

Let's Hope

~~2020~~

~~2021~~

2022

is my year!



ETHICS TRAINING SESSION

ACFE ALBANY AREA CHAPTER



ACFE New York Capital Chapter, NY February 18, 2022

Dr. Richard E. Hurley, Ph.D., JD, MS, BA, CPA, CFE

Professor School of Business @ University of Connecticut richard.hurley@uconn.edu

CFA TRAINING SESSION in ETHICS



KEY CONCEPTS for CFE's

BIAS

COMPETENCE

COMMUNICATION

COMPETENCE

CONFIDENTIALITY

COURAGE

HONESTY

INTEGRITY

KNOWLEDGE

OBJECTIVITY

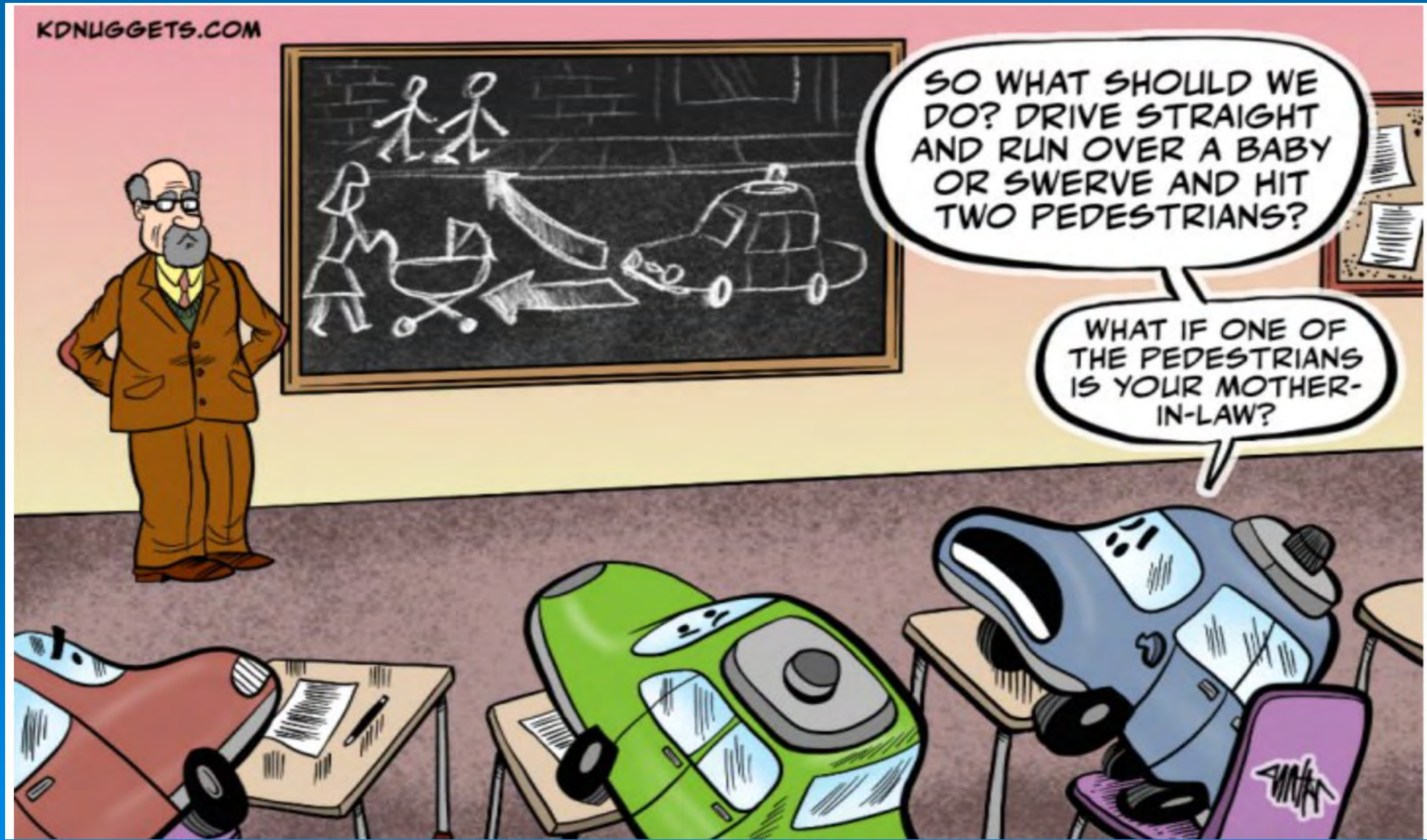
OPINION

PREJUDICE

RELEVANT

SKILLS

Driver Ed in 2050



WHY STUDY ETHICS

- 1} The study of ethics can help people sort out complex issues and determine what principles would be best.
- 2} Ethics can provide help to adjudicate between conflicting principles.
- 3} People may have inadequate beliefs “*Caveat Emptor.*”
- 4} Are opinions worth holding on to – Family vs. Job.
- 5} Learn to identify the basic ethical principles in order to grasp the underlying structure of ethical reasoning.

Why Have a Code

- Shows Employees you are Responsible
- Show Customers you Value Integrity
- Prevents 'innocent' Violations of Ethics
- Provides a Clear Point of Reference when enforcing Corrective Action

Why Do CFEs Need Ethics?

If you do not have a Code – then – you must be unethical & unprofessional.

Integrity is critical & Character is important

Provides a standard in which to investigate

It's the right thing to do

Moral Abstractionism

The view that ethics is about highly ideal prescriptions that cannot be actually realized or operationalized. A risk is that ethics cannot give practical guidance.




ACFE Ethics

- **Do the right thing?**
- **Rules to distinguish between right & wrong**
- **ACFE Bylaws (11th Ed)**
- **ACFE Code of Professional Ethics**
- **ACFE Code of Professional Standards**
- **Guidance on Code of Professional Standards**

COURAGE to make Decisions



 Sapiens.org

**Inca rope bridge - Peru's Incan Rope Bridges Are Hanging
by a Thread**

[Visit](#)

Amherst Drops Legacy Applicants

THE POINTLESS END OF LEGACY ADMISSIONS

Whenever a major reform is announced from within the admissions world, it's a good idea to ask yourself what new powers the admissions department has given itself.

By Matt Feeney

November 23, 2021



Saigon 1975



KABUL 2021



Pilot sees a Person clinging to the Plane



LIMO - Trial or Plea



Sentenced to 5 Years Probation + 1,000 CS

The Limo Operator From A 2018 Crash That Killed 20 People Will Avoid Prison Time

September 2, 2021 · 6:06 PM ET

THE ASSOCIATED PRESS



6 Sandy Hook \$73 Million Settlement 21

Sandy Hook families hope the Remington settlement prompts change in the gun industry

February 16, 2022 · 1:21 PM ET

NELL CLARK



Courage to become a Whistle Blower

ROYAL GORGE

955 feet below



Colorado Tourism Office
FEB 2020



LIQUID vs. MONEY

U.S. SECURITIES AND
EXCHANGE
COMMISSION

Search SEC.gov

IONS & OFFICES

ENFORCEMENT

REGULATION

EDUCATION

FILINGS

Press Release

SEC Surpasses **\$1 Billion in Awards** to Whistleblowers with Two Awards Totaling \$114 Million

FOR IMMEDIATE RELEASE
2021-177

Washington D.C., Sept. 15, 2021 — The Securities and Exchange Commission today announced awards of approximately \$110 million and \$4 million to two whistleblowers whose information and assistance led to successful SEC and related actions. With these awards, the SEC's whistleblower program has now paid more than \$1 billion in awards to 207 whistleblowers, including over \$500 million in fiscal year 2021 alone. The \$110 million award stands as the second-highest award in the program's history, following the over \$114 million whistleblower [award](#) the SEC issued in October 2020.

Just One Tip after 2 years Missing



— Paislee Shultis, 4, was reported missing from Cayuga Heights in 2019. Saugerties Police

Do You Protect Your Son or Not?



NEW YORK POST Page Six

THURSDAY, OCTOBER 21, 2021 / Mostly sunny, 77° / Weather: P. 32 ★ ★ LATE CITY FINAL nypost.com \$2.00

After a month of searching, authorities have found a body in the Florida wilderness next to a notebook belonging to Brian Laudrie, 23 — who is the prime suspect in the death of his girlfriend, Gabby Petito. Long Island native Petito, 22, was found dead in Wyoming after the couple took a cross-country camping trip.

PAGES 4-5

‘DEAD’ RECKONING Body found in hunt for Gabby boyfriend

Moral Accidentalism

The view that some events just simply do not have any cause. A risk is the denial of moral responsibility.



Alec Baldwin 2021

“I never pulled the trigger?”

The Movie Rust -



Moral Arithmetic

The view that what is morally good and bad can be calculated. A risk is that what cannot be calculated is ignored



Proposition 47 Passed in 2014

San Francisco Has Become a Shoplifter's Paradise

Walgreens has closed 22 stores in the city, where thefts under \$950 are effectively decriminalized.



By [Jason L. Riley](#) [Follow](#)

Oct. 19, 2021 6:24 pm ET



SAVE



PRINT



TEXT

797



Hidden Consequences

Local “San Francisco” lawmakers have said that Walgreens is too preoccupied with boosting profits, that theft isn’t that bad, and that the chain should just suck up the losses. Walgreens has closed 22 stores in the Bay Area.



HAMBURGLAR

Shoplifter walks out of store with 10 steaks — and no one stops him

CRIME
is up in
72 of 77
NYC police
precincts



"Only the squirrels are safe," an NYPD cop says of shootings, robberies and other crimes up across the city. At an East Village Trader Joe's, a Post photographer witnessed this man brazenly walk out with free meat, part of a rash of shoplifting cases.

PAGES 2, 4-5

Steven Hirsch

Average Profit Margin in Market is 1%

- Fact Pattern: 10 steaks @ \$10 per stake = \$100
- Question – What is the total amount of sales that the merchant would have to generate in order to recoup the \$100 in Stolen Steaks – with a 1% .

- A} \$10
- B} \$100
- C} \$1,000
- D} \$10,000
- E} None of the above

1 TRILLION DOLLARS

The height of a stack of 1,000,000,000,000 (one trillion) one dollar bills measures 67,866 miles. This would reach more than one fourth the way from the earth to the moon.



\$6 Trillion will get you to the Moon & 1/2 Back





ACFE[®]

Association of Certified Fraud Examiners

*Together, Reducing
Fraud Worldwide*

[Membership & Certification](#)

[Events, Training & Products](#)

[Fraud Resources](#)

[Who We Are](#)

[Our People](#)



[The CFE Credential](#)

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[ACFE Foundation](#)

Code of Ethics

All ACFE Members must meet the rigorous criteria for admission to the Association of Certified Fraud Examiners. Thereafter, they must exemplify the highest moral and ethical standards and must agree to abide by the bylaws of the ACFE and the Code of Professional Ethics.



Code of Professional Ethics

Section I

ACFE Member shall demonstrate a **commitment to professionalism and diligence in the performance of his or her duties.**



NEVER FORGET

20 years after 9/11, a day of remembrance and an ode to the city's resilience

PAGES 2-7

Matthew McDermott

Gave the last full Measure of Devotion

Slain rookie strived to strengthen ties between cops and community.



Blue Angel: NYPD Officer Jason Rivera, 22, dreamed of joining "the greatest police force in the world" so he could make a difference in "this chaotic city." "I know that something as small as helping a tourist with directions, or helping a couple resolve an issue, will put a smile on someone's face," Rivera

wrote in a "Why I Became a Police Officer" letter to the head of the Police Academy in 2020. Now the department — and the city — are mourning his loss, and praying for the survival of his gravely wounded partner, Officer Wilbert Mora (left).

PAGES 4-7



PEACE OFFICER

Blasts DA Bragg in eulogy for slain cop: 'We are not safe'



Dominique Luzuriaga, widow of Officer Jason Rivera, clutches his flag at St. Patrick's Cathedral yesterday.

A WIDOW'S RAGE

Sea of Blue says farewell
Full coverage: Pages 2-9



Code of Professional Ethics

Section II

ACFE Member shall not engage in any illegal or unethical conduct, or any activity which would constitute a **conflict of interest** that has not been properly disclosed to the appropriate parties.

JOHN RIGAS

9/30/2021 Adelphia Comm.

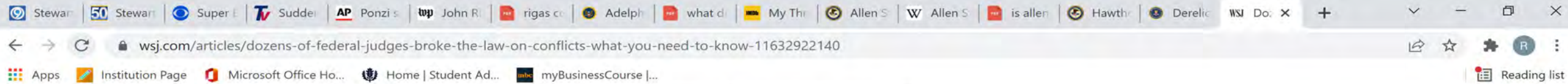


CONFLICT OF INTEREST

- John Rigas Cable TV Adelphia – CFO, CEO, Chairman of Board.
- Tim Rigas - CFO, CAO, Treasurer, Board Member, Chairman of the Audit Committee.
- Michael Rigas - Exec. V-P Operations, Board Member, Chairmen of the Audit Committee.
- James Rigas – Director, Exec. V-P Strategic Panning



Judges Doing the Wrong Thing



THE WALL STREET JOURNAL.



ILLUSTRATIONS: ART LIEN FOR THE WALL STREET JOURNAL

HIDDEN INTERESTS

Dozens of Federal Judges Had Financial Conflicts: What You Need to Know

A Wall Street Journal investigation finds more than 130 federal judges unlawfully ruled in cases involving companies in which they or their families held shares

By [Michael Siconolfi](#), [Coulter Jones](#) [Follow](#), [Joe Palazzolo](#) [Follow](#) and [James V. Grimaldi](#) [Follow](#)

Updated Jan. 25, 2022 12:48 pm ET

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[RESPONSES](#) [COMMENT](#)



TEXAS HOLD'EM

Browser tabs: Super, T, Sudde, AP Ponzi, twp John F, rigas c, Adelp, what c, My Th, Allen, W Allen, is alle, Hawtl, Dereli, WSJ Dozer, WSJ Jur x, +, v, -, □, X

Address bar: wsj.com/articles/judge-rodney-gilstrap-sets-an-unwanted-record-most-cases-with-financial-conflicts-11632920541

Browser icons: Apps, Institution Page, Microsoft Office Ho..., Home | Student Ad..., myBusinessCourse |...

Browser controls: Reading list

THE WALL STREET JOURNAL.

HIDDEN INTERESTS

Judge Rodney Gilstrap Sets an Unwanted Record: Most Cases With Financial Conflicts

The patent-law expert took on 138 cases involving companies in which he or his spouse had a financial interest, a Wall Street Journal investigation found



Code of Professional Ethics

Section III

ACFE Member shall, ... exhibit the highest level of **integrity** in the performance of all professional assignments, and will accept **only assignments for which** there is a **reasonable expectation** that the assignment **will be completed with professional competence.**

Truthfulness is Perception

Fact Checker • Analysis

Trump's false or misleading claims total 30,573 over 4 years



Ad closed by
Google

Code of Professional Ethics

Section IV

ACFE Member will comply with the lawful order of the court, testify to matters **truthfully & without bias and prejudice.**

To Tell the Truth, the Whole Truth, Nothing But the Truth...



The image shows the front page of the New York Post newspaper. At the top left is an American flag. The masthead reads "NEW YORK POST" in large, bold, black letters. To the right of the masthead is a black box with "Page Six" in white. Below the masthead is a pink banner with the text: "FRIDAY, DECEMBER 10, 2021 / Mostly sunny, 53° / Weather: P. 41 ★ ★ LATE CITY FINAL nypost.com \$2.00". The main headline is "JUSTICE" in very large, bold, white letters on a black background. Below the headline is the sub-headline "Smollett guilty of fake-hate attack hoax" in bold white text. To the right of the sub-headline is a photograph of actor Jussie Smollett. At the bottom left, there is a small text box with a red border containing the text: "Called a 'modern-day lynching' by Kamala Harris, 'Empire' actor Jussie Smollett's story of being attacked by 'MAGA!'-yelling racists on the streets of Chicago was deemed a hoax in court yesterday, orchestrated by Smollett for sympathy, attention and money. He faces up to three years in jail." To the right of this text is a red box with "PAGES 4-5" in white.

WITHOUT BIAS & PREJUDICE



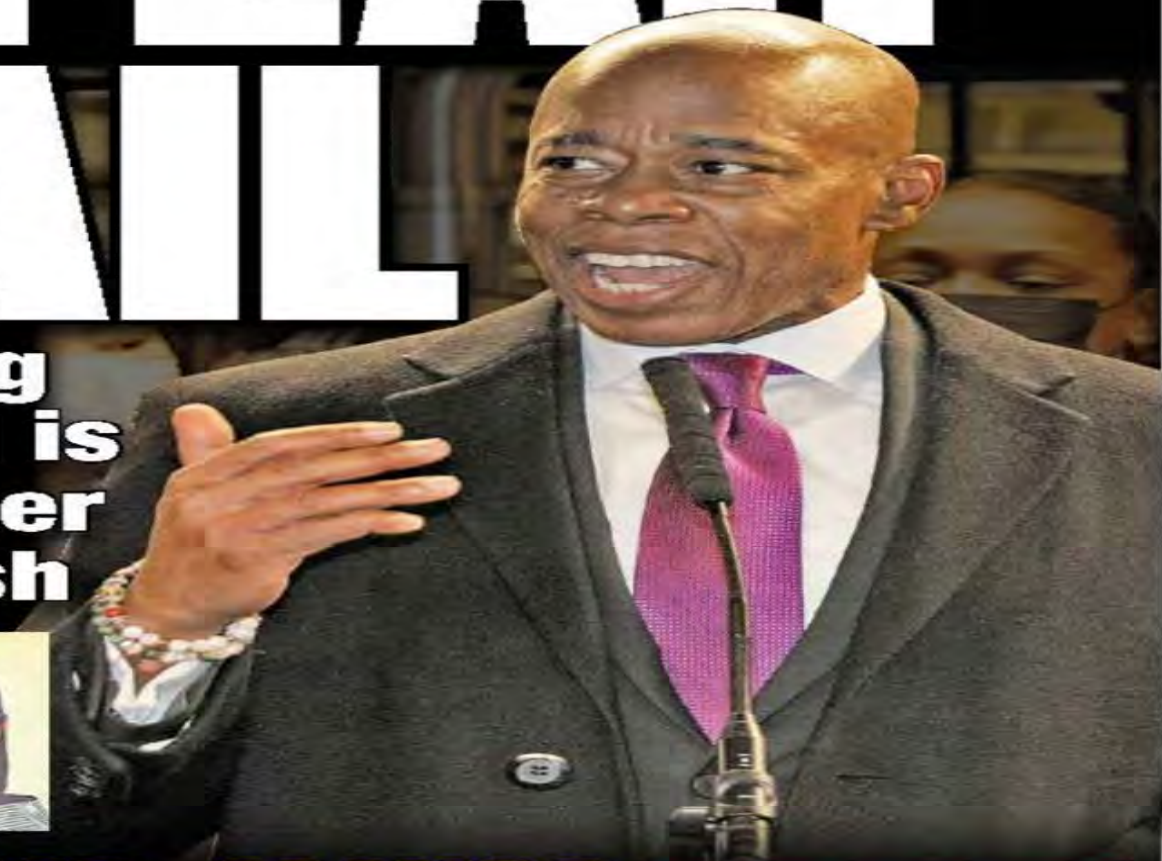
Code of Professional Ethics

Section V

ACFE Member will obtain evidence and other documentation to establish a reasonable basis for any opinion rendered. No opinion shall be expressed regarding the guilt or innocence of any person or party.



THE FEAR IS RAIL



NYers aren't buying Adams' claim dread is just 'perception' after deadly subway push



One day after Simon Martial shoved Michelle Go to her death in front of a train, Mayor Adams pooh-poohed the "perception of fear." Fumed one straphanger: "How can he say the subways are safe!"

PAGES 4-5



THE POST SAYS

IT'S REALITY, MR. MAYOR

EDITORIAL: P. 26

Code of Professional Ethics

Section VI

ACFE Member shall **not reveal any confidential information** obtained during a professional engagement without proper authorization

CONFIDENTIALITY Gen. Milley

Top military officer secretly promised to warn China if Trump planned attack

WOLF IN CHIEF'S CLOTHING

President Biden said Joints Chief Chairman Mark Milley still had his support despite the revelation that Milley told Chinese Gen. Li Zuocheng (right) he'd warn him of any plan by President Trump.

BUT BIDEN STILL BACKS HIM: PAGES 4-5



Code of Professional Ethics

Section VII

ACFE Member **shall reveal all matters discovered during the course of an examination**, which if omitted, could cause a distortion of the facts.

FBI Justice Dept. Reviewing- Inaction

Christopher Wray

Director

Federal Bureau of Investigation



Statement Before the Senate Judiciary Committee

Washington, D.C.

September 15, 2021

Dereliction of Duty: Examining the Inspector General's Report on the FBI's Handling of the Larry Nassar Investigation

Opening Statement (Remarks as Delivered)

Good morning, Mr. Chairman, Ranking Member Grassley, and members of the committee.

What's In Your LAPTOP



Hunter Biden makes rare comment about seized laptop 01:57

Washington (CNN) — President Joe Biden's son Hunter dodged several questions in a new interview about a [controversial laptop](#) that is tied to him and was seized by the FBI in 2019.



HE'S IN THE MONET!



VINCENT VAN DOUGH

Hunter Biden's corrupt art show opens in NYC

Want to anonymously bid on Hunter Biden's art to get an in with his dad, the president of the United States? You're in luck! Hunter took his wife and child to open his show at a Soho gallery last night to start accepting payoffs . . . er, bids. No laptops were lost.

PAGE 7

Elder Ordonez/SplashNews

Code of Professional Ethics

Section VIII

ACFE Member shall continually strive to increase the **competence & effectiveness** of professional service performed.

× THE BLUES BROTHERS 2021

STARRING ANDREW & CHRIS CUOMO



2 days ago



Marlette cartoon: The Cuomo Bros. Andy Marlette, Amarlette@pnj.com



CONDO COLLAPSE HORROR

MIAMI HELL

■ 12 stories vanish in seconds at 1:30 a.m.

■ Desperate search for survivors

■ Warnings building was unsafe



At least three were dead and 100 missing after the collapse early yesterday morning of a beachfront condo near Miami, Fla. A study conducted last year found the building had been sinking since the 1990s.

PAGES 4-7

LOTS of Foreign \$ Coming to US

- The 2021 [Netflix](#) series "[Cocaine Cowboys: The Kings of Miami](#)," which chronicles the illegal drug trade that took place in Miami during the 1970s and 1980s, featured the once-beautiful building of Surfside now subjected to disaster: [the Champlain Towers building](#).



Launders Money
Permits – Bribes - Construction

Professional Standards

- **Section I** - These Standards express basic principles of ethical behavior to guide members in the fulfilling of their duties and obligations.
- **Section II** - Fraud Examination – assignment or engagement, a substantial purpose of which involves the **PREVENTION, DETECTION, INVESTIGATION**, or resolution of fraud or fraud-related conduct.

Integrity and Objectivity

Section III Part A

1. CFE's **shall not sacrifice integrity** to serve the client, employer or the public interest
2. CFE's shall investigate for **actual, potential,** and **perceived** conflicts of interests
3. CFE's shall **maintain objectivity** throughout the fraud examination
4. CFE's **shall not commit acts discreditable to the ACFE**
5. CFE's **shall not make a false statement** when testifying under oath

OBJECTIVITY *

- “...ability to conduct fraud examinations without being influenced by one’s own personal feelings ...
- and is not influenced by bias, prejudice, or other information that cannot be substantiated or that has no foundation.”

BIAS - PREJUDICE

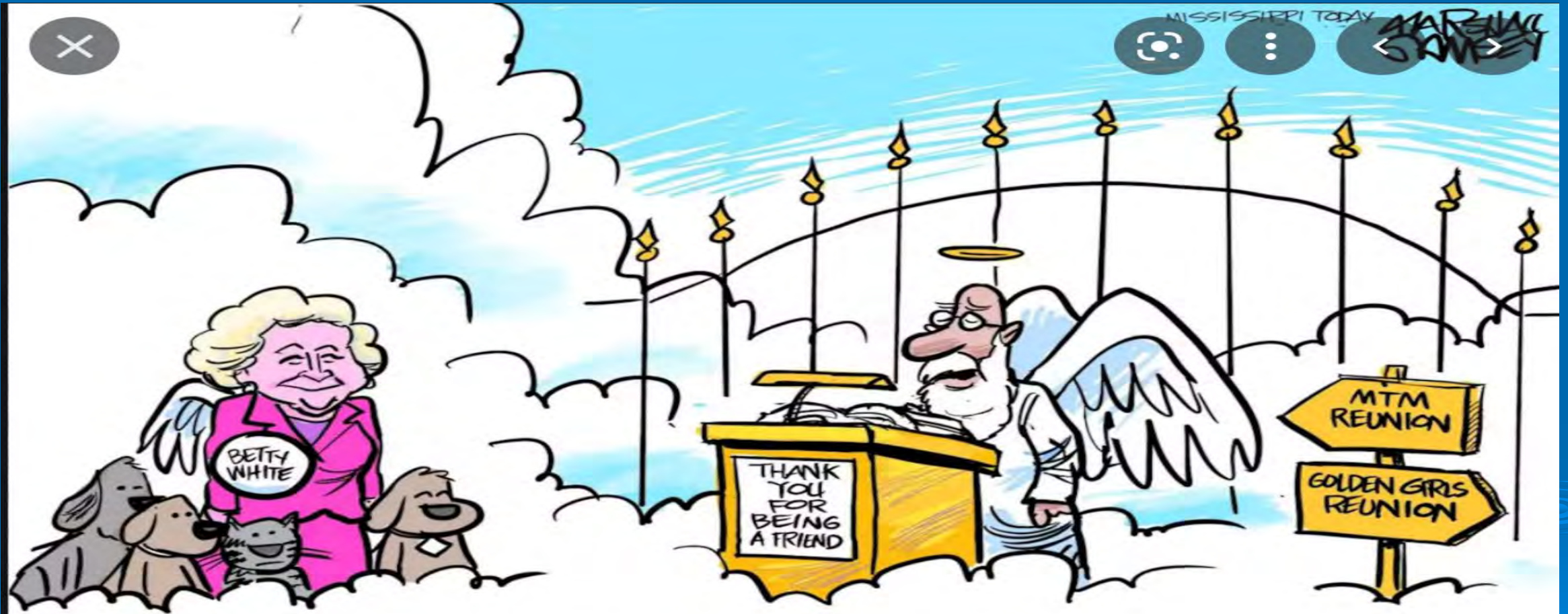
- **“Bias refers to partiality that prevents an individual from objectively considering an issue or situation...”**
- **“...whereas prejudice refers to a preconceived attitude, belief, or feeling that prevents objective consideration of an issues or situation.”**

Amoralism

The view that ethical norms do not have a separate objective reality or basis. A risk is that every ethical norm can be negotiated and destroyed (or undermined).



Once in a LIFETIME



"IT SAYS SO MUCH ABOUT YOUR LIFE and LEGACY IF PEOPLE THINK YOU DIED TOO SOON at 99."

"I Don't Understand How People Can Get So Anti-Something."



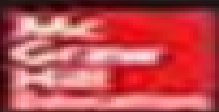
Storming of the Bastille July 14, 1789 USA STYLE



steven mintz / roselyn morris

ETHICAL OBLIGATIONS AND DECISION-MAKING IN ACCOUNTING

Text and Cases



fifth edition



Integrity is what you do when no one is watching; its doing the right thing all the time, even when it may work to your disadvantage.

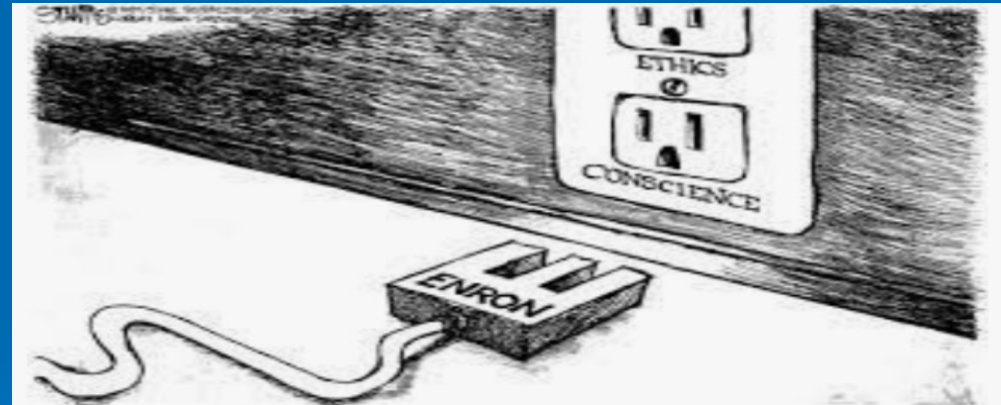
— Tony Dungy —

AZ QUOTES

Strong Ethical Standards

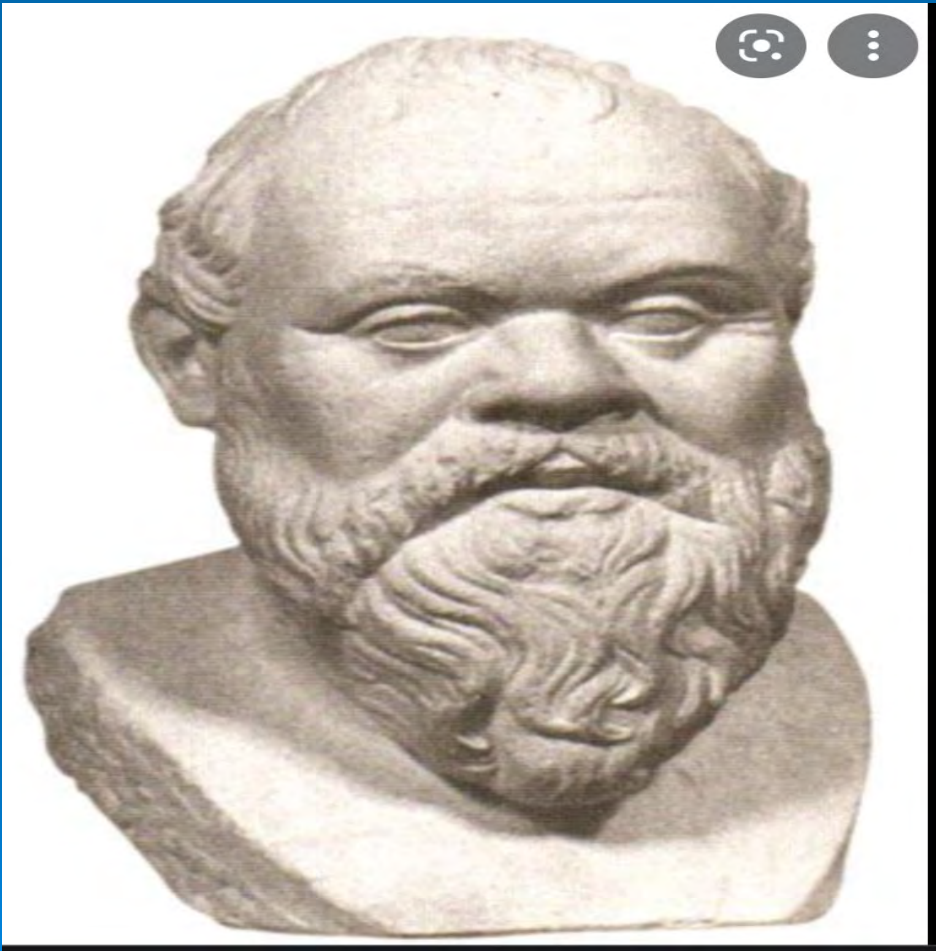
Strong Ethical Standards and Ethical Behavior are critical to maintaining the public's trust and confidence and protecting the overall public interest.

REMEMBER ENRON



The Credibility of Reliable Financial Reporting Information is Dependent on the Accounting Profession Being Ethical.

SOCRATES need some Good Moral Character



“Morality based on emotional values is illusion.”

MORAL COMPASS

EACH OF US IS GUIDED BY OUR OWN “MORAL COMPASS.”

NOT EVERY PERSON’S “MORAL COMPASS” POINTS IN THE SAME DIRECTION.

RECENT headlines are clear evidence of this be it HOLLYWOOD celebrities, professional athletes, or political figures. *MOMS as Domestic TERRORISTS*

What's in Your Moral Compass? Who Needs a Moral Compass?





Queen strips Prince Andrew of titles as he faces NY sex-assault suit

ROYALE WITH SLEAZE



Capital Pictures/MediaPunch

Bet the man who claimed he can't perspire is sweating now. Prince Andrew, facing a sex-assault suit related to Jeffrey Epstein and Ghislaine Maxwell, is no longer "his royal highness" after his mother's decree yesterday.

PAGES 4-5





Henchwoman Maxwell convicted of sex-trafficking minors for Jeffrey Epstein

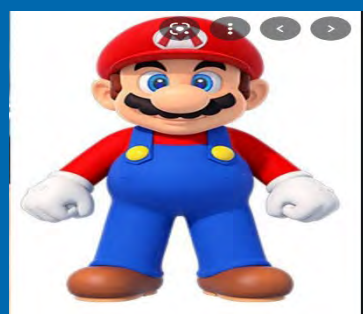
Ghislaine Maxwell, who lured underage girls to work for Jeffrey Epstein, was found guilty of five of six counts yesterday — providing some justice to the victims after Epstein committed suicide in prison to escape a trial.

PAGES 4-7

GHILTY!



AP/WIDE WORLD



MARIO BROTHERS



CHRIS MESS JEER



Andrew Cuomo already resigned as governor, now Chris Cuomo is suspended from CNN after new documents reveal how much he used inside information to help his brother.

PAGES 8-9

CNN star suspended indefinitely for lies about aiding shamed bro Cuomo

CNN fires Chris Cuomo for role in fighting brother's sexual harassment scandal

Updated December 4, 2021 - 8:34 PM ET

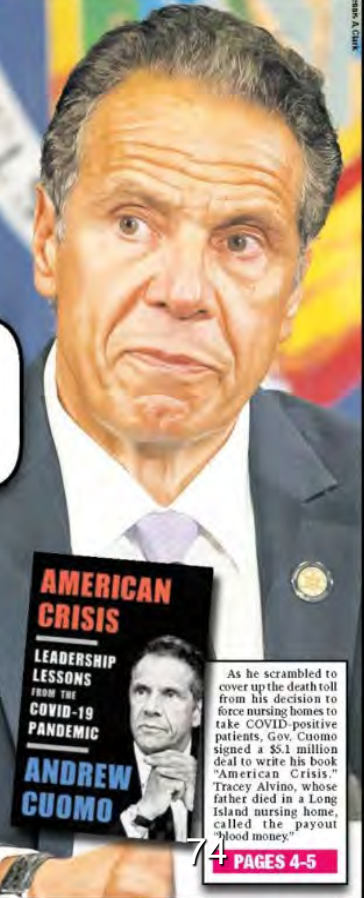
EMMA BOWMAN



Gov. Andrew M. Cuomo of New York announced he would step down

Gov got \$5M for COVID book as he lied about nursing home deaths

CUOMO BLOOD MONEY



AMERICAN CRISIS
LEADERSHIP LESSONS FROM THE COVID-19 PANDEMIC
ANDREW CUOMO

As he scrambled to cover up the death toll from his decision to force nursing homes to take COVID-positive patients, Gov. Cuomo signed a \$5.1 million deal to write his book "American Crisis." Tracy Alvino, whose father died in a Long Island nursing home, called the payout "blood money."

PAGES 4-5

NAME CHANGE IS NEEDED

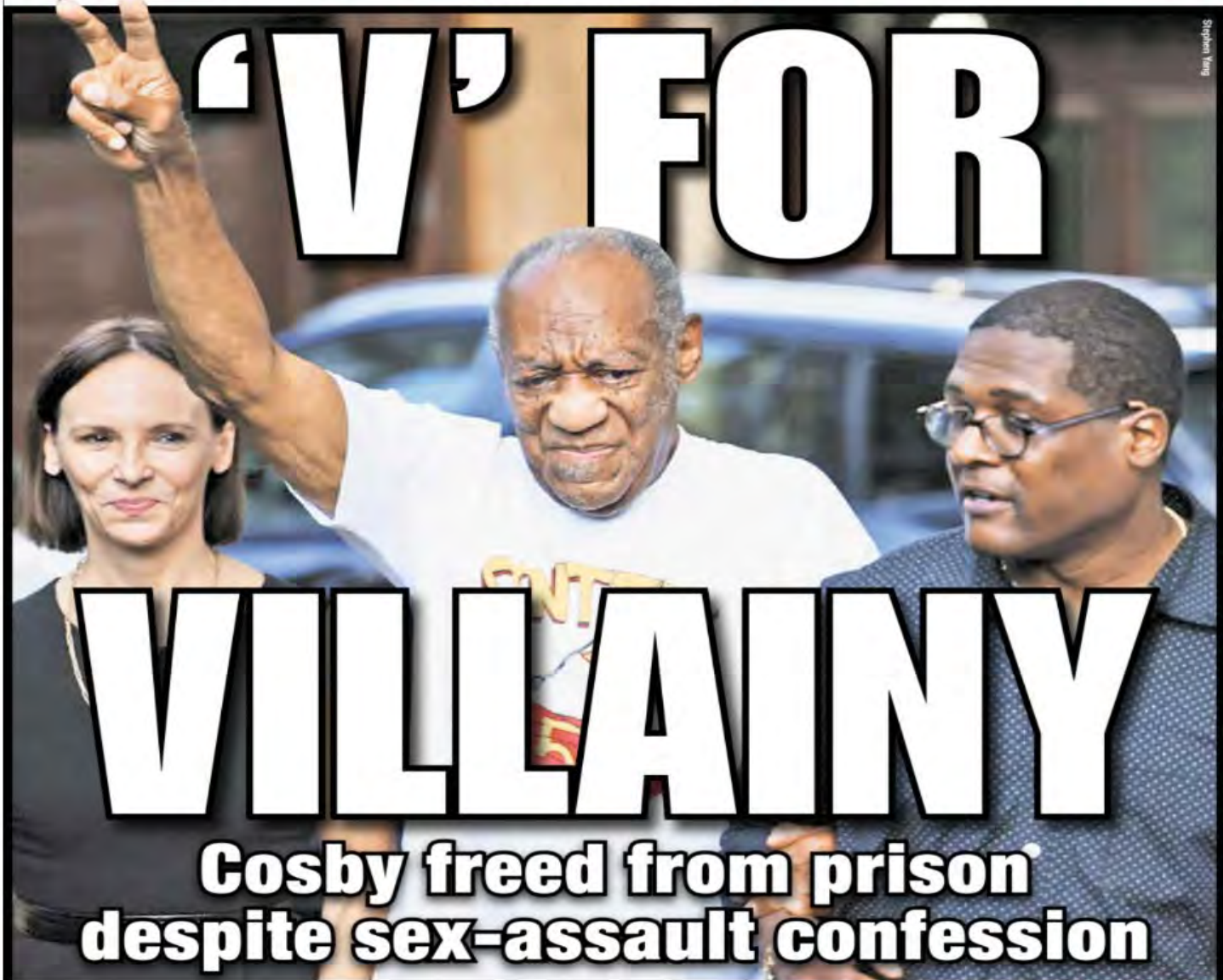


ARISTOTLE



“We are what we repeatedly do.”

< Check the Pose



Stephen Wang

'V' FOR

VILLAINY

Cosby freed from prison despite sex-assault confession

After a court threw out statements he had made about drugging women, Bill Cosby was released from prison yesterday.

PAGES 4-5

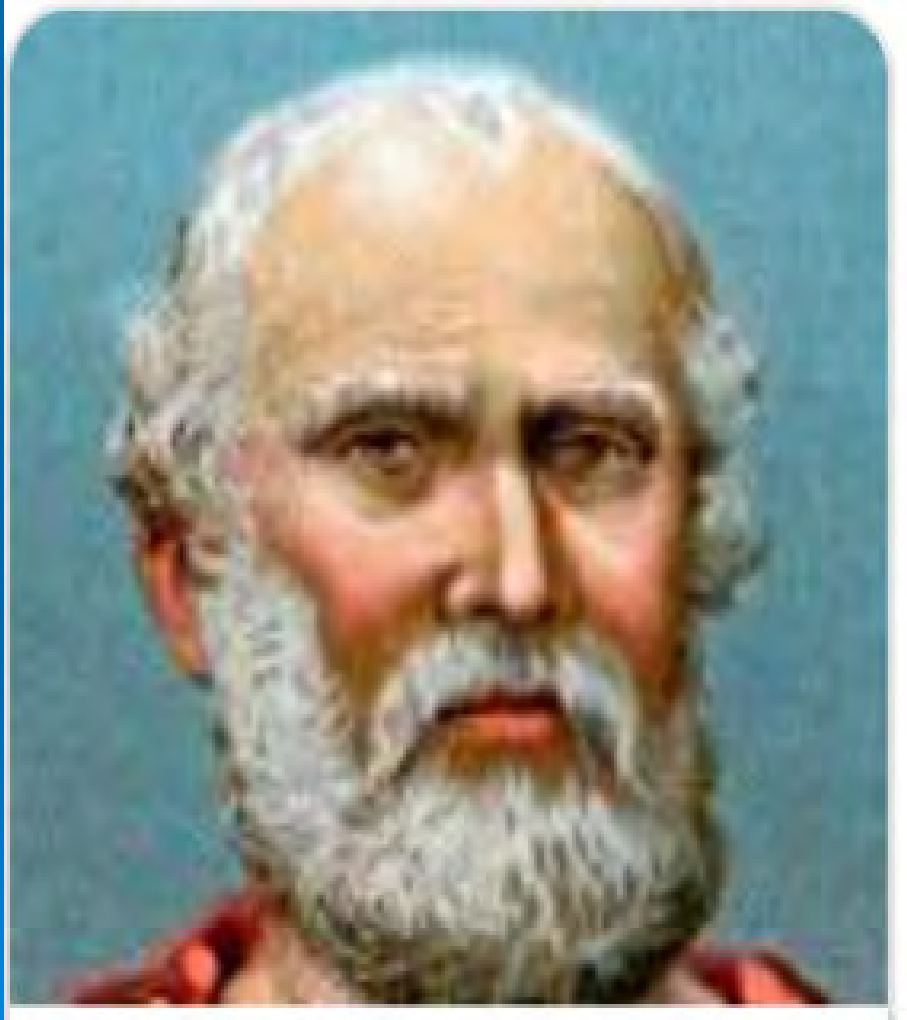




PORCH PIRATES

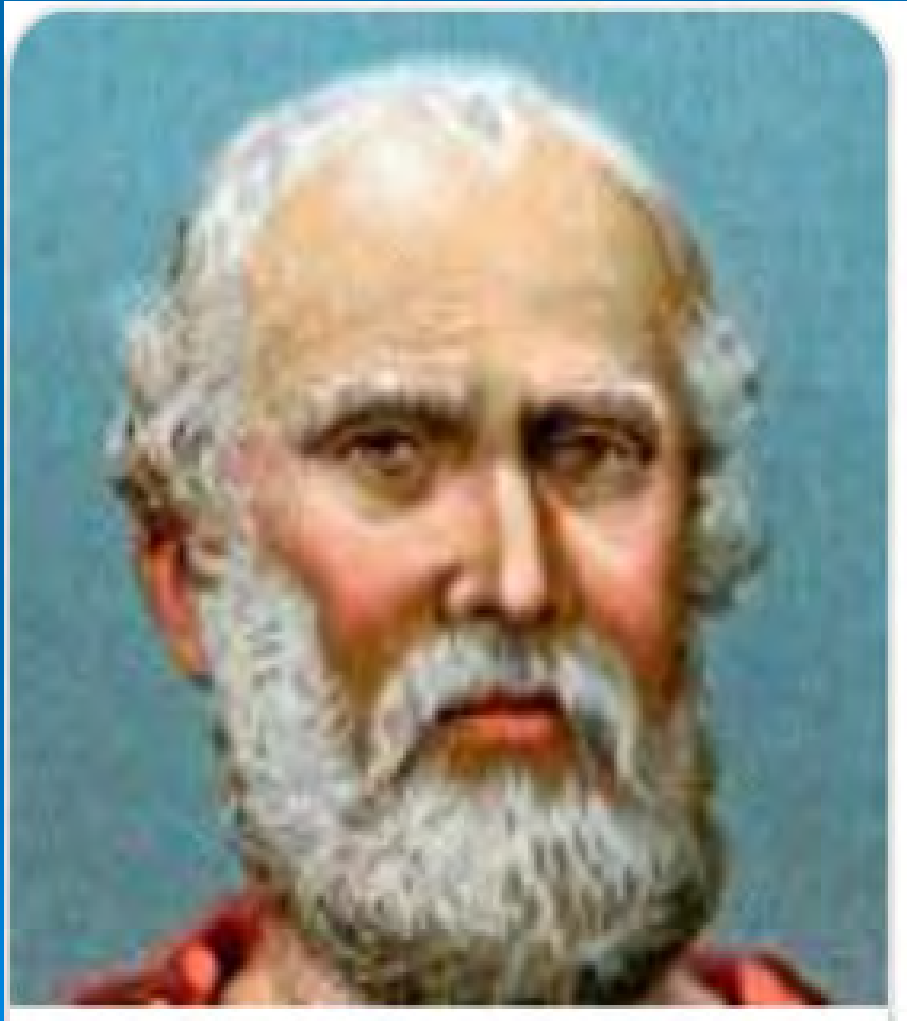


PLATO



➤ **“Wise men speak because they have something to say; fools because they have to say something.”**

PLATO



- **“Opinion is the medium between knowledge and ignorance.”**

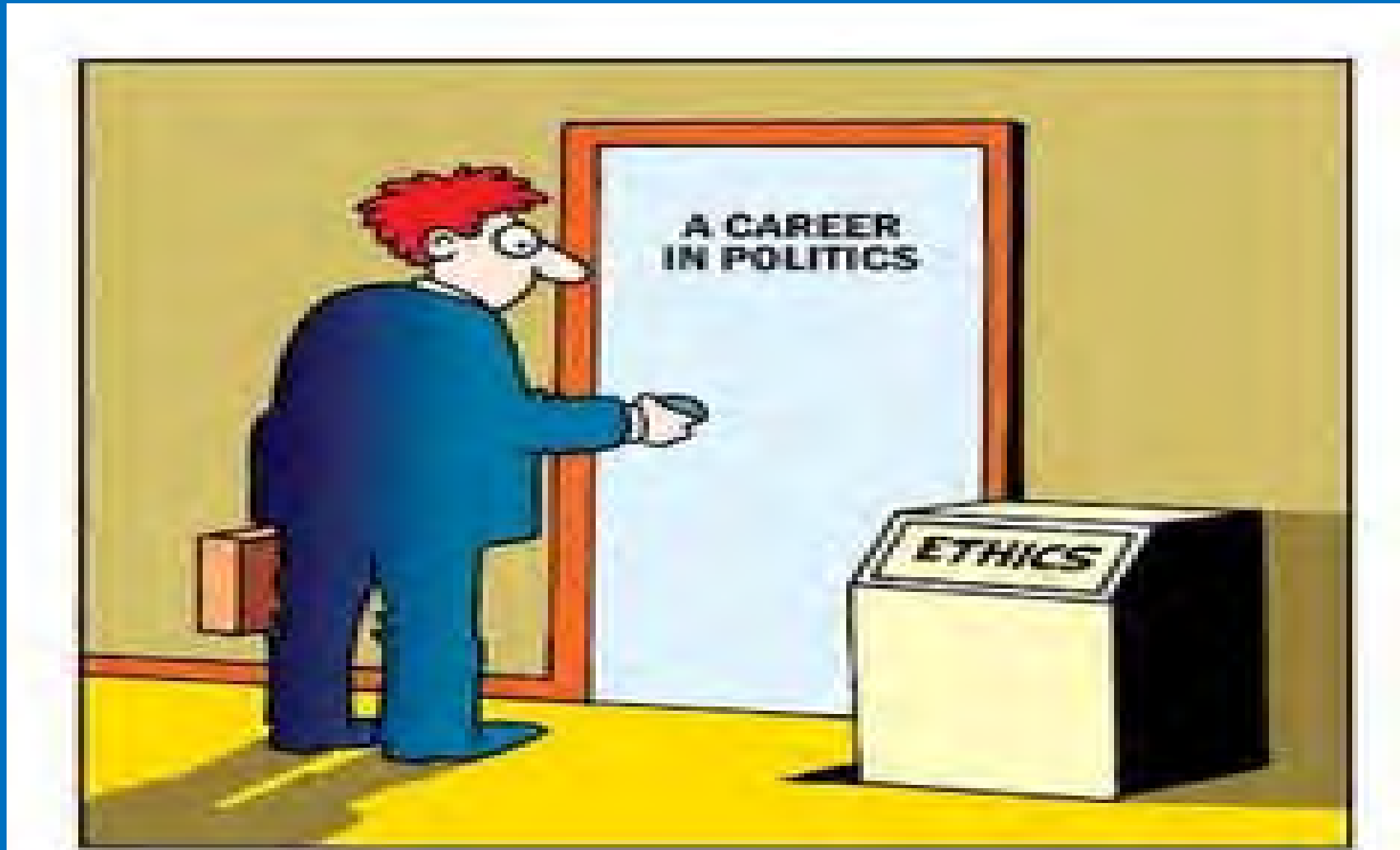
DA and Judge Agree to a \$1,000 Bond

Christmas parade

Police say Darrell Brooks, 39, was fleeing a domestic incident when the SUV he was driving plowed into the Waukesha parade.



CFE TRAINING SESSION in ETHICS



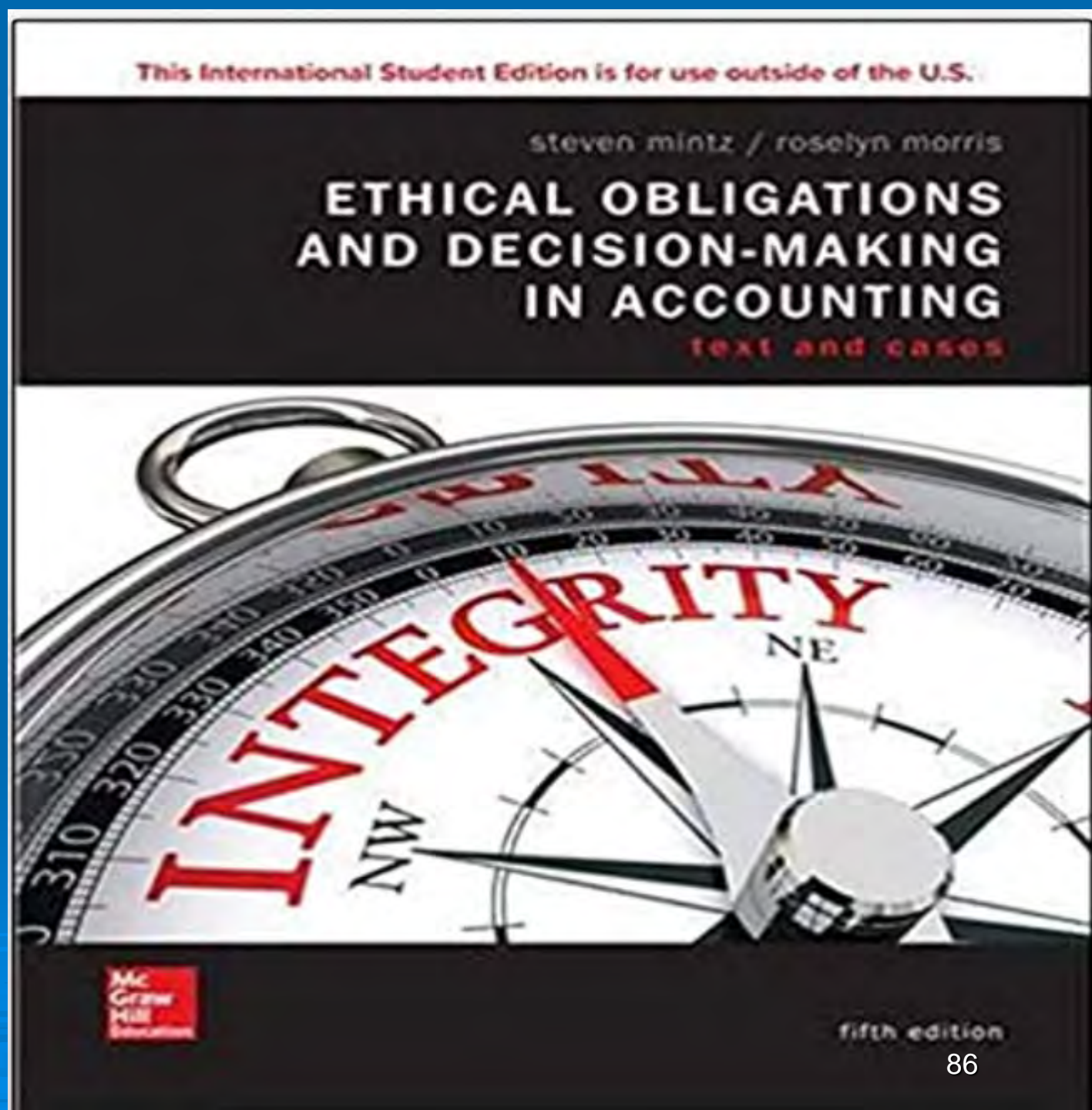
ALL ABOARD THE ETHICS TRAIN

- **Ethical conduct, both in and out of the office.**
- Customer privacy and data protection.
- Company code of ethics.
- **Common ethical dilemmas.**
- Company culture.
- Customer relations.
- **Regulatory and compliance training**



Mintz and Morris 2019

“Ethics deals with well-based standards of how people ought to act. Ethics does not describe the way people do act. Ethics relates to the way people should act, and it is prescriptive **{by the book}**, not descriptive **{by the narrative.}**”



**Bernie MADEOFF Died
April 14, 2021**

**“Mastermind” of the
biggest Ponzi Scheme on
record. Fleeced his own
kind.**

**His 150 year sentenced
was cut short.**



Bernie EBBERS Died February 2020

**“Mastermind” of the
biggest accounting
scheme – baking the
books in billions of dollars
{AKA Dough”} never
finished his 25 year
sentence.**

Bernard Ebbers, Telecom CEO Sent To Prison In Accounting Scandal, Dies

February 3, 2020 · 1:39 PM ET



JIM ZARROLI



Nov 30, 2021 at 7:24 pm ET

Prosecution Says Holmes Violated Contracts With Pharmaceutical Companies When She Added Their Logos

By Heather Somerville



Elizabeth Holmes, in dark outfit, arrived Tuesday at federal court in San Jose, Ca., for a day of cross-

Jennifer Holmes

**BLOOD TEST
EQUIPMENT was
a complete fake –
Key Investors
Lost Millions –**

Trial is ongoing

What Were You Thinking?

As the jury deliberates Elizabeth Holmes' fate, experts say 'fraud is complicated'

December 29, 2021 · 5:01 AM ET



BOBBY ALLYN



BLOOD MONEY DONORS in Millions

- **Walton Family** \$150 M
- **Murdoch** \$125 M
- **DeVos Family** \$100 M
- **Cox Family** \$100 M
- **PFM Health Services** \$ 96 M
- **Carlos Slim** \$ 30 M
- **Andreas Dracopoulos** \$ 25 M
- **Robert Kraft** \$ 1 M

**There is No
Monopoly on**

Stupidity

JUDGEMENT DAY

Elizabeth Holmes found guilty of defrauding investors **4 COUNTS**

The jury found she didn't conspire to defraud patients, though

By [Nicole Wetsman](#) and [Elizabeth Lopatto](#) Jan 3, 2022, 7:23pm EST

   SHARE



QUESTIONS to ASK

Duska & Duska *Accounting Ethics* Blackwell

Is the Action Good For Me?

Is the Action Good or Harmful for Society?

Is the Action Fair or Just?

Does the Action Violate Anyone's Rights?

Have I Made a Commitment, Implied or Explicit?

Utilitarian View

Basic Utilitarian View is:

Correct decision is the one that produces the greatest benefit for the most people.

Courses of Action you take will be after careful consideration of alternative actions

Predict the Consequences

Shots-Fired-Charges-Dismissed-Lawsuit

Doctor accused of stealing vaccine plans to sue Harris County, CBS News has learned

— CBS Morning's lead national correspondent David Begnaud broke the news on KHOU 11 Friday morning.



MORAL {1} ISSUES

1. Lying – misled – distort the truth

White lies ok?

Tact over Honesty?

Protect someone?

False Praise

MORAL {2} ISSUES

2. Stealing

Cash – no

Office Supplies ok?

Picking Flowers in a National?

Hunting Out of Season?

Finding a Wallet

Forgot to Pay for Gas

Sometimes Stealing is in One's DNA



MORAL {3} ISSUES

3. FRAUD & DECEIT

Package at your Door – UPS error

Train ticket – conductor fails to punch ok

Dress for success – but you are not

First Date rent a JAG

At a concert – no door person – walk in?

MORAL {4} ISSUES

4. Taking unfair advantage of others

Inside Information

Granting shots to relatives first

Charging Higher Prices when supply low

Pay C-suite people more - layoff others

You can dance Monday but not Saturday

MORAL {5} ISSUES

5. Making personal bad judgments

Low bar or high bar

Grow some green stuff – medicinal use

Workers Comp or Workers Romp

Cultural Relativism

“Cost of doing Business”

MORAL {6} ISSUES

6. Taking bribes, payoffs or kickbacks

Quid Pro Quo – Present for Connections

Provide information about audits

Afraid of job loss if you say no

No place to ask for help

Toughest word in the English “NO”

MORAL {7} ISSUES

7. Permitting Organizational abuse

Unequal Pay

Unfair performance Evaluations

Overtime demands

Demand Loyalty

Sexual Harassment – See “Mario Bros”

MORAL {8} ISSUES

8. Hiding vs. divulging information

Tell your spouse you lost \$\$ at Saratoga

Flaws in the product – see Boeing

Trade secrets, client's list, tax returns

Disloyal – whistleblowing – leaking info

Act with integrity

MORAL {10} ISSUES

9. Balancing ethical dilemmas

Equally desirable choices

Undesirable options

Which one is more right or less wrong

What is fair depends on your lens

Not everyone has the same compass

MORAL {10} ISSUES

10. **Condoning unethical acts**

Obligation to report

Is it acceptable to say nothing?

Should you investigate? FBI

Is it ethical to ignore the situation

Is it acceptable to blame the victim?

Frameworks for Ethical Decision Making

The Power of Ethical Manage, Blanchard & Peale

Most people know right from wrong but often those same people charge ahead without thinking and then try to rationalize after their decision after the fact.

Ethics Check **3 Questions to Ask**

1. Is it legal?

Will I be violating civil law?

Will I be violating company policy

Ethics Check

2. Is it Fair and Balance?

Is it Fair to all parties – Long & Short Term?

Does it promote a win-win environment

Ethics Check

3. How will it make me feel about myself?

Will it make me feel proud?

Would I feel good if my family knew about it?

Would I feel good if my decision

was published in the local newspaper?



Ethics Check **5 Questions to Ask**

From the authors of *The Responsible Manager: Practical Strategies for Ethical Decision Making*, Michael Rion

1. Why is this bothering me?

Is this really an ethical dilemma?

Are there competing interests involved?

What principles & rules are applicable?

Clarify issue in terms of fairness & integrity

Ethics Check **5 Questions to Ask**

2. Who else matters?

Who are the Stakeholders

What impact will my decision have on them?

Remember the Golden “Rule”

Ethics Check **5 Questions to Ask**

3. Is this really my problem?

Question of responsibility & obligation

Extent of responsibility – me – boss – others?

Moral obligation or just a good deed

Above and beyond the call of duty situation?

Ethics Check **5 Questions to Ask**

4. What do others think?

Get opinions from others

Other important information

Elicits facts, principle, & perspectives

Seek out well informed professionals

Ethics Check **5 Questions to Ask**

5. Am I being true to myself?

Check on decisions ethical validity

Decision ethically justified?

Am I happy with my decision?

Consistent with Code of Professional Conduct

How would I feel if decision reported in

newspaper

Ethics Check **Six Step Process**

STEP 1 - Recognize and define the problem

STEP 2 – Determine the facts

STEP 3 - Identify alternatives

STEP 4 – Apply ethical principles

STEP 5 – Make a final decision

STEP 6 – Communicate the decision

HAPPY TIMES



THAT'S ALL FOLKS

