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Deposited in DRO:

13 March 2023

Version of attached file:

Published Version

Peer-review status of attached file:

Peer-reviewed

Citation for published item:

Bouwmeester, Onno (2023) 'What Jokes Can Tell: A Top 5 of Ethical Transgressions in Consulting.', *Management Consulting Journal*, 6 (1). pp. 37-48.

Further information on publisher's website:

<https://doi.org/10.2478/mcj-2023-0005>

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What Jokes Can Tell: A Top 5 of Ethical Transgressions in Consulting

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Abstract

In studies on consultant ethics clients are usually portrayed as their potential victims. However, in newspapers a different story can be found, when journalists report cases where clients and consultants have been partners in crime. To better map the common ethical transgressions in consulting, this study presents a top five based on interviews with consultants. In addition, the study illustrates these common transgressions with public jokes, found on the internet. The findings show how clients are not the only, and certainly not the most vulnerable stakeholder. Client interests are relatively well acknowledged in consultancies' codes of conduct, and much more so than for example those of client staff, or junior consultants. This study contributes to consultant practice by emphasizing how consultant ethics should acknowledge more stakeholders than only clients. Likewise, it flags the issue of consultant independence, as it is consultants second most reported ethical challenge. The study contributes to the business ethics literature by demonstrating the illustrative value of business jokes in pointing at common ethical transgression, complementary to the less common and more severe cases journalists report about.

Introduction

While the literature on consulting ethics is rather nascent, there are a couple of consultant studies focusing on ethics. In these studies, as well as in consultants' codes of conduct, the emphasis is on clients. They are portrayed as the potential victims of unethical consultant behaviours. However, in the newspapers a different story is told when journalists report how clients and consultants have been partners in crime.

Big four (Deloitte, EY, KPMG and PwC) and big three (Bain, BCG, McKinsey) consultancies figure prominently in various scandals reported by journalists. For instance, they help their clients with finding loopholes in the law. Journalists of ICIJ (2014: <https://www.icij.org/investigations/luxembourg-leaks/big-4-audit-firms-play-big-role-offshore-murk/>) report tax avoidance practices based on the Lux Leaks. Tax advisors of all big four consultancies were involved. Another example is the Purdue Pharma case leading to McKinsey's highest ever settlement. McKinsey was held responsible for the many overdose deaths (estimated are 450.000 deaths between 1999-2018 in the US) of the very addictive OxyContin painkiller, as McKinsey had helped in boosting sales of the drug (BBC News, Feb. 4, 2021: <https://www.bbc.com/news/business-55939224>). Other examples relate to working for corrupt government officials like Isabel dos Santos in Angola (BCG, McKinsey and PwC) or restructuring the South African Revenue Service (SARS) in South Africa under president Zuma, where Bain was complicit in the resulting scandal, and had to settle (Financial Times, Oct. 9, 2018: <https://www.ft.com/content/f6de62e6-cbb7-11e8-9fe5-24ad351828ab>).

The consulting literature hardly pays attention to this partner in crime phenomenon. The main focus is on how consultants sometimes deliver a service that is not up to their professional standards. The professional values of consultants are articulated in codes of conduct such as published by FEACO (European Federation of Management Consultancies Associations) or IMC USA (Institute of Management Consultants USA) and they focus on protecting the client. The consulting literature follows these principles in its critical analysis.

A first ethical issue discussed in the literature relates to consultants' lack of expertise, and the devastating consequences this may have for clients (Bouwmeester and Stiekema, 2015; McKay, 2000; Sturdy, 2009). Second, consultants are criticized for being dishonest, overconfident, and one-sided as well as unreliable in not living up to their contracts (Allan and Davies, 1993; Bouwmeester, 2013; O'Mahoney 2011; Redekop and Heath, 2007). Third, consultants are questioned for insufficiently considering client interests compared to their own, and when they do, they often see the client rather narrowly, thus overlooking wider stakeholder interests (Bouwmeester and Kok, 2018; Krehmeyer and Freeman, 2012; Poulfelt, 1997). Fourth, it is mentioned how their professional independence as well as other professional virtues can become jeopardized (Shaw, 2020). The first three issues (sufficient qualification; contract clarity; and ethics/attention for client interests) are covered by the FEACO code of ethic, while the IMC USA code of ethics also includes guidelines regarding professional independence. The overall focus in the studies is on ethical issues in the consultant-client relationship.

Given these perspectives on consultant ethics voiced by professional organizations, journalist and academics, a question that can be asked is how individual consultants reflect on ethical challenges in their work, and what we could learn from business jokes. Indeed, some studies have noticed the prominent role of business jokes in criticizing unethical consultant behaviours (cf. Bouwmeester 2013; Bouwmeester and Kok, 2018; Bouwmeester and Stiekema; 2015).

When analysing interviews with consultants about what they experienced as the most challenging ethical situation in their work, and categorizing the challenges they mentioned, I found that many of these challenges were reported repeatedly. Based on their frequency, I created a top ten of such ethical challenges in Bouwmeester (2023) and this top ten is illustrated with critical consultant jokes found on the internet. In this article I will focus on the top five, while reflecting on the question what we can learn from the jokes and interviews about interests of affected stakeholders, next to the client.

A Top Five of Ethical Transgressions Illustrated With Jokes

The top five ethical challenges are based on 75 interviews out of 126 interviews. They were experienced by a sample of predominantly Dutch consultants, many of them in more junior roles. The remaining 51 interviews cover the other issues in the full top ten, and some challenges only incidentally mentioned. The five most mentioned ethical transgressions are summarized in Table 1, as well as the number of interviewees that saw this as their main challenge.

Table 1: Overview of a top five of ethical transgressions in consulting

Type of ethical transgression:	Times reported:
1. Being detrimental to client staff	22
2. Jeopardizing professional independence	15
3. Overbilling and selling juniors as seniors	15
4. Fake it till you make it	12
5. Being engaged in unnecessary work	11

Below, each of the top five of these transgressions is first explained based on what the interviewees have told. Then, using a sample of almost 100 critical consultant jokes found on the internet, jokes are selected that illustrate each of the ethical transgressions. Next, the illustrative aspects of the jokes are interpreted.

1. Being detrimental to client staff

Interviewees have mentioned most often the risk of acting detrimentally to the staff in a client organisation through their consultancy work. It is a stakeholder that often pays, while getting little attention in the codes of conduct, or in the consulting literature. Interviewees report situations where clients ask consultants for an opinion on individual

employees, when this is not part of the assignment. Consultant reactions range from asking to formally extend the scope of the assignment to accommodate this, to sticking to the original terms of reference. Consultants are not keen to assess employees behind their back, however they see if an employee or manager is not functioning well. A reported concession was to express in very general terms where problems in a department originate, so that clients can draw their own conclusions. Another reported solution has been to offer training to an entire management team and not just the problematic manager. However, consultants report they give in to such client requests sometimes, at the cost of the employees.

A similar dilemma occurs when organisational and employee or other stakeholder interests do not align well with each other. Examples given in the interviews are automation and rationalisation projects. Often well-functioning employees have to leave, while machines or IT systems take over. It is a problem of all times for consultants, but it is never fun, and it requires careful balancing of the various stakeholder interests. The issue is that not every innovation is beneficial from the point of view of the wider client system, although consultants can make money with it. And indeed, they often do.

Illustrative jokes

In the research sample many consultant jokes criticize the consultant role as it relates to client employee interests. Below three examples are selected, the first two showing employee anger, when thinking about consultants. The third is ridiculing the rationalisation routine as a one size fits all approach, suggesting many employees will lose their jobs without a real need.

Did you hear that the post office just recalled their latest stamps? They had pictures of consultants on them...and people couldn't work out which side to spit on.
(www.infolanka.com/jokes/messages/1581.html)

*Why are consultants like nuclear weapons?
If one side has one, the other side has to get one. Once launched, they cannot be recalled. When they land, they screw up everything forever.*
(www.infolanka.com/jokes/messages/1581.html)

*There was a glass of water on the table...
One man says, "It's half full". He is an optimist.
Second man says, "It's half empty". He is a pessimist.
Third man says, "It's twice too big". He is a management consultant.*
(<http://nowthatisfunny.blogspot.com/2005/10/jokes-about-consultants.html>)

Interpretation

The first two jokes are targeting consultants, indicating employee anger. It is not difficult to imagine how employees can feel being a victim of what consultants have done to them. Client staff feel their interests are ignored. They may then share such jokes among each other to express their discontent about consultants. What consultants do, implies violations of the principles of ethics (FEACO code of ethic) or integrity (IMC USA code of ethics), but these principles stay very generic. Employee interests are also under pressure in the third joke on rationalisation, indicating organisations are always too big. The efficiency focus is what consultants are famous for. They downsize

organisations, replace people by IT systems and suggest outsourcing. As a result, people lose their jobs, and they hold consultants accountable. The paying client is partner in crime, by giving this assignment. Employees are the adversely affected stakeholder.

2. Jeopardizing professional independence

A feeling of consultants being manipulated when preparing their assignment conclusions is number two in the top five. There are two ways this may happen. The first is that clients want to hear a certain outcome for which the grounds are insufficient. Consultants say that they usually stay strong in such cases. However, they sometimes give in if the alternative a client prefers is not too far behind in terms of supportive evidence, impact, or benefits. Another reason to make an exception is when a consultant does not agree professionally with the client's preferred approach, but when the relationship with the client is given more weight.

A second pressure on independence comes from personal relationships between a consultant and client that may arise during the assignment, or that already existed before the assignment. Given examples are getting drunk together, making friends, and entering into a love affair. In the case of an existing friendship, one consultant discussed a request for help with improving business operations, including ending a practice of tax evasion. Phasing out this illegal practice meant this consultant was prepared to temporarily accept this practice on the strength of the relationship with that client. The stakeholder under pressure is a more senior consultant with direct client contact, and maybe the wider client system as well.

Illustrative Jokes

Related to professional independence and inappropriate client influence the jokes below address several issues with objectivity or malleable professional judgement. It is a more subtle kind of joking than in the earlier jokes, but again professional standards of independence are violated.

From: Consulting Revisited

- *In case of doubt, make it sound convincing.*
 - *If you consult enough experts, you can confirm any opinion.*
- (<http://nowthatisfunny.blogspot.com/2005/10/jokes-about-consultants.html>)

From: Consultant or Prostitute?

- *Creating fantasies for your clients is rewarded.*
- (www.caseinterview101.blogspot.com/2014/04/how-big-4-employees-are-like-prostitutes.html)

Interpretation

The selected jokes criticize how clients can manipulate consultants. The last line in 'consulting revisited' is quite telling: clients know how to get the outcomes they want. Also, sexual relationships between consultants and clients are addressed in several jokes in the sample, with consultants always in a more dependent role. These jokes read like insider jokes and are somewhat self-derogative. It is not clients or client employees who suffer here. Where independence is an issue, character is criticized, which makes the criticism foremost virtue ethical. Independence is addressed in the

IMC USA code of ethics, but not in the FEACO code of ethic. Still, it must be noted that this transgression ranks very high in the top five of most mentioned ethical challenges. The client is the dominant partner in crime, while the consultant is (made) complicit.

3. Overbilling, and Selling Juniors as Seniors

Many consultants interviewed told they often know up front they cannot deliver on everything they or their bosses promised in the proposal. Still, when closing the deal consultants give the impression they can. Consequently, they suggest in the contract they will spend more hours or deliver more than they really plan to do. One example given by several junior consultants, is how their CVs have been pimped in a proposal to support a higher fee. Next to that, juniors often execute work that, according to the proposal, was intended for a senior. Although contracts usually indicate that the project team cannot be guaranteed, junior consultants have to walk on their toes in such cases. They are the stakeholder that suffers the consequences. Clients may suffer as well from overbilling practices, but their interest is already fairly well acknowledged in the codes of conduct.

Illustrative Jokes

The jokes below illustrate how consultants are seen as billing more hours than they usually deliver, and next to this that partners drop tasks on the desk of juniors who are not yet qualified for such work.

St. Peter

A contractor dies on in a fishing accident on his 40th birthday and finds himself greeted at the Pearly Gates by a brass band. Saint Peter runs over, shakes his hand and says "Congratulations!"

"Congratulations for what?" asks the contractor.

"Congratulations for what?" says Saint Peter. "We are celebrating the fact that you lived to be 160 years old."

"But that's not true," says the consultant. "I only lived to be forty."

"That's impossible," says Saint Peter, "we added up your time sheets."

(www.infolanka.com/jokes/messages/1581.html)

A Partner in a large consulting firm and a more junior colleague decide to go on a weekend trip hunting bears.

They arrive at their small log cabin set in a clearing deep in the forest. The Junior Consultant starts to prepare a simple meal for them in the kitchen and begins to set up the range of equipment he has brought along for the bear hunt.

The Partner drops his bags and immediately disappears out the front door of the cabin; he is gone for about an hour.

Suddenly, the Partner comes running at full speed out of the trees, back across the clearing and straight in through the front door of the cabin, with a huge grizzly bear just a few paces behind him.

As he disappears out the back door he yells over his shoulder at the Consultant "OK, You skin this Beauty, I'll go get us another!"

(www.reddit.com/r/consulting/comments/5xpwbz/best_jokes_about_consultants/)

Interpretation

The first joke criticizes the practice of overbilling which is linked to reliability, transparency and contract clarity in codes of conduct. Consultants do not live up to what they promise in their contracts. Still, codes of conduct do address this issue. In the second joke the bear represents a new assignment, and the partner is doing what you could call acquisition, while the junior is left to kill and skin the bear. It means the junior is executing a very difficult assignment, without senior colleagues to give support. It is a rather common experience among juniors. If they cannot manage, clients will feel the consequences as well, but it is mostly the juniors who pay. The jokes read like insider jokes. They express very intimate knowledge, that outsiders do not know first-hand. The jokes and interviews illustrate an overlooked ethics problem in the codes of conduct, affecting junior consultants as overtasked stakeholder.

4. Fake it Till You Make it

Consultants often suggest they have more experience, expertise, and capacity than they really have. Or consultancies are willing to take on more projects than capacity allows for. If all projects start, it means serious capacity problems. Bluffing then seems a second nature of consultants. They overpromise in their proposals, and then try to catch up during the assignment. They explain with great pride how this usually works out, when they invest many more hours of work than they agreed on in the contract, but they also learn while getting paid. Still, junior consultants report how they struggle and feel insecure. In one case a consultancy never did a similar assignment before, still claiming they were qualified, and the client accepted. The consultants were able to catch up in time. In other cases, they became a project manager without any experience, or they gave a workshop on digitisation with only basic expertise. Then they had to fall back on the formula: "good question, we'll come back to that later". Others told they had to replace a senior manager during a board meeting at the client's site due to a car breakdown, and they did the best they could, but they really felt underqualified. Consultants have also agreed on 'milestones' in a contract while they knew they could never achieve them, hoping for a good overall ending. Mostly such bluffing works out well, but sometimes the risks for a client are really high. And consultants do also pay a price for their bluffing, as they have to make up for their lack of knowledge and expertise with overtime and extra engagement. However, those who bluff and overpromise are often higher in the hierarchy than those who make it work.

Illustrative Jokes

There are many jokes in the sample related to lack of expertise. The fake it till you make it practice means that expertise can be matched in the course of the assignment. Selected jokes illustrate how consequences of this practice spill over into work-life conflicts, given the huge time investments that are demanded to live up to the bluffing:

From: Top Ten Ways to Know You've Got the Consulting Bug

- *Constant urge to give advice on subjects you know nothing about.*
- *A two-page story in Business Week is all it takes to make you an expert.*
- *Firmly believe that an objective viewpoint means more than any real work experience.*
- *Tired of having a social life beyond work.*

(www.organisationalpsychology.nz/_content/_jokes/isconsultants.html)

Wife or Mistress

A lawyer, a doctor and a management consultant were discussing the relative merits of having a wife or a mistress.

The lawyer says: "For sure a mistress is better. If you have a wife and want to divorce, there are a number of complex legal problems to resolve and it will probably be very expensive."

The doctor says: "It's better to have a wife because the sense of security and wellbeing lowers your stress and your blood pressure and is good for your health."

The management consultant says: "You're both wrong. It's best to have both, so that when your wife thinks you're with your mistress, and your mistress thinks you're with your wife -- you can go to the office and get some work done."

(<https://managementconsulted.com/about/consulting-jokes/>)

Interpretation

The first joke indicates how expertise often lacks when consultants start or sell an assignment. Both jokes illustrate how consultants are willing to go the extra mile. That means, consultants pay the price in terms of reduced private life, due to the high work demands. In the fake it till you make it category a project ends well for the client, due to massive learning investments made by consultants, so no real harm is done to the client. Still, consultants do operate in the grey zone of their codes of conduct. While they could argue they have the experience and skills to catch up in time, they are not honest or transparent about this. In contrast, they are reckless when taking risks a client would not like them to take. The critical jokes are written in the second person and read like insider jokes. This makes sense, as outsiders do not really notice what risks they have been subject to. While client interests are covered in the codes of conduct, interests of consultants who do the work in such projects are not well addressed.

5. Being Engaged in Unnecessary Work

Consultants sometimes struggle with assignments that they feel will lead nowhere, especially in change projects. The client wants to pay, but consultants feel useless. For example, in one case consultants gave their client a sense of security after an IT migration by just staying, just in case something might go wrong. A big team of consultants did nothing for weeks. Another example is a customer who wanted to implement a change process against the will of the involved employees. How long do you go on with that, very well knowing the project is going to fail in the end? Or, in preparation for a change process consultants made an analysis with suggestions for a roadmap, while the will to change was insufficient from the start. Such assignments provide revenues, but they generate very little added value for a client organization as a whole. However, when the paying client asks for this, it is tempting to suggest you sympathize with their problem, and to propose how you can help. And it is easy to stretch such projects at the expense of clients, who do not understand the real problem they are struggling with.

Illustrative Jokes

Many business jokes in the sample picture consultants earning money without really helping clients or without adding much value. The selected jokes criticize this reality in different ways.

It takes two things to be a consultant - grey hair and hemorrhoids. The grey hair makes you look distinguished and the hemorrhoids make you look concerned.

(www.pinterest.com/pin/280560251758981648/)

What do consultants do when they see light at the end of the tunnel? Sell more tunnel. (tunnel joke based on: <https://maaw.info/GadgetsandGames/PoliticalJokes.htm>, joke 34)

From: Top Ten Things a Consultant Shouldn't Tell a Client

• *I could just tell you the answer, but we're committed to a three-month project.*

(www.mycustomer.com/marketing/strategy/top-ten-things-a-consultant-shouldnt-tell-a-client)

Interpretation

Jokes like these indicate how consultants extend projects within the scope of a contract, also if they could have sold the solution in less time. It is part of their business model to be opportunistic. The jokes show both a critical first-person voice (insider perspective) and a 'third person' outsider perspective. It seems the practice is noticed by clients. Still, the more senior consultants that are responsible for the deal may feel they operate within their contract, and also the codes of conduct leave sufficient room for this, as it is fully transparent and agreed on. Clients even co-create this problem, while consultants exploit the opportunities. Still, the consultants working on such projects report feelings of uneasiness, as they could have generated the same added value for clients at much lower costs. The stakeholder that suffers the consequences may be the client organization as a whole, or the shareholders. The paying client seems to be a partner in crime in some cases, but looks in other cases rather incompetent.

Discussion and Conclusion

Clients and Consultants as Partners in Crime

While codes of conduct focus on the consultant-client relationship, and in particular on the primary client who pays, who owns the problem and who is mentioned in the contract between consultant and client (cf. Schein, 1997), consultant ethics should include more stakeholders (cf. Krehmeyer and Freeman, 2012). The jokes and interviews mentioned above provide much evidence for this call, just like investigative journalists. In a wider stakeholder configuration, it happens more often that consultants and clients find each other in how they positively assess what consultants do, while employees look at this differently (cf. Bouwmeester and Stiekema, 2015). While primary clients need to be protected in codes of conduct against consultants sometimes, when clients and consultants become partner in crime the wider client system needs protection. Being detrimental to client staff is even the most mentioned issue consultants struggle with, and codes of conduct do not really protect third parties, as client interests usually come first. Junior consultants, or other consultants lower in the hierarchy are mentioned as well as affected party (cf. Bouwmeester and Kok, 2018). There is much room for further research on consultant ethics, by looking at third parties, and the various stakeholder role configurations in cases where consulting practices have become unethical. One such role configuration is that consultants and clients become partner in crime.

FEACO Code of Ethic and Consultants' Struggles With Independence

Given the high ranking of independence struggles among consultants, FEACO would be well advised to say something about the importance of independent judgement in the FEACO code of ethic. When comparing codes of ethics, it stands out that the FEACO code does not address professional independence well. It is a key value in the IMC USA code of ethics, and also in the code of conduct of the Dutch consultant associations ROA and OOA.

Currently under the heading 'ethics' on the FEACO website it states:

"The consultancy shall at all times maintain the highest ethical standards in the professional work undertaken and, in matters relating to a client's affairs, act solely in the interests of the client." (<https://www.feaco.org/about-feaco/code-of-ethic/>)

Based on a narrow understanding of who the client is, consultants have engaged in tax evasion as evidenced by the Lux Leaks, irresponsible marketing campaigns (OxyContin scandal), or serving corrupt government officials. Such acting in the interest of clients is only the top of the iceberg reported by journalists. Indeed, the FEACO code of ethics can be read in a way that supports such practices: tax evasion relates to client affairs, and is in the interest of the client, as is boosting sales. However, consultants would do well to pay more attention to the wider client system, and that, foremost, requires independent moral judgement.

Business Jokes and Business Ethics

Overall, the illustrative value of the selected jokes in combination with the ethics cases mentioned in the interviews is high. Explanations for this can be found in Bouwmeester (2023), based on humour theory (McGraw & Warren, 2010; Veatch, 1998). The illustrative value of critical business jokes creates various possibilities for studying business ethics, for instance, by using them when doing interviews on ethical transgressions. Such methodological possibilities are further discussed in Bouwmeester (2023).

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