SAICA ETHICS Webinar series

25 October 2021

Reflecting on ethics in a professional role

Presented by Kato Plant
University of Pretoria

Make today matter

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Faculty of Economic and
Management Sciences

Fakulteit Ekonomiese en Bestuurswetenskappe
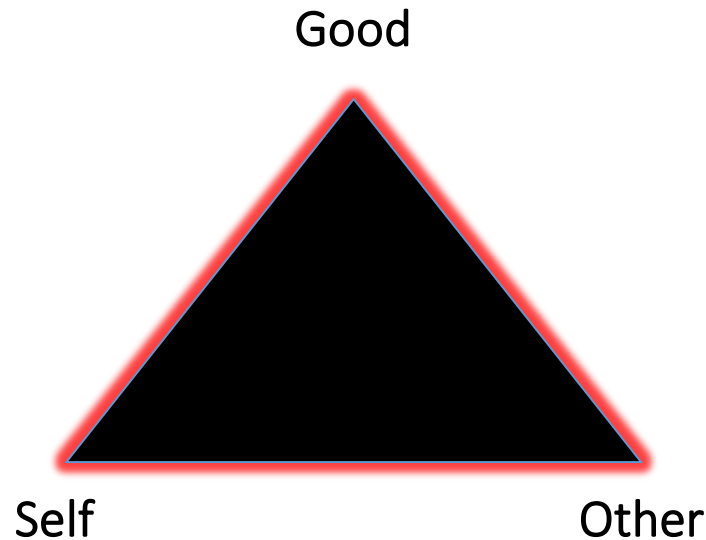Lefapha la Disaense tša Ekonomi le Taolo

Agenda

1. Ethics defined

2. Spheres of ethics

3. Ethical organisational culture

4. Challenges faced by professionals

What is ETHICS?

THINKING ethics
(cognitive ethics competence)
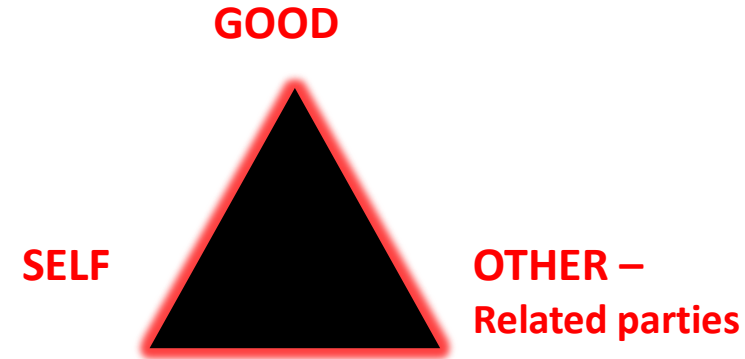**&**
DOING ethics
(behavioural ethics competence

Good

Self   Other

Source:
Deon Rossouw

Spheres of Ethics

Business ethics

Personal ethics

Professional ethics

Spheres of Ethics

GOOD

SELF

**OTHER –
Related parties**

Personal ethics

=   own ethical commitments

=   behaviour & attitude

=   human interaction

Spheres of Ethics

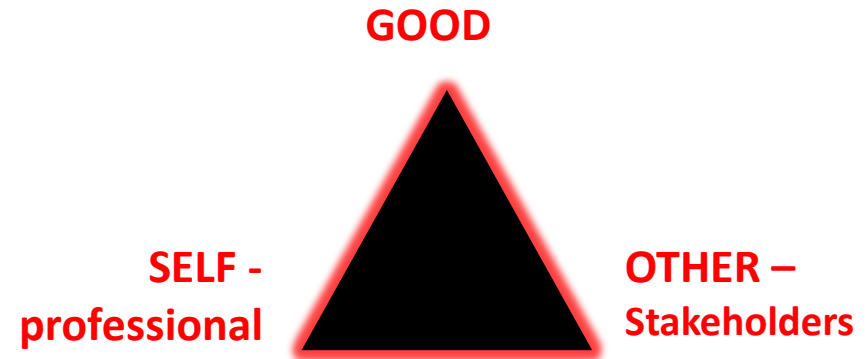**GOOD**

SELF - company

OTHER – Stakeholders
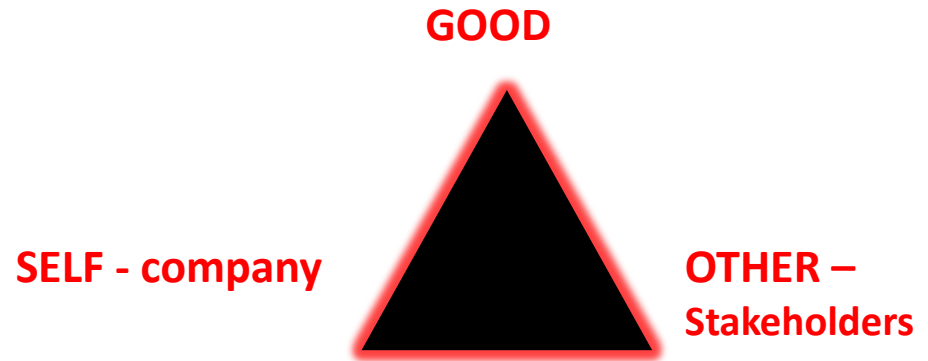
Business ethics

=   **behaviour during economic activity**

=   **principles, norms & standards**

=   **enhancing interests of all stakeholders**

=   **at 3 levels**   ⟶   **macro**

                                    ⟶   **meso**

                                    ⟶   **micro**

Spheres of Ethics

GOOD

SELF - professional

OTHER – Stakeholders

Professional ethics

= standards adopted by professionals

= moral behaviour of members

= benefit of society

= fundamental ethical principles in professional code

= promotes ethical behaviour

= provides credibility to professional services

= continuous professional development (CPD)

= consequence management for unethical behaviour
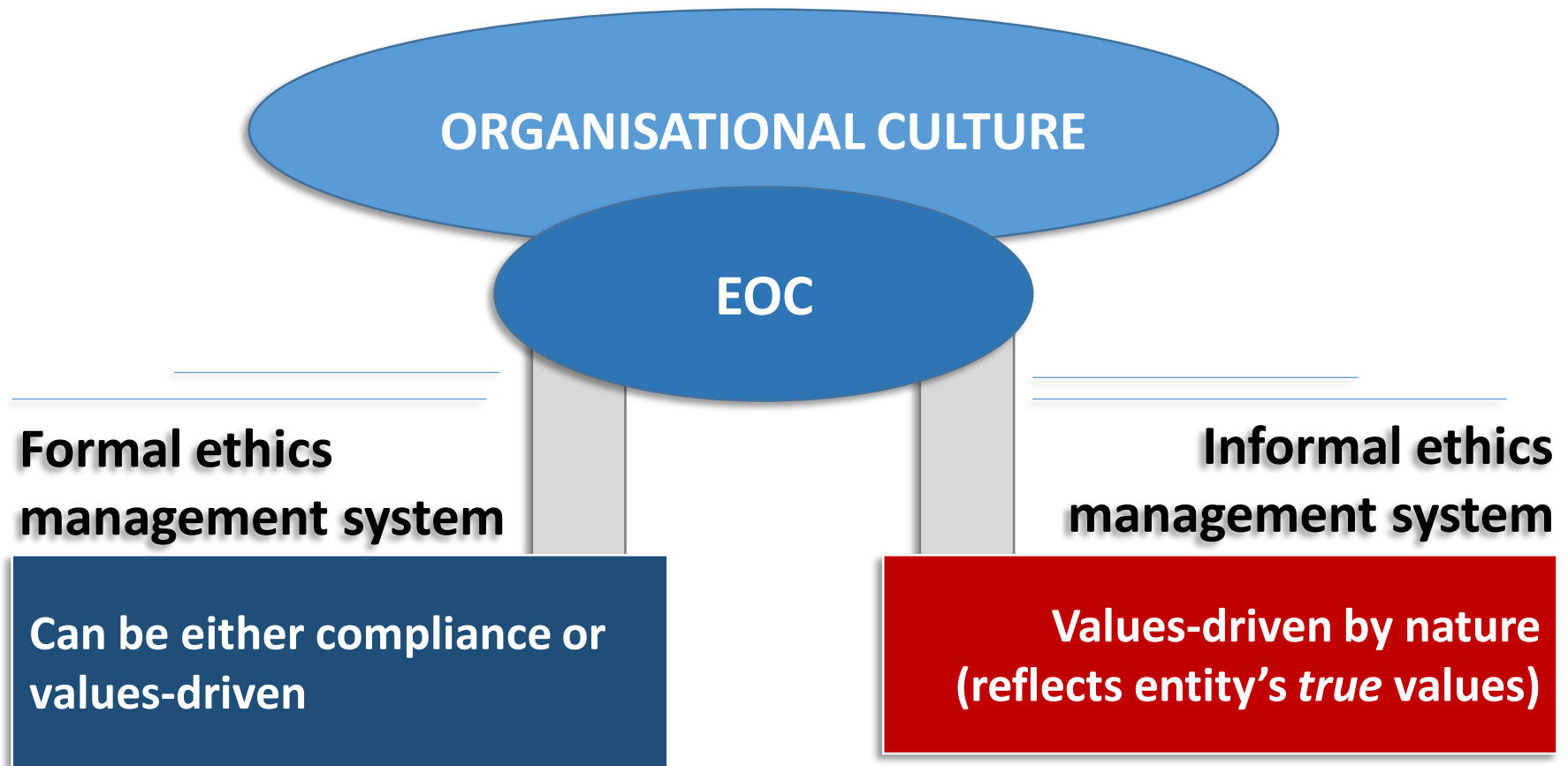
Spheres of Ethics

- Are we wearing three different hats – at home (personal ethics hat), at work (business ethics hat) and at the client (professional ethics hat)?

- Boeing company

   Example

ETHICAL ORGANISATIONAL CULTURE (EOC)

Foundations of an EOC

ORGANISATIONAL CULTURE

EOC

Formal ethics management system

Can be either compliance or values-driven

Informal ethics management system

Values-driven by nature (reflects entity's *true* values)

Formal and informal ethics management

Culture of ethics

| Formal ethics management system	Informal ethics management system
1. Code of ethics 2. ethics training & communication 3. accountability policies 4. monitoring and auditing 5. investigation and correction 6. an ethics [committee] + office(r) 7. ethics report line 8. incentive policies 9. pre-employment screening	1. Actual corporate ethical values 2. leadership setting the tone 3. role modelling 4. shared beliefs, group attitude towards what is permissible 5. tradition, myths, stories 6. "water cooler talk" 7. experiences, assumptions & implicit expectations.

Kaptein (2009)

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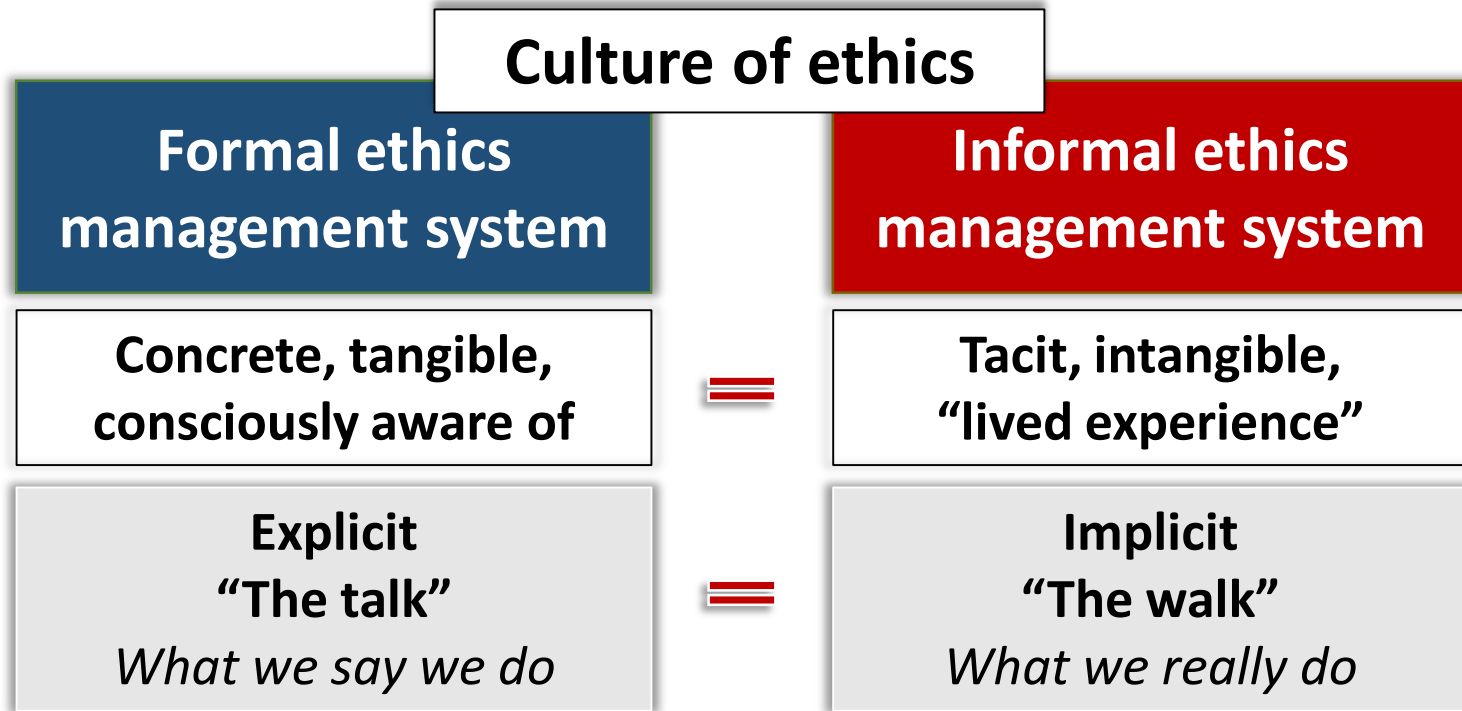YUNIBESITHI YA PRETORIA

Interaction of formal and informal systems

A formal ethics management system is not enough. In fact, the effectiveness of the **informal ethics management** system is decisive.

Formal ethics management system

Informal ethics management system
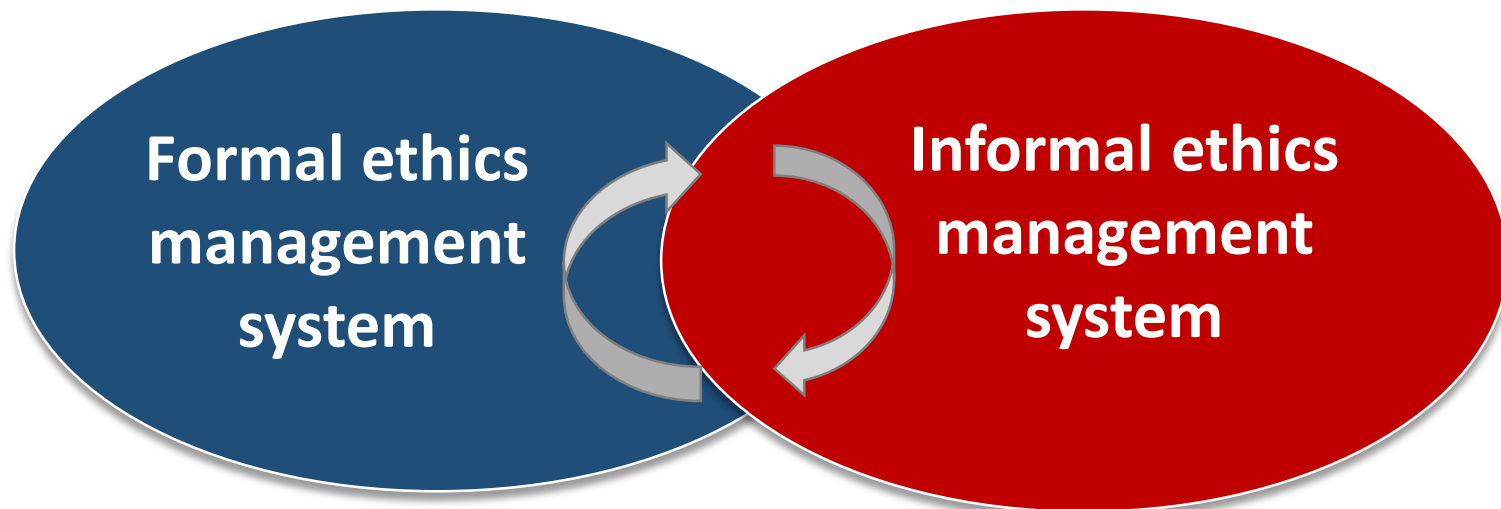
The interactive effects between the formal and informal systems are important in shaping an EOC

Congruency between the formal and informal

Culture of ethics

Formal ethics management system	Informal ethics management system
Concrete, tangible, consciously aware of	Tacit, intangible, "lived experience"
Explicit "The talk" *What we say we do*	Implicit "The walk" *What we really do*

*What if there is **incongruence** between explicit rules _espoused_ vs. implicit values _practiced_ by an organisation?*

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Culture of ethics

Fear-based vs. conviction-based ethical culture

Extrinsic motivation Somebody is watching…	Intrinsic motivation Nobody is watching…
Preventing unethical behaviour	**Promoting ethical responsibility**
"Zero tolerance" (fear-based)	**"Doing the right thing" (conviction-based)**
Catching those who do wrong	**Catching those who 'do right'**
Rules/codes (compliance)	**Convictions (integrity)**

"Good apple, Bad barrel analogy"

New members conform to the culture of the organisation.

"The way we do things around here": Is actual conduct aligned with the written (ideal) values taught to new members?
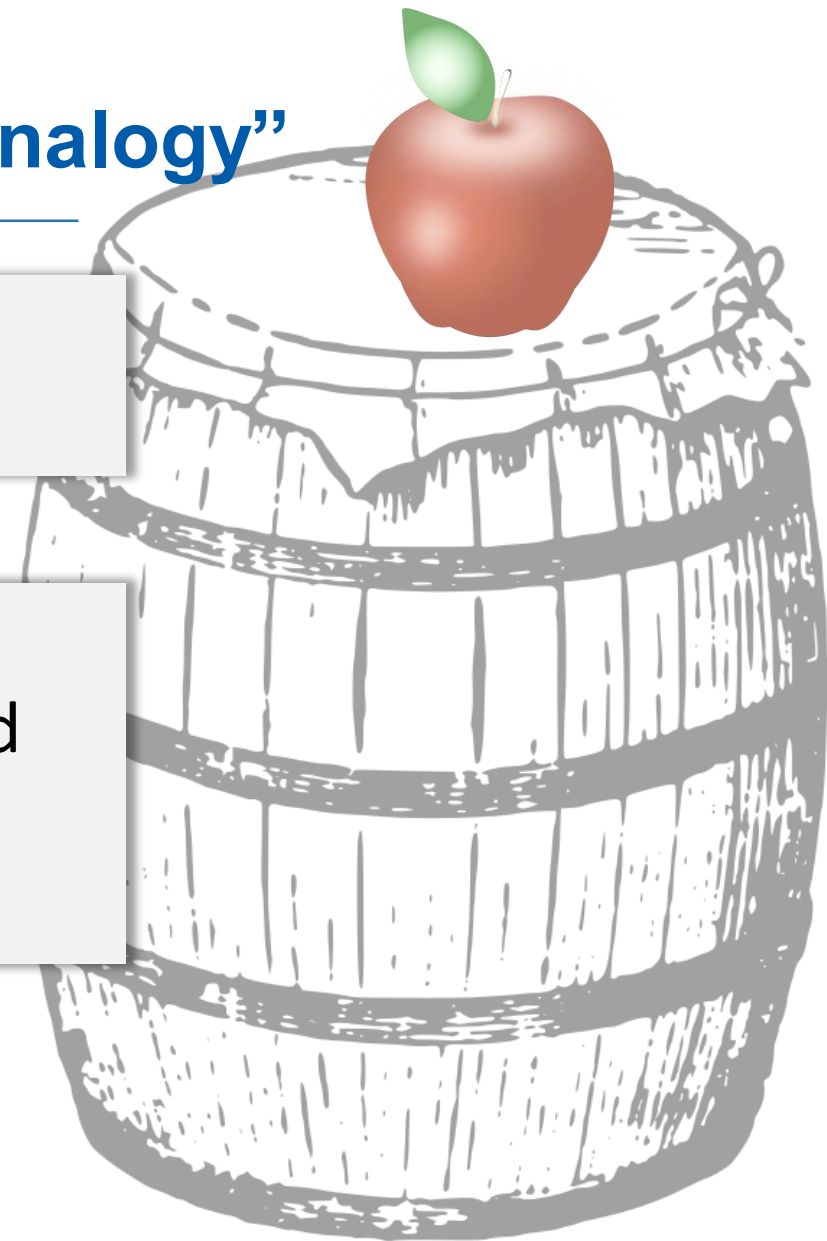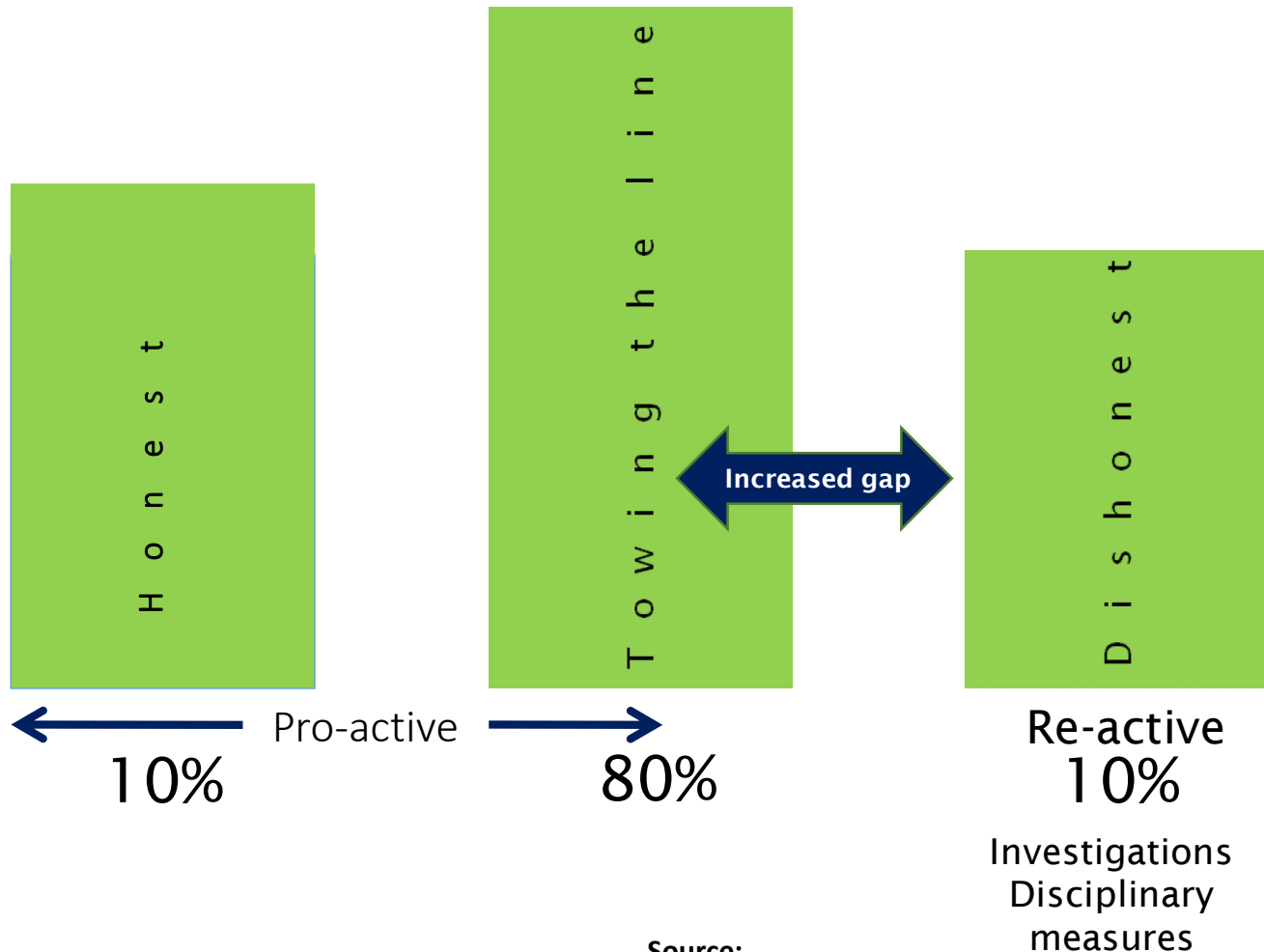
Openclipart.org

Ethics challenges – Staff

Honest

Towing the line

Dishonest

Increased gap

Pro-active

10%

80%

Re-active
10%

Investigations
Disciplinary
measures

Incongruence between formal and informal systems

Incongruent behaviour could result in ethics risks:
- Irregular procurement
- Cybercrime
- Favouritism (eg for promotions)
- Nepotism
- Bribery and corruption
- Using inside knowledge and influence
- Bullying of employees in the workplace
- Use and abuse of government property
- Outside employment
- Conflicts of interests
- Sexual harassment
- Gift-giving traditions and entertainment

Challenges faced by accounting professionals

Identify the "grey" areas in the profession, the employer organisation and the client organisation

How? Regular *ethics dialogue, engagement & management*

Consider:
- *Conflicting roles:*
  - serving the client's interests
  - serving the employer's interests
  - serving the interests of society / public's interests
- *Accounting competence:*
  - Not only professionals
- *Ethics competence:*
  - Cognitive, behavioural and managerial competence
  - Call for *ethical leadership*

Conclusion

"A major purpose of ethics is not to make people ethical, it is to help people make better decisions"

•- **SJ Bonczek**

Slido question

Define your level of engagement with personal ethics

- I have never thought about it
- I have thought about it
- I have thought about it and written it down
- I have discussed it with someone else

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Values

Prof Benda Hofmeyr

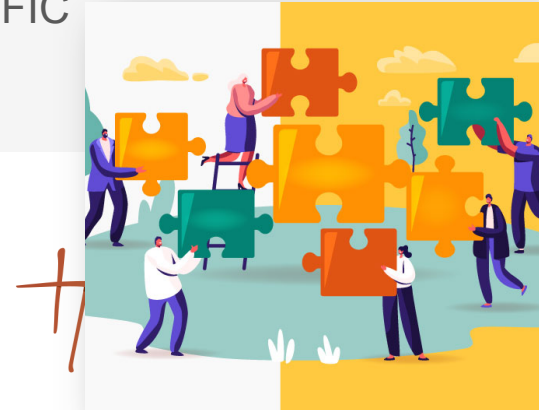benda.hofmeyr@up.ac.za

www.bendahofmeyr.com

Introducing Values

- Values represent one's judgment of what is important in life, life's goals & purpose & serve as a standard of behaviour

- Within the context of values, the three spheres of ethics – the personal, the professional and business – are NOT DISTINCT

- Business and professional prudence & people's sense of normative propriety are co-constitutive; they mutually inform each other

- Individuality = SOCIALLY CONSTITUTED & SITUATED: we constitute our identities through the feedback we receive from social interaction

- Hence, private & public values cannot be strictly distinguished

- Aristotle: self-interest is defined, constitued & nurtured within a good community

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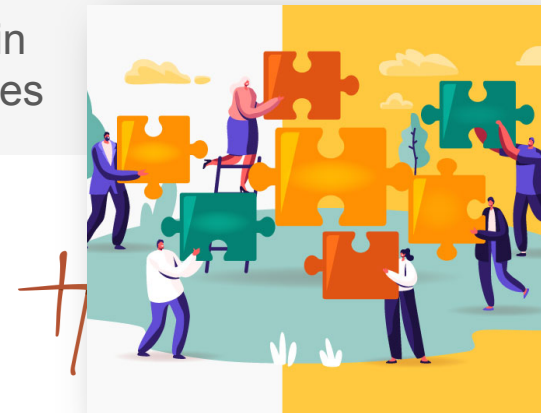YUNIBESITHI YA PRETORIA

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Introducing Values

- Ethics, then, cannot be confined to some rationalistic principled morality, but should be understood in terms of the practical skills of *phronesis* (Aristotle), i.e. "good judgment" or "practical wisdom", i.e. normative discretion

- Formal moral principles we believe in are vested in values, but whereas principles are often life-stultifying because they command & prohibit, values serve the purpose of not mere self-preservation but also SELF-BETTERMENT

- Values are therefore LIFE-AFFIRMING & come into being in our interaction with the social world & mediate how we interact with it

- Values = PERSON-SPECIFIC & PURPOSE-SPECIFIC

- They exert INWARD & OUTWARD normative force

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Introducing Values

- People may have values in common, e.g. fairness, honesty, privacy

- Impossible to say once & for all that fairness is more important than caring, or honesty is more important than privacy
    - Impossible to offset the loss of privacy for the sake of honesty in a way that is uniformly acceptable
    - Not even possible to decide this for the same person in different situations
    - Moral dilemma: when two core moral values clash & dictate two different courses of action: results in the situational hierarchization of values

- SHARED COMMENSURABILITY of values: the fact that a group of people may make a common pledge to uphold a shared value, e.g. fairness

- BUT different ideas about what fairness is in a certain situation, e.g. fairness according to employers/employees in a wage dispute

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Introducing Values

- Difficult – if not impossible – to uphold the THEORY-PRACTICE DISTINCTION

- No such thing as abstract principles & then their application in real life situations

- Values are born in PRACTICE, and practice requires GOOD JUDGMENT or PRACTICAL WISDOM, because situations often call for particular, non-repeatable, contingent & concrete value considerations

- Living by certain values ≠ the mere application of principles, but the PRACTICAL EXERCISE of PERSONAL DISCRETION which is informed by certain values

- How, then, may we define or redefine "values"?

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Defining Values

1. Values are LIFE-ENHANCING

2. Values are EMOTIONAL

3. Values are RHETORICAL

4. Values are RELATIONAL & RESPONSIVE

5. Values as CONGRUENCE

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1. Values are Life-enhancing

- Values reflect particular ways of engaging with the challenges that the world presents to us

- Practices gradually emerge that perpetuate or enhance particular perspectives on the world

- This suggests:
  1. Specific frames of reference play NB role in value formation
  2. An active cultivation of behaviours is necessary to protect & nurture a particular experience of life

- All three spheres of ethics – personal, professional & business – are informed by the fundamental values of LIFE-PRESERVATION & LIFE-ENHANCEMENT

- Values are those principles that enable business TO SERVE LIFE

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1. Values are Life-enhancing

- IF values are those principles that enable business TO ENHANCE LIFE

- THEN values ≠ abstract principles that try to turn business into something it is not

- Milton Friedman: "The business of business is business" (?)

- Reinterpreted in terms of the TRIPLE BOTTOM LINE:
business is not only about profit, but has to be about the PEOPLE & the survival of the PLANET too if it is to serve the long-term good of all

- If business fails to enhance peoples' lives, it is
a failure irrespective of the financial returns it delivers

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1. Values are Life-enhancing

- What does it means to enhance people's lives?

- Various perspectives exist of what a good/happy life is

- The value principles that shape relational life (also in organizations) are informed by how people perceive the good life >>> if there is SUFFICIENT CONGRUENCY, it begins to function as a tacit "FRAME OF REFERENCE" >>> a sense of NORMATIVE PROPRIETY develops >>> informs the day-to-day realization of the good life

- TACIT NORMATIVE PARAMETERS
    - Significant force within organizations
    - Mutually enforced
    - What are they aimed at?

- TRUTHS that we have adopted in the process of reaching our human goals

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1. Values are Life-enhancing

- "TRUTHS"
  = estimation of value linked to practical concerns (Nietzsche)
  = result of human attempts to create a stable point of reference from which to advance particular agendas
  = never fixed but constantly being renegotiated in relation to situational challenges

- The ESSENCE OF LIFE ≠ mere self-preservation, but SELF-TRANSCENDING ENHANCEMENT

- Self-enhancement starts with projecting higher possibilities for ourselves

- VALUATION = how we bring the essence of our life to fruition

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1. Values are Life-enhancing

- VALUATION
  = creative process by which we schematize the chaotic contingencies that life throws at us
  = happens in the everyday situations & experiences that require decision-making that will result in either drawing closer / further away from fully realizing our best selves by living according to the values that we actively choose each time anew

- This process of valuation is under SEVERE STRAIN in REAL LIFE

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- VALUATION UNDER STRAIN in our present reality:
  - Over-abundance of information: social/digital platforms proclaims countless "truths" in the name of particular world views
  - Contradictory insights from so-called experts
  - Irrational politics
  - Pervasive corruption
  - Senseless violence
  - Demise of public institutions
  - Fragmentation of traditional sources of meaning-giving frames of reference
  - Trauma & disruption caused by the pandemic

- No wonder conspiracy theories, populism & fundamentalism are on the rise globally as people seek identity markers & answers

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1. Values are Life-enhancing

- Under these conditions, the process of conscious, creative & critical valuation often falls by the wayside as we tend to regress to SURVIVAL MODE

- Value commitments express symbolic human meanings that are used to bring ORDER & SIGNIFICANCE into human interactions

- When in SURVIVAL MODE, such value commitments would be reduced to "HANGING IN THERE", "GETTING THROUGH THE DAY" instead of valuations that serve the goal of self-enhancement, which flourishing human existence amounts to

- Are you flourishing OR merely surviving?

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Defining Values

1. Values are LIFE-ENHANCING

2. **Values are EMOTIONAL**

3. Values are RHETORICAL

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2. Values are Emotional

- Importantly, values express an AFFECTIVE COMMITMENT

- Such affective commitment is NOT MERELY RANDOM

- We are shaped by a combination of NATURE, NURTURE & LIFE CIRCUMSTANCES (Nietzsche)

- In being about self-enhancement, valuing is also about seeking & attaining POWER

- As such, values will always be derived from someone's particular DESIRES & EMOTIONS

- Hence, we should acknowledge the EMBODIED character of values in all spheres

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2. Values are Emotional

- In an organization, for example, a manager's values are embodied in his/her PERCEPTIONS, ATTITUDES & BEHAVIOUR, which in turn express the forces – natural & cultural – involved in the formation & operationalization of values

- Individual process of valuation is informed in an important way by the CONTEXTS in which the individual engages
  - What do these social contexts provide in terms of our individual sense of value?
  - How can we draw on this sense without relinguishing our own creative impetus & critical inclinations?

- ARISTOTLE's conception of the ROLE OF THE EMOTIONS in ethical decision-making = starting point from which we can begin to construct an alternative account of the interaction between the individual & collective values

Interest — Frustration — Excitement — Trust — Annoyance

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2. Values are Emotional

- ARISTOTLE's conception of the ROLE OF THE EMOTIONS in ethical decision-making
    - A person's emotional response – rather than detached thinking – function as MODES OF VISION & FORMS OF RECOGNITION responsible for appropriate decisions & behaviour
    - Emotions have a rich COGNITIVE STRUCTURE & reflect particular beliefs
    - As agents we ascribe values to things that we DO NOT necessarily CONTROL
    - As a result, we desire things & experience strong emotions as we seek & pursue the things that we value
    - Our INTERACTIONS WITH OTHERS provide a strong sense of what is socially appropriate & appreciated in our behaviour

    - In this way, socialization continually conditions us to respond in an emotionally appropriate way

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2. Values are Emotional

- In organizational contexts, employees learn what is appreciated and appropriate through both DELIBERATE INSTRUCTION & TACIT SOCIALIZATION, e.g. risk taking or risk-averseness, due care & consultation are either valued or discouraged within an organization by way of incentivization without it being inscribed in a formal code of ethics

- These processes of incentivization will eventually come to condition what emotional response we have towards risk

- Hence, emotions are NOT "IRRATIONAL"

- Emotions are based on BELIEFS about the WORTH of particular things

- This suggests that material, institutional & relational life that is cultivated within an organizational system informs the moral responsiveness of those who participate in it

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2. Values are Emotional

- At a more primary level, this process of conditioning or socialization of our moral responsiveness to particular courses of actions in particular situations starts at birth

- The same applies to other contexts of conditioning such as school, university, church, social circles, etc.

- These CONSCIOUS & UNCONSCIOUS SIGNALS that our behaviour ELICIT FROM OTHERS play an important role in shaping our emotional responses and perception of value

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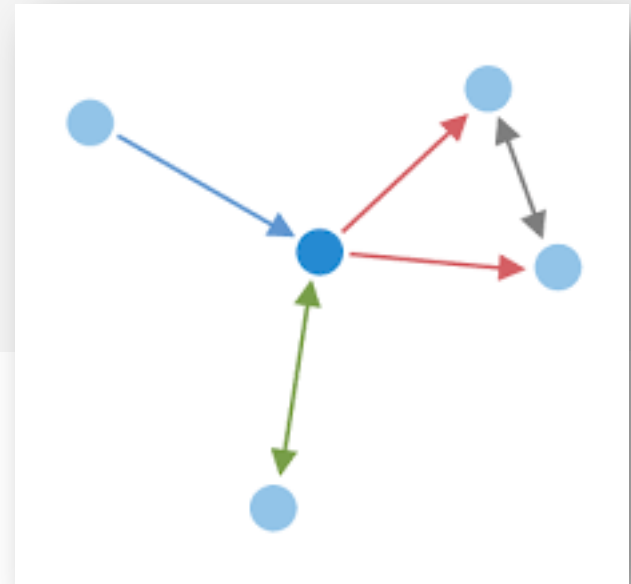UNIVERSITEIT VAN PRETORIA
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3. Values are Rhetorical

- Any description of a "value" has to contend with the HETEROGENITY of EXPERIENCE & the DIFFICULTY of unequivocally DEFINING rich networks of meaning

- This is where "GOOD JUDGMENT" or "PRACTICAL WISDOM" comes in
  - It entails a kind of familiarity with one's particular circumstances which encompass multiple overlapping or distinct social contexts, which allows one to act appropriately in carrying our one's purposes

- To be able to come to ethical decisions, practical wisdom relies on a HABITUATED DISPOSITION towards the good that is found within a certain community with a specific ethos

- Important here is the ART OF INTERPRETATION appropriate to the situation

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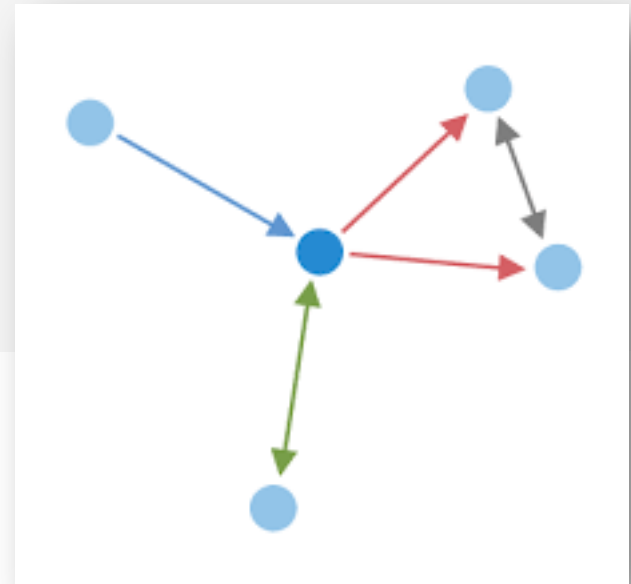YUNIBESITHI YA PRETORIA

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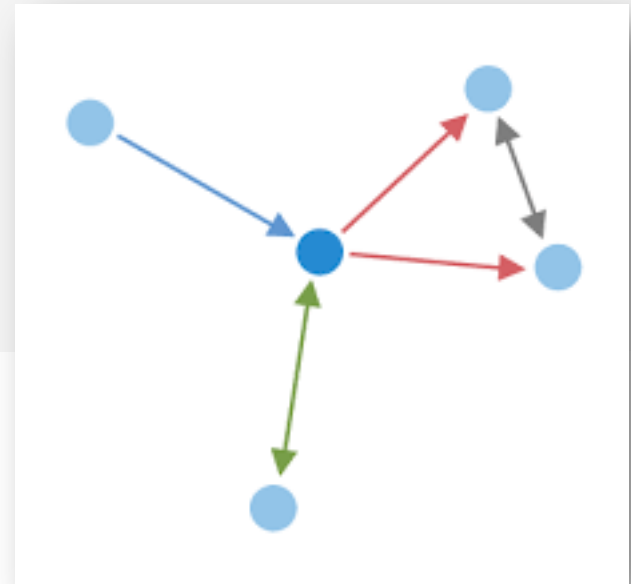
3. Values are Rhetorical

- Each word, such as fairness, for example, carries within itself MULTIPLE DIFFERENT MEANINGS

- The meaning of any moral utterance is significantly determined by the CONTINGENCIES of the SITUATION & CONTEXT within which it is made

- This gives each moral utterance a certain SPECIFICITY, that must be kept in mind

- Each kind of normative propriety should be understood as a RELATIONAL RESPONSE to a whole system of codes, generalizations and assumptions

- CONTEXT/SITUATION & PERSPECTIVE, then, determine the meaning of a moral value

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3. Values are Rhetorical

- What fairness means to different people in the same situation will likely diverge

- It is through EMPLOYEES' DAILY EXPERIENCE of ORGANIZATIONAL LIFE that they are socialized into particular value orientations, and it is here, rather than in formal ethics training sessions, that the key to organizational behaviour lies

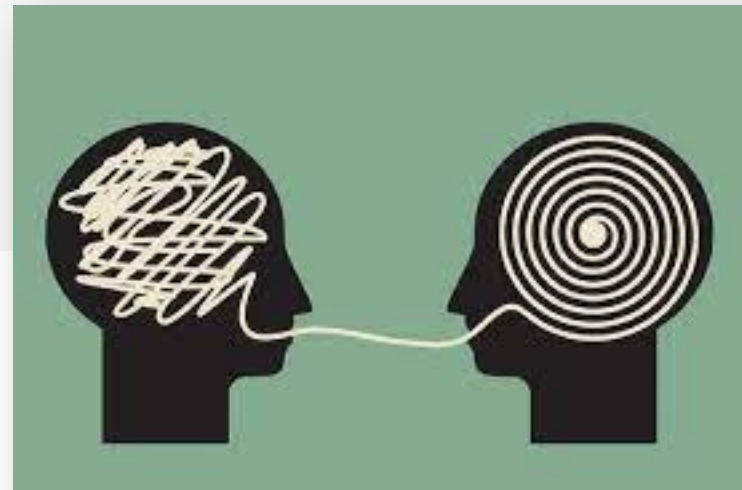- This challenges us to RETHINK the way in which we give expression to the latent goals & priorities that inform our INDIVIDUAL & ORGANIZATIONAL BEHAVIOUR

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Defining Values

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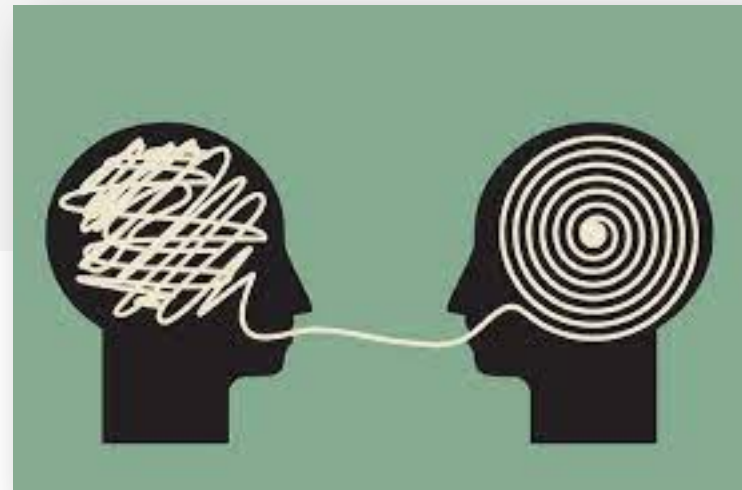**4. Values are RELATIONAL & RESPONSIVE**

5. Values as CONGRUENCE

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4. Values are Relational & Responsive

- One can assert one's autonomy over and against others ONLY WITHIN A COMMUNITY

- In a similar way, any moral value only makes sense within a DIALOGICAL SETTING

- A value like "PRIVACY" would essentially be meaningless if there were no other people around. "FAIRNESS" would hardly be required if one lived in a state of supreme isolation

- The process of defining one's values is therefore always RELATIONAL rather than individualistic

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4. Values are Relational & Responsive

- Values express what is appropriate in our relationship with others and our world

- It is important to realize that as a result of CHANGES IN OUR WORLD and OUR INTERACTIONS WITH ONE ANOTHER, the things that we consider "valuable" change

- E.g. was PRIVACY such a prized value before the era of the Internet, of pervasive intrusive technologies such as surveillance cameras & computer spyware?

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4. Values are Relational & Responsive

- If values are relational, they imply CONSTANT NEGOTIATION with other competing values, with possible meaning within particular contexts & with other interpretations of them by other people within a shared community

- As such, normative truth requires not only normative congruence, but OPENNESS & FLEXIBILITY >>> we need both AGREEMENT & the possibility of DISSENT

- *Do you hold onto your values as self-created*
& self-owned truths that should be
guarded against all odds from
challenges posed by others?

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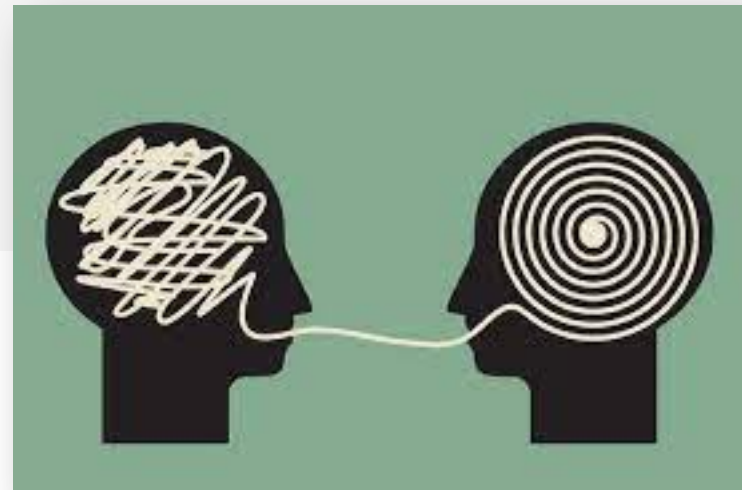
4. Values are Relational & Responsive

- *Do you consider such a rigid moral mindset as the hallmark of an incorruptable moral character?*

- *Do you experience the moral contestation of your values as threatening, and if so, why?*

- What is strong is constantly TESTED IN BATTLE – exposed to contestation – rather than something I hold onto & guard from exposure to alternative value estimations (= fundamentalism)

- What is strong, is NOT RIGID, but PLIABLE: it does not always stay the same through time, but may require adjustment to stay up with the time

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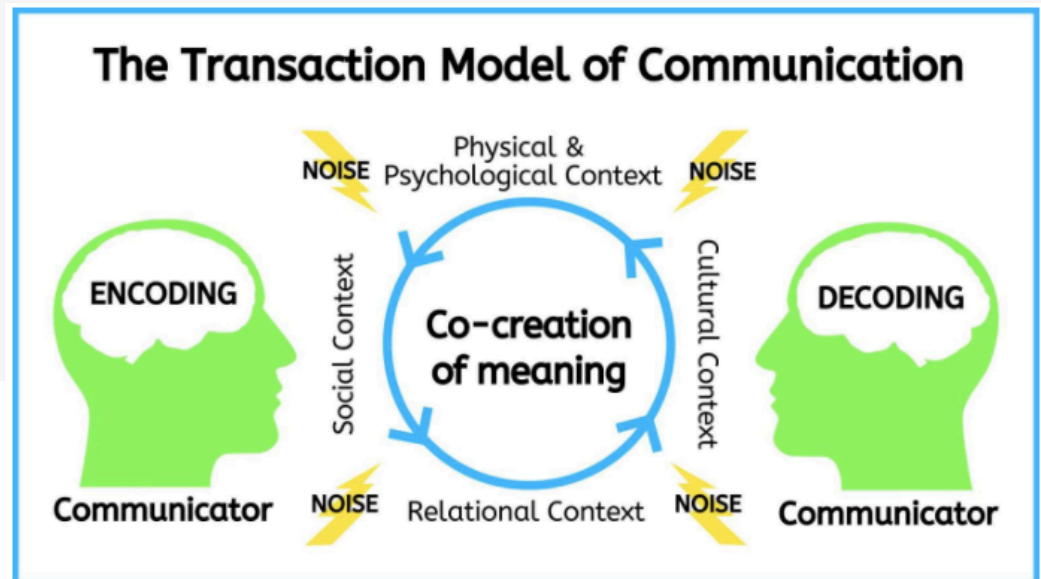
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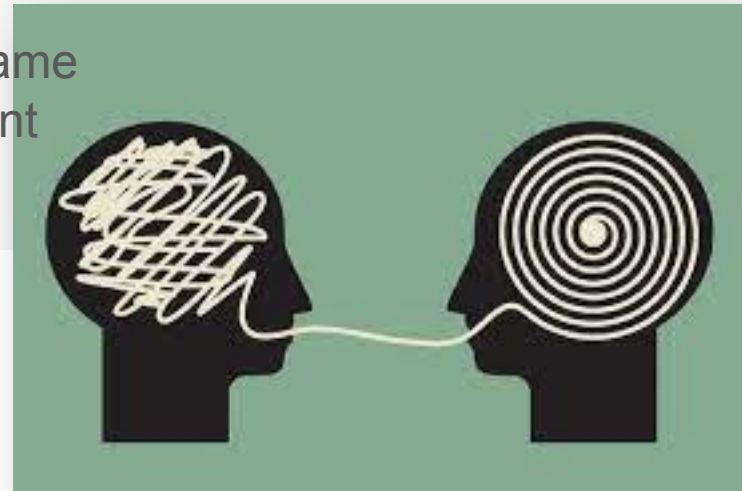
4. Values are Relational & Responsive

- This process of value recalibration within the context of relational moral negotiation, is precisely what makes values robust

- If values are RELATIONAL, our personal values will shape the communities & organizations of which we are a part, and these contexts in turn will have a profound influence on our personal values

- Communities & organizations function through the elaboration of SOCIALLY INTEGRATING MYTHS, which infuse the day-to-day behaviour of their members with long-term meaning & purpose
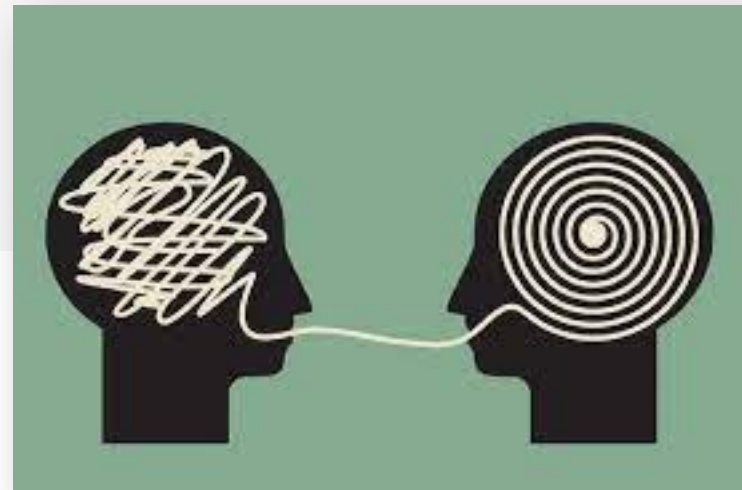
4. Values are Relational & Responsive

- Because of this communities & organizations elicit strong emotional responses & deep attachments

- Beyond mere "rational membership" we are bound to our communities & organizations by means of AFFECTIVE TIES

- The continuous processes of encoding & decoding that occur in the transaction between individuals, and between their social & cultural contexts are therefore not first & foremost rational but affective

The Transaction Model of Communication

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4. Values are Relational & Responsive

- The way in which our values come to be constructed in social/ organizational contexts can be likened to a CHESS GAME

- To play chess one has to abide by the RULES, but merely abiding by the rules is not how the game is won

- Values therefore require a certain normative or moral framework, but within these rules, it requires MANEOUVERING SPACE & the RISK OF SACRIFICE for the sake of the endgame

- Apart from constant renegotiation with other & competing values, it also suggests the potential loss of values, if those competing values prove to be more robust within the context of a particular game

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4. Values are Relational & Responsive

- The challenge that confronts us in this context is HOW INDIVIDUAL AUTONOMY is MAINTAINED within the network of relationships

- Again, we might be here reminded of the fact that autonomy only exists WITHIN THE CONTEXT of SOCIAL RELATIONSHIPS – much like privacy, justice or fairness

- Autonomy or freedom is not exerted in isolation; is not a good in and of itself

- Autonomy becomes a good relative to how it is expressed & negotiated in the very participation of the social game

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4. Values are Relational & Responsive

- Freedom is only relinguished when there is NO MANOEUVERING SPACE LEFT on the board, but there is NO FREEDOM WITHOUT PLAYING

- Morality, then, cannot be equated with the application of secure knowledge to a succession of practical problems

- Instead, morality requires SUSTAINED ENGAGEMENT & CONTINUED RESPONSIVENESS

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4. Values are Relational & Responsive

- Ongoing responsiveness requires a particular kind of AWARENESS:
    - One needs to continually consider one's relationships with other people
    - One needs to be continuously cognizant of how their interpretations & processes of valuation might diverge from yours
    - One needs to remain cognizant of how one's reality is informed by things like rules, practices, conventions, and the various physical contingencies of one's & others' existence
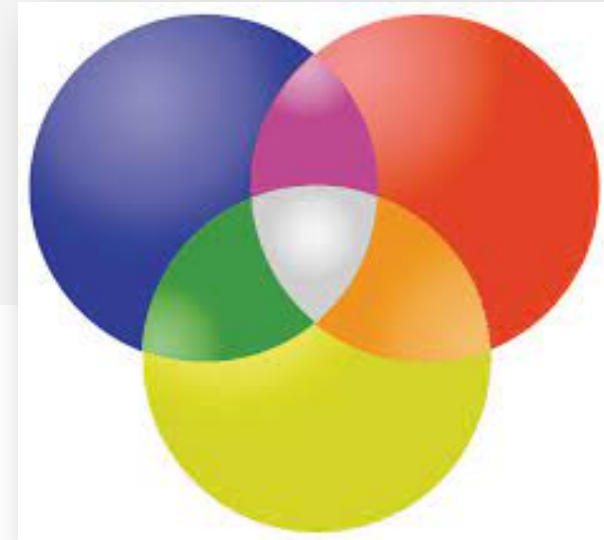
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Defining Values

1. Values are LIFE-ENHANCING

2. Values are EMOTIONAL

3. Values are RHETORICAL

4. Values are RELATIONAL & RESPONSIVE

5. **Values as CONGRUENCE**

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5. Values as Congruence

- If values are RELATIONAL & not vested in epistemic principles that can be defined independent from human relations & institutions, & if values emerge in & through the INTERACTIONS between individuals & their participation in social/organizational practices, this does NOT imply that values emerge AD HOC in accordance with the demands of whatever situation

- Values are NOT constructed ANEW every time we make decisions
    - Values have a HISTORY
    - Values are PART of the VISION of the GOOD LIFE that individuals & members of organizations strive for every day

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5. Values as Congruence

- An ethics that is based on a readiness to respond appropriately to the demands of each new situation does NOT amount to RELATIVISM

- METAPHOR OF THEATRICAL IMPROVISATION (Nussbaum) explains the strong SENSE OF NORMATIVITY that remains present in the absence of fixed directional guidelines
    - Actors need to be KEENLY AWARE when responding to other characters if their roles have not been pre-scripted
    - It requires ACTIVE AWARENESS, a readiness to respond appropriately, whereas scripted roles
  makes such intense attunement unnecessary

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5. Values as Congruence

- At every moment, the improvising actor has to consider the nature of the character that s/he is portraying, the context within which the interaction takes place & his/her character's relationship to other characters in the story
- No script DO NOT imply UNFETTERED FREEDOM to say or do whatever the characters please
- Whatever they say or do HAS TO FIT with, and CONTRIBUTE to, a broader understanding of what is meaningful & appropriate within that particular dramatic context

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5. Values as Congruence

- Likewise, within social/organizational contexts the IMPLICIT NORMATIVE FRAMEWORK that exists coaxes people's action in terms of their roles, others' expectations, their collective goals, what they sense the collective cares about & strives for

- Within every group, individuals navigate a complex SET OF DEMANDS that act as CONSTRAINTS

- This informs their COMPLIANCE with certain group norms, but can also trigger DISSENT from those expectations that will cause harm to the broader relational fabric upon which all stakeholder interactions depend

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5. Values as Congruence

- To do the "right" thing in an organizational context is, therefore, in a way to do WHAT MAKES SENSE – it is what is NORMATIVELY CONGRUENT within the context & history of the organization

- Organizational histories, practices & incentives inform employees' sense of ethical propriety without blunting their ability to remain morally responsive

- RULES & HABITS can also contribute to a sense of normative congruence in an organization

- What are the precise PLACE & ROLE of RULES?

5. Values as Congruence

- ROLE OF RULES:
  - An overly inflated rule-driven inclination eliminates discretion, creativity, imagination & responsiveness
  - When freedom is lost, the capacity of ethical responsiveness disappears
  - Rules that narrowly script individuals' responses blunt their moral perceptivity, dismiss their critical capacities & prohibit them from interacting with others in an authentic way
  - **Because ethical challenges almost always arise at the unanticipated intersection of a set of unique contingencies & singular dynamics, rules alone are INCAPABLE of providing the agent with adequate guidelines**

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5. Values as Congruence

- ROLE OF RULES:
  - Rules form part of an ethical framework & may ensure a minimum measure of compliance
  - Ethical practice, however, far exceeds a fixed set of rules
  - On their own, rules do little to encourage individuals to find their own ways of contributing towards that which the group or organization strives for

- IF NOT RULES, THEN WHAT?

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5. Values as Congruence

- IF NOT (ONLY) RULES, THEN WHAT?
    - What is necessary is to encourage individuals within social or organizational contexts to cultivate the habits of CRITICAL SELF-REFLECTION so that they may develop a sense of who they are, where they came from, and what they should strive for
    - Rules HAVE THEIR PLACE in ethics as practice, but of EQUAL IMPORTANCE is the capacity to EXERCISE DISCRETION (as in a chess game)
    - To exercise discretion requires MORAL RESPONSIVENESS to OTHERS, to the demands of particular SITUATIONS, and to the implicit NORMATIVE FRAMEWORK in which you find yourself

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RECAP: Ethics as Practive informed by Values

- Ethics is a PRACTICE informed by VALUES that

  1. Are not aimed a mere survival but at **LIFE-ENHANCEMENT**
  2. Act as **AFFECTIVE COMMITMENT** to which we not merely comply, but wholly BELIEVE IN (conviction vs. compliance)
  3. Serve as **RETHORICAL GUIDELINES** that are in & of themselves OPEN-ENDED and thus requires contextual & situational INTERPRETATION rather than mere application
  4. Are **RELATIONAL & RESPONSIVE** so as to contribute to the
  5. **NORMATIVE CONGRUENCE** of a particular situation within the context of which it is a part
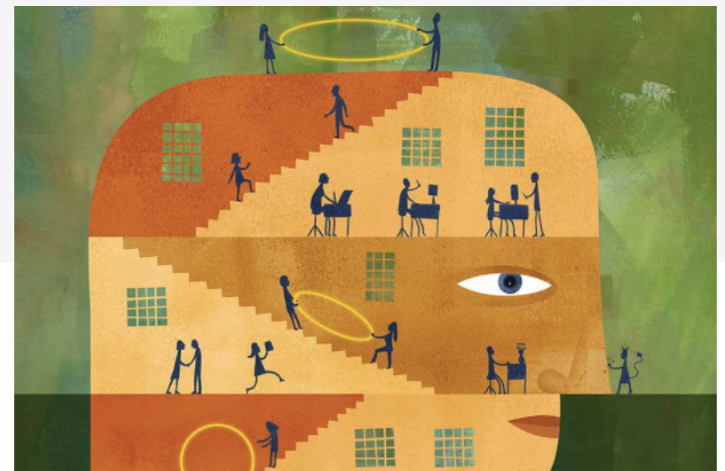
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Thank you

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*Human*ITIES 100.
Since 1919

Personal Ethics and Values

Prof Ilse Lubbe

(College of Accounting, University of Cape Town)

The study

Deepen ethical sensitivity by increased knowledge and understanding of personal values

Develop own value-based code of conduct

Apply values to make ethical decisions

Sheehan & Schmidt (2015)

Values and Ethics

Values are those beliefs, characteristics and behaviour that are most important to you in guiding your thoughts and actions.

Values also influence your **decision-making.**

Decision-making can be **ethical** or **unethical.**

Values and ethics can be **personal, business or professional.**

The A – Z list of values …

52 value cards have been identified, based on research

You are welcome to add your own at the end …

A – Z list of values …

Acceptance
- To have others accept me as I am

Adaptable
- To easily adjust to new circumstances

Adventure
- To have new, risky and exciting experiences

A – Z list of values …

Attractiveness
- To be seen as physically attractive

Authenticity
- To act in a manner that is genuine and true to who I am

Authority
- To be in charge of and responsible for others

Balance

To find a middle ground and avoid excesses
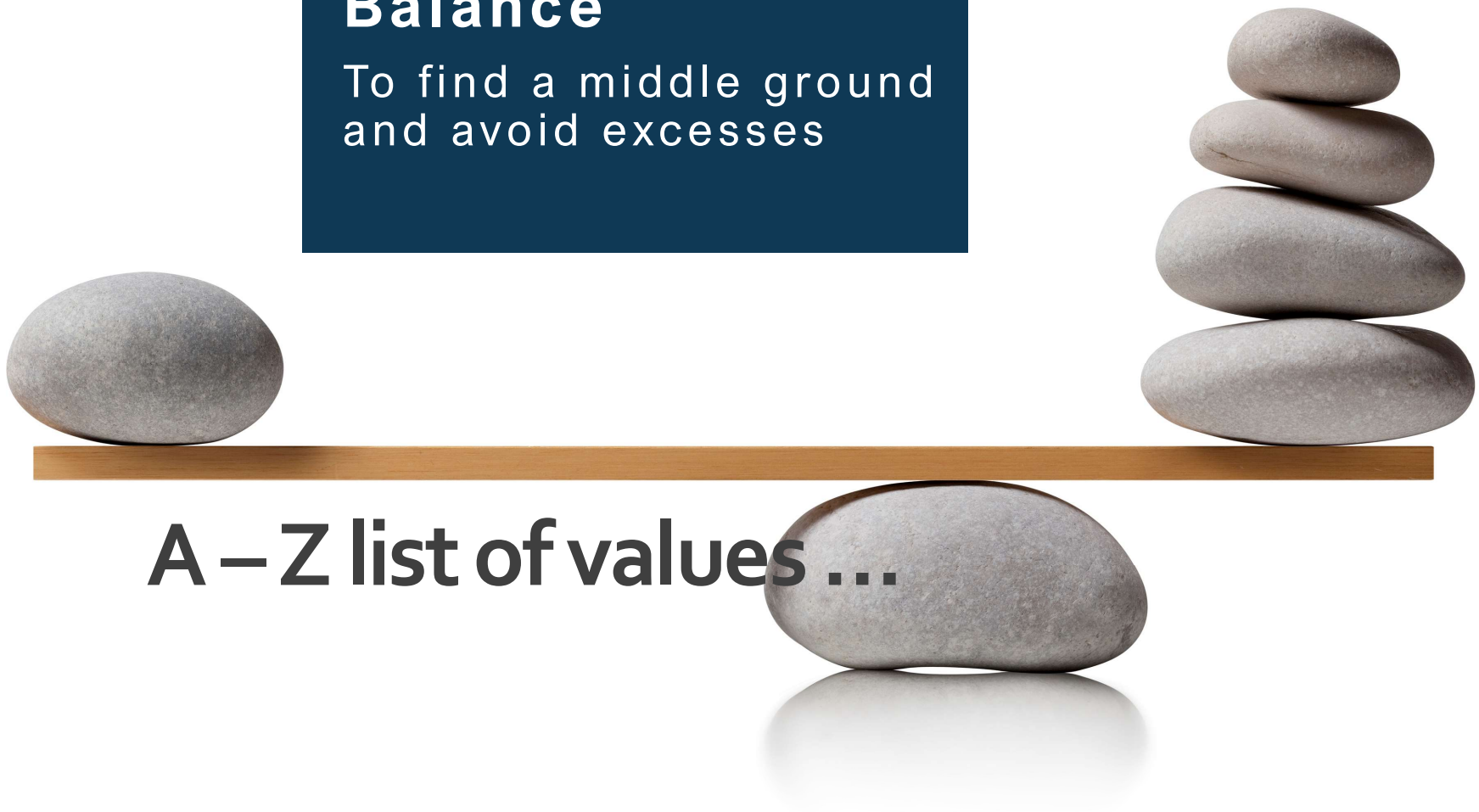
A – Z list of values …

A – Z list of values …

Caring
- To have compassion for and nurture others

Challenge
- To take on difficult tasks and problems

Conscientious
- To reliably carry out my duties and responsibilities

A – Z list of values …

Conformity
To be accepting of authority, traditions and social norms

Contribution
To make a significant and lasting contribution in the world

Cooperation
To work collaboratively with others

Creativity
To express myself in new and different ways

A – Z list of values …

Devout

holding to religious faith and beliefs

A – Z list of values …

Economic Security
- to be financially comfortable

Environmentally-friendly
- to care for the natural environment

FAME
to be widely known and recognised

FAITHFULNESS
to be loyal and true in my personal and professional relationships

FAMILY
to have a happy, loving family

FITNESS
to be physically fit and healthy

FREEDOM
to have freedom of action and thought

FRIENDSHIP
to have close, supportive friends

FUN
to play and have fun

A – Z list of values …

GENEROSITY
to freely share what
I have with others

A – Z list of values …

Hardworking
- to work diligently and industriously at my tasks

Hope
- to maintain a positive and optimistic outlook

Humility
- to be modest and respectful

A – Z list of values …

Independence
- to be free from dependence on others

Integrity
- to act in an honest and ethical way

A – Z list of values …

Justice
to promote fair and
equitable treatment
for all

A – Z list of values …

KINDNESS

to be considerate and polite to others

KNOWLEDGE

to learn and contribute valuable knowledge

A – Z list of values …

LOVING

to be loved by and give love to significant others

A – Z list of values …

Mastery
- to be competent in my life

Order
- to have a life that is stable, well-ordered and organized

A – Z list of values …

PASSION
to have strong feelings about ideas, activities, or people

PLEASURE
to feel good by gratifying my desires

POPULARITY
to be well-liked by many people

POWER
to have control over others

PURPOSE
to have meaning and direction in my life

A – Z list of values …

Rationality · to act logically and practically

Tolerance · to accept and respect those who differ from me

A – Z list of values …

SAFETY
to feel safe and
secure

A – Z list of values …

SELF-ACCEPTANCE ➤ to accept myself as I am

SELF-CONTROL ➤ to be responsible and disciplined in my own actions

A – Z list of values …

SELF-ESTEEM
to feel positive about myself

SIMPLICITY
to live life simply, with minimal needs

A – Z list of values …

WEALTH

- to have plenty of money and material possessions

WORLD PEACE

- to work towards world peace
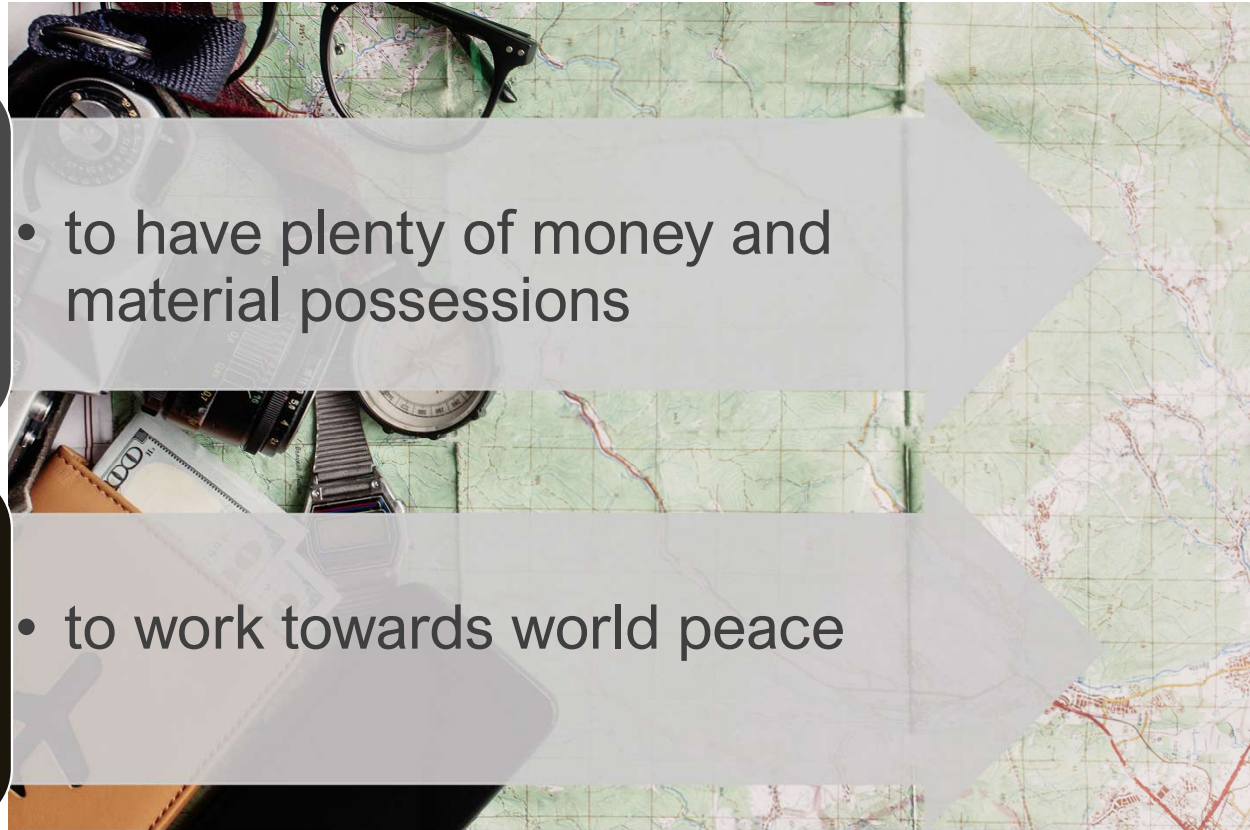
Other values not listed

Value 1

Value 2

ACCEPTANCE	CONTRIBUTION	FRIENDSHIP	ORDER	SUCCESSFUL
ATTRACTIVENESS	COOPERATION	GENEROSITY	PASSION	SELF-ESTEEM
ADAPTABLE	DEVOUT	HARD WORKING	PLEASURE	RATIONALITY
AUTHENTICITY	ENVIRONMENTALLY-FRIENDLY	HOPE	POWER	TOLERANCE
ADVENTURE	ECONOMIC SECURITY	HUMILITY	PURPOSE	WEALTH
AUTHORITY	FAME	INDEPENDENCE	POPULARITY	WORLD PEACE
BALANCE	FAMILY	INTEGRITY	SAFETY	
CONSCIENTIOUS	FITNESS	JUSTICE	SELF-ACCEPTANCE	YOUR OTHER VALUE:
CARING	FREEDOM	KNOWLEDGE	SELF-CONTROL	YOUR OTHER VALUE:
CREATIVITY	FAITHFULNESS	KINDNESS	SIMPLICITY	
CHALLENGE	FUN	LOVING	SPIRITUALITY	
CONFORMITY		MASTERY		

Select your top 10 values

Pause and reflect

Personal values

Now that you have identified your most important personal values …

Prioritize from most important, second most important, etc.

Individual responsibility

Professional responsibility

Employee responsibility

Code of conduct: corporate values

Corporate code of conduct (employer):

- Do you know what it is? Have you read it?

- How was it designed and developed?

- Is there buy-in?

- Is it inclusive?

- Is it a living document?

- Are there any conflicts with your personal values?

Personal values and Corporate values

Giving Voice to Values

Collaborative research project
on
Ethics in Accounting Education

Participating universities:
Limpopo University, University of Cape Town, University of Pretoria,
University of Stellenbosch, University of the Witwatersrand, University of Free State

While governance structures are important for accountability, integrity is being honest even if no one is watching.