

Hans Toennesen's thesis is a strikingly original intervention at the intersection between the sociology of markets/business and ethics, fields which it begins by surveying intelligently and evaluating with insight. The analysis presented is informed by three case studies of very different companies (in scale and philosophy) actively engaged in 'ethical' commerce, primarily concerned with the practice of environmental and social responsibility. One is a small corporate responsibility consultancy, the second an ethical property development and management company and the third the Social Performance Management Unit of a large oil company. At the heart of his thesis is a sustained argument about the need for, and consequences of, moving from an analytical approach that treats 'ethics' as the salient noun to one that treats 'ethicizing' as the salient verb in commercial ethical practice. Too often (indeed, almost exclusively) in the academic literatures on environmental ethics and corporate responsibility the goal of such practices is seen to produce and enforce an ethical code, similar to that of Hammurabi: that is a standardisation of prescriptive do's and don'ts which are to be obeyed on pain of fine or censure. Toennesen provides a rigorous and effective demonstration of why such a code is neither philosophically possible nor desirable in practice. Most importantly, his analysis makes a convincing case that those involved in commercial ethicizing are engaged in quite different ways of practicing ethics.

The easiest way to apprehend this argument is to consider the question of 'stopping-point' or problem of infinite regression. If an MD asks his/her company to be 'green', does that mean that their subcontractors have to be green and, further, the chain of subcontractors down the line? Would such 'green tracking' be restricted to the 'product' or would the company itself have to be examined in terms of its own carbon footprint – such as, its means of transportation and communication? Toennesen offers a lucid alternative to just this kind of analytical (and practical) problem. Through his exemplary ethnographic case studies (involving him both in participant observation and interviewing), he examines the everyday working practices of each company to determine how 'ethicising' is conducted. How, for example, is it woven through their other organizational and commercial activities; or how are particular ethical principles negotiated and adapted through the work-day routines, arrangements and instruments of office life?

The strengths of the research and thesis were evident to the examiners. Four such strengths are of particular note. First, this piece of scholarship marks a new kind of role for the ethical philosopher – more attuned to daily, material practice and less determined to produce a universal ethical code in a given field good for all time. Second, the novel approach to ethics that it takes has considerable implications for the field of philosophy as a whole, where there has been a general tendency to abstract away from the fabric of social life (including that of the workplace) rather than to examine it at close quarters and in process. Third, the thesis is methodologically rich with an impressive mixture of observation and interviews derived from Toennesen's sustained work experience in the companies concerned, generating an analytical depth on the organizations and their working practices that stands out from the 'blitz ethnography' too common in the social sciences today. Fourth, it is superbly written – amazingly so for a non-native English speaker; one is reminded of Joseph Conrad – full of humor, energy and eloquence.

Every thesis has its weaknesses. Toennesen struggled, not entirely successfully, with the problem of 'going native'. He believed in what at least two of his sites were doing, and this made it a little difficult for him to maintain analytic distance. This is a problem of ongoing concern within the field of science studies (one of his fields of reference). While there is a strong move which says that analytic distance is not desirable, he might usefully have explored the question in more depth. Further, as a researcher in what he is defining as a highly multidisciplinary field, it would be useful for him in further work to cast his net somewhat more widely – at the risk, be it said, of loss of focus. For example, there is scattered but fascinating work, on the move to the gerund rather than the noun, of which he seems currently unaware. As he grows into his chosen field, we are fully confident that he will be able to correct this. Finally, as an outside observer, the external examiner was struck by the guilt economy framework within which many of Toennesen's respondents operated – as an insider this was not so clear to him. Even with these codicils, we believe that he has produced a thesis that will easily transform into a major work – both accessible to a wide audience and making important contributions to management studies and, more broadly, the many disciplines interested in the dilemmas of ethical commerce.

His performance at his Viva was intellectually lively and lucid, and thoroughly engaging. We pushed him on a wide variety of issues, and were universally impressed by his ability first to really listen to the questions (a rarity) and to answer them richly and fully. Each of the codicils mentioned above were put to him, and in each case he had a convincing, well thought through response. What this revealed was that behind each assertion in the thesis he had good further supporting materials, and that he recognized clearly both the limitations and the strengths of his own work.

We did not believe that there was any further substantive work necessary on the thesis – it is self-contained, beautifully argued and a delight to read. However, we did agree with him on a set of some 150 typographical errors, which he has now submitted and that have been approved by the examiners such that the thesis is now in a state for final deposit.