

Ethics, Audits, and Chicken Noodle Soup







Arthur Andersen (1885-1947)

Why do ethical conflicts happen
and why are they often
difficult to resolve?

❖ All of us are imperfect and mistakes
of judgment occur

❖ Knowledge of consequences
from a given decision
or choice is limited

❖ Differing individual opinions frequently involve incompatible ethical arguments

OUR COMPANY
VALUES ARE TRUST,
INTEGRITY AND
TEAMWORK.



FOR THE FIRST TIME
IN MY LIFE I FEEL
THE WARM GLOW OF
UNCONDITIONAL
LOVE!



YOU'RE UNDER A
HEATING VENT.

OH...WELL,
THAT'S GOOD
TOO.



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Values

(personal behavior shapers)

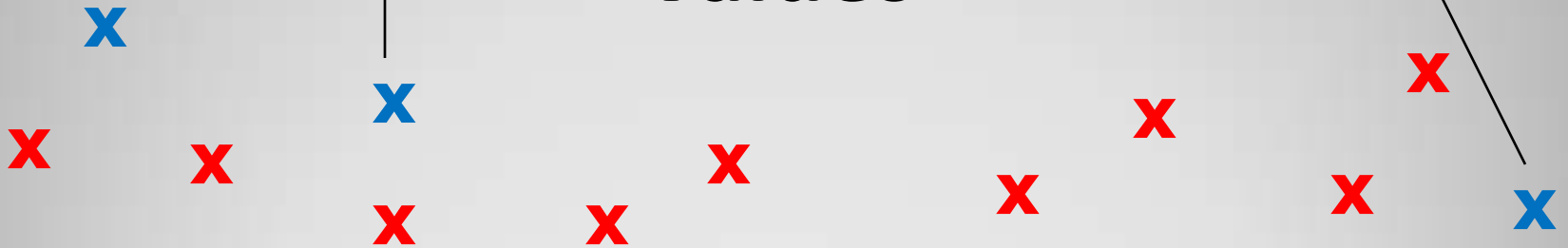
Values



Principles



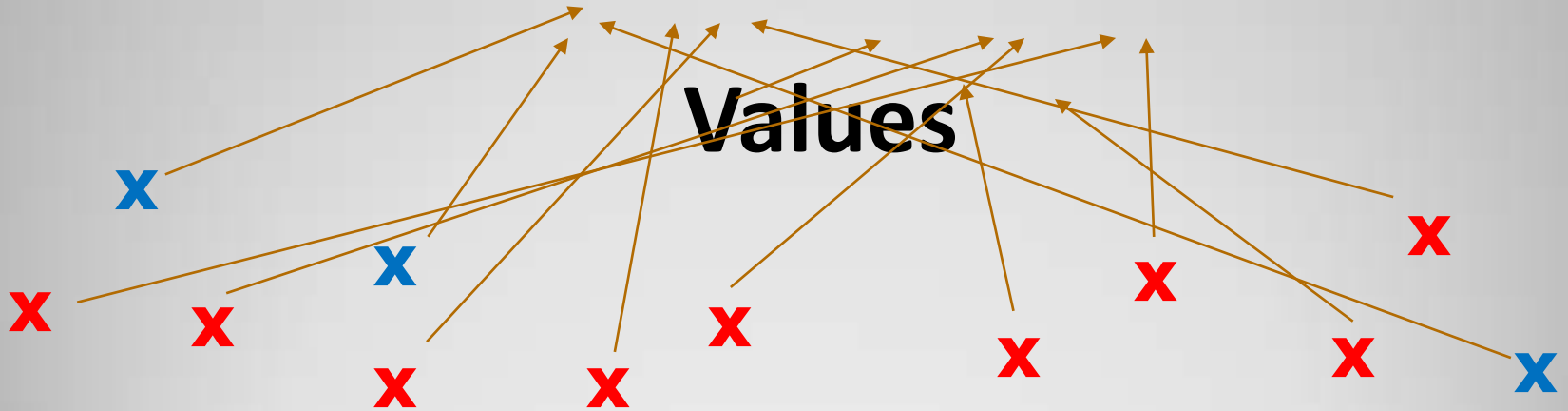
Values



Principles



Values

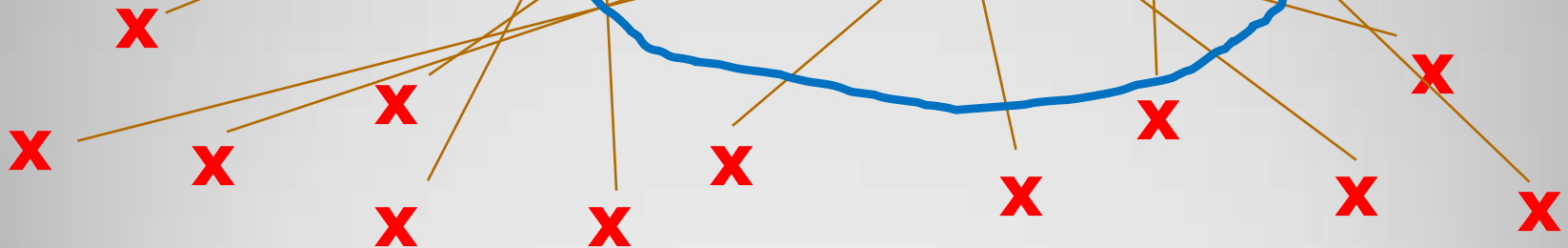


Morals

Principles



Values



ETHICS



$$\text{Values } (f) = \frac{(\text{CB})^2 + (\text{FI} + \text{EI})}{\text{P}}$$

Where:

CB = Cultural Background

FI = Factual Information

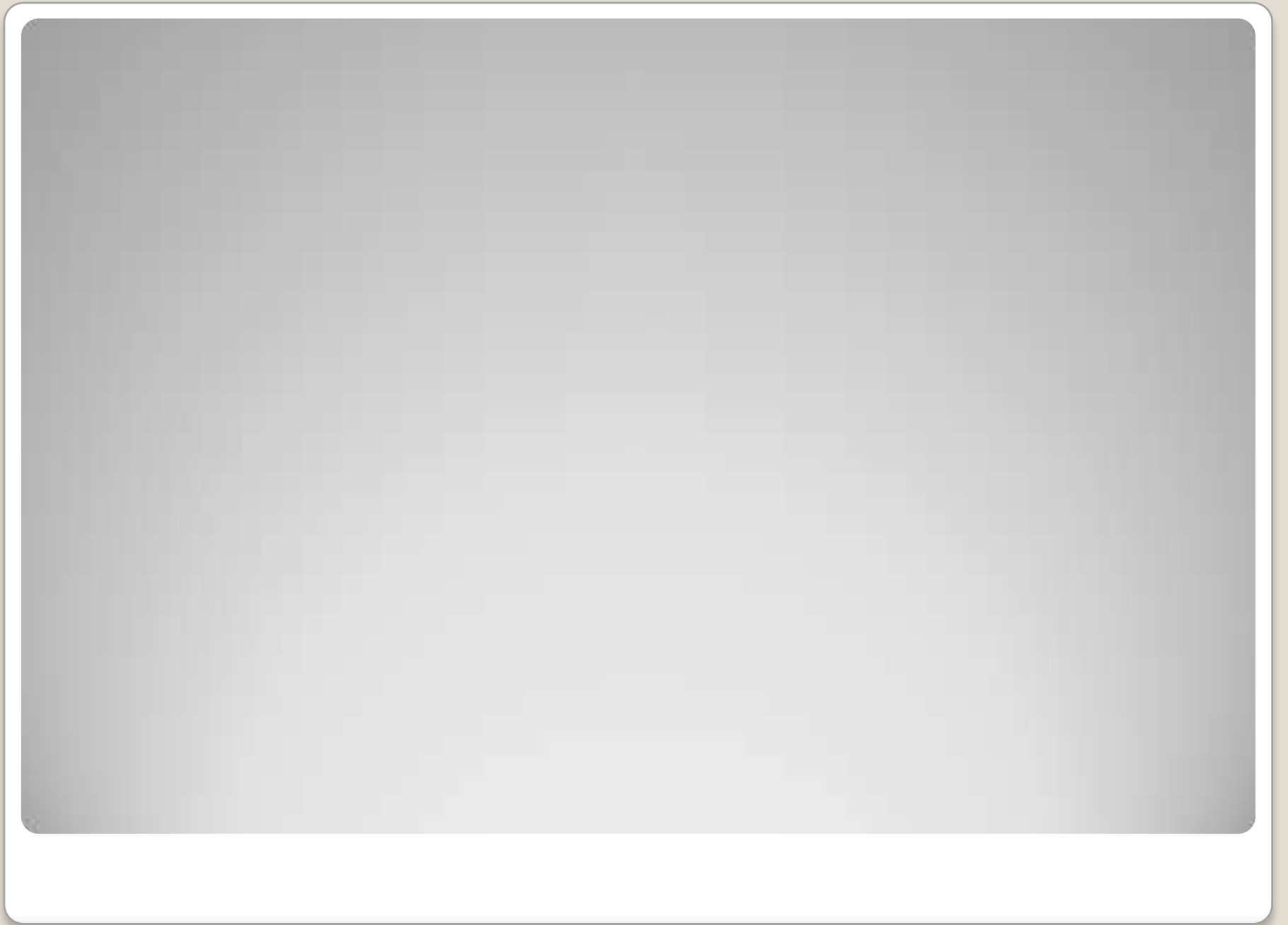
EI = Experiential Information

P = Perception

Watch carefully...



**Paris in the
the Spring**





**Paris in the
the Spring**

Consider this...

**FIVE OF OUR FINEST FACTORY
MANAGERS HAVE OFFERED
SOME OF THEIR TIME FOR THE
DEVELOPMENT OF THE
AFFIRMATIVE ACTION PLAN**

Remember...

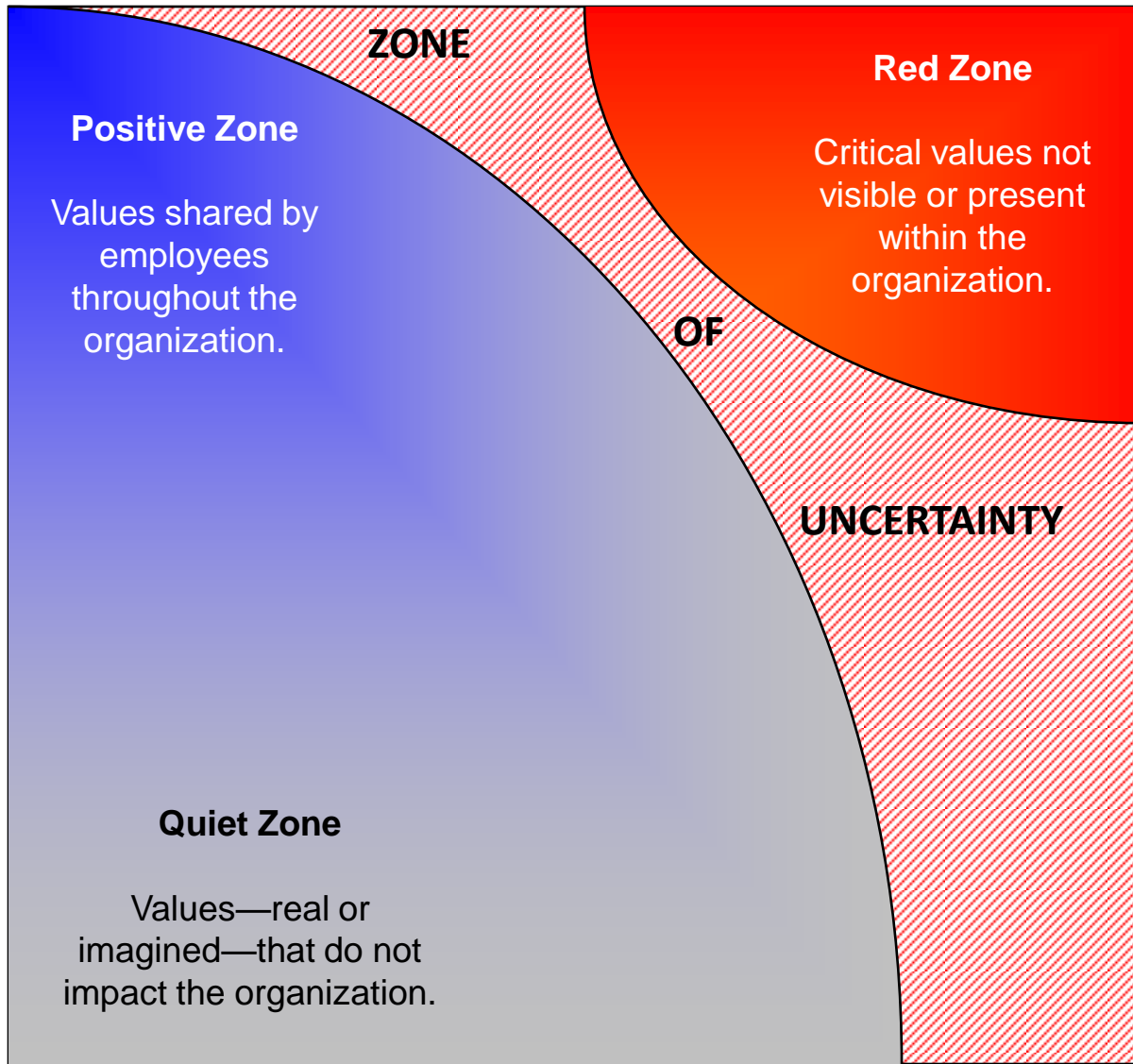
**Values are not fixed
or immutable**

So...

**Do values really affect our
organizations?**

**Tell me about your
auditing process**

Minimal ----- ORGANIZATIONAL IMPACT of VALUES ----- Significant



Always ----- VISIBILITY of VALUES ----- Rarely

