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WE THE PEOPLE?
CASE NOTES ON THE DANA CORPORATION
POLICIES DOCUMENT

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Abstract

Companies are increasingly using written ethical codes to communicate their principles and practices; however, there have been few attempts to examine the complex language decisions the composers of such documents are likely to face in their attempt to "manage" the differing expectations of their readers. To reveal some of the rhetorical concerns that arise in constructing a code that is truly affiliative and inclusive of the readership and yet reflective of the goals of the corporation itself, this study focuses on Dana Corporation's code. Using the standard linguistic technique of substitution to examine possible alternatives, especially the ways in which Dana refers to itself and its employees, brings to light some of the subtle rhetorical decisions that composers of ethical codes need to negotiate.

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Among U. S. companies there is what Cressey and Moore (1983) called a "budding ethical code movement." A 1986 report from the Center for Business Ethics notes that "of those companies taking steps to institutionalize ethics, 93 percent have written codes of ethics in place, representing about a 5 to 10 percent rise over a 1979 study by the Ethics Resource Center and almost a 40 percent rise over a study for the Conference Board twenty years ago" (p. 86).[1] The Center's 1986 study also found written ethical codes to be the most popular device companies use to institutionalize their ethical principles. The popularity of corporate codes is further indicated by a 1987 Conference Board survey of 300 international senior executives in which 76 percent of the respondents reported having some kind of code.[2] Companies are increasingly using written ethical codes to communicate their principles and practices (Harris, 1978; Wakin, 1985).

Responses to the Conference Board's 1987 survey indicate that while corporate executives believe ethical codes have a limited effect in deterring intentional wrongdoers, codes play an important role in making employees aware that ethical as well as economic and social implications ought to be considered when making business decisions (Cavanagh, 1984). A code demonstrates a company's commitment to state its standards and to ask its workforce to incorporate these standards into their daily activities (Brenner & Molander, 1977; Drake & Drake, 1988). The Conference Board also found that a significant number of the companies have imposed penalities for violations outlined in their codes; for example, 61 percent of the companies whose codes include termination have actually imposed it.

The fact that in recent years a significant number of U. S. companies have composed or revised written ethical codes may be attributed in part to the highly-publicized scandals which brought criticism, and in some

cases warnings, from the general public, government agencies and even business leaders themselves (Cressey & Moore, 1983; Chewning, 1984; Gellerman, 1986; Wagel, 1987; Wakin, 1985). The budding ethical code movement is also associated with what Lodge (1977) called the "new ideology," which is summed up in the oft encountered phrase "corporate social responsibility" (Frederick, 1986; Sohn, 1982).[3]

The increasing significance of corporate ethical codes has, naturally enough, attracted the attention of scholars, observers and consultants. The bulk of resulting literature suggests procedures for effective code design, promulgation and enforcement (Austin, 1961; Berenbeim, 1987; Boulanger & Wayland, 1985; Harris, 1978; Molander, 1987; Trevisan, 1986; Weller, 1988).[4] A few studies review code content (Sanderson & Varner, 1984). Among these, Cressey and Moore's (1983) thorough-going analysis of the policy areas and compliance procedures covered in over 100 codes from the Conference Board's John H. Watson Library collection is especially useful. However, there seem to have been few attempts to examine the language of ethical codes (Fleming, 1987).[5] This lack of attention to language choice is, we believe, unfortunate because it has tended to overlook the complex language decisions the composers of such documents are likely to face in their attempt to "manage" the different expectations of the various sectors in their intended readership.

To address language issues in corporate ethical codes we shall concentrate on the obvious crux of how corporations refer to themselves (and their constituencies) in the formal expression of their ethical philosophy and policies. As codes consist largely of propositions about preferred corporate behavior, the way the corporations refer to themselves as sentence subjects (we, XYZ corporation, employees, XYZ people, etc.) and where and why those self-references vary, can be used to study changes in emphasis among corporate, sectoral and individual affiliations and responsibilities.

We will center our discussion around Dana Corporation's code titled The Philosophy and Policies of Dana (henceforth PPD). We examine the PPD in some detail because we believe such analysis will reveal some

little-addressed rhetorical concerns which arise in constructing a statement that is truly affiliative and inclusive of the primary readership (the internal audience of employees), and yet truly reflective of the various goals of the corporation itself. Analysis of PPD will include the standard linguistic technique of substitution in order to study the effect of alternative rhetorical choices. By considering possible alternatives, especially in terms of how Dana refers to itself and its employees, we hope to demonstrate some of the subtle rhetorical decisions that composers of ethical codes need to negotiate.

SIGNIFICANCE OF DANA AND THE DANA POLICIES DOCUMENT

Dana Corporation is widely believed to be a successful company. One of its great strengths is said to lie in its consuming orientation towards people. Peters and Waterman characterize this orientation in their best-selling book, In Search of Excellence (1984) as follows:

> The orientation is bone-deep and embedded in the language itself. At Delta, it's the "Family Feeling." At Hewlett-Packard, it's "the HP Way," and "Management by Wandering Around." At Dana, it's simply the constant use of the word "people"--in annual reports, in top executive speeches, in statements of policy (p. 239).

The emphasis on "people" is evident in Dana documents such as the flyer titled The Dana Style. All the major sections in this document begin with two words: "Dana People." We read that "Dana People Serve the Shareholder," Dana People Participate and Innovate," "Dana People Focus on Customers," and "Dana People Are Good Citizens."

Another aspect of Dana which is directly relevant to those concerned with business communication and which recommends the PPD for study, is its emphasis on oracy. For instance, company folklore (Industry Week, 13 October 1986) remembers the 1969 incident when former President McPherson publicly dumped into the trash a sizable collection of detailed Dana policy manuals. As recently retired President Mitchell tells it in the

Industry Week piece, "There is little, if anything, written down; it's all done orally" (p. 60). One important exception to the oral character of Dana communications is the PPD, the document initiated by President McPherson in 1969 (and subsequently revised in 1987) that galvanized and inspired employees and brought Dana recognition as one of the nation's best companies (Levering, Moskowitz & Katz, 1985).

The PPD is also significant in that it is a signed document. The corporate codes we have accumulated suggest that this is rare.[6] Generally there is either no indication of authorship at all (as is the case for the majority of such documents), or the code is merely signed with the name of the corporation (as are the Johnson & Johnson "Our Credo," the Owens Corning Fiberglas "Winning Through Quality Performance," and the Trinova Corporation "Standards of Business Conduct"), presumably indicating both the code's official status and its implied consensual nature. Rather than avoiding the authorship issues altogether or supplanting a signature with the company name, the PPD is signed by "The Policy Committee," a revelation that allows us to investigate particular rhetorical consequences that may follow from a declared authorship which is a subset of "all Dana employees" and yet empowered to speak on behalf of all.

ANALYSIS OF THE PHILOSOPHY AND POLICIES OF DANA (PPD)

The Philosophy and Policies of Dana (PPD) is a flyer that opens to the full-page, small-print, single-spaced document we analyzed. On the overleaf a five-sentence preface introduces the document as the philosophy that reflects Dana's basic thinking and concludes with the assurance that "The Policy Committee is responsible for our philosophy and our policies." We characterize the PPD as a hybrid code for it is both a credo or mission statement and an outline of fundamental principles and policies for Dana Corporation and Dana employees.[7]

The PPD itself, which is reproduced in Figure 1, consists of eight major sections titled "EARNINGS," "GROWTH," "PEOPLE," "PLANNING," "ORGANIZATION," CUSTOMERS," "COMMUNICATION," and "CITIZENSHIP"

respectively. Fully consistent with Dana's special attention to people, the section headed "PEOPLE" is by far the largest, containing more than twice the number of sentences found in any other section. It is also noteworthy that 18 of the 66 sentences in the document begin with the subject-verb duo "we believe," a fact that provides strong textual support for the view that the PPD is, whatever else it might be, quite literally an "employee credo."

DANA POLICIES

EARNINGS

The purpose of the Dana Corporation is to earn money for its shareholders and to increase the value of their investment. We believe the best way to do this is to earn an acceptable return by properly utilizing our assets and controlling our cash.

GROWTH

We believe in steady growth to protect our assets against inflation.

We will grow in our selected markets by implementing our market strategies.

PEOPLE

We are dedicated to the belief that our people are our most important asset. Wherever possible, we encourage all Dana people within the entire world organization to become shareholders, or by some other means, own a part of their company.

We believe people respond to recognition, freedom to participate, and the opportunity to develop.

We believe that people should be involved in setting their own goals and judging their own performance. The people who know best how the job should be done are the ones doing it.

We believe Dana people should accept only total quality in all tasks they perform.

We endorse productivity plans which allow people to share in the rewards of productivity gains.

We believe that all Dana people should identify with the company. This identity should carry on after they have left active employment.

We believe facilities with people who have demonstrated a commitment to Dana will be competitive and thus warrant our support.

We believe that wages and benefits are the concern and responsibility of managers. The Management Resource Program is a worldwide matter — it is a tool that should be used in the development of qualified Dana people. We encourage income protection, health programs, and education.

We believe that on-the-job training is an effective method of learning. A Dana manager must prove proficiency in at least one line of our company's work — marketing, engineering, manufacturing, financial services, etc. Additionally, these people must prove their ability as supervisors and be able to get work done through other people. We recognize the importance of gaining experience both internationally and domestically.

We believe our people should move across product, discipline, and organizational lines. These moves should not conflict with operating efficiency.

We believe in promoting from within. Dana people interested in other positions are encouraged to discuss job opportunities with their supervisor.

Managers are responsible for the selection, education and training of all people.

All Dana people should have their job performance reviewed at least once a year by their supervisors.

We believe in providing programs to support the Dana Style. We encourage professional and personal development of all Dana people.

PLANNING

We believe in planning at all levels.

The Policy Committee is responsible for developing the corporate strategic plan.

Each operating unit within its regional organization is responsible for a detailed five-year business plan. These business plans must support the corporate strategic plan and market strategies. These plans are reviewed annually.

Commitment is a key element of the Dana Management Style. This commitment and performance will be reviewed on a monthly basis by the appropriate regional operating committee and on a semi-annual basis during Mid-Year Reviews.

ORGANIZATION

We discourage conformity, uniformity and centralization.

We believe in a minimum number of management levels. Responsibility should be pushed as far into the organization as possible.

Organizational structure must not conflict with doing what is best for all of Dana.

We believe in an organizational structure that allows the individual maximum freedom to perform and participate. This will stimulate initiative, innovation, and the entrepreneurial spirit that is the cornerstone of our success.

We believe in small, highly effective, support groups to service specialized needs of the Policy Committee and the world organization at large as requested. We believe in task forces rather than permanent staff functions.

We do not believe in company-wide procedures. If an organization requires procedures, it is the responsibility of the manager to create them.

CUSTOMERS

Dana is a global company focused on markets and customers. We compete globally by supplying products and services to meet the needs of our customers in our selected markets.

We are dedicated to the belief that we have a responsibility to be leaders in our selected markets.

We believe it is absolutely necessary to anticipate our customers needs for products and services of the highest quality. Once a commitment is made to a customer, every effort must be made to fulfill that obligation.

It is highly desirable to outsource a portion of our production needs. Outsourcing increases our competitiveness and protects the stability of employment for our people. It also protects our assets and assures performance to our customers.

Dana People throughout the organization are expected to know our customers and their needs.

COMMUNICATION

We will communicate regularly with shareholders, customers, Dana people, general public, and financial communities.

It is the job of all managers to keep Dana people informed. Each manager must decide on the best method of communication. We believe direct communication with all of our people eliminates the need for a third party involvement. All managers shall periodically inform their people about the performance and plans of their operation.

CITIZENSHIP

The Dana Corporation will be a good citizen worldwide. All Dana people are expected to do business in a professional and ethical manner with integrity.

Laws and regulations have become increasingly complex. The laws of propriety always govern. The General Counsel and each General Manager can give guidance when in doubt about appropriate conduct. It is expected that no one would willfully violate the law and subject themselves to disciplinary action.

We encourage active participation of all of our people in community action.

We will support worthwhile community causes consistent with their importance to the good of Dana people in the community.

The Policy Committee
Dana Corporation

Approved by The Board of Directors
Dana Corporation

10/28/69   Rev. 12-1-87

Figure 1: Reproduction of The Philosophy and Policies of Dana (PPD)

Of the 66 sentences in the PPD, 44 of them, fully two-thirds, have
an opening subject that refers by various means to the entity Dana, that is,
the company itself, its employees or various sectors of those employees.
Of these "employee-denoting" subjects, 33 are "we" subjects and 11 are
other employee subjects such as "The people," "A Dana manager," "Dana
people," and "The General Counsel." The 22 sentences that do not open with
some kind of employee subject fulfill various special purposes, which we
discuss later in this article. A breakdown of employee subjects is given in
Table 1.

Table 1: Opening Employee Subjects

Section Headings	A # of sentences	B # of 'employee -denoting' subjects	B_1 "we" subjects	B_2 other 'employee' subjects
EARNINGS	2	1	1	0
GROWTH	2	2	2	0
PEOPLE	24	20	16	4
PLANNING	7	3	1	2
ORGANIZATION	10	6	6	0
CUSTOMERS	8	4	3	1
COMMUNICATION	5	4	2	2
CITIZENSHIP	8	4	2	2
TOTALS	66	44	33	11

"We" Subjects

The 33 sentences in the PPD that begin with the subject we suggest considerable writer discernment. Rather than presenting policies as directives in an "I'm-telling-you" fashion, the use of we sometimes serves to include readers who had little or nothing to do with creating those policies, and sometimes serves to affirm the credo-like function of the document. Sentences without we subjects also seem deliberate. The following analysis posits possible reasons for these choices.

As we have already mentioned, the PPD is annotated at the bottom right with "The Policy Committee" and further endorsed with "Approved by The Board of Directors." However, it is not as though the Policy Committee is expressing its own views by the use of we in the PPD. Consider, for instance, the juxtaposition of the first two sentences in the "PLANNING" section:

> 1) We believe in planning at all levels.

> 2) The Policy Committee is responsible for developing the corporate
>   strategic plan.

Citation 2) in fact is the single instance of "The Policy Committee" occurring in the document proper--the only other occurrences being the last sentence of the preface and the signature at the document's end. For this reason alone, "The Policy Committee" as the sentence subject clearly seems designed to distinguish 2) from 1) and the many other sentences beginning with we. If in fact 2) had used we, that use may have both subverted the authority of the Policy Committee as the creators of company policy and over-identified this we with the totality of the primary audience--an impression already created by the heavy use of we in the preceding section dealing with people. The following substitution illustrates these consequences:

> 2a) We are responsible for developing the corporate strategic plan.

On the other hand, several of the statements where we is the subject are decidedly managerial in tone:

3) We believe in promotion from within.

4) We endorse productivity plans which allow people to share in the rewards of productivity gains.

In such instances we represents the Policy Committee as speaking on behalf of all; however, using we rather than The Policy Committee seems a fitting attempt to identify managerial directives as employee responsibilities.

In her study of instructors' use of personal pronouns, Rounds (1987) labeled we forms of this kind as "authorial." Such usage, she suggests, is akin to an instructor announcing his lesson review with the words "We said last week that . . . ," or introducing the topic of his lecture with the phrase "Today we will cover . . . ." Rounds' analysis suggests that in these instances, the instructor displaces the exclusive I with the inclusive we and therefore, by implication becomes "a cooperative partner acting in conjunction with the students" (p. 21). "By using a we that can be analyzed as an inclusive," Rounds maintains, "the teacher can identify himself as a member of the group consisting of students; they are linguistically subsumed in the teacher's monologic I talk, becoming part of a we working cooperatively" (p. 22). In a comparable way, it thus seems that the "authorial we" in the PPD may relegate the inherent status differences in superior-subordinate relationships at Dana to the subtext while concretizing an idealized environment in which all the participants, regardless of their relative power, are working together to achieve the company's goals.

The we references in the PPD also support the affirmatory credo-like function of the document as in the following example:

5) We believe in steady growth to protect our assets against inflation.

Here the we, like a pledge of faith, points to things hoped for, but perhaps not seen. Considering that the PPD is written by a high-level committee, alternatives to we in this case may be disingenuous, if not impossible to substantiate, as the following substitution illustrates:

> 5a) All of us at Dana believe in steady growth to protect our assets against inflation.

The substitution in item 5a, suggests interpretations that may be unmanageable, as illustrated by 5b) and 5c):

> 5b) All of us at Dana do actually believe in steady growth . . . .

> 5c) All of us at Dana ought to believe in steady growth . . . .

Item 5b) is impossible to prove (and open to damaging falsification by counter-example) while item 5c) reflects a world of pious and feeble optimism. Therefore, we believe the original formulation using we seems to have got it exactly right.

In discourse analysis it is often as important to understand what is not in a text (and why), as it is to investigate the actual textual phenomena (Swales, forthcoming). In the Dana case, we note first the consistent avoidance of you.[8] The "you-focused" codes in our sample are of the policies and procedures type and clearly "come from the top," leaving little doubt as to the subordinate position of the intended reader and reinforcing corporate hierarchy. They may have a distancing effect on the reader (Rounds, 1987).[9] Compare citations 6) and 7) from IBM's "Business Conduct Guidelines" with citations 8) and 9) from the PPD:

> 6) If you have any questions in interpreting or applying these guidelines . . . it is your responsibility to consult your manager or IBM legal counsel.

7) Everyone you do business with is entitled to fair and even-handed treatment . . . . You must treat all suppliers fairly.

8) We believe that people should be involved in setting their own goals and judging their own performance. . . . We discourage conformity, uniformity and centralization.

9) We believe it is absolutely necessary to anticipate our customers' needs for products and services of the highest quality . . . . Dana People throughout the organization are expected to know our customers and their needs.

Among the codes in our collection, general mission statements or credos and hybrid codes such as the PPD tend to have a more consistent incidence of we than policy and procedure codes, perhaps because the closer one gets to "laying down the law," the more difficult it is to reinforce the transactional nature of communication and mutuality of human relationships.[10] Yet, among all the codes, no matter their type (be they Johnson and Johnson's "Our Credo," Booz, Allen and Hamilton's "Statement of Professional Policies and Practices," or hybrid codes such as the "Chase Manhattan Corporation Code of Ethical Standards" and the PPD) the use of we and our, as Brown and Levinson suggest, indicates to readers that they "belong to some set of persons who share specific wants, including goals and values" (1978, p. 108). Rounds calls this "establish[ing] a group dynamic in terms of 'we-ness'" (p. 25).

We also notice in the PPD an avoidance of qualified subjects and of modal auxiliaries. These findings are not irrelevant since two of the identifying characteristics of legislative documents are their clarification of the scope of agentive subjects (who is included and excluded) and their heavy use of modals, especially shall (Bhatia, 1983). Legislative writing is intentionally specific as item 10) demonstrates:

10) All employees, except those on probation or otherwise specified in section 2a below, shall receive . . . .

This in turn suggests that corporate ethical statements may be evolving into a new genre with different conventions to quasi-legal or quasi-technical manuals (Miller, 1984).

Other "Employee" Subjects

Eleven of the 44 employee-denoting sentence subjects in fact do not use we, as shown in Table 1, Column B2. Six of these deal with identified subgroups such as managers. In such cases, of course, we is not a possible substitute. In the five other cases, the choice of an alternative to we is rhetorically interesting. Consider first the following three occurrences of (All) Dana people as subject:

11) All Dana people should have their job performance reviewed at least once a year by their supervisors.

12) Dana people throughout the organization are expected to know our customers and their needs.

13) All Dana people are expected to do business in a professional and ethical manner with integrity.

Putatively, there is a potential problem with using we as an alternative subject in citation 11):

11a) We should all have our job performance reviewed at least once a year by our supervisors.

While 11a) is certainly affiliative and even-handed, it may raise "quis custodiet" types of questions in the minds of the readership, such as, "Who is the CEO's supervisor?" Of course, such queries could occur with the original All Dana People formulation, but we suggest that in this case plural first-personal-pronoun subjects are more likely to engender questions such as "Am I one of the 'we' here?" or "Is she one of the 'we' in this regard?"

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A comparable avoidance of such potentially awkward reader questions may have motivated 12). Presumably in any large organization there are some employees who do not need "to know" that organization's customers--for instance, maintenance staff, personnel in employee benefits, computer-systems operators and data processors. Here then, the we statement may more starkly create in the minds of such employees the rejoinder that 12) does not apply to them--and, of course, if 12) does not apply, perhaps the other statements do not apply. By using Dana people instead of we in citation 12), the writer avoids a "domino effect" where, by dismissing one tenet, the reader may disregard them all.

Reasons for the choice of All Dana people in item 13) seem harder to decipher. However, we can note that item 13) follows a statement about Dana being a good citizen worldwide. Perhaps, in this instance, if we had been used, it would have suggested a localized context; that is, a context particular to Dana's American operations. Compare the following:

13a) We (here in this country) are expected to do business in a . . . .

13b) All Dana people (both here and in other countries) are expected to do business in a . . . .

While these individual explanations for the possible choice of (All) Dana people for 11), 12), and 13) hold some interest, it may be what these sentences have in common that most clearly accounts for their uniform subject. On second look we see that all are directives expressing reader obligation or duty. In 11) the directive is communicated with the modal auxiliary "should," whereas in 12) and 13) the word "expectation" prompts the same interpretation.[11]

Finally, two other subjects of note in this category are Dana and The Dana Corporation that open the "CUSTOMERS" and "CITIZENSHIP" sections respectively:

14) Dana is a global company focused on markets and customers.

15) <u>The Dana Corporation</u> will be a good citizen worldwide.

We have no convincing <u>rhetorical</u> explanation for the shift away from <u>we</u> in these two cases, but we note that both have a copula-predicate structure. In item 15), at least, there may be some stylistic or grammatical preference for the singular subject over the plural <u>we</u> shown in 15a):

15a) <u>We</u> will be a good citizen worldwide.

In contrast, the use of <u>Dana Corporation</u> as part of the subject in the text's first sentence may be rhetorically motivated as the comparison below suggests:

16) The purpose of <u>The Dana Corporation</u> is to earn money for its shareholders and to increase the value of their investment.

16a) <u>Our</u> purpose is to earn money for <u>our</u> shareholders and to increase the value of <u>their</u> investment.

As others have indicated (Austin,1961; Duncan,1989), the topic of profit may be an awkward one for ethical statements. Consequently, it may surprise some observers that Dana and a number of corporations, including Dow Chemical Company, Honeywell Corporation, Squibb Corporation, and Varian Associates, opted to deal with profit at the outset. We know Dana Corporation encourages employees to become company owners through Dana's Stock Purchase Plan and provides a number of productivity plans by which employees share in the rewards of increased profitability. This may account somewhat for the fact that profit is given the highest priority in the PPD. At the same time, an opening statement like 16a) might run a serious risk of alienating the primary audience, especially if it were interpreted in personal terms:

16b) So . . . my purpose is to earn money for the shareholders--well, I know what I think of that idea!

On the other hand, the use of the corporation name, especially in its

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official full form, operates to avoid such potential antagonisms.

Non-Employee Subjects

There remain 22 sentences that do not open with some kind of employee-denoting subject. Some are generalizations about the world, as in 17), and others are meta-comments about Dana, as in 18) and 19), none of which require direct employee association:

17) Laws and regulations have become increasingly complex.

18) The management research program is a worldwide matter.

19) Commitment is a key element of the Dana management style.

Yet others are consequential of "we believe" propositions, and therefore contain anaphoric elements as underlined below:

20) This identity should carry on after they have left active employment.

21) These moves should not conflict with operating effectively.

These sentences without employee subjects can therefore be understood as content-driven; that is, they are the seeming outcome of contextual necessity rather than rhetorical selection.

By contrast, the three sentences explaining the practice of company outsourcing in the "CUSTOMERS" section suggest deliberate writer choice both by their context and their content:

22) It is highly desirable to outsource a portion of our production needs. Outsourcing increases our competitiveness and protects the stability of employment for our people. It also protects our assets and assures performance to our customers.

Sandwiched between sentences beginning with the subjects we and Dana people, this entry presents a noticable and significant exception. The "It is highly desirable" format is the only occasion in the whole text where the authors opt for an impersonal, agentless, adjectival sentence opening. It looks anomalous--and for good reason. Compare the following substitution:

22a) We believe in outsourcing a portion of our production needs.

The fact that outsourcing can be a contentious issue which divides management and (organized) labor in contract and other negotiations is one that seems to recommend the impersonality of the "it is highly desirable" type. Moreover, it may go against the ethos of an all-employee-inclusive policies statement to announce with countervailing frankness that:

22b) It is Dana policy to outsource a portion of our production needs.

Given this context, therefore, we can see how the authors of the PPD have apparently made a careful rhetorical choice that steers the text between the Scylla of policy imposition and the Charybdis of falsely ascribing belief to a sector of the primary audience.

CONCLUDING DISCUSSION

We have presented a close but selective discourse analysis of an admired corporation's policy statement. The Philosophy and Policies of Dana (PPD) is an important document because Dana has an overall declared policy against paperwork and against regulative documents. Moreover, the PPD appears to be unique among the company literature. It is, for example, considerably different to its companion piece, The Dana Style, in at least one important linguistic respect. The Dana Style refers constantly and consistently to "Dana people," whereas the PPD evinces, as we have seen, a clear preference for we.

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We have tried in this article to demonstrate how textual analysis can, in general terms, be used to reveal something of the complex rhetorical choices facing the writers, particularly as they attempt to articulate ethical principles and policies. More specifically, we have seen how the final text, largely successfully, copes with its audience problem by using "we the people" in sufficient numbers of cases to allow instances of "we the Policy Committee," that is to say, "we the management," to pass unobtrusively by. Further, we have tried to show that in cases where we would have remained problematic, the writers opted for alternative subjects such as "Dana," "Dana people," and "The Dana Corporation."

We believe that a textual approach will have value in investigating the rhetorical choices made in other ethical codes and in enabling detailed comparisons to be made among them. One of the purposes of such studies would be to furnish evidence as to how responsibility for the ethical well-being of a company is seen as being distributed. To what extent does ethical accountability rest with the corporate entity, its stockholders-owners, the board of directors, the CEO, the managers, the employees, or some other group such as the public at large. Any such evidence provided by textual analysis is, of course, incomplete. Even so, the advantages of this type of study are considerable. First, it is a method of formulating fairly precise hypotheses about both authoring decisions and reader reactions. Second, as we have tried to show, the black-and-white hard data in the actual texts can be used to reveal attitudes and orientations behind the mere expression of the content message. In that sense, the discourse of corporate ethical codes is constitutive of world-view (Bizzell, 1987). Third, it seems to us that the kind of non-technical analysis we have presented has a useful role to play in rhetorical consciousness-raising with those who are either actually engaged in designing corporate codes (Frederick, 1986) or who are taking courses in business communication or business ethics.

Finally, however, we need to stress again that internal analysis is only part of the full story. There is also merit in obtaining information, (albeit a somewhat "softer" sort) via interview, questionnaire, etc. about the evolution of corporate ethics statements, and in particular, about how

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certain key rhetorical decisions were reached. Even more valuable would
be ethnographic data on reader response. In our case, for instance, we plan
to examine the role of the PPD in Dana affairs and to gain a sense of how a
stratified readership has responded to it. This last endeavor is a
particularly pressing issue because we have argued that the Dana Policy
Committee has apparently managed rhetorical choice well enough to avoid
disaffiliation or disbelief. Whether its maneuvers have really been
successful, or have in fact been perceived as mere maneuvers, naturally
requires access to the reactions of Dana constituencies. We need to know
whether "we the people" is in fact the voice of the people.

NOTES

1. Addresses for the Center for Business Ethics and 15 other such organizations are provided
    by Fleming (1987).

2. Founded in 1916, the Conference Board is a business information and networking service
    for business leaders with offices in New York, Ottawa and Brussels (Berenbeim, 1987).

3. Frederick describes "two great waves of literature about a corporation's interactions with
    society." The first wave, he suggests, focused on corporate social responsibility and began
    in the early 1950s when scholars grappled to define the interface between business and
    society by exploring the notions of "responsibility" and "accountability." The second wave,
    Frederick suggests, focused on corporate social responsiveness and began in the 1970s
    when advocates urged companies to concentrate on acting responsibly by integrating social
    considerations into their strategic planning (1986, pp. 128, 130-131). It appears that
    the "budding ethical code movement" which Cressey and Moore describe is part of the second
    wave.

4. Lewis (1985) provides a useful summary of research on business ethics in general.

5. A tangentially-related study is Kallendorf and Kallendorf's (1989) application of select
    Aristotelian notions to the study of language as a tool for creating and disseminating
    corporate values. They also note "that comparatively little work has been done on ethics in
    corprate writing and speaking" (p. 54).

6. Other signed codes include: a) Halmark Cards' "Standards of Business Conduct: Community
    and Business Relationships," signed by three vice presidents under the close "APPROVED
    BY"; b) Heller Financial's "Employee Guidelines" from the "Corporate Human Resources
    Department"; c) Sears, Roebuch & Co. "Standards of Ethical Business Conduct for Corporate
    Personnel" signed by a single individual, namely E. A. Brennan; and, similarly unusual,
    Whirlpool Corporation's "Ethics as a Practical Matter," signed by Chairman of the Board,
    David R. Whitwam. Frequently codes are prefaced with a signed letter of transmittal from
    the company Chairperson, CEO, President, Senior Vice President or, in a few instances,
    from the company itself. As a note of interest, these letters usually include three basic
    parts: 1) a paragraph stressing the significance of the code, often recounting the
    importance of upholding the company's outstanding reputation, 2) an introduction to the
    code itself, sometimes associating the code with the corporate philosophy, and 3) a call for
    reader action that might be as general as asking readers to conduct themselves according to
    the code's standards, or as specific as requiring readers to sign and promptly return an
    acknowledgement form.

7. We examined corporate ethical codes from 78 companies including automotive, chemical, consulting, consumer products, financial services, manufacturing, pharmaceutical, and service firms both large and small. These codes are as diverse in presentation as Pillsbury's five-by-seven embossed card titled "The Pillsbury Company Mission and Values," and IBM's forty-two-page booklet titled "Business Conduct Guidelines." Despite their diversity, the codes in our collection fall into three broad categories:1) General mission statements or credos are typified by "The Best Foods Baking Group Guide to Excellence," Whirlpool Corporation's "Ethics as a Practical Matter," Security Pacific Corporation's "Fulfilling Six Commitments," and the now famous Johnson & Johnson "Our Credo." 2) Specific descriptions of corporate policies and procedures include documents such as General Motors' "Guidelines for Employe[e] Conduct," and Booz, Allen and Hamilton's "Statement of Professional Policies and Practices." 3) Hybrid codes include both a mission statement and a description of corporate principles and policies. They are well represented by Caterpillar's "A Code of Worldwide Business Conduct and Operating Principles," and General Electric's "Statement of Ethics and Standards of Conduct: A Commitment to Integrity." All the codes in our sample share the two basic features identified in 1987 by the Conference Board: 1) they are carefully articulated statements of ethical principles that are rooted in the founder's philosophy, the company's business objectives, or the company's organizational history and traditions, and 2) they explicitly state that the company and its employees are to follow these principles.

8. The codes in our sample can be placed into three broad categories according to their prounoun use: a) "no-pronoun" codes, b) "you-focused" codes, and c) "we-focused" codes. "No-pronoun" codes contain pronouns only in introductory and/or concluding sections or contain no pronouns at all. These codes rely on nouns, particularly the company name and the word "employee" and tend to read like legal documents. Consequently, they are dramatically different than "we-focused" codes like the PPD. In our experience, the first-person pronoun I is almost never used in corporate ethical codes. An exceptional case is Whirlpool Corporation's code titled Ethics as a Practical Matter which is presented, in highly unorthodox form, as a personal message from David R. Whitwam, Chairman of the Board. "Pedge sheets," which are sometimes attached to codes, regularly include I as in : "I certify that I have received and read the [National City Corporation] Ethics Policy, dated September 1, 1987, and that I understand and will comply with the policies stated therein."

9. Our examination of "you-focused" codes suggests they are more often negative in tone including words such as "no," "not," and "avoid."

10. Policy and procedure codes that do employ we and our, frequently do so sporadically; for example, in "General Dynamics Standards of Business Ethics and Conduct" half of the major section headings include our, as in "OUR COMMITMENTS and "OUR STANDARDS," yet some minor sections under these headings such as "Antitrust," and "Expense Reports" include no we or our pronouns. Analysis of such choices may also yield useful information.

11. In our collection we found only three codes in addition to the PPD that employ the "XYZ people" form in the actual code: "AT&T people," "IBM people," and "MNC (Michigan National Corporation) people." Almost half of these instances include a modal auxilary or some form of the word "expect." Consider the following examples: 1) MNC people should not purchase, nor seek to purchase, any bank asset not offered publicly for purchase .... 2) MNC people must be aware that personal financial affairs reflect to the public the character of the organization. 3) ... the expectation and assumption [is] that all activity undertaken by AT&T people .... conforms to the highest standards of integrity.

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