

Biblical Foundations of Business Ethics

Hershey H. Friedman
Professor of Business and Marketing
Brooklyn College of the City University of New York

The Hebrew Bible is replete with precepts that deal with business ethics and thus can be used as a starting point for those interested in developing higher moral standards for business. Some of the issues discussed in this paper include: environmentalism, caring for the poor, not discriminating against the stranger, fairly treating employees, paying wages and rents on time, providing fringe benefits for employees, maintaining honest and stable prices, ensuring accuracy in weights and measures, honesty in selling and negotiations, acting in a manner that ensures one is above suspicion, and providing an honest day's work. The author concludes that Scripture makes clear that individuals and organizations that act ethically will achieve ultimate success.

Introduction

Most organizations realize that acting ethically is a good business practice that pays in the long run. A company that desires to create a positive image has to be concerned with customers' needs, society's needs, the needs of employees and suppliers, and the interests of shareholders. Each of these concerns, for our purpose, can be subsumed under the rubric of acting ethically.

The Hebrew Bible, particularly the Pentateuch (i.e., the Torah), is replete with precepts that deal with business ethics and can, therefore, be used as a starting point for those interested in developing higher moral standards for business. This paper will describe some principles that can be derived from the Hebrew Bible. Although the Bible was given at a time when individuals mainly lived in an agricultural society, many of its ideas can be easily extended to a modern industrial society.

This article is not necessarily concerned with the exact Jewish law (*halacha*) in business situations. Rather, the focus of this article is on the spirit of the law, demonstrating that many ethical issues of today had their counterparts in the Bible and the Talmud. The Talmud, which is the compilation of Jewish oral law, explains and expounds on the Hebrew Bible and consists of the *Mishna* and *Gemara*. The *Mishna*, originally an old oral tradition, was compiled and edited

in written form about 1,800 years ago, while the *Gemara*, which consists mainly of commentaries on the *Mishna*, was completed approximately 1,500 years ago.

The Talmud is principally concerned with *halacha* (Jewish law), but it also provides a detailed record of the beliefs of the Jewish people, their philosophy, traditions, culture, and folklore, i.e., the *aggadah* (homiletics). The Midrash, a separate scripture, recorded the views of the Talmudic sages and is mainly devoted to the exposition of biblical verses.

Caring for the Environment

Many companies today support the cause of environmental preservation. They are committed to “green marketing” and are developing products that result in less waste and pollution. In biblical times, pollution may not have been as serious a problem as it is today, but the Bible does contain laws that exhibit a great deal of concern for the land. For instance, the Bible does not allow soldiers to cut down fruit trees, even when conducting a siege of an enemy’s city.¹ The Talmud extends the prohibition of not destroying fruit trees to any type of wasteful destruction.² In fact, the Talmud considers wasteful destruction of any kind a violation of the Torah.

Soldiers are instructed by the Bible to designate a special place outside the camp to be used as a lavatory. In addition, soldiers must keep a spade with their weapons and use it to cover their excrement after relieving themselves.³ The purpose of these laws was not for hygienic reasons (although this may have also been a factor). The reason given is: “Therefore shall your camp be holy; so that He see no unseemly thing in you.” Polluting the land with bodily wastes is an improper way to behave and is offensive to the Lord.

The Bible commands the farmer to give the land a complete rest in the seventh year.⁴ The purpose of the Sabbatical year may have been to protect the land from depletion. The land must be treated with respect and not abused. Scripture informs us: “And Abraham planted a tamarisk tree in Beer Sheba and called there in the name of the Lord, the Everlasting God.”⁵ At first glance, this verse seems redundant and out of place. Perhaps the Bible is showing us how much Abraham loved the land. He planted trees to beautify the land, and, in this way, he showed his devotion to the Lord. The Bible makes clear that “the land is Mine; for you are sojourners and residents with Me.”⁶ Thus, humanity has an obligation to treat the world with respect and not defile it. Corporations should respect the environment and strive to practice the three Rs of managing wastes—recycling, reducing, and reusing—and do everything they can to beautify the environment.

Caring for the Poor

Many companies have developed programs to help the indigent and the needy. Companies have donated money to various charities and equipment to schools because they believe that not only individuals but even companies should have a “social conscience.” In biblical times, farms were the equivalent of big business. The Bible has numerous laws describing what farmers must do to help the poor. For instance, the corners of the field were not harvested by the owner but were left for the poor. Individual stalks that fell from the sickle during the harvest were also left for the poor.⁷ If a bundle of grain was accidentally left in the field during the harvest, the owner was not permitted to return for it. This sheaf had to be left behind for the poor: “It shall be for the stranger, the orphan, and the widow.”⁸ In a similar vein, the farmer was not permitted to pick all the fruit off the vine or tree and leave it bare. He was obligated to leave the gleanings of the vine and the olive tree for the poor.⁹ Care for the poor not only took the form of gleaning as described above, but was also practiced through tithing. Tithes were taken for the physical needs of the priests and the Levites,¹⁰ and farmers were expected to make a special tithe for the poor.¹¹

In the book of Ruth, we see that Boaz, a wealthy landowner, was scrupulous in following these laws. Ruth was one of many poor people who followed the harvesters and collected the gleanings.¹² The Bible instructs everyone to help the needy. The Bible states: “You shall not harden your heart or shut your hand from your needy brother. But you shall surely open your hand to him....”¹³ Clearly, it is not a big stretch for a company that wishes to follow the spirit of these laws to recognize that there is a moral obligation to help the poor by setting aside a portion of a company’s profits for the needy.

According to Maimonides, the highest form of charity is providing one with the ability to earn a living so that the individual does not become poor. This may be accomplished by providing a gift or loan enabling one to start a business, taking the destitute person in as a partner, or helping the individual find employment.¹⁴ An understanding of this form of charity can be derived from the verse in Leviticus: “And if your brother becomes poor, and his means falter with you, then you shall strengthen him.”¹⁵ The Midrash interprets this to mean that a person should be helped as soon as he or she starts to “falter,” but before he or she collapses.¹⁶ The Midrash notes that when a heavy load on a donkey begins to totter, one person can prevent it from falling by grabbing hold. Once, however, the load falls to the ground, even five people cannot put it back. Ideally, an individual or corporation should “strengthen” those in economic jeopardy by supporting them with financial assistance, loans, or employment before they collapse financially.

A firm should strive to help the destitute by providing them with employment. Companies that provide grants to underfinanced schools in poor neighborhoods or offer internships to poor people are certainly following the spirit of this law. If a firm finds that it has to close down a plant because of economic conditions, management should do everything possible to find employment in other parts of the company for the affected employees.

Not Discriminating Against the Stranger

One type of poor person that is mentioned numerous times in the Pentateuch is the stranger. According to one opinion in the Talmud, the precept of treating the stranger properly is mentioned thirty-six different times in the Pentateuch.¹⁷ For instance, Leviticus 25:35 states: "You shall strengthen him, whether he is a stranger or a native, so that he can live with you."¹⁸ In addition, the Bible prohibits one from wronging or oppressing the stranger.¹⁹ Moreover, the Bible obligates one to love the stranger.²⁰ This concept of caring for the stranger is mentioned seemingly endless times in Scriptures (also in the Prophets²¹) because there is a natural tendency to take advantage of those who are different, whether of a different nationality, different background, or different race. Employers have a special obligation to "strengthen" those who are of different backgrounds by providing them with meaningful work.

Fair Treatment of One's Employees

Even slaves have rights in the Bible. The Bible states: "You shall not rule over him through rigorous labor."²² The Midrashic explanation of this verse is that one should not ask his servant to heat up his cup unnecessarily—or to perform any task that is not needed—simply to keep the slave busy or to assert one's authority. The Midrash also states that the master is not allowed to order his servant to hoe underneath the grapevine for an indefinite period of time, say, until he returns—and the slave does not know when his master will return. This would be an example of work without a defined limit and is therefore considered a mistreatment of one's servant. Also, the servant should not be told to remove his master's shoes or carry his master's clothing to the bathhouse or do other such demeaning work.²³ Labor without a purpose, degrading work, or a job that seems endless because it has no definite time limit has the effect of demoralizing a human being and is therefore prohibited. Although, strictly speaking, these laws apply to slaves, logic dictates that they should also apply to any employee. Righteous employers make sure that their employees are not overworked, are treated with respect, and are given work that is as meaningful and creative as possible.

When King Solomon built the Temple, he used a large number of workers. The text states: "He sent them to Lebanon, ten thousand a month in shifts; for one month they would be in Lebanon and two months at home."²⁴ Apparently, Solomon felt it would not be fair to keep workers away from their families even when performing the most sacred of jobs.

Paying Wages and Rents on Time

The Bible states: "You shall not oppress your fellow and you shall not rob; the wages of a worker shall not remain with you overnight until morning."²⁵ Employers must pay employees on time. Withholding payment due workers is a violation of biblical law. The Talmud²⁶ extends this law to all kinds of payments owed, including various types of rental fees. Firms that are late in paying their landlords or suppliers have also violated this law. The importance of paying workers on time can be seen from the following episode related in the Talmud.²⁷

Some porters hired by Rabba b. Huna were negligent and broke his cask of wine. Not only did Rabba not get restitution, but Rab, the judge, required that Rabba pay the workers. Rab felt that since the porters were quite poor, one must sometimes go beyond the strict letter of the law. Rab, somewhat cryptically, quoted a passage from Proverbs to demonstrate that an ethical person sometimes must do that which may not be necessary on purely legal grounds. The verse in Proverbs states: "That you may go in the way of the good and keep the ways of the righteous."²⁸

In our own time, Aaron Feuerstein, President of Malden Mills, displayed an unusually high level of ethics after his textile company burned down on December 11, 1995. Feuerstein could have taken the insurance money and not rebuilt his company. Not only did he choose to rebuild (primarily in order to save the jobs of 3000 employees), but he paid his idled workers for three months and took care of their health-care benefits for six months. The total cost of his generosity was about \$10 million. Apparently, Mr. Feuerstein chose to "keep the ways of the righteous."²⁹

Fringe Benefits for Employees

The Bible requires the master to give his or her slave a severance gift known as *hanakah*. The Bible states: "Do not send him away empty-handed. You shall give him a severance gift from your flocks, from your threshing floor, and from your wine cellar..."³⁰ An ethical employer should realize that if the Bible demands that a slave be given a severance bonus after six years of labor, it is

certainly appropriate for employers to reward loyal workers who have been with a firm for many years.

The Bible gives a field worker the right to eat the produce he cultivates. The Bible states: "When you come [as a worker] into your neighbor's vineyard, you may eat as many grapes as is your desire, to your fill, but you may not put any into a receptacle. When you come into your neighbor's standing corn, you may pluck ears with your hand, but you should not lift a sickle on your neighbor's standing corn."³¹ Grape-pickers, for example, can eat some of the grapes they are harvesting, but they are not allowed to place them into a vessel (to take home with them).

These laws ensure that a field worker has a right to eat the crop he or she is working on while harvesting. However, they also protect the field owner from a rapacious worker who will take too much. Surely, an ethical employer, especially one in the food business, should allow workers to take a reasonable amount of food for themselves. Interestingly, many hotels allow employees to get all their meals free while working, but do not allow them to pack up food to bring home.

The Talmud recounts the story of the son of Rabbi Yochanan b. Mattia, who once hired workers and agreed to supply them with food, without specifying the quantity or type of food. When his father heard about this, he said: "My son, even if you would prepare for them a banquet as majestic as Solomon when in his grandeur, you would not fulfill your undertaking."³² Rabbi Yochanan believed that a simple meal would not be sufficient to satisfy one's obligation, since laborers had to be treated with great honor and respect. Providing the workers with bread and water for their meal would be as unacceptable as feeding one's own family such a meal.

Maintaining Honest and Stable Prices

The Bible states: "If you sell something to your neighbor or buy something from your neighbor's hand, you shall not wrong one another."³³ This verse is interpreted by the Talmud to refer to overcharges and undercharges. For example, if an item normally sells for \$600 and a retailer charges a customer \$800, then the retailer has violated this law. The Talmud rules that if the overcharge is more than one-sixth, the sale is null and void.³⁴ Interestingly, this law also applies to undercharges. Thus, if an individual is unaware of the true value of an item and wishes to sell it, one must not take advantage of the seller's ignorance and underpay. Thus, a firm that wishes to behave ethically should not use its monopolistic powers to overcharge customers or underpay its employees. Also, selling defective items or low-quality items and duping

customers into believing they are better than they really are, would also be a violation of this law.

The Talmud extends the law against price fraud and institutes a law against excessive mark-ups on necessities. Any profit from the sale of a necessity is not to exceed one-sixth.³⁵ This law was taken seriously, and the Talmud discusses the profit margin Rabbi Judah, a wine merchant, made on wine sales (wine was considered a necessity in Talmudic times). The Talmud calculates the profits made by Rabbi Judah after taking into account such costs as Rabbi Judah's own labor and the cost of a crier who announces the availability of the wares (i.e., ancient advertising). Additional revenues were derived from selling the lees and the wine barrel. The Talmud's conclusion is that Rabbi Judah's profit was one-sixth of the total cost incurred.³⁶ Unfortunately, our own society has no price-gouging laws on necessities, and the mark-up on them can be quite high. Some countries, of course, subsidize the price of necessities (e.g., flour or bread), so that the prices remain low. An ethical company should do its best to keep the price of necessities reasonably priced.

The Talmud is extremely concerned with price stability. To the Talmudic sages, causing prices to rise by hoarding or other means was a violation of Biblical law, similar to usury or tampering with weights and measures.³⁷ The great sage Rabbi Shimon b. Gamliel was visibly upset when he heard that the price for doves, necessary for certain sacrifices, had reached a golden dinar. He swore that he would not sleep until the price went down to a silver dinar, so he revised the laws concerning sacrifices in order that demand for doves would decrease. The price sank almost immediately to one-quarter of a silver dinar.³⁸

Similarly, Shmuel, a Talmudic sage, warned the sellers of myrtle branches—used during the holiday of *Sukkot* (Tabernacles)—that he would allow individuals to use myrtles with broken tips if merchants raised prices when the holiday was approaching.³⁹ A similar problem occurred after Passover. The people used to break the pots in which leaven was cooked and absorbed, and then had to buy new ones. Shmuel warned the pot sellers not to raise the price of pots or he would take the more lenient position regarding the absorbed leaven in the pots and not require the use of new pots.⁴⁰

Shmuel and his father were known to buy and subsequently sell produce in such a way as to keep the market price stable and low throughout the year.⁴¹ Although price stability was considered of great importance to the Talmudic sages, they disagreed as to whether or not supervisors should be appointed to oversee prices.⁴²

Avoiding Deceptive Acts and Practices

The biblical prohibition against stealing is the eighth commandment of the Ten Commandments. It is also discussed more thoroughly in Leviticus: “Do not steal, do not deny falsely, and do not lie to one another. Do not swear falsely by My name ... Do not cheat your fellow and you shall not rob.”⁴³ Obviously, all types of deception and dishonesty are prohibited. The Bible also states: “Distance yourself from a false matter,”⁴⁴ which includes all kinds of falsehoods such as press releases with misleading information, deceptive advertisements, deceptive labels, deceptive packaging, and so forth.

One of the prophet Isaiah’s criticisms of Israel dealt with unethical business practices. Isaiah complained: “Your silver has become dross, your wine diluted with water.”⁴⁵ According to most commentaries, this is not a metaphor but refers to actual deceptive practices in ancient Judah and Jerusalem that angered the Lord (e.g., see Rashi and Redak, two major biblical commentaries). Apparently, even in ancient times, some retailers would adulterate their products. The prophet Amos also remonstrated the Jews for unethical business practices, including “making the *ephah* (a dry measure) smaller and the *shekel* larger and falsifying the scales of deceit.”⁴⁶

Honesty in Negotiations

The negotiation between Ephron and Abraham over the Cave of Machpelah provides interesting insights into proper and improper ways to negotiate. Abraham’s wife Sarah died, and Abraham needed a place to bury her. Abraham was desperate for a burial plot. Ephron, knowing this, realized that he could overcharge Abraham and probably still get his asking price. Ephron, however, was also interested in posturing before his countrymen and looking generous. He said to Abraham, “No, my lord, listen to me! I have already given the field to you, and as for the cave that is in it, I have given it to you; in the sight of my countrymen, I have given it to you. Bury your dead.”⁴⁷ Abraham certainly had the opportunity of saying to Ephron, “Thank you very much for this nice gift.” Abraham probably suspected that Ephron was offering the land only because his countrymen were watching and was not sincere in his offer. Abraham replied, “If only you would listen to me! I am giving you the money for the field....” Ephron said, “My lord, hear me! Land worth four hundred silver shekels, between me and you, what is it? Bury your dead.” Ephron, still pretending that he wanted to give away the land, slyly mentioned its value. Abraham understood what Ephron really wanted and ended up paying him the grossly outrageous sum of four hundred silver shekels (Jeremiah paid seventeen shekels for property that was better, and probably larger, than the Cave of Machpelah).

The Bible could simply have stated that Abraham paid Ephron four hundred silver shekels for the Cave of Machpelah and left it at that. One reason this chapter is in the Bible is possibly to instruct us in the proper way to negotiate. Abraham did not want to take advantage of Ephron, knowing very well that Ephron was simply posturing. Abraham desired to pay a fair price. Ephron's behavior, on the other hand, was reprehensible. Knowing that he had the upper hand, Ephron proceeded to ask for an outrageous sum. From Ephron's conduct, the Talmud derives the principle that "wicked people promise much and do not even do a little."⁴⁸

Negotiations are quite common in business. In particular, there are employer-employee and buyer-seller negotiations. The story of Abraham and Ephron demonstrates the importance of being honest. Ephron comes across as a sleazy character because he promised much and then ended up overcharging for his property. Ephron was more concerned with grandstanding than with being honest and straightforward.

The Talmud discusses various standards of conduct that affect negotiation techniques. For instance, the Talmud prohibits asking a dealer the price of an item if an individual has absolutely no intention of buying the item.⁴⁹ Asking a merchant a price when one has no intention of buying, causes the merchant to have a false expectation of a sale. The Talmud considers this to be deceptive. Furthermore, the merchant is upset when the inquiry does not result in a sale. Only an individual who has some interest in purchasing a product has the right to inquire about a price.

The Talmud states that an individual who "jumps in" while another person is involved in negotiations and snatches the property away from the latter party is wicked. The Talmud tells the story of a sage who abandoned a field he had just purchased after discovering that someone else had been negotiating for it prior to the purchase.⁵⁰ A decent person (or organization) does not intrude when others are in the midst of negotiations. Legally, of course, one cannot prevent another from interloping. The Talmud, however, frowns on such behavior. This rule also applies to an individual who "steals" a job from another person who is in the middle of negotiations with a prospective employer. It may be legally binding, but it is certainly immoral by Talmudic standards.

Honest Weights and Measures

The Bible states: "You shall not commit an unrighteousness in justice, in measures of length, weight, or volume. Just scales, just weights, just dry measures, and just liquid measures you shall have."⁵¹ The Talmud instructs shopkeepers to wipe their weights once a week and clean their scales after every

weighing.⁵² In Talmudic times, market commissioners were appointed to superintend businesses using weights and measures.⁵³

The Talmud is so concerned with honest measures that the sages even prohibit vendors of liquids from pouring a liquid rapidly from a great height. Since foam is generated, the consumer ends up with less liquid.⁵⁴ Firms deceiving consumers about the true weight of their packaged product are also in violation of the spirit of this law.

Honesty in Selling

Talmudic law requires that the seller inform the buyer of any hidden defects in the merchandise. Sales made under false pretenses, for example, by hiding a product defect, would be null and void. Two classic cases are discussed in the Talmud. One case involves an individual who sells fruit without specifying whether the fruit is to be used for eating or seed. The buyer, who purchases the fruit for its seeds, plants the seeds and then finds out that the seeds are sterile. The seller's argument is that he sold the fruit for eating and not for the seeds.⁵⁵ The other classic case involves an individual who buys an ox and then finds out that the ox is a gorer and thus unsuitable for plowing. The seller claims that he sold it for meat.⁵⁶ The above cases are situations in which the seller distributes both types of products, e.g., oxen for plowing and oxen for meat. If, however, a seller only sells one type of product and clearly is trying to deceive a blameless customer, there is no question that this is a violation of biblical law. One is not permitted to deceive others under any circumstances.

The Talmud prohibits various kinds of deceptions in selling, including the following: painting animals or utensils to fool prospective buyers into thinking they are younger or newer; or deceiving potential customers by placing the better quality merchandise on top of the bin (and the lower quality merchandise on the bottom) to make it appear that the merchandise is of uniformly high quality throughout.⁵⁷

The law against deception is relevant even in marriage, i.e., one party can claim *mekach taos* (transaction under mistaken assumption) if the other party has a hidden defect. The discovery of a bodily defect in a spouse can annul a marriage.⁵⁸ Evidently, the Talmud considers any type of deception or dishonesty to fall under the biblical prohibition⁵⁹ against stealing, denying falsely, or lying.

Ensuring That One Is Above Suspicion

The Bible states: "You shall be innocent before God and Israel."⁶⁰ From this verse, the Talmud derives the principle that one must behave in such a manner

that he does not give rise to suspicions on the part of others. Demonstrating the importance of keeping honest records, Scripture enumerates the amount of gold, silver, and copper used in the construction of the Tabernacle.⁶¹ Moreover, the Bible tells us who was ultimately responsible for guaranteeing that accurate records were kept: "These are the accounts of the Tabernacle, the Tabernacle of the Testimony, as they were calculated according to the commandment of Moses...."⁶² Moses wanted to show that he was above suspicion and make it evident to the Israelites that no precious metals were diverted for anyone's personal use. Thus, he commanded outsiders to audit the books. The Midrash comments: "... though Moses was the sole treasurer, yet he called others to audit the accounts with him."⁶³

The Talmud states that the overseers in charge of the soup kitchen were not allowed to purchase surplus food when there were no poor people to whom to distribute it. Surpluses were allowed only to be sold to others so as not to arouse suspicion that the charity overseers were profiting from public funds.⁶⁴ The Talmud relates how the family of Garmu, which made the showbread for the Temple, was especially careful to be above suspicion. Their children were never seen with fine bread. Brides from the family of Abtimas never wore perfume, since this family made the incense for the Temple.⁶⁵ Those who entered the Temple chamber to collect the money (for the sacrifices) did not wear clothing with a place to hide money, i.e., they only wore clothing with no pockets or other receptacles so that people would not suspect them of stealing money. The reason: "Because a person must be above suspicion before people as well as before God."⁶⁶

A corporation, as well as an individual, is required to behave in a manner that does not cause others to be suspicious. This includes appointing to a firm's board of directors individuals who are truly independent and objective and have no other connection with the corporation. Financial statements issued by firms should clearly state all assumptions made and should be as honest and understandable as possible. The purpose of financial statements and news releases should be to inform and enlighten, not to obfuscate or cast blame on others.

Providing an Honest Day's Work

So far, we have mainly investigated the obligations of organizations. Employees also have responsibilities. Employees are required to work to the best of their abilities and not waste time. Incidentally, companies that are hired on a cost-plus basis as contractors have the same obligation of working to the best of

their abilities and not wasting time and money belonging to others. Homiletically, one sees this principle in the following biblical passages.

Jacob ran away from his parents' home in Israel to another country because his brother Esau wanted to kill him. When he arrived in Haran, he noticed some shepherds idling around the well. He said to the shepherds, "Look, the day is still long; it is not yet time to bring in the cattle. Water the sheep and go on grazing."⁶⁷ A stranger in a foreign land does not usually question the work habits of others. This can be quite risky, especially with the wrong kind of people. Apparently, Jacob was surprised that these shepherds appeared not to be doing an honest day's work. Many years later, Jacob described the kind of work he himself had performed for Laban. Jacob told his wives, "You know that I have served your father with all my strength."⁶⁸ Jacob also described to Laban the kind of work he did for him: "These twenty years that I have been with you, your ewes and your she-goats have not miscarried their young, and I have not eaten the rams of your flocks. That which was torn of beasts I did not bring to you; I bore the loss of it.... In the day, scorching heat consumed me, and the frost by night, and my sleep fled from my eyes."⁶⁹

Evidently, Jacob worked to the best of his abilities for Laban this, despite the fact that Laban had deceived him by substituting Leah for Rachel at the wedding, thus requiring that Jacob work an additional seven years. Jacob believed that an employee should work as hard as possible and do an honest day's work.

The Talmud relates that Abba Chelkiya was so meticulous about not wasting his employer's time that he ignored and did not even greet a committee of sages sent to him (they wanted him to pray for rain) while being paid to hoe someone's field. Abba explained that he did not wish to waste time that was not his own.⁷⁰

Conclusion

This paper demonstrates that many of the concerns of ethicists today regarding business ethics have their antecedents in the Hebrew Bible and the Talmud. The Talmud was especially critical of those engaged in the following unethical business practices: hoarding food in order to resell it at a high price, tampering with weights and measures, and raising prices unjustly. The Talmud states that the prophet Amos had dishonest business people in mind when he said, "The Lord swears that he will never forget what they have done."⁷¹

Moreover, the Talmudic sages thought that business ethics was so important that Rava claimed that the first question an individual is asked in the next world at the final judgment is, "Were you honest in your business dealings?"⁷² Rabbi Yehudah stated that one who wishes to become pious (i.e., reach the highest

form of ethical behavior) must be scrupulous in observing the laws dealing with damages and torts.⁷³ Rava said that the way to reach this high level of ethics is to observe the principles contained in the Talmudic tractate of *Avot* (also known as *Ethics of the Fathers*). The Mishna in *Avot* states that a pious person follows the philosophy that “mine is yours and yours is yours”—the antithesis of the wicked person whose philosophy is “mine is mine and yours is mine.”⁷⁴ A simple rule of business ethics can also be derived from Hillel’s philosophy in *Avot*: “If I am not for myself, who will be for me? And if I only care for myself, what am I?”⁷⁵ An organization must achieve its goals (e.g., profit) but must also care for others.

The Psalmist describes some of the attributes of a virtuous individual as follows:

God, Who may sojourn in Your tent? Who may dwell upon Your holy mountain? One who walks in total integrity, does what is right, and speaks the truth from his heart. One who has no slander on his tongue, who has done his fellow human no evil nor cast disgrace upon his close one.... Whoever does these things shall never falter.⁷⁶

The Psalmist also assures those who have “clean hands and a pure heart” that they will be able to ascend the “mountain of the Lord and stand in His holy place.”⁷⁷ Thus, individuals and businesses that act ethically are assured that they shall achieve ultimate success.

Notes

1. Deuteronomy 20:19.
2. Babylonian Talmud, Shabbos 129a; Babylonian Talmud, Bava Kama 91b. (An English translation of the Babylonian Talmud is available from The Soncino Press, London, 1935-1948. A new translation, not yet complete, is being published by Mesorah Publications, Ltd., Brooklyn, New York.)
3. Deuteronomy 23:14-15.
4. Leviticus 25:1-7.
5. Genesis 21:33.
6. Leviticus 25:23.
7. Leviticus 19:9.
8. Deuteronomy 24:19.
9. Deuteronomy 24:20-21.
10. Numbers 18:8-32.
11. Deuteronomy 14:28-29.
12. Ruth 2:2-9.
13. Deuteronomy 15:7-8.
14. Maimonides, *Mishneh Torah*, Laws of Gifts to the Poor, 10:7.
15. Leviticus 25:35.
16. Sifra, Leviticus 25:35. (Sifra is a Midrash on Leviticus.)

17. Babylonian Talmud, Bava Metzia 59b.
18. Leviticus 25:35.
19. Exodus 22:20, 23:9.
20. Leviticus 19:34; Deuteronomy 10:19.
21. For example, Jeremiah 22:3; Zechariah 7:10.
22. Leviticus 25:43.
23. Sifra, Leviticus 8:6; Midrash Hagadol, Leviticus 25:39.
24. 1 Kings 5:28.
25. Leviticus 19:13.
26. Babylonian Talmud, Bava Metzia 111b.
27. Babylonian Talmud, Bava Metzia 83a.
28. Proverbs 2:20.
29. Shelly Donald Coolidge, "Corporate Decency Prevails at Malden Mills," *Christian Science Monitor*, 28 March 1996, 1.
30. Deuteronomy 15:13–14.
31. Deuteronomy 23:25–26.
32. Babylonian Talmud, Bava Metzia 83a.
33. Leviticus 25:14.
34. Babylonian Talmud, Bava Metzia 50b.
35. Babylonian Talmud, Bava Bathra 90a.
36. Babylonian Talmud, Bava Metzia 40a, b.
37. Babylonian Talmud, Bava Bathra 90b.
38. Babylonian Talmud, Krithoth 8a.
39. Babylonian Talmud, Sukkah 34b.
40. Babylonian Talmud, Pesachim 30a.
41. Babylonian Talmud, Bava Bathra 90b.
42. Babylonian Talmud, Bava Bathra 89a.
43. Leviticus 19:11–13.
44. Exodus 23:7.
45. Isaiah 1:22.
46. Amos 8:5.
47. Genesis 23:11.
48. Babylonian Talmud, Bava Metzia 87a.
49. Babylonian Talmud, Bava Metzia 58b.
50. Babylonian Talmud, Kiddushin 59a.
51. Leviticus 19:35–36.
52. Babylonian Talmud, Bava Bathra 88a.
53. Babylonian Talmud, Bava Bathra 89a.
54. Babylonian Talmud, Bava Bathra 89b.
55. Babylonian Talmud, Bava Bathra 92a.
56. Babylonian Talmud, Bava Kama 46a.
57. Babylonian Talmud, Bava Metzia 60a.
58. Babylonian Talmud, Kethubos 11b, 57b.
59. Leviticus 19:1–13.
60. Numbers 32:22.
61. Exodus 38:21–31.
62. Exodus 38:21.
63. Midrash Exodus Rabbah 51:1.
64. Pesachim 13a.
65. Babylonian Talmud, Yuma 38a.
66. Babylonian Talmud, Shekalim 3:2.
67. Genesis 29:7.
68. Genesis 31:6.

69. Genesis 31:38–41.
70. Babylonian Talmud, Taanith 23a.
71. Amos 8:5–7.
72. Babylonian Talmud, Shabbos 31a.
73. Babylonian Talmud, Bava Kama 30a.
74. Babylonian Talmud, Avot 5:10.
75. Babylonian Talmud, Avot 1:14.
76. Psalm 15.
77. Psalm 24:3–4.