior and distinct from subordinates, and tasked with efficiently and effectively directing (human) inputs to achieve predetermined outputs. The political inequality associated with such a ‘managerial class’ (notwithstanding efforts to involve subordinates through participative management, for example) precludes the equal shared deliberation towards a ‘common mind’ that MacIntyre envisages as the practice of politics.

Alongside the preceding analysis of management as a MacIntyrean practice, we are in the position where 1) the manager, lacking justified authority and still focusing on directing inputs to achieve unquestioned organisational ends, remains an emotivist stock character, and 2) management does not meet the criteria for a MacIntyrean practice, either on its own terms, or as the MacIntyrean practice of politics.

MacIntyrean thought therefore continues to pose a significant critique and challenge, suggesting a dilemma. On the one hand, we can argue that management is a necessary component of advanced capitalism (analogous to MacIntyre’s comment that the nation state is “an ineliminable feature of the contemporary landscape” [1999: 133]), and it is unrealistic and naïve to believe that large-scale productive activity could be conducted without management. To the extent that this is true, we can apply MacIntyrean thought to contemporary business (and management), but this application remains partial and limited. This is not without value, and arguments for the cultivation of virtues and practices (e.g., Moore, 2017; Beabout, 2013) are entirely relevant. It may also be true that management (like the nation state) may result in some beneficial outcomes. Furthermore, despite the important role played

¹³ See MacIntyre (1999: chap. 11) in particular.

by practices, it is worth recalling that virtues can be exercised outside of practices and not all good activities necessarily take place within practices (such as operating a soup kitchen).

The alternative is to embark on a more radical MacIntyrean reimagining of contemporary business, towards institutionalised communities of productive practices without a managerial class. Such a task aims at accommodating both MacIntyre's critique of managerial capitalism and his positive view of productive practices. The remainder of this article asks what this alternative might look like.

REIMAGINING MACINTYREAN BUSINESS (WITHOUT MANAGEMENT)

Reimagining business along MacIntyrean lines—without a managerial class, hierarchy, or authority—requires that it be structured around MacIntyrean practices. This section begins by reconceptualising business activities with MacIntyrean practices as the organising principle such that business is conceived as practice-led. This is followed by a brief consideration of how Lave and Wenger's (1991) concept of communities of practice and of how professional organisations could inform such MacIntyrean practice-led business.

Practice-Led Business

Reconceptualising business along MacIntyrean lines requires rethinking the different types of business activities. The aim is to reconfigure business around its productive practice, so that our understanding and structuring of business is thoroughly practice-led. A six-fold categorisation is proposed, comprising: 1) business activities that are not practices, 2) business activities that contribute to practices, 3) business activities that are components of practices, 4) business activities that are nascent practices, 5) business activities that are practices in good order, and 6) business activities that are distorted practices.

1. Business Activities That Are Not Practices

This category includes business activities that do not meet the criteria for a MacIntyrean practice. They may, for example, lack particular internal goods, and/or authoritative standards of excellence. As described above, this includes management, but could include other activities, such as the work of economists (to the extent that it relies on the 'authority' of economics as a social science) and speculative trading (which, existing primarily to maximise wealth over the short term, may lack internal goods).¹⁴

Such activities are not MacIntyrean practices and MacIntyrean business should not therefore be structured around these. However, those who find themselves in these positions (for example, as managers) may nevertheless benefit by developing relevant virtues (such as practical wisdom, as outlined by Beabout, 2013) and by engaging in proximate practices (Moore, 2017). They may thus address the first of

¹⁴That these activities are not MacIntyrean practices does not entail that they are similar in any other respect.

MacIntyre's concerns regarding capitalism—related to individual injustices associated with character failings.

2. Business Activities That Contribute to Practices

Some activities may not be essential to a practice, but nevertheless contribute to its exercise and development. An accounting firm, may, for example, include personal assistants and administration officers providing support for accountants. Here we may locate some tasks associated with planning and organising the practice (which may have traditionally been performed by managers), particularly those that are routine, not requiring the involvement of practitioners.

Some activities that support practices may be of a specialised nature and could constitute practices themselves. Examples could include computer coders (Von Krogh, Haefliger, Spaeth, & Wallin, 2012) who develop customised accounting software or lawyers who advise on aspects of employment law. The practice of accounting is itself frequently in the service of another practice, where an accountant's reports are, for example, used to support decisions made by farmers or architects in the development of their (institutionalised) practice.

3. Business Activities That Are Components of Practices

Other activities may be part of the practice and essential to it, but in some way fail to meet the criteria for a practice themselves (they may, for example, lack complexity, internal goods, or standards of excellence). Bookkeeping is one such example. Preparing quality financial reports (an internal good of accounting) requires the input and aggregation of financial information, work undertaken by bookkeepers. However, bookkeeping does not have particular internal goods (bookkeepers do not typically have responsibility for the final reports).

Such activities could, over time, develop into practices or change in other ways that impact the practice of which they are a part. In recent decades, bookkeeping has to a significant extent been automated and has impacted the standards of excellence in accounting, such that apprenticeship in accounting now requires familiarity with computerised accounting systems.

4. Business Activities That Are Nascent Practices

MacIntyre (2007: 194) notes that all practices have histories. However, it is also obvious that practices start somewhere, and we must therefore allow for activities that are developing the internal goods and standards of excellence (as well as a tradition of ongoing reflection on ends and goods) required of practices. These activities can be considered nascent practices and could develop from activities in any of the preceding categories, as well as from specialisations within existing practices.

As a relatively recent, but developing area, forensic accounting may be an example of a nascent practice. Huber (2012) argues it should no longer be considered a 'niche' of accounting (see also Howieson, 2018). If bookkeeping techniques become entirely automated and informed by artificial intelligence and other developing technologies, accounting systems design could be considered a nascent practice.

5. Business Activities That Are Practices in Good Order

Activities meeting the criteria for MacIntyrean practices, which have not been corrupted by the acquisitiveness or competitiveness of institutions (MacIntyre, 2007: 194), are practices in good order. Such practices are a locus for the good—those engaged in such practices can develop those virtues necessary to realise the practice's internal goods (both individual and communal). Characteristic of practices in good order is the ongoing participation of practitioners in the life of the practice and the institution in which it is housed, and collective decision making regarding the ends and goods of the institutionalised practice.

As indicated above, neither accounting nor management are practices in good order. As the pursuit of profitability and/or the maximisation of shareholder wealth remains a dominant goal in contemporary business, we would indeed expect actual examples of practices in good order to be rare (although cooperatives and social enterprises may provide a more conducive structure). MacIntyre's exemplar of productive activity that constitutes a practice is instead found in his example of the second fishing crew. A hypothetical group of accountants that services the same community and supports the second fishing crew might be considered a practice in good order. Such accountants could provide quality financial reports enabling the crew to make sound decisions regarding how much economic hardship they can face in trying circumstances, and could use accounting techniques to identify ways to alleviate that hardship.

6. Business Activities That Are Distorted Practices

The final category includes activities that meet the criteria for MacIntyrean practices, but have been corrupted by the acquisitiveness or competitiveness of institutions, typically by prioritising external goods of wealth, status, and power over the practice's internal goods. Such distortion is attributed (at least to some extent) to some practitioners exercising vices. Periods of decline are not necessarily permanent, however, and distorted practices are potentially reformable. As described earlier, there are several ways in which much contemporary accounting appears to be dominated by commercial logics and profitability, rather than focusing on the internal goods of the practice.

Implications

Categorising business activities around MacIntyrean practices has several significant implications. The first is that the organisation of productive activity aims at practices in good order (5), which involves encouraging activities that contribute to practices (2), are a part of practices (3), or that facilitate nascent practices (4). Conversely, the categories at the two extremes—activities that do not constitute practices (1) and practices that are distorted (6)—should be avoided. However, there is an important difference between these extremes, as while distorted practices (such as accounting) can potentially be reformed by refocusing on internal goods (reflecting MacIntyre's [2007: 200] point about practices being subjected to moral criticism), activities that are not practices (such as management) require a wholesale

re-evaluation (and development) of relevant internal goods and authoritative standards of excellence for them to become practices.¹⁵

The distinction between distorted practices (6) and practices in good order (5) is one of degree. Most practices are unlikely to be exemplars of either category and instead contain elements of both. The degree to which a practice is distorted or in good order also changes over time. While contemporary accounting may be dominated by the pursuit of profitability, there may be contemporary examples of accounting practice in good order, and historical examples where accounting had more of a focus on its internal goods.

A further important distinction between distorted practices and those in good order is in the role played by desires. As distortion of a practice is associated with an inordinate emphasis on external goods of wealth, status, and power in comparison to the practice's internal goods, the possibility of desires that are disordered or misdirected needs to be acknowledged. Despite MacIntyre's (2016) *Ethics in the Conflicts of Modernity* dealing explicitly with desire and its justification, this theme has received little attention in MacIntyrean business ethics scholarship (with Moore [2022] being a notable exception). Yet, as this categorisation shows, it is not only the distinction between practices and non-practices that is of importance, but also the distinction between practices that are distorted and those that are in good order. Further research into the role that desires play in practices (and various business activities) would enhance our understanding of MacIntyrean practice.

The final implication is that there would be no separate category for managers. There is, however, inevitably a need for some organisational planning, leading, organising, and/or controlling, so we need to consider how these tasks could be performed. Firstly, it appears that routine and administrative tasks can be completed by those who support practices (categories 2 and 3), either in support roles or by providing services that are themselves productive practices.¹⁶ However, those tasks that have a more significant impact on the institutionalised practice require the involvement of practitioners themselves. In some instances, depending on the organisation, such tasks could be performed by groups of practitioners in consensual collaboration. In other cases, acknowledging that not everyone is suited to these tasks, particular practitioners may be chosen by the broader group to engage in certain activities. However, rather than constituting a separate group of managers, such practitioners would simply be those who have developed and display the virtue of practical wisdom (*phronesis*).

Echoing the work of Beabout (2012, 2013), Moore (2017) and Potts (2020), Pakaluk is notable for translating *phronesis* as "administrative ability," describing

¹⁵ Following the earlier discussion, for management this would require development of internal goods specific to management and standards of excellence not based on social science (or that are otherwise emotivist). It should also reflect MacIntyre's view that deliberation and decision making within the institutionalised practice is the task of practitioners. (Note also that this goes beyond the development of practical wisdom, which, as a virtue, is applicable to many practices.)

¹⁶ Being subordinate to practitioners, those providing support in categories 2 and 3 would not be managers of the institutionalised practice.

the point of the virtue as being “to bring into existence important goods in an orderly and efficient way, and in a way that does full justice to all of them” (2005: 215). Unlike internal goods and standards of excellence, which are specific to particular practices, virtues such as *phronesis* are universally applicable. However, as not all practitioners will have sufficiently developed practical wisdom, nominating particular *phronetic* practitioners for some planning, leading, organising, or controlling may be appropriate. Given the critique of management, however, several provisos are needed to avoid the creation of a separate group of managers. Firstly, such practitioners must remain subservient and subordinate to the ongoing, shared deliberation of goods (towards a ‘common mind’), such that all significant decision making regarding the institutionalised practice remains collective. Secondly, the extent to which such practitioners take on administrative tasks must be limited in degree and duration, to ensure both that they remain practitioners, and to avoid any enduring distinction between (*phronetic*) practitioners who take on administrative tasks and those who do not.

While tasks of planning, organising, leading, and controlling are therefore still performed, these are subsumed within categories 2 and 3, shared amongst practitioners or performed by *phronetic* practitioners. In all cases, those performing these tasks are subordinate to the community of practitioners; the managerial hierarchy that is essential to management as per Robbins and Coulter (2020) is absent.

Such a perspective is clearly dramatically different to contemporary business. It also diverges significantly from some MacIntyrean scholarship in business (see Moore, 2017; Beabout, 2013). That is, although there is an important commonality in the emphasis on *phronesis* as a guiding virtue, and encouraging a focus on the productive practice, there are key differences. The proposal above has businesses structured entirely around the productive practice (such as architecture, farming, or accounting), and not around twin practices (architecture / farming / accounting plus management). The community of practitioners therefore does not lie at the bottom of a managerial hierarchy, but sits above all administrative functions and is involved in all significant decision making regarding the institutionalised practice. Those who perform supporting tasks (such as HR, IT, and finance) report to this community of practitioners rather than to a managerial hierarchy. A *phronetic* practitioner may be nominated by the practitioners themselves (rather than appointed by senior management) to take on particular tasks around planning, organising, or leadership. He or she thus reports and remains accountable to the practitioners. Career advancement, and the rewards of wealth, status, and power, is associated primarily with mastery of the practice, rather than with progression along a managerial career path. Lastly, the practice is safeguarded by the practitioners themselves exercising the virtues.

Some further insight regarding how this might be implemented can be gained by considering how MacIntyrean practice can be related to the concept of communities of practice and to professions.

Communities of Practice

Since Lave and Wenger’s (1991) *Situated Learning*, the concept of communities of practice has received considerable attention. Developed within learning theory

(Wenger, 1998), its definition and use of ‘practice’ differs from the MacIntyrean conceptualisation.¹⁷ Furthermore, as Wenger argues that the concept can be used in achieving organisational ends (without questioning those ends), it reinforces the dominant emotivist culture. Nevertheless, there are several resemblances between communities of practice and MacIntyrean practice.

Firstly, communities of practice are founded on a view of humankind as social, where expertise (and excellence) is important. Wenger outlines four premises underlying his theory, which include an emphasis on knowledge being associated with “competence with respect to valued enterprises—such as singing in tune, discovering scientific facts, fixing machines, writing poetry, being convivial, growing up as a boy or a girl, and so forth” (1998: 4). Engagement in such communities of practice happens routinely across contexts and pre-dates industrialisation (Wenger, 1998: 5). These communities are often small (Wenger et al., 2002: 24–25) and engagement necessarily involves personal identity, and a “process of being active participants in the *practices* of social communities and constructing *identities*” (Wenger, 1998: 4, emphasis in original).

The interdependence of community members is also recognised, where interaction is not transactional but reflects “a deeper understanding of mutual value that extends over time” (2002: 37). Lastly, while communities of practice require leadership, this “is distributed and is a characteristic of the whole community” (2002: 36).

There are therefore important similarities with MacIntyrean practice in terms of how practices are widespread, pre-date modernity, require social participation, emphasise specialised competence, develop individual identity within community, and recognise interdependence. Although not all communities of practice are MacIntyrean practices (there is no indication of internal goods in the description of communities of practice), all instantiations of MacIntyrean practices (i.e., particular groups of accountants, farmers, and architects) are communities of practice. Furthermore, as the concept of communities of practice has considerable support, the principles for ‘cultivating’ such communities can provide insight for MacIntyrean practice. Three points are of immediate relevance.

The first is that technological changes mean that ‘distributed communities of practice’ are becoming the norm (Wenger et al., 2002: 25). The second refers to a ‘constellation of practices’ as a grouping of inter-related practices. This provides a higher-level perspective linking local communities of practice to the global (Wenger, 1998: 131). It is also notable that Wenger et al. (2002) provide numerous examples of communities of practice within large-scale organisations (see also Probst & Borzillo, 2008). MacIntyre’s work has a clear preference for small-scale, local communities, which could be a stumbling block for application to large-scale globalised productive activity. However, if small-scale communities of practice can operate successfully by using technology within larger constellations of practices in a globalised environment, then it may be possible for small-scale MacIntyrean

¹⁷ Wenger, McDermott, and Snyder (2002: 29) define a practice as “a set of frameworks, ideas, tools, information, styles, language, stories, and documents that community members share.”

practices to do the same (see also Dobson's [2008] discussion of technologically facilitated communities in relation to MacIntyrean practice, and Bernacchio's [2018] analysis of how MacIntyre's [1999] "networks of giving and receiving" enable communal relationships between organisations).

The third point relates to the role of management. In considering how organisations may be designed, Wenger (1998: 242) specifically notes that this is not necessarily a task for management: "It assumes a design directed at a constellation of practices, but not the existence of a separate management community from which decisions and power emanate."¹⁸ This reflects the MacIntyrean view that the development and maintenance of institutionalised practices does not require a managerial class. It is worth recalling, however, that although communities of practice may correspond to MacIntyrean practices in some ways, the latter require institutionalisation. Communities of practice would therefore also require institutionalisation, and the involvement of practitioners in directing the institutionalised community of practice.

Nevertheless, the characteristics and acceptance of communities of practice suggests that contemporary MacIntyrean productive activity (as a particular type of community of practice) may be possible, and may flourish without the structures of managerial control.

MacIntyre and Professions

Moore (2018: 121) has demonstrated how MacIntyrean thought provides a useful way of understanding "virtuous professional organisations," where, for example, priority ought to be placed on internal over external goods. However, in the context of MacIntyre's critique of managerial capitalism, professions also provide a way of understanding how MacIntyrean productive activity might be structured. The characteristics of professions resemble MacIntyrean practices, such that the Australian Council of Professions (n.d.), for example, defines a profession as:

a disciplined group of individuals who adhere to ethical standards and who hold themselves out as, and are accepted by the public as possessing special knowledge and skills in a widely recognised body of learning derived from research, education and training at a high level, and who are prepared to apply this knowledge and exercise these skills in the interest of others.

Evident here is activity that is socially established and cooperative, with suggestions of internal goods and standards of excellence, where professionals use their "special knowledge and skills" for the good of others (while also following ethical standards). This also reflects the trait-based approach to understanding professions, as autonomous communities of experts performing services in the public interest, and sharing values, norms, and standards of behaviour.

As professions have characteristics that resemble MacIntyrean practices in several respects, considering how professions are organised can provide insight for

¹⁸ Although Wenger et al. (2002) do not assume or require managerial involvement, unlike MacIntyre they do not maintain a critical stance to managerial capitalism and allow for communities of practice to develop within conventional business structures.

structuring productive practices. Firstly, the leadership of professional bodies such as the ICAEW is determined by members' voting, and leaders are invariably practitioners themselves (for the ICAEW, professional accountants). Furthermore, leadership terms are limited, ensuring rotation amongst other practitioners.

Secondly, professions are explicitly oriented towards the good of their members and the public interest. The mission statement of the Association of International Certified Professional Accountants (AICPA & CIMA), for example, is as follows:

We are the most influential body of professional accountants in the world. Our mission is to drive a dynamic accounting profession ready to meet the demands of a constantly changing, disruptive world. We provide the tools, resources and intelligence members need to clarify complexity, anticipate risk and create opportunity. We are their voice, protecting the public interest and powering trust, opportunity and prosperity worldwide (AICPA & CIMA, 2022).

Here there is a focus on members (practitioners), with the organisation representing members and tasked with contributing to their development and to the communal good.

Thirdly, some major changes occurring within professional bodies involve all members. The merger, for example, of the Institute of Chartered Accountants Australia with the New Zealand Institute of Chartered Accountants to form Chartered Accountants Australia and New Zealand (CA ANZ) in 2013 was subject to a vote in which all members of both bodies could participate (Chapman-Smith, 2013). Other changes to CA ANZ's by-laws, involving amendments to governance processes have also been voted on by all members (CA ANZ, 2021). This does not mean that all decision making is participative, yet it does illustrate how practitioners can be involved in decision making, and that such participation reflects the logic of professions.

There are, however, limits in how professions reflect MacIntyrean practices. Notwithstanding its professionalisation, accounting is a distorted practice. Reiterating Moore (2018), the extensive literature critiquing the trait-based view of professions (highlighting the role of power, monopolising tendencies and other exclusive practices) also illustrates how external goods of wealth, status, and power can corrupt a practice. Similarly, the elitism sometimes associated with professionalisation is antithetical to MacIntyrean thought—although the points made above could equally be applicable to industry associations representing trades rather than professions, such as 'Master Builders.' Other organisations outside of the private sector (such as universities, schools, and colleges) also tend to be oriented around excellence in their particular domains. Notwithstanding an encroaching managerialism, they may also provide indications of how productive activity could be organised. Furthermore, the substantial size of many professions would appear to preclude the genuine participation MacIntyre considers essential.

Despite such difficulties, professions (and similar organisations) and communities of practice suggest that it may be possible to organise productive activity around excellence. With practice-led business being the lens through which all business activities are understood, this in turn suggests possibilities for reimagining business

along MacIntyrean lines, and scope for both conceptual and empirical investigations that develop this further.

CONCLUSION

MacIntyrean philosophy is known both for its hostility to managerial capitalism and for promoting productive practices within a neo-Aristotelian framework. How these views can be reconciled presents a problem for its application to contemporary business, questioning whether a MacIntyrean business ethics is even possible. This article proposes an approach to resolving this problem, suggesting practice-led business, whereby productive activity is focused and structured around practices and practitioners, and where the tasks traditionally associated with management are subsumed, shared or subordinated to practices and practitioners. Several specific contributions can be identified.

Firstly, while much MacIntyrean scholarship focuses on whether particular activities constitute practices, this article suggests an alternative focus. Although the analysis of management and accounting reveals that neither are practices in good order, it draws attention to an important distinction between activities that are not practices, those that are distorted practices, and those that are practices in good order. This distinction emphasises the role of desires and how these are directed towards external or internal goods.

A second contribution is in the reimagining of business as practice-led. This includes a categorisation of business activities around practices, incorporating activities that contribute to practices, those that are components of practices, and the possibility of nascent practices. The focus of business is on practices and their internal goods (with associated virtues and standards of excellence), where the institutions housing such practices are collectively sustained by practitioners rather than managers. Such practices would be supported by administrators and networked with participants from other practices, with the community of practitioners engaging in ongoing reflection and evaluation of the goods and ends of the practice (including how they may be contributing to various injustices).

This also includes a consideration of how MacIntyrean practice relates to the concept of communities of practice. The identification of several similarities suggests that developments in communities of practice (around technologically facilitating distributed communities, constellations of practices, and an autonomous structure) may be applicable to practice-led business. Similarly, reviewing how professions resemble MacIntyrean practices and extending Moore's (2018) analysis, suggests that the organisation of professions and other associations that have a similar focus indicates how productive activity could occur without a managerial class (subject to the MacIntyrean tensions between external and internal goods).

Notwithstanding these insights and suggestions, there remains considerable scope to empirically examine particular instantiations of productive activity focused on excellence without a managerial class, to increase our understanding of the barriers and enablers to more fully implementing MacIntyre's scheme. Conceptual work can also further develop the relationship between practice-led business, communities of

practice and professions, considering, for example, the role played by the MacIntyrean practice of politics. Ultimately, if MacIntyre is correct, structuring business entirely around practices, and towards practices in good order, will enable the achievement of both individual and communal goods, through the development of virtues that contribute to the moral development of practitioners. This in turn will contribute to human communities that function well, and while ‘business without management’ may be a radical suggestion, the possibility of pursuing productive activity in flourishing human communities without the detriments of managerial capitalism remains enticing.

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