

Being Ethical is Easy - Or Is It?

As staff liaison to NATA's Ethics Committee, I was impressed to hear a presentation by Tony Lovio on ethics – a subject too little discussed with general audiences if news stories are any indication. Lovio is Controller for the American Association of Respiratory Therapists.

— Judy Pulice

Text **Tony Lovio, CPA**

Are you trustworthy? Ethical? Do you have integrity?

Most people quickly say “YES, absolutely!” But if that were universally true, why did we have Enron or Worldcom? Why do accounting departments need internal controls? Why did Ronald Reagan say, “Trust, but verify?”

Being ethical is not easy. We see bad behavior everyday – from family to corporations and government. I have investigated theft and fraud and experienced lies on the small and large scales. **Unethical behavior is real, and it's a big deal.**

Manpower Group, a recruiting firm, recently asked 3,400 business professionals: “Are we getting more or less ethical?” An amazing 65 percent said “less,” and only 14 percent said “more.”

When I learned I had to take an ethics course to maintain my CPA designation, my reaction was “Why?” I'm more than 50 years old; I should know right from wrong. Doing my job is good. Stealing is bad.

But as I delved deeper, it became evident that ethics is not just big stuff like fraud and lying. It's the large and small decisions you make and not just in business – being ethical is a fundamental character trait and covers all behavior.

Webster says ethics is a “set of moral values and principles,” but I think it goes further. I like former Supreme Court Justice Potter Stewart's definition: “*Ethics is knowing the difference between what you have a right to do and what is right to do.*”

In countless writings that instruct or dictate ethical behavior, most focus on care-based thinking, which is to treat others as you would like to be treated. As corny and dated as it sounds, **follow the golden rule.**

Focus on key character traits such as caring, respect, responsibility, loyalty, integrity and honesty. Note that integrity and honesty are listed separately. Some people equate them, but in my opinion, integrity takes honesty a step further by having the strength to stand up and put honest beliefs into practice.

If it's so simple, where do we go wrong? Other motivations may cloud your judgment:

- Pressure to meet unrealistic goals
- Desire to further your career, make more money or protect your livelihood
- To indulge in personal pleasure
- Wish to stay uninvolved
- Ignorance that an act *is* unethical!

Let's look at a real situation. A guy walks into a bar – let's call him Josh. As the bartender, you know Josh is a recovering alcoholic who's been sober a while. He orders a beer. Do you serve him?

On one hand, bartenders are not social workers. Their job is to serve the customer, not to judge him. On the other, bartenders are human beings with no wish to cause harm.

An action can be unethical, but so can inaction. Think of Joe Paterno, whose apparent ethical indecision caused a national uproar. Or Michael Fortier, who spent nine years in prison because he knew about the Oklahoma City bombing before it happened but said nothing.

I have personally seen employees participate in jobs that compete with their employer, business owners putting their grown children on the company's medical plan as if they were employees and expense reports padded with personal charges.

As you face decisions, ask yourself tough questions.

- Does it compromise the truth?
- Am I taking shortcuts or bowing to others' opinions?
- Is this a promise I can keep?
- Does this further my agenda at another's expense?

In short:

Follow the Golden Rule. John Maxwell, prominent author, devoted an entire book to this single premise – *Ethics 101*.

Avoid conflicts of interest. Look at your employer's conflict of interest policy.

Stand up for what you believe is right. You may not end up in prison for staying silent, but you will have to live with the consequences. Your employer should have a whistleblower policy.

Disclose and over-communicate. If your association hired the president's brother-in-law, it must be transparent so that all who need to know, do know, and agree with the decision.

Know the difference between legal and ethical. If an action is legal, that doesn't necessarily make it ethical.

Ethical behavior is personal and goes to the very core of your character. Do the right thing as if it was your last thing.