

# INTHEBLACK

STRATEGY · LEADERSHIP · BUSINESS

# ETHICAL BUSINESS LESSONS

INSIGHTS FOR SOLVING ETHICAL  
BUSINESS DILEMMAS

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# INTRODUCTION

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**Facing ethical issues at work is a normal part of business life. While most of us want to do the right thing, sometimes we fail to adequately consider all relevant aspects of a situation or are influenced by our human limitations in perception and thinking.**

**This collection of short essays provides insights that help us consider issues more deeply and improve our awareness and understanding of what affects our ethical behaviour. It also provides guidance that can help us become better at doing the right thing.**

**While there are some specific references to professional accountants and the ethical principles of the accounting profession, the content of this eBook provides valuable insights to anyone who is in, or about to enter, the world of work.**



DR EVA TSAHURIDU

## CHAPTER 1

# MAKE SURE YOUR VOICE IS HEARD AT WORK BEFORE YOU LEAVE

Before you decide to leave an employer or client because of their poor ethical standards, do the right thing by everyone and voice your concerns.

In 1970, Albert Hirschman published a rather thin book, *Exit, Voice, and Loyalty: Responses to Decline in Firms, Organizations, and States*.

It looks at what happens when an entity fails to behave in an ethical or legal manner from its stakeholders' perspective.

While the book is old, the framework it presents can help professional accountants think about the situations they face and the options they have in relation to them. Refreshingly, the “exit” and “voice” approach is well-aligned with the framework of the Code of Ethics for Professional Accountants.

Hirschman's basic premise is simple: when people find themselves in situations they find unsatisfactory, they have both voice and exit options.

The "voice" option is about expressing their dissatisfaction to remedy the situation. The "exit" option is about terminating their relationship with the entity, and leaving.

Voice and exit are not mutually exclusive. People can speak up so that the situation is remedied, they can speak up and leave, or they can leave silently.

The voice/exit approach is aligned with the Code's approach to circumstances that lead to non-compliance with its fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

**"People can speak up so that the situation is remedied, speak up and leave, or they can leave silently."**

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The Code requires accountants to try to change the situation so that compliance is possible. They should raise the issues with the client

or employer. If change is not forthcoming, then they must refuse to remain associated with an engagement, employer or client.

From the perspective of the employer we would expect that a workplace which encourages its people to voice their concerns and issues, and then hears and addresses them without reprisals, would experience fewer exits and more loyalty.

A silent exit seems the least desirable choice. The entity may not know exactly what is wrong and so cannot fix the problem, though a high turnover of employees gives a strong signal that problems exist.

Exit and voice are mechanisms that professional accountants are called on to use to resist unethical behaviour by clients or employers. They also provide the measures that enable professionals to act with integrity.

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Voice is an important aspect of professionalism. The Code states that resigning (exit) is the appropriate option after exhausting all possible means of resolving an ethical conflict. It is not, however, the first and only option.



Exercising voice and exit can be costly to the professional accountant. Despite more awareness and regulatory protection, voicing concern about suspected unethical or illegal activities may not always be welcome.

Nothing may be done about such disclosures or concerns, or it may not be easy for the accountant to find a comparable position that ticks the required boxes. Sometimes a mortgage and dependent children are part of the mix.

Of course, these are not easy situations and I am not suggesting for a moment that these decisions are easy to make. Yet what is the alternative? Should professionals be part of and contribute to activities that taint their reputations and do not comply with the principles of the profession?

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## CHAPTER 2

# DOES RECIPROCITY STOP WORKERS FROM DOING THE RIGHT THING?

**Our natural inclination to return a favour can warp our judgements and lead us into dangerous territory.**

**R**eciprocity is a fundamental of our lives. It has been called one of the rocks upon which society is built.

Societies and organisations are sustained because the norm of reciprocity creates a sense of obligation and motivation to behave towards others as they behave towards us.

Some argue that we are wired to reciprocate. Interesting research in the US looked at what happens to the waiters' tips when customers are offered a small piece of chocolate together with their bill. You guessed it: tips increased by 18 per cent.

But how might reciprocity affect us if we are targeted by clients or associates who are trying to corrupt us?



We have to remember that, commonly, we feel obliged to reciprocate gifts or favours. We tend to feel we owe something to those who have given them to us, even if those gifts are of little or no value to us.

This knowledge about how the “other” side of reciprocity may be working for the benefit of those who want to corrupt someone – be it in the private or public sectors, a member of the accounting profession or not – is valuable.

It raises the alarm and shows how susceptible we may be to all the freebies, such as gifts, hospitality and entertainment, we are offered by clients, suppliers or anyone who may benefit from the decisions we make at work.

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Corruption relies on reciprocity. The generosity of those who want to improperly influence us creates the feeling of obligation. Of course, in

corruption, different methods are used.

In some instances, gifts may be offered to establish the sense of obligation or to test the waters. They are seen as less offensive than bribes, thereby safer – the reason they are usually given openly, not secretly.

Reciprocity is about treating others like they treat us, but reciprocity may affect our behaviour in a negative, as well as positive, way. It may distort our decisions and provide unfair favourable outcomes to those who have provided something to us, particularly if that something is of value to us but even if it is not.

It makes us susceptible to the lures of those who wish to bribe or corrupt us. Gifts and favours by stakeholders are likely to affect decisions and behaviour.

In the case of the medical profession, even “gifts” of very little value offered to doctors by pharmaceutical companies have been found to impact doctors’ behaviour and prescriptions – the reason gifts have been banned in some jurisdictions.

We must remember, however, that human beings do not always act out of reciprocity but also out of duties to others, such as those accepted by professional accountants and contained in the code of ethics of the profession.

We should also remember that it is better to be, and be seen to be, uninfluenced rather than to try to overcome the motivational force of reciprocity by accepting gifts and favours.

## CHAPTER 3

# THERE ARE NO WORDS TO EXCUSE A BAD WORK ETHIC

The words “just doing my job” do not excuse you from the consequences of your actions.

**O**n rare occasions we hear people who have behaved with extraordinary courage and altruism in doing their jobs, describe their actions as ordinary, as part of fulfilling their role. “I am not a hero, I was just doing my job,” they say.

Unfortunately, more often we use the expression “I am just doing my job” as a way to excuse what we are doing at work.

The reasons we say it are many, but generally they include an attempt to indicate to others, and even to ourselves, that there is a distance between ourselves and our work actions, and that this distance somehow diminishes our responsibility.

Our work roles, like other roles we have in life, impose certain expectations and responsibilities. To survive we tend to develop different “personalities”, which fulfil the expectations of the different roles.

This is in part due to the fragmentation of life, which is not new. Through the ages people have had work, families, friends and interests.

What some argue has changed now is that some parts of our life have developed values that are inconsistent with others. So we have to assume contradictory values in different roles.

For example, we may keep honesty and fairness for after work hours and weekends but we do not behave in accordance with those values during office hours.

**“Questioning goals or the way they are attained is not encouraged in many workplaces.”**

Morality and the law agree that “doing my job” does not absolve me of responsibility for my actions. A horrific example is the case of Adolf Eichmann, who was responsible for transporting thousands of Jews to their deaths during World War II and was executed for his actions.

Recently, Bernie Madoff's secretary said "I thought I was doing my job as I thought it should be done" before she was sentenced to six years in prison for her role in the fraud.

"Questioning goals or the way they are attained is not encouraged in many workplaces. People are asked to do their bit and not bother themselves with the big picture and the overall outcomes."

When people are called – implicitly or explicitly – to participate in activities that they would find unacceptable in a different context, they try to deal with this by pretending that they are detached from responsibility, by assigning the responsibility to their role and not to themselves, even if this is impossible.

Many employers and superiors also tend to prefer obedient skilled hands or minds rather than whole moral persons. Questioning goals or

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This is something that is possible with division of labour. It makes passing the buck easier from the perspective of each individual but it also makes organisations easier to manage but not necessarily more ethical.

The consequences of “just doing my job” are not positive for ourselves, our employer or society. The excuse gives the illusion of not being responsible for what we do, when in fact we are morally and legally responsible for our actions.

It also limits our contribution to our work role and diminishes our commitment and participation. So be aware if your people are telling you they are just doing their job, and don't ever ask them to just do it.

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## CHAPTER 4

# KEEP YOUR ACCOUNTING HAT ON

**Bowing to pressure and disregarding priorities can lead to disaster, so retaining your professional integrity is the wisest course.**

**T**he 1986 Challenger space shuttle disaster demonstrates very tragically the importance of sticking to your professional thinking when you undertake a task.

In January 1986, NASA was counting down to launch the Challenger with seven astronauts on board, including Christa McAuliffe, who was to be the first US teacher in space.

But NASA's contracted engineers, Morton Thiokol, would not approve the launch because of the expected cold weather in Cape Canaveral, which could cause problems with the O-rings in the shuttle's solid rocket boosters.

Two previous launch dates had been abandoned due to the bad weather.

This tragedy may have been avoided if the focus had been on values, not just outcomes.

The night before the scheduled launch on 28 January, a unanimous decision by the engineers not to launch became a decision to launch. There was a lot of pressure – millions of people around the globe were expecting to see the take-off.

Late at night, the engineers reversed their decision and gave the OK for the launch. To overcome his resistance, the last objecting engineer had been told: “Take off your engineering hat and put on your management hat.”

**“This tragedy may have been avoided if the focus had been on values, not just outcomes.”**

And he did. The launch was sealed and the Challenger exploded less than two minutes after lift-off. What hat we wear is important.

For professional accountants, for example, keeping the accounting hat on is paramount, even if the consequences of taking it off are not as immediate or as tragic as the Challenger tragedy.



Pressure on all professional accountants to change priorities and perspectives should be expected.

These pressures may be as explicit as those the Challenger engineers faced or they may be very subtle.

Regardless of where we sit in the hierarchy, we need to develop responses that enable us to present our professional values so we do not allow any doubt as to their appropriateness, relevance and strength.

The Challenger disaster happened in the absence of bad intentions. Nobody wanted the tragedy to happen. But it happened because the focus was on some goals and not others, and the engineers wanted

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to please their large client. This tragedy may have been avoided if the focus had been on values, not just outcomes.

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## CHAPTER 5

# WHY ETHICS AND LAW ARE NOT THE SAME THING

**Ethical behaviour is not always best defined within the confines of the law.**

**E**thics and the law are not identical. Typically, the law tells us what we are prohibited from doing and what we are required to do. It is said that the law sets minimum standards of behaviour while ethics sets maximum standards.

This seems to be changing as the law tries to impose broader obligations in relation to business and corporate activity, such as with directors' duties and best interest obligations for financial advice. Yet legal duties and ethical duties still do not always correspond.

Something may be legal but we may consider it unacceptable. And we may consider something right but it may not be legal. Many companies are facing a public backlash for not paying adequate tax in a number of jurisdictions.

While this may not be an illegal activity, it is considered wrong and we are looking to the law to make sure it does not allow it.

In other instances, what has long been an acceptable thing to do may have been made illegal in an effort to change cultural practices that disadvantage or endanger certain groups. In India, seeking, giving or accepting a dowry is now illegal, and child marriage has been outlawed in many jurisdictions.

But throughout history we also have instances where laws that are considered unjust are disobeyed in an effort to change them. This occurred with civil rights activist Rosa Parks and the racial segregation laws in the US.

A key issue to consider in relation to ethics and the law is whether the law is adequate as a guide for our personal and professional lives.

**“The law sets minimum standards of behaviour while ethics sets maximum standards.”**

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Ethics provides us with guides on what is the right thing to do in all aspects of life, while the law generally provides more specific rules so that societies and their institutions can be maintained. Ethics engages

our thinking and also our feelings, including those of disgust and guilt.

The law does not tell us what to do in relation to many of the dilemmas and decisions we have to make in life.

While we think obeying the law is an important basis for role models in our life, we consider other traits such as benevolence and empathy as more important in characterising someone as a good person.

Professional accountants, like everyone else, have legal and ethical duties. Compliance with the law, while paramount, does not extinguish the duty to act in the public interest and in accordance with the ethical principles of the profession.

Further, businesses and other organisations, which are increasingly considered citizens of society, are required and expected to not only comply with the law, but to be ethical. We increasingly demand that they are good corporate citizens. Then we have the added complication that the law has not only a letter, it also has a spirit, which demands a commitment to ethics and, particularly, fairness.

Doing what you have the right to do – as in doing something that is not illegal – is not always identical to doing what is right. That goes for both natural and legal “persons”. We are becoming increasingly intolerant of businesses that are not doing anything against the letter of the law, but against its spirit.

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## CHAPTER 6

# SHOULD INTUITION BE TRUSTED ON THE JOB?

That uneasy feeling in the pit of your stomach could signal that an issue presents an ethical danger.

**W**hen we make decisions the focus tends to be on rational analyses. Most ethical decision-making models ask us to consider facts, alternatives, consequences, duties and values.

We also use these to explain or justify our decisions to others. But rational analysis is only part of the picture.

Intuition also plays a role, with some even arguing that we may use rational analysis only to justify our intuitive decisions.

Intuition has been described as automated expertise or tacit knowledge that has been synthesised subconsciously, appearing as an emotional response to a situation.

It does not involve an orderly process that is logically developed or justified, but as a feeling: something just doesn't feel right!

Our intuition can help us because it can make us feel uncomfortable and alert us to the ethical content of an issue.

An uneasy feeling can help us identify that we're actually facing an ethical issue, especially at work, where ethical issues tend to be masked and presented as purely economic phenomena.

Intuition may help us do the right thing but it is not to be trusted blindly. Like our thinking, our intuition may also be biased.

So while it is important to pay attention to our intuition when it alerts us to the existence of the ethical issue, it is also important to consider the issue consciously and rationally.

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Our intuition is coloured by what we experienced in the past and how we categorised these experiences.



We should be interrogating our intuition to understand it and make sure it does not suffer from biases.

If I have been rewarded for taking credit for someone else's work in the past or did not suffer any negative consequences, I may adopt this way of behaving.

My intuition may not alert me to the ethical issue, but that does not mean ethical issues do not exist.

We can try to develop possible reasons for a decision based on intuition, but also develop reasons that would satisfy alternative decisions.

While rationality and a gut feeling may not individually lead to an optimum ethical decision, they can inform each other and our actions.

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## CHAPTER 7

# MOVE OVER 'BUYER BEWARE' – IT'S THE SELLER'S TURN

**Caveatemptor – let the buyer beware – no longer applies much, even in trade. But it has never been a useful rule for professionals.**

**W**e know that a lot of wrongdoing, particularly at work, is often done by otherwise decent and admirable people. Throughout the world, a number of people prominent in business and politics have been found to have committed fraud: they used the resources, influence or money of the organisation for personal gain.

When we do something that contradicts what we consider is the right thing to do, and goes against our principles and our own view of ourselves, we should feel guilt and anxiety.

But we find that many corrupt people do not see themselves as corrupt. This happens because we all use rationalisations to eliminate the discomfort we feel when our actions don't match our values.



When we rationalise, we develop justifications for planning to do or having done something that normally we consider wrong.

We can all do things that go against our own values and at the same time continue to think of ourselves as ethical, upright persons.

But rationalising unethical actions not only takes away the stress and guilt of doing something wrong; it may also numb our awareness that these actions are wrong, and see us spiral into further wrongdoing.

We may rationalise wrongdoing against an organisation – such as stealing or misuse of its resources – by using the idea of a ledger.

The reasoning could go: “I worked longer hours without extra pay – I know what the business should have paid me, so I take what I am owed – this is not stealing, it is fair.”

**“Imagine a business that disregards consumers’ views and demands. How long could it possibly last?”**

In order to eliminate our guilt, we rationalise that the organisation owes us something. But that sort of thinking is wrong!

Companies, too, use such rationalisations. For example: we pay millions in tax in this country and employ thousands of people, so complying with environmental regulation is in nobody’s interest.



And sometimes rationalisations of wrongdoing enter the language and thinking of an organisation, so they are accepted as “business as usual”. What people used to think was wrong will become right.

Understanding that people will rationalise wrong behaviour in order to meet organisational expectations should compel organisations to have explicit ethical expectations of all their people.

But it is also important to understand that wrongful behaviour against the organisation may also be rationalised by people we think are honest, loyal and trustworthy.

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## CHAPTER 8

# ARE YOUR ETHICS TAKING A WRONG TURN?

Even decent individuals can do bad things and then convince themselves it isn't wrong.

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## CHAPTER 9

# BULLIES AND BYSTANDERS

**When many people witness wrongdoing, the likelihood of anyone responding is reduced.**

**T**he US case of Kitty Genovese – who it was alleged was attacked for more than half an hour and eventually murdered while 38 people heard her screams and witnessed the attack without coming to her aid – is extreme and not very accurate.

But we have many other examples where bystanders could have offered assistance to someone in danger, with minimal or no risk to themselves, and have not done so.

Not responding when someone is in danger is more likely when there are many onlookers. This is called the bystander effect, and its identification was motivated by the Genovese case.

The bystander effect explains that we are less likely to help when there are many potential helpers, not because we are apathetic or indifferent, but because of the diffused responsibility and the influence of social cues on our behaviour.

The bystander effect explains why sometimes we do not help, even if the help required is simply a phone call.

The presence of others diffuses our feeling of responsibility because we think someone else should do something, or has already done something, or that we will not be blamed for not doing something. As a consequence, an onlooker is more likely to help when there is no one else around than when there are many others nearby.

When there are other people around we also tend to look to them for cues as to how to behave in an unusual situation. If others are not doing anything, we too are likely to do nothing because we are not

**“The bystander effect explains why sometimes we do not help, even if the help required is simply a phone call.”**

sure what the right thing to do is and we don't want to be seen as doing something wrong.

Understanding the bystander effect can help us improve work behaviour. In more than 90 per cent of bullying cases, for example, there are many witnesses yet these bystanders remain passive.



Increasingly, when bullying occurs, enabling appropriate responses from the bystanders is regarded as just as important as acting to deal with the perpetrator and the victim.

An organisation can help eradicate bullying by training witnesses to see the problem, encouraging them to assume responsibility and making it easy for them to report without risk or fear.

Witnesses can respond by listening to victims and helping to prevent their isolation, reporting incidents – and, if possible, talking to the perpetrators.

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## CHAPTER 10

# COUNTING THE CONSEQUENCES

**Consequences dominate the rhetoric of business and government and provide justifications for actions.**

In business, attention to consequences, capital budgeting and cost-benefit analyses are appealing and well entrenched, enabling the identification of possible outcomes and hopefully of actions worth doing.

Consequences are also the focus of utilitarianism, a normative ethical theory which gives prescriptions on how to behave ethically.

Essentially, classic utilitarianism maintains that to behave ethically we have to choose the option which brings about the most amount of good (benefit-happiness-pleasure) and least amount of harm.

Utilitarianism gives rise to many issues. How can we know and calculate all benefits and harms? How do we deal with unintended or unpredictable consequences?

How do we compare benefits and harms and assign comparable values to them?

For example, how do we compare the value of employee safety or environmental destruction and increased sales?

Who decides who bears the harm and who reaps the benefit? The main issue is that it is not concerned with anything other than actual consequences.

Nothing is inherently good or bad, but actions are good because they result in the maximisation of benefit.

This is highly problematic, because if we do not consider justice and the rights of others then sacrificing a few people for the benefit of many can be justified.

**“Utilitarianism requires us to look beyond self interest or selected interests.”**

In trying to address some of these issues, different varieties of utilitarianism developed – but classic utilitarianism continues to have a dominant influence.

There is a fundamental difference between utilitarianism and calculating the consequences of business decisions.

In business, actions worth doing are frequently justified in terms of some consequences only: those that affect shareholders and the bottom line in the short term.

While utilitarianism expects us to consider all possible consequences and harms, business decisions are commonly considered good if they achieve benefits for the few.

Despite its limitations, utilitarianism requires us to look beyond self-interest or selected interests. It requires us to be impartial and select the option that creates the most benefit and least harm, not just for ourselves, for those who matter or a select few, but for everyone.

It requires us to do the best we can in the specific circumstances and possibilities, not the adequate or acceptable. This is in line with our

**“There is a difference between utilitarianism and calculating the consequences of business decisions.”**

professional obligation to act in the public interest, which, in addition to maximum benefit, requires us to behave with fairness.

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# CREDITS

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## Biography

**Dr Eva Tsahuridu** is CPA Australia's Manager of Accounting Policy and the Professional Standards and Governance Policy Adviser.

She participates in a number of business ethics and governance forums, regularly presents to academic and industry conferences, and contributes to CPA Australia's publications INTHEBLACK and INPRACTICE.

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She is a technical adviser at the International Ethics Standards Board for Accountants and represents CPA Australia at the ASX Corporate Governance Council.

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**Eva holds a Ph.D. in business ethics, an MBA and a BBus (Accounting).**

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