

ETHICS – THE FOUNDATION OF OUR PROFESSION

STATE OF MAINE



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Agenda

Topic

Philosophy and Ethics

Theories of Morality

Virtue Ethics

Absolute versus Relativism

Reward and Punishment

Objectives

By the end of this course, you will be able to:

- Understand the theories behind ethics and how to build this into your organization's culture.
- Understand the ethical conflicts that take place between individuals and organizations
- Understand the important role of a code of conduct and how to make this driving force in your decision making

PHILOSOPHY AND ETHICS



Core Values

- Integrity
- Reliability
- Independence
- Accountability
- Focus on doing the right thing everyday for ourselves and our clients
- Code of conduct

Morality and Ethics Relationship

- Key terms
- Where does morality come from
- Why should humans be moral
- Customary or Traditional Morality
- Difference between ethics and aesthetics

THEORIES OF MORALITY

Theories of Morality

1. Differences between how people do act and how they should act
2. Physiological Egoism – people act in their own best interest (always or sometimes)
3. Ethical Egoism – Individual, personal, universal

VIRTUE ETHICS



Virtue Ethics

- Key terms
- Aristotle Ethics
- Confucian role ethics
- Who is the ideal virtuous person
- Vice versus virtue

ABSOLUTE VS RELATIVISM



Absolute versus Relativism

- Meaning of absolute
- Meaning of relative
- Propositions and truth

REWARD AND PUNISHMENT



Reward and Punishment

- Reward/punishment – relation to Justice
- How to reward
- How to punish
- Justice
- Exercises

MANAGEMENT AND HUMAN RESOURCE TIPS



Management and human resource tips

- Hire the right people
- Instill and enforce a culture of ethics
- Tone from the top
- Continuous ethics training
- Instill personal responsibility and accountability

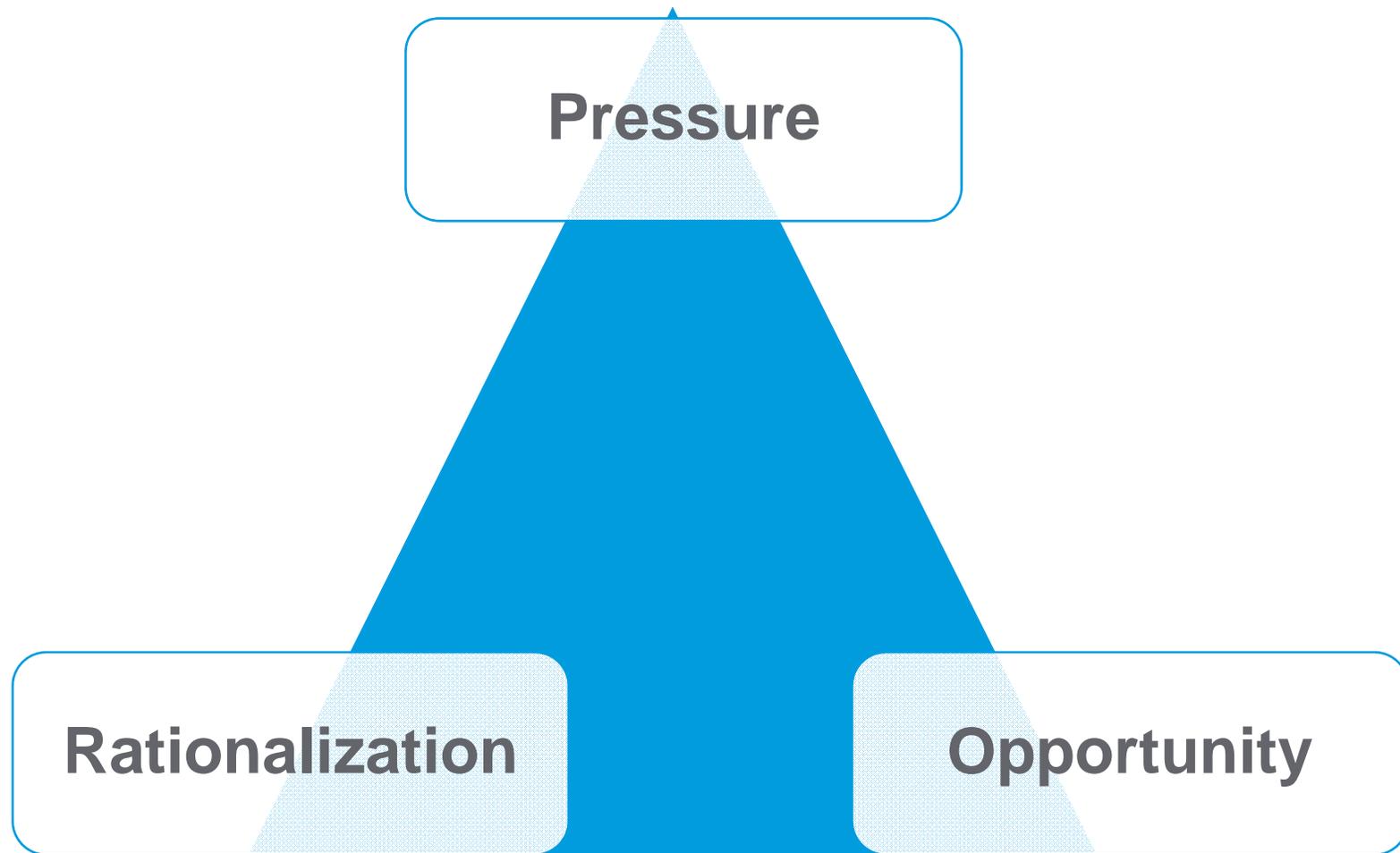
Human resources

- Background checks
- When a resume ' is not a resume '
- Facebook
- LinkedIn
- Google
- Government websites (Secretary of State)

WHEN IT ALL GOES WRONG



Fraud triangle



Fraud warning signs

- Living beyond apparent means
- Divorce/family problems
- Staff reductions
- Experiencing financial difficulties
- Unusually close relationship with a vendor/customer
- Control freaks
- Refusal to take vacations

Key points

- Listen
 - Listen
 - Listen

RESOURCES



Resources

- Ethics Theory and Practice – Thiroux and Krasemann
- Your organization's code of conduct
- Human resource department
- Management team
- American Institute of CPAs
- ACFE – Anti-fraud resource guide
- Daily news articles

QUESTIONS AND ANSWERS?