

2013

Understanding Values

Center for Catholic Studies, Seton Hall University

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CENTER FOR CATHOLIC STUDIES

2013 Summer Faculty Seminar II



UNDERSTANDING VALUES

AUGUST 19 - 22, 2013
Seton Hall University



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CATHOLIC STUDIES

SETON HALL UNIVERSITY

2013 FACULTY SUMMER SEMINAR II

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AUGUST 2013
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ABOUT THE FACILITATOR
BRIAN CRONIN
DUQUESNE UNIVERSITY

"I am Irish and joined the Congregation of the Holy Spirit (Spiritans) in Ireland. I spent from 1972 to 1980 in missionary pastoral work in Nairobi Archdiocese of Kenya. I have been teaching philosophy since in Kibosho Senior Seminary (1980-1983) and Spiritan Missionary Seminary Arusha Tanzania (1986-2008). I have specialized in appropriating the philosophical approach of Bernard Lonergan S.J. and designing courses for its effective teaching... For health reasons I was discouraged from returning to Africa and so I rejoice in the opportunity to spread the good news of a solid, critical, methodical, verifiable philosophy at Duquesne University."

UNDERSTANDING VALUES

So many of the words used to describe the mission of educational organizations are "value" words. But what do they mean? At a time when we speak about "infusing ethics" into our academic courses, what do we mean by that? How are values related to critical thinking? To feelings? To conscience? To religious experience?

This August, just before school begins— August 19 to 22 (Monday to Thursday)— the Center for Catholic Studies will sponsor a 4-morning workshop on values and ethics. Our facilitator will be Brian Cronin, who teaches philosophy at Duquesne University. He is the author of *Value Ethics: A Lonergan Perspective* (Consolata Institute of Philosophy Press, 2007).

Since 1998, the Center for Catholic Studies has provided the opportunity for faculty to reflect in depth on topics central to the purpose of teaching and learning at Seton Hall. This seminar is open to all administrators and faculty. Participants who write a short response-essay will receive a stipend of \$200. These essays will be collected and made available online at <http://scholarship.shu.edu/summer-seminars>

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Seton Hall University

Center for Catholic Studies
2013 Faculty Seminar II

Understanding Values

August 19 – 22, 2013

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Bernard Lonergan and John Finnis on the Question of Values

PROFESSOR MICHAEL AMBROSIO

Introduction

Throughout my more than four decades as a law professor, during which I taught courses in Jurisprudence including a Law and Morality Seminar, I have read and reread some of the masterpieces of legal, moral and political philosophy including the contemporary works of Bernard Lonergan and John Finnis. Although it is relatively easy to understand the views of particular philosophers, attempting to reconcile different philosophical views is far more challenging. Although Lonergan and Finnis approach the subject of ethics or morality from different perspectives and have a different conception of values, it always seemed to me that their views were essentially compatible.

More than thirty-five years ago I spent the better part of two years digesting Bernard Lonergan's two celebrated works, *Insight* and *Method in Theology*. I was struck by his detailed description of the process of thought that leads to insight or truth and how the journey inward in a voyage of self-discovery produces knowledge and understanding of true values and what it means to be a morally responsible person. When I first encountered John Finnis' *Natural Law and Natural Rights*, a contemporary restatement of the Aristotelian-Thomistic classical natural law theory, I was similarly impressed with Finnis' bottom up approach to natural law. Father Brian Cronin's Faculty Seminar on *Value Ethics: A Lonergan Perspective* provided an opportunity for me to revisit whether Lonergan's view of morality and its emphasis on the valuing subject is compatible with John Finnis' natural law theory, with its emphasis on self-evident fundamental and absolute values and self-evident principles of practical reason, that he refers to modes of responsibility and the deep structure of moral thought.

Lonergan and Finnis Have Different Approaches to the Question of Values

Lonergan's thought reflects the epistemology of existentialism and phenomenology and the subjectivism of the modern and postmodern eras. Rather than present a theory of morality, Cronin draws on Lonergan's methodology to construct a values ethic based on self-appropriation of conscious activities in response to feelings. Exploring the process of thinking and gaining insight, Lonergan describes in great detail a method of achieving an understanding of how the desire to know the truth leads to judgments of true value.

Father Cronin points out the ambiguity of the term values and notes that it is a term that was equated with good until about 200 years ago. His use of the term is meant to focus on the subjective source and creation of values. Lonergan describes a scale of values that he considers hierarchical. He sets forth five distinct kinds of values in an ascending order of importance including vital values, social values, cultural values, moral values and religious values. He posits that different levels of consciousness ground the distinction between the five different kinds of values. For Lonergan, the goal is to determine the good to be realized at each level. He divides values according to the level at which they are intended. He talks about vital values at the level of experience, social values at the level of understanding, cultural values at the level of judgment, personal values at the level of deliberation and religious values at a fifth level.

Lonergan's position on the question of value appears at odds with Finnis' exhaustive theory of the good, in which Finnis identifies seven basic, fundamental, universal and absolute values or goods including life, knowledge, friendship, play, beauty, religion and practical reason. Finnis uses the term value interchangeably with good, but for ease of understanding he uses the word value to refer to good in a general sense and the word good to refer to particular goods. Finnis has an exhaustive theory of the good. The seven basic goods are irreducible categories. All of them are equally important and equally

fundamental and non-commensurable. They are all obvious and self-evident and, although they form the substrata of morality, they are not in themselves moral norms. Like Aquinas, Finnis contends that understanding of human goods or values is the product of self-reflection and not derived logically from first principles. Unlike Cronin and Lonergan, Finnis follows Aquinas' view that values are synonymous with goods and sees the basic values or goods as final or absolute ends for human beings. For Finnis, absolute or universal values are the point of human action. They are achieved through the exercise of principles of practical reason, the objective principles of morality. Finnis' theory of the good has the virtue of being simple and straightforward and consistent with human experience. Finnis points out that those who reject the self-evident goods are self-refuting in that they inevitably act in pursuit of those goods. He refers to the studies of primitive societies by cultural anthropologists who despite their efforts to establish the absence of universal values in fact confirmed their existence.

Whereas Lonergan and Cronin refer to terminal and originating values and consider moral values as specifically distinct from other values or not to be put at the same level of other values, Finnis considers instantiation of values or the good, through the application of practical reason, as the product of morality. He distinguishes between absolute values or goods, valued for their own sake, and instrumental values or goods, goods that are a means of achieving some other good. Finnis also distinguishes between conditions necessary for pursuit of values and values. Thus, for example, one needs a brain and material conditions, such as food and air, to experience the basic good of life. Finnis considers the seven basic or fundamental values of life, knowledge, friendship, play, beauty, religion and practical reason as universal because every human being must participate in them if they are to fully flourish.

Lonergan and Finnis on Methodology

Lonergan describes a four-fold process of critical thinking aimed at achieving the good as follows: first, be observant, pay attention, get the facts; second, be inquisitive, ask questions; third, be reasonable, deliberate, evaluate,

judge; and fourth, be responsible, take action. This process is not unlike Finnis' methodological requirements of practical reasonableness in which he applies nine principles of practical reason, or what he calls modes of responsibility, to decide what actions ought or ought not be done. Both Lonergan and Finnis, albeit in different ways, provide a framework for morally responsible actions for anyone with inner integrity and outer authenticity.

Lonergan follows Aquinas in ordering values in accord with their importance. Aquinas arranged the basic forms of good and the self-evident primary principles of practical reasoning, which he calls the first principles and primary precepts of natural law in a three-fold order: (1) life is to be sustained and what threatens it is to be prevented; (2) coupling of a man and a woman and the education of their young are to be favored and what opposes it is to be avoided; (3) knowledge (especially the truth about God), social life, and practical reasonableness are goods, and ignorance, offense to others and practical unreasonableness are to be avoided. Finnis rejects Aquinas' three-fold order as irrelevant to ethical reflection. He writes: "As it happens, Aquinas' three-fold order quite properly plays no part in his practical (ethical) elaboration of the significance and consequences of the primary precepts of natural law; for example, the first order good of life may not, in his view, be deliberately attached to preserve the third order good of friendship with God." Finnis does not inject metaphysical considerations into the reconstruction of practical discourse and insists that the basic values, being primary, indemonstrable and self-evident, are not derivable (nor sought by Aquinas to be derived) from any speculative considerations.

Like Lonergan, Finnis posits that the human good or goods can be discovered through a process of critical self-reflection. But, unlike Lonergan, Finnis considers pursuit of the good in terms of practical principle. For Finnis, morality is the product of deliberating and deciding on the means to pursue the good. (Life is to be pursued and promoted, knowledge is to be pursued and promoted, etc. are practical rather than moral principles.) Morality is the product of applying the principles of practical reason in the instantiation of the basic values. Lonergan's hierarchical ordering of values and his distinction

between different kinds and levels of values is more nuanced, and as such, more difficult to understand than Finnis' straightforward definition of absolute values or goods. Despite the complexity of his definitions of different kinds of values, Lonergan's description of vital values generally incorporates what Finnis refers to as the good of life. His description of social values incorporates what Finnis refers to as the goods of friendship and play. His description of cultural values incorporates what Finnis refers to as the good of knowledge of truth and practical reason. And his description of religious values incorporates what Finnis refers to as the good of religion.

Lonergan and Finnis Differ on the Role of Feelings in Moral Judgment

Perhaps the most significant difference between the approach to morality of Finnis and Lonergan lies in the role of feelings in making moral judgments. While Finnis essentially ignores the role of feelings, Lonergan considers feelings as a central element of ethical thinking. Father Cronin points out the distinction between a theory of morality and a description of the process of understanding of moral truth on the basis self-appropriation of conscious judgments of fact and values. While recognizing the value of theory to explain and justify actions, he is skeptical of the process of applying principles and rules to concrete cases. His value ethics is based on the human capacity to understand the experience of consciousness and to self-appropriate that experience, including one's feelings, in making moral decisions. Finnis' theory of morality is in accord with the tradition of natural law philosophy that goes no farther than recognizing Aristotle's observation that feelings can be habituated so that one can acquire the habit of feeling good about being good. Finnis' restatement of classical natural law theory looks solely to human reason as the ground for morality. Finnis says morally responsible choices can be made enthusiastically or dryly with little or no feeling. Lonergan's insights about the role of feeling in moral understanding and judgment, however, are not incompatible with Finnis' natural law theory.

The Bottom Up Approach to Morality

What Finnis and Lonergan agree on is far more important than what they differ about. Although Finnis and Lonergan explore the question of value from very different perspectives and with starkly different approaches, they both adopt a bottom up approach to morality that is consistent with the top down approach of religion. Lonergan relies on the subjective understanding of one's thinking process and Finnis begins with an objective set of values that he contends are obvious and self-evident as the sub-strata of moral reasoning. Whereas Finnis points to the studies of cultural anthropologists, like Margaret Mead and Ruth Benedict, for evidence of the existence of universal values, Lonergan points to the reality of human experience through an exhaustive examination of human interiority. Both Finnis and Lonergan assert that knowledge of the good is underived and self-evident. Lonergan posits the existence of a scale of human values can be affirmed and self-appropriated through an examination of one's own subjective understanding. Following Aquinas, Finnis points to the human capacity for reason to grasp as obvious and self-evident the existence of fundamental and universal values. Although Lonergan's method focuses on the subjective process of choosing values and puts values in a hierarchical order, Finnis does not rule out the subjective element in the choice of values and their hierarchy. He posits that every individual can establish their own hierarchy of values so long as they pursue them in accord with the demands of practical reason and the reasonable scope for self-preference that is not to be confused with biased self-interest, selfishness or egoism.

Despite their different approaches in dealing with the question of value and moral decision-making, Finnis and Lonergan agree on a number of fundamental points. First, that human beings have the capacity to know good and evil and right and wrong. Second, that knowledge of the good is the product of self-reflection and experience. This is central to Lonergan's view of values as discoverable through a process of examining one's interiority or consciousness leading ultimately to a self-appropriation of values. Finnis asserts basic or universal goods or values are objective, because they are obvious and self-evident to anyone who reflects on their human nature and human

experience. Third, the good is prior to the right—judgments of value precede moral judgments. Fourth, the good is always concrete. Fifth, morality entails the promotion and achievement of the good in one’s life and the lives of others.

Conclusion

Both Lonergan and Finnis arrive at the same conclusion as Aristotle and Aquinas and other natural law theorists that good and evil are knowable and can be discovered through unaided reason. Father Cronin’s *Value Ethics: A Lonergan Perspective* based on Bernard Lonergan’s critical realism and John Finnis’ contemporary restatement of classical natural law theory, albeit in different ways, provide an in-depth treatment of the question of values. They both provide a sound framework for moral analysis in a bottom up approach that begins with knowledge and understanding of the good as the foundation for moral judgments. Because they provide a path to self-knowledge and self-transcendence and point to the ultimate connection between discovered truth and revealed truth, they should have a prominent place in the curriculum of Catholic universities.

Building Value Ethics Beyond the Book, The Importance of Shared Research

ALAN DELOZIER

When contemplating the depth of meaning behind the core concept of value ethics, this inspires me to ponder the wider acceptance of such a divine force and how it impacts myself and others. Living in such a high paced and materialistic society that may not always take the time for deeper thought makes me wonder how often the words of philosophers such as Bernard Lonergan resonate in the wider world. Hope is alive, but using our head along with the heart to build an individual value system often relies at least in part on formal learning in order to disseminate how ideals are ultimately shaped. Having no previous grounding in Lonerganian thought, this seminar proved illuminating as it raised points that helped to broaden my look at how value ethics have been viewed from an original mind and preserved beyond his time for discovery by the wider world as well.

For example, the privilege of learning about the “Human Person” model from Father Brian Cronin has led to a new look at how an individual becomes more substantively developed. In particular, the focus upon “responsibility” and “intelligence” spoke to me most clearly when it comes to absorbing and ultimately adopting the deeper spirit of moral and social values. The desired result of finding value judgment and expression comes out of looking at the final stages associated with these powerful traits. The following phrase from the pen of Father Cronin personally captures the essence of being able to acquire a deeper meaning with true appreciation. “To ‘appropriate’ is to make one’s own, to take possession of one-self, to be in control of oneself.... It is to become aware of ourselves as moral subjects, to recognize the feelings, inclinations, ambitions, motives, prejudices and biases operating in the field of moral judgments, decisions and actions.... Moral philosophy often emphasizes information, memory work, historical knowledge...comparing theories, expanding familiarity

with sources in scholarship..."¹ These words tie directly into my professional outlook as the principles of building a higher self-awareness through memorialization, carrying on tradition, and specialized research that can bring one to an ideal place in their own spiritual life.

The facilitation of providing information without imparting our own personal moral judgment is always foremost in presenting the Lonergan model and other viewpoints to a wider audience. An unadulterated work is in turn imparted to our research community. From this basis, it becomes the responsibility of the individual in question to determine their own value judgments based on the research that most deeply resonates within themselves.

The benefit of this experience allowed for an invaluable educational odyssey that continues forward. In finding the answers to questions that arise helps an individual to grow in turn. Therefore, when we are curious this helps develop the intellect and greatly benefits the whole person overall. The quest for personal truth marches onward and is part of the human experience that makes for a more aware and ethically responsible world in the process.

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¹ Brian Cronin, *Value Ethics: A Lonergan Perspective* (Nairobi: Consolata Institute of Philosophy, 2006), 108.

On the Communal Dimension of Value Ethics

ANTHONY L. HAYNOR

As I was listening and attempting to digest more fully Fr. Brian Cronin's engaging and illuminating discourses on value ethics from a Lonerganian perspective, my thoughts returned again and again to the same question: "But, are not value ethics at their core a 'communal' phenomenon?"

My sociological training has sensitized me to three lines of inquiry that bear on the communal nature of morality and ethics. The first, associated with Emile Durkheim,¹ (and more recently, Talcott Parsons²) frames the moral/ethical domain as enabling humans to transcend the limitations of our impulses and the immediacy of our desires, to tap into something larger than ourselves (referred to by Durkheim as "homo duplex"). "Values," according to Parsons, as "conceptions of the desirable" become "institutionalized" in social systems and "internalized" in personality systems. Values become constitutive of the roles we play in various collectivities (our social system involvements) and of our "need-dispositions" (at the level of personality). So, for example, the value of "health" becomes institutionalized in fitness clubs and nutrition stores (and in the roles attendant to them) and internalized to the degree that personalities possess the need-disposition to be healthy. While this general perspective has been criticized for portraying "an oversocialized conception of man"³ (which Parsons rejected given the "tensions" that he acknowledged as existing among the cultural, social, and personality systems), it advances the necessary point that values are communally shared and shape in definite ways the meanings that individuals assign to their behavior, as mediated by role expectations.

The second line of inquiry emerges out of the phenomenological tradition, represented by Alfred Schutz,⁴ Peter Berger and Thomas Luckmann.⁵ Their argument essentially is that the human desire for order manifests itself in the "externalization" of an "inter-subjective" reality that becomes "objectivated"

(that is, takes an institutionalized form) and “internalized” (that is, takes the form of an appropriated “subjective” reality). These processes make it possible for social actors to navigate their way through the normal business of everyday life (by relying on “recipe” knowledge).

The third line of inquiry is pragmatist in tone, represented best by the seminal contributions of George H. Mead.⁶ In this view, morals and ethics are “negotiated” by actors whose respective definitions of the situation become aligned to each other as part of an evolutionary process in which “significant symbols” that guide collective action are constructed. In this process, the “Me” (the self that reflects the expectations of others) and the “I” (the assertive or willful aspect of the self) are harmonized through the ongoing dialectical interplay of the two realities. Mead’s insights were later extended by Jurgen Habermas⁷ in his “discourse ethics.”

A few connections to the Lonerganian perspective on value ethics explicated by Fr. Cronin can be drawn. The Durkheimian-Parsonian line of inquiry, one can argue, relates to Lonergan’s concept of “group bias,”⁸ given the fact that our values are relative to the normative demands of our roles which are largely situational. In addition, our need-dispositions are shaped by group values and the specific ways in which they are institutionalized. The phenomenological perspective speaks directly to what Lonergan regards as “common-sense”⁹ knowledge (a term used by Schutz, Berger and Luckmann, who drew on Husserl’s notion of the “natural attitude”). Finally, the Meadian-Habermasian perspective relates to Lonergan’s discussion of inter-subjective reality and how it is forged within particular communities (e.g. the scientific community).¹⁰

In conclusion, the communal dimension of Lonergan’s value ethics, I would argue, has been understated. There is an identifiable communal strand in Lonergan’s thought, one that in critical respects parallels and intersects with the three lines of sociological inquiry sketched above. I do agree, however, wholeheartedly with Fr. Cronin on one crucial point. Sociology (Fr. Cronin’s undergraduate major area of study) has tended, regrettably, to abdicate any

meaningful role in the formulation of a “reasonable” value ethical position with action implications, either because of its misplaced obsession with value-neutrality, its commitment to value relativism, or its belief that values are a matter of existential choice, extra-scientific in their fundamental character.¹¹ But, there are sociological models on which to build. One is the discourse ethics of Mead-Habermas. Another is the social ethics put forward by the sociologist, Harry C. Bredemeier.¹² The degree to which and the sense in which they are compatible with the Generalized Empirical Method of Lonergan are questions that merit systematic examination.

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² Talcott Parsons, *The Social System* (New York: The Free Press, 1951).

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⁵ Peter L. Berger and Thomas Luckmann, *The Social Construction of Reality* (Garden City, NY: Anchor Books, 1966).

⁶ George H. Mead, *Mind, Self, and Society* (Chicago: University of Chicago Press, 1934).

⁷ Jurgen Habermas, *The Theory of Communicative Action*. 2 Vols. (Boston: Beacon Press, 1984, 1987).

⁸ Bernard Lonergan, *Insight* (Toronto: University of Toronto Press, 1957), 247-250.

⁹ Lonergan, *Insight*, Chapters 6, 7.

¹⁰ Lonergan, *Insight*, Chapter 7; Bernard Lonergan, "Dialectic of Authority," in *A Third Collection*, ed. Frederick E. Crowe (New York: Paulist Press, 1985), 5-12; Lonergan, "Method: Trend and Variations," *A Third Collection*, 13-22.

¹¹ See for example, Max Weber, "Science as a Vocation," in *From Max Weber*, ed. H.H. Gerth and C. Wright Mills (New York: Oxford University Press, 1958), Chapter 5.

¹² Harry C. Bredemeier, *Experience Vs. Understanding* (New Brunswick, NJ: Transaction Publishers, 1998).

Understanding Values in Health Care

PATRICIA M. HUBERT

The impetus for my attendance at the “Understanding Values” seminar was my exposure to the work of Bernard Lonergan at the meeting on Religion and Health Care organized by Msgr. Richard Liddy in the Spring of 2013. I listened, and thought, perhaps more deeply than I had in quite some time. It was clear that I needed to learn more about this way of thinking, and of being. In fact, it influenced me to be open to possibilities without knowing the outcome. This began a period of discernment for me that has been on-going. It has led to my taking a leap, re: something I had considered for a long time. I decided to pursue formal study and began the application process for the doctoral program in nursing practice. When I noticed Msgr. Liddy was having meetings to prepare for Fr. Brian Cronin’s summer seminar I knew I had to attend. Cronin’s book, *Value Ethics: a Lonergan Perspective* chronicles the journey I believe is necessary to take in order to better understand and clarify my thinking and my judgments. So I tackled the book. The preparatory outlines from Msgr. Liddy helped me understand the concepts, and the contributions of several faculty members to our discussions led to a richness that is difficult to explain—one had to be there to appreciate the decision involved in stopping for a red light! [The personal appearance and suggestions of Fr. Cronin combined with the opportunity to hear from distinguished colleagues in various disciplines was very meaningful to me].

Deciding right from wrong is not so simple. (What guides us? Natural law, moral law, feeling, reason?) As Cronin asks, “What is this extraordinary ability we have to know good from evil; to evaluate people, actions, policies and things, from the point of view of good, better, best or bad, worse or worst?”¹

As a nurse, I am used to the scientific method, and facts. I had to refocus my attention on more esoteric matters and try to be contemplative. I struggled to see the nuances in some of the words, and admittedly, found myself in Wikipedia more than a few times. For me, the presence of intentionality in

Lonergan's concept of self-appropriation² is significant. And Lonergan's levels of consciousness makes sense: moving from a level of experiencing to understanding to judgment, then valuing, and finally religious orientation. I can also embrace the transcendental imperatives he outlines for us: to be attentive, be intelligent, be responsible and be in love. These are imperatives I can live with. What is the point of good decision making? In my profession it is essential. The nurse must use all senses to experience, understand and make sound judgments using critical thinking skills. Further, the profession has its own Code of Ethics to guide judgment, decisions and actions. Presently I am studying all that is involved in nursing research and have learned that in 1985 the American Nurses Association published six ethical guidelines for nurses for protecting the rights of human subjects in research. The issue of ethics is foundational in nursing. In the final analysis it is each nurse who must decide what is the right course of action in any given situation. I appreciate having had the opportunity to clarify my own thinking before embarking on my first doctoral course. And, coincidentally, it prepared me for my first written assignment: My Philosophy of the DNP. And for my larger assignment: life. Thank you.

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¹ Brian Cronin, *Value Ethics: A Lonergan Perspective* (Nairobi: Consolata Institute of Philosophy, 2006), 5.

² Brian Cronin, *Value Ethics: A Lonergan Perspective*, 82.

Values Originate from an Absolute Truth

JOSE L. LOPEZ

All civilizations function on the premise that there are certain value systems that are to be respected and followed by all members of the society. These values are the fundamental basis by which these groups of people abide each day and live their entire lives. Fundamentally, values gauge the amount of importance that the group places on certain matters. Further, the value system determines and informs the appropriate action or method to best do something. Values deal with right conduct and effectively living a good life. In this sense a highly valuable action may be regarded as ethically "good," and an action of low value may be regarded as "bad".

What makes an action valuable may in turn depend on the ethical value of the standard it increases, decreases, or even alters. An object with "ethic value" may be termed an "ethic or philosophic good". All human societies have for a long time worked to determine, refine, and adapt the certain value ethics that the group follows. The acceptance of these values promise the individual citizen that adapts them a certain degree of "happiness". If the individual attains a certain societally prescribed degree of happiness, then the larger group of the civilization is stable and prosperous. However, the degree of the individually attainable happiness is determined by the level of common good it would have. If the personal happiness disregards or threatens the safety, stability, or prosperity of the greater society then those actions are shunned by the entire group.

For these reasons, personal value is an absolute or relative standard that in some cases might agree with the greater societal value system or in some circumstances might completely conflict with the societal norm. This is not to say that all societally accepted values are correct or moral. A brief regression through history demonstrates various examples of former value systems that were found to be bad or even evil. The clearest example in history has been slavery where the

individualistic happiness of one person completely suppresses the happiness of another person. Slavery, like other forms of mass scale human cruelty such as genocide, terrorism, or unjustified imprisonment, has been identified as unethical, immoral, and cruel. The determination of the unacceptability of these historically bad actions came first from the determination by individuals that realized the inappropriateness of these socially accepted values. Once these actions were determined improper, the greater group went about changing the existing value system.

In essence, the actions of determining the appropriateness of certain actions in the value system is determined by a self-realization of what detrimental impact the actions have, not only to the individual, but also to the entire civilization. This process of determining the appropriate values through personal realization has been identified by various thinkers throughout human history. One can think of Aristotle's system of virtues and vices. Or Aquinas's distinctions of eternal law, natural law, and human law that help in the determination of values. The more contemporary thinker about the development of a value system is Bernard Lonergan, S.J., the 20th century Jesuit philosopher, theologian, and teacher.

Lonergan's approach to the development of values stems from a method he terms "self-appropriation". It is only when the individual consciously follows Lonergan's *General Empirical Method* in which the person first *experiences* the actions, *understands* the effects of the actions, makes *judgments* on the appropriateness of the actions followed by a final decision of the good or evil of the action that a value is born. Lonergan identifies once the individual has reached a value that there exist five basic types of values. *Vital values* come from the mere fact of a person being alive as being a fundamentally good thing. In other words, there is a value to life and being healthy. The second, *social values*, originate from having a safe structure for civilization which encourages cooperation. The third, *cultural values*, are handed down and accepted as important to the preservation of the culture's identity. The fourth value type is *moral values* that identifies a necessity for mutual respect and obligation of each person to each other. Then the fifth value category is *religious values* that arise from core beliefs and faith.

In essence, I would summarize that there really are only two types of *fundamental values*. These two fundamental value types are *group* and *personal* values. Group values encompass Lonergan's social, cultural, and religious values. Personal values encompasses vital and moral values. Vital values come from the biological necessity of personal self-perseverance and survival. A vital necessity for all individual humans is water and food. Due to these absolute requirements to live, this personal value is the foundation of all values. Once an individual is able to live adequately, then the next key personal value type would be moral values. The person realizes that the allowance for life not only applies to them, but also should apply to other individuals as well. Effectively, a respect for life arises that causes a self-realization that all life is worthy of respect and important. Once the personal values are in place then the group values of social, cultural, and religious values become important.

By no means is there a linearity of progression of values originating as personal values and then progressing onward to group values. These fundamental values co-exist in a cyclical relationship. No individual has come into existence purely by themselves. All people are born from other people. The group values inform the necessity to continue life onward and at first impose the group value system onto the newborn individual. The newborn due to his fundamental nature seeks to live and survive and will immediately commence to develop a personal value system. The newborn will struggle realizing it individually wants to live. The baby will realize that its existence is enhanced through respect and obligation to other people. This new formation of a personal value system all happened in stereo with a pre-existing group value system playing a symbiotic role.

As discussed earlier, changes in the group value system encompassing social, cultural, and religious values will only come about from new insights and revelations that come from the development of many personal value systems. The group values evolve, change, and improve once personal values have identified new areas where the group values have to improve to benefit all or the vast majority of the collective individuals that make up the group, society, culture, or religion.

This development of the group value system has in particular accelerated in recent human history, because the vital needs of water and food are met for many people. Newborns come into environmental contexts where the bare necessities for survival are readily available to them. With this part of the value system equation already met, the new baby can almost immediately begin to develop a moral value system recognizing the importance of other individuals. It is at this stage where the value of life is realized. The “value of life” is a widely held societal truth. The importance of life is an absolute truth. A person can only live a healthy and prosperous life if they personally accept that all life which includes their own life and that of everyone else is important. Once this absolute truth of the importance of the right to life is established, then a full value system can be possible.

This necessity for respecting and allowing all life to flourish is only possible once both the personal and group value systems accept this as a founding fundamental or absolute truth to be followed by all. The absolute truth of the unconditional importance of life is conducive to the search of individual happiness and group prosperity. Of course, this is the starting point or seed that then allows for the correction, evolution, and enhancement of the wider value systems enacted by many societies, cultures, and religions.

In inference, there cannot be a disconnect in the cyclical connection between personal and group values. If there is a disconnect where one value system triumphs over the other then the value systems become too skewed in one direction. If personal values are suppressing other personal values then group values would not be able to come about. In the same respect if group values suppress individual values, then the group values will not progress the overall group.

The points discussed in this paper are effectively the battles that seem to be raging at this very point in time in human history. The well-being of the individual versus the well-being of the collective. In Western civilization, taking as an example the United States of America, there is a great respect given to the rights of the individual and his or her personal values system. As would be expected, this sometimes conflicts with the importance of the greater collective

or group value system. As discussed earlier, the importance of the 'common good' is what determines the fairness of the individual's needs versus the needs of all others. However, in Western civilization the personal values systems are protected and respected. In certain Eastern civilizations, for example China, the importance of the group value system outweighs the individual citizen's personal value system. The needs of the collective are more important than the needs of the individual.

In conclusion, whether personal values are placed before group values or group values are placed before personal values, the first realization that must be made is that all life is valuable. The absolute truth of all values systems is that the preservation of life is of fundamental importance to the overall survival and flourishing of all current and future human civilizations. The actions of how life is preserved or protected remain the main dilemma that needs further development. Realizing that personal values and group values are symbiotic and cyclically connected will help determine how best to adapt a universal value system that honors and progresses both the individual and social contentment and stability.

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Infusing Values and Ethics in the Classroom

RAFFI MANJIKIAN

When teaching in an academic institution, in addition to training students in a specific discipline, instructors should also be able to teach students about values and ethics. This is due to the fact that professors are viewed as role models to the students and therefore must be able to inspire students to want to learn and be good people. In essence, the professor must be a role model in the development of a moral person. Once the student attains this desire to become a moral person, they must practice what they have learned about values and ethics in everyday life.

According to Cronin, Lonergan recognizes that there are five basic kinds of values and ethics that people should possess. The values and ethics he refers to are vital, social, cultural, moral, and religious. Everything begins with a desire to acquire knowledge and being attentive. This is then driven forward through feelings and experiences. It is these feelings and experiences that make a person gain insight into who they are, and what kind of values and ethics they possess. With this newly acquired intelligence, a level of understanding takes place as to why a person behaves the way that they do. Next, a person attains cultural values by a level of judgment and reasoning as to how other people act around them. Then, a person obtains moral values by being responsible and not forgetting how to act appropriately, even if others around them are not displaying the same type of ethical and moral behavior. Finally, religious values are obtained through love and being true to oneself.¹

In order for a person to attain these five values, a person must go through life experiences that demonstrate what is good and bad. This is determined by evaluation, decision making, and action. By doing this, a person is able to determine a good and bad way of doing things, in addition to things that they should and should not do. This acquisition of knowledge will help a person

develop moral character and will hopefully inspire the person to lead by example in helping others achieve values and ethics.

In an academic setting, values and ethics must be instilled in people. Without this general knowledge of what is right and wrong, people will not be able to strive to better themselves, and they will lack the necessary requirements to develop into good and moral individuals. With these values and ethics, people should not forget that in order to be a good person, one must treat others the way that they would want to be treated. In addition to being polite and respectful, people should also remember that not everyone is the same, and that people should do what they can to help one another aspire to become the greatest person that they can be.

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Method in Managerial Accounting

ATHAR MURTUZA

Buoyed by attending a conference of Jesuit business educators and bolstered by attending the Faculty Summer Seminar, “Understanding Values” this past summer, I told my colleagues in the Accounting Department that we ought to infuse in the course Managerial Accounting, which is a required course for all undergraduate business majors, a recently issued document by the Vatican’s Pontifical Council for Justice and Peace, “The Vocation of the Business Leader.” For those who may not know, managerial accounting provides information to the decision makers within the organization in the hope that they will make informed decisions. It is different than its sibling financial accounting in that it is internal information and not bound by regulatory mandates. In response to my suggestion, two of my colleagues in the department asked me the simple question: What has the Vatican document to do with managerial accounting? Despite its source, the document does not preach Catholic or even Christian theology; its concerns are with living on planet earth!

My response to the question asked could be limited to one word: **Mission!** The accrediting body for business education, the Association to Advance Collegiate Schools of Business (AACSB), has lately let it be known that collegiate institutions are to be held accountable for what they claim to be their mission. Translated, it means that if one claims to be the “middle earth,” than it ought to show off Hobbits! It also means that a college claiming to abide by the Catholic mission ought to do more than have itsy-bitsy statues in most if not all of its classrooms as well as provide an ample supply of ash for the foreheads of the believers one day a year. Given its assertion to be a Catholic institution, Stillman School would do well to infuse a document such as the “The Vocation of the Business Leader” into a required course such as Managerial Accounting. This would be the rationale for my one word response. But the one word reply seems all too egregious. It would be far better to point to other reasons that would show

that such an infusion need not stick out like a disjointed thumb. Furthermore, there is, indeed, a method to managerial accounting, and it is not like the all too viral perception that accountants just crunch out numbers using mechanical, dogmatic, black and white rules that result in black and white accounting reports.

The text used for the required managerial accounting course at the Stillman School would be a good starting place to justify the infusion of the Vatican document to be less than egregious. In its first chapter, the text devotes all of two pages to talk about globalization; and one of those two pages is devoted to graphical representations of imports and exports to the United States. The impact of the coverage of globalization seems to be on showing who major trading partners of the United States are, but there is much more to globalization than knowing who the major importer and exporters happen to be. The same chapter takes up the importance of ethics in business by devoting a little over five pages, but this coverage seems to be on corporate codes of conduct, including two pages devoted to the code suggested for the management accountants by the Institute of Management Accounting, and a quarter of a page to corporate governance. Lastly, it has about a page and a half devoted to the topic of corporate social responsibility. In 600 plus pages, it seems scanty to say so little about values, when the word “value-centric” happens to be in the mission statement of the Stillman School.

It seems what the “Vocation” does is to add more to what the text used for the course seeks to do scantily. Such an addition could hardly be egregious. It is pointing out the side-effects, not all of them beneficial, of globalization and showing the impact changing environments and technology can have on human lives and society. It is not just the managerial accounting text that deals with topics covered in the Vatican document; in fact, all core courses taught in the Stillman School for management, marketing, finance, do cover the same topics and do not do so in any greater depth than does the managerial accounting text. Clearly something that provides additional depth to topics mentioned and dealt with rather summarily should be a welcome infusion.

But there is a reason, even more pertinent for using “The Vocation of the Business Leader” document in business courses to enhance them. There is an illustration in the second chapter of the text that depicts the planning and control cycle. It shows the work of managers through the lens of planning and control cycle. The cycle, the text notes, depicts what the organization seeks to do; it starts with planning, goes through implementing through direction and motivation; then resorts to measuring, and comparing the results with the plans that started the cycle. At the center of the diagram is decision making. The phrase is not elaborated or explained in the exhibit itself. The illustration gives the impression that decision making is automatic, instantaneous! The text does note that the managerial accounting is concerned with providing information to managers; however the illustration does not do so, it leaves one without any appreciation of what is involved in making informed, let alone good, decisions.

The planning and control cycle is based on the much better known plan-do-check-act (PDCA) cycle. That could be actually seen as the *method* suggested to the planners and decision-makers. But the method also comes across as failing to emphasize the importance of reflection, thinking, and experience as well as the role of information in the planning and control. It also does not have any links with good or bad, let alone the common good or social justice. It personifies what T. S. Eliot said:

All our knowledge brings us nearer to death,
But nearness to death no nearer to God.
Where is the Life we have lost in living?
Where is the wisdom we have lost in knowledge?
Where is the knowledge we have lost in information?

This absence is very significant, because it reinforces the problem of divided lives, which the Vatican document is seeking to deal with: “obstacles to serving the common good come in many forms —lack of rule of law, corruption, tendencies towards greed, poor stewardship of resources—but the most significant for a business leader on a personal level is leading a “divided” life. This split between faith and daily business practice can lead to imbalances and misplaced devotion to worldly success. The alternative path of faith-based

“servant leadership” provides business leaders with a larger perspective and helps to balance the demands of the business world with those of ethical social principles, illumined for Christians by the Gospel”.¹

By using the document, one could infuse the *method* of managerial accounting with goodness. That is reason enough to use what is available! The *method* of managerial accounting (or for that matter all business disciplines as presented in their texts) do not take into account the higher levels of something secular such as Bloom’s *Taxonomy*, let alone the ideas of someone such as Bernard Lonergan. In failing to do so, such texts limit the intellectual development of students. The infusion of “The Vocation of the Business Leader” would enrich the education being provided by business colleges.

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Practical Theology, Reflexivity, and the Voyage of Self-Discovery

TODD J. STOCKDALE

In the second chapter of Fr. Brian Cronin's text, he puts forward the notion that consciousness and self-appropriation can serve as viable methods in value ethics. In doing so, he invites readers on "a voyage of self-discovery," to uncover "the moral imperative, the moral activities, the moral feelings, already operating within [a person]."¹ This notion, which was drawn from the transcendental imperative of Bernard Lonergan's theory of knowledge—namely, *to be attentive, intelligent, reasonable, responsible, and in love*—generated a high degree of rich discussion in the second Faculty Summer Seminar at Seton Hall in August 2013. Significantly, this "voyage of self-discovery" is a critical component in the process of reflexivity, a process by which the practical theologian becomes attentive to "the self" in the generation of theological data in qualitative research.

In their work on practical theology and qualitative research, John Swinton and Harriet Mowat suggest that reflexivity "is perhaps the most crucial dimension of the qualitative research process", impacting every dimension of qualitative research.² Defined by Linda Finlay as "the project of examining how the researcher and intersubjective elements impact on and transform research", reflexivity is the critical gaze that practical theologians turn towards themselves in the qualitative research process.³ While this turn towards examining how the researcher impacts and transforms the research calls into question the original claims of the social sciences, which suggested that the researcher was to be neutral, cut off, and objective, it also opens the way for the type of self-reflection called for by Cronin in his proposed methods in value ethics. Indeed, practical theologians who reflexively engage in the pursuit of qualitative data, find themselves tracing the various levels of consciousness set forth by Lonergan and

adopted by Cronin. Most notably, they begin with the level of experience, where deep attention is given to data at hand.

Yet, the generation of data through this type of research imposes some unique requirements on the practical theologian. Social geographer Liz Bondi suggests that generating data through qualitative methods such as interviews and participant observation, which draw upon interpersonal interactions, requires, “researchers to use themselves in unique ways since the people with whom they interact are also sentient, feeling human beings”.⁴ Thus, according to Bondi, the data generated through qualitative methods are “not so much collected as produced or constructed or co-constructed”, because “both parties are actively involved in the creation of data in the course of their various interpersonal encounters”.⁵ Of significance for this summer seminar’s discussion, the involvement of both parties in the data generation activity requires practical theologians to reflexively situate themselves within this process—again, opening the way for the ever-important journey of self-discovery argued for by Cronin in his text on value ethics.

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