



ETHICS EDUCATION AND DEVELOPMENT FOR MEMBER ASSOCIATIONS OF PROFESSIONS AUSTRALIA

Phase 1: Identifying the nature and type of ethical issues and ethical risks faced by members of the member associations of Professions Australia

PROJECT REPORT

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ABOUT THE TEAM

THE RESEARCHERS:

Professor Philomena Leung (Project Leader)

Professor Philomena Leung is professor in accounting and Head of the School of Accounting, Economics and Finance at Deakin University. She has held positions as an auditor in Hong Kong and as a senior academic in HK Polytechnic University, Victoria University of Technology, RMIT University and now at Deakin. In Hong Kong, she designed and led a team of academics in the development of a final year compulsory course *Ethical Issues in Accountancy* for the accountancy degree at Hong Kong Polytechnic University. In Australia, in 1995, Philomena joined RMIT University to design, develop and co-ordinate a compulsory subject in accounting ethics for the undergraduate program – the first such compulsory subject of its kind in an Australian accounting degree.

Philomena has a Ph. D in accounting ethics and has undertaken a number of research projects in the areas of auditing, ethics and accounting education, has presented at numerous international and national conferences, published a number of articles in professional and academic journals, and she is lead author of an auditing textbook. Philomena is the project leader for a global research project sponsored by the International Federation of Accountants (IFAC) for the development of professional values, ethics and values in professional educational programs in 2005/6 and is well recognised in the world for her pioneer work in accounting ethics education.

Professor Barry J. Cooper

After gaining experience as an auditor, Barry joined RMIT University in 1972 where he taught auditing and financial accounting. In 1987, he joined the Hong Kong Polytechnic University as Head of the Department of Accountancy for four years. After returning to Melbourne, Barry was appointed Head of Accountancy at RMIT University until late 1997, when he took leave and joined CPA Australia, as National Director - Member Services. During his time at CPA Australia, Barry was responsible for the operations of the CPA Divisions throughout Australia and Asia and also for the CPA's continuing professional development business. Barry, who has a Ph. D in accounting education, returned to RMIT University in December 2000, where he now teaches auditing and professional ethics. He also pursues his research interests in the areas of auditing, professional ethics and accounting education and has also co-authored several books.

Associate Professor Steven Dellaportas

Prior to joining academia, Steven worked in public practice, specialising in business services. Steven commenced his academic career in 1991 and has taught both undergraduate and postgraduate students in ethical issues in accountancy, auditing, forensic accounting, financial accounting and managerial accounting. In recent years, Steven has developed an increasing interest in accounting ethics, which is now his major field of teaching and research and has completed a Ph D thesis on ethics and

accounting education. Whilst at RMIT University, Steven taught ethics and subsequently was appointed senior lecturer at Latrobe University. In 2005, Steven was appointed Associate Professor at the University of Ballarat. He is also lead author of a textbook on accounting ethics. Steven's Ph.D is on ethics education in accounting.

Associate Professor Beverley Jackling

Beverley Jackling is Associate Professor in Accounting at Deakin University. Beverley has a Ph. D in accounting education and has taught a range of accounting subjects, including financial and management accounting, at both undergraduate and postgraduate level. She has also had responsibility for developing distance education and other teaching materials that enhance the quality of the educational experience of tertiary students and is the lead author of a major textbook in accounting for use at both undergraduate and postgraduate levels. Beverley's research profile in accounting education includes publications in international journals, national and international conference presentations, research grant successes, media releases and a number of current research projects.

RESEARCH ASSISTANT

Heather Leslie

Heather Leslie is a research assistant in the School of Accounting, Economics and Finance at Deakin University. Heather has experience in working on a number of research grant applications and projects at Deakin University and has been a key support person for this project.

The team would like to express their gratitude to Beverley Clarke, the Chief Executive Officer (CEO) of Professions Australia, who has provided very strong support to the team undertaking the project. We especially appreciate the foresight of Beverley, the Board and Ethics Committee of Professions Australia.

EXECUTIVE SUMMARY

This project aims to develop a framework of ethics education and development, to be implemented by the member associations of Professions Australia (PA). The project is divided into two phases. Phase 1 is a fact-finding phase which explores the nature of ethical threats or risks typically faced by members of the member associations of PA. The findings of Phase 1 will inform the research for Phase 2 in the development of an appropriate framework of ethics education for the member associations. This report focuses on Phase 1 of the project.

Due to the diversity of the types of professions involved, and the exploratory nature of Phase 1, a qualitative approach in the form of focus group discussions was adopted. Three focus group discussions were held in Sydney, Canberra and Melbourne in November/December 2005. All member associations were invited to participate by sending representatives to attend the focus groups in the respective cities. In preparation for the focus group meetings, an information package was sent to all participants prior to the discussions. This information package comprised information on the focus group format and the general nature of five types of ethical threats identified by the International Federation of Accountants (IFAC). These five types of ethical threats are: self-interest, self-review, advocacy, familiarity and intimidation threats. Each ethical threat was briefly described with some examples provided in the document given to all participants.

The focus group discussions were attended by a total of 27 participants, with the CEO of Professions Australia attending all 3 focus groups. Each focus group discussion lasted between 2 to 2.5 hours. A summary for each of the focus groups was prepared and checked by the researchers and the CEO of PA. The focus group discussions were taped and analysed using NVivo, a qualitative research software tool, to identify common themes.

The summary findings of the focus groups are broadly discussed under four headings:

- Defining professional qualities;
- Identifying ethical threats and issues;
- Evaluating the causes of ethical threats and failures; and
- Examining possible safeguards to minimise ethical threats.

Defining Professional Qualities

In the course of their duties professionals may be confronted with situations which threaten their ability to maintain the professionalism that is expected of them. Professionalism is considered to be one of the key qualities possessed by individuals aspiring to be a professional.

This study found there was a general consensus that the public interest is the key 'umbrella' of stakeholders whose interests should be primarily served by the professionals. However, some participants offered strong views that the interests of clients or patients should take priority over other stakeholders. This was especially the case for the health professions.

Although most participants regarded the public interest as the primary focus of the professional's obligation, many highlighted the lack of clarity of the concept, and the need to provide more explanation of the terminology. Others felt that the concept of the public interest incorporates a number of parties and it is up to the professional to make a decision when required. In general, participants acknowledged the complexity of the concept and the possibility of ethical conflicts in its application. It was generally accepted that the code of conduct and the supporting rules and regulations are very important aspects of a profession. Other professional qualities perceived to be important by participants included:

- Courage to do what is right;
- Maintaining one's own credibility and that of the profession;
- Maintaining confidentiality;
- Autonomy;
- Ability to consider broader social and sustainability issues;
- Exercising due professional care;
- Maintaining adequate professional standards and competence;
- Objectivity;
- Integrity;
- Respecting the rights of stakeholders with informed consent;
- Respect for other professions;
- Being an advocate of professional ethics; and
- Advancing the profession's interest e.g. quality of the "brand".

Participants recognised the complex nature of ethics and the possibility of conflicts between confidentiality and the public interest, challenges of a legalistic approach to ethical problems, the impact of ineffective application of disciplinary procedures and the problems associated with voluntary membership.

Identifying Ethical Threats and Failures

Participants of the focus groups agreed that the IFAC categories listed in its *Code of Ethics for Professional Accountants* apply to most PA professional associations. Many participants highlighted the significant occurrences of self-interest and intimidation threats which they have encountered, either individually or within organisations. Other influencing factors of ethical behaviours identified were conduct of peers and the environment of organisations in which the professional works.

Some of the examples for each of the five categories of threats are listed in the table below.

Table 1: Categories of ethical threats and examples via professional associations.

Threats	Examples	Professions
Self-Interest	Inadequate fees charged	Accounting Engineering
	Influence of commercial parties Promoting discount buying	Radiography, Pharmacy Pharmacy, audiology
Self-Review	Reviewing application where there is a direct interest	Town Planning
	Self-review of professional education standards or programs attended	Pharmacy, Accounting
Advocacy	Advocate for peers within company	Legal practice, Computing
	Protecting the wrong advice given to patients	Health
	Influence of media and advertising	Pharmacy
	Advocate of price rather than quality Advocate to bias research findings	Engineering Dental
Familiarity	Privacy concerns where one has the knowledge of conditions which might compromise quality of service	Pharmacy
	Tenders involving related people	Town Planning, Accounting
Intimidation	Personality of senior executives who bully others	Accounting
	Physical intimidation	Pharmacy, other health professions
	Employee confidentiality contracts to prevent from speaking out	Engineer

Other conflicts or ethical threats which may result in compromised integrity identified by participants included:

- Conflicts between elected representatives and professionals including planners, architects and engineers in the building and construction industry;
- Having the courage/support to stand firm in conflict of interest situations or where intimidation threats occur in accounting;
- Pressure to reduce fees while maintaining the same standards in a competitive environment;
- The lack of understanding that an ethical problem exists; and
- Failure of third parties to appreciate the differences between professional behaviour and anti-competitive behaviour, especially where there is always someone else who is prepared to do the unethical work.

The shortage of professionals in specific fields may also pose ethical threats, as standards may be compromised due to lack of resources and technical staff. There was also the risk of undefined confidentiality during a change of employment.

Causes of ethical threats

Ethical threats were seen to be the result of a number of factors. The causes identified which may give rise to ethical threats and ethical failures were:

- Cultural differences, resulting in different expectations and practices;
- Opportunities where ethical problems are not reported/discovered or lack of opportunities for rectification due to lack of resources;
- Failure to recognise the ethical dimensions of situations;
- Rationalisation of unethical behaviour as part of the embedded culture;
- Inability to withstand pressures from management, peers or outside interests;
- Absence of leadership within organisations;
- Lack of professional education and knowledge;
- Lack of effective corporate governance; and
- Insufficient numbers to implement changes.

Possible safeguards

A number of safeguards were discussed. These included:

- General control mechanisms within the professional bodies, such as the code of conduct, rules and regulations;
- Peer review, external reviews and self-review processes;
- Disciplinary procedures including guidelines and hearing procedures;
- Continuing Professional Development programs;
- Ethics education and development initiatives;
- Promotion of an understanding between ethics and standards amongst professionals;
- Enforcement of the code of conduct;
- Mentoring support, especially for young professionals; and
- Accreditation systems including different levels of professional qualification.

Conclusions and Recommendations

Participants in general were in favour of a long term approach to the development and maintenance of professional values and ethics. There was support for a framework approach which links the professional bodies' systems and education, with an appropriate structure and sufficient guidelines for the delivery and content of ethics education. However, it was acknowledged that strong leadership and some regulatory measures were important to ensure the effectiveness of ethics education and training.

The key factor which influences ethical behaviour is to have a clear understanding of how the public interest aligns with the needs and expectations of primary stakeholders. The researchers appreciate that there are diverse perspectives of stakeholder interests and professional structures which encompass different education and professionalisation processes among the member associations. The researchers recommend that a broad based ethics education framework be developed to ensure:

- Professional members understand the nature and expectations of a profession, including the public interest and other professional qualities;
- Appropriate knowledge and skills are learned to equip professional members in managing ethical threats;
- A system of continuing education and training be set in place to foster ethical judgment and behaviour;
- Member associations be provided with practical recommendations of institutional strategies and structural issues; and
- A joint effort to enhance the promoting and maintaining ethical behaviour be undertaken.

The researchers would like to thank Professions Australia, the participants in the focus groups, and the general support of the members, for their invaluable contribution to the discussions.

INTRODUCTION

Professions Australia (PA) provides a focus for discussing issues which are of common concern to the professions. It also supports the efforts of member associations to maintain and enhance professional standards, to ensure they are consistent with community expectations and societal changes. The ethical standards of some professions have been the subject of public criticism such as, for example, the impact of the corporate collapses in recent times. Furthermore, commercial imperatives and the demands of markets are increasing the complexity of ethical decision-making for many professionals in the health and built environment related professions.

Many international professional regimes have re-visited the paradigm of ethics education, partly to demonstrate their commitment to fostering ethical standards, and partly to safeguard the public interest and minimise ethics risks faced by professionals. Professions Australia sees its role as a champion for the professions in promoting professionalism and ethics for the benefit of the community.

Aims and objectives

This project was commissioned by Professions Australia and commenced in December 2005. The researchers completed Phase 1 of the project in March 2006. The project aims to further enhance the development of professionalism and ethics for professionals in Australia. There is a general understanding of the need for ethics education and development by member associations of Professions Australia (PA) and their respective members.

The aims

- Phase 1: to identify and evaluate the type of ethical issues and ethical risks faced by members of the PA associations; and
- Phase 2: to develop a framework of guidance to promote and maintain ethical standards and behaviour of professionals in Australia

The objectives of Phase 1

- Identify the nature of ethical issues deemed to be relevant to the member associations and their respective professional members who practise in Australia;
- Examine the ethical risks of professionals who practise in Australia; and
- Engage members of PA associations in extending the understanding of the causes and management of ethical issues.

Based on the results of the analysis of the data collected in Phase 1, the researchers will devise a framework approach for ethics education for the development and maintenance of professional values and ethics for the member bodies of Professions Australia. The results of Phase 1 will be discussed within the member associations of Professions Australia, and will be used as a basis to design Phase 2 of the project.

BACKGROUND LITERATURE

The Australian Council of Professions Ltd (Professions Australia or PA) is a national organisation of professional associations with 24 member associations representing around 400,000 professionals in a variety of fields. PA and its member associations place a high priority on pursuing initiatives to enhance professional standards for the protection of consumers of professional services. A key role of PA is the promotion and advancement of professionalism and ethical standards by the members of its member associations. In this section of the report, the theoretical and conceptual underpinning is briefly discussed. The discussion below focuses on the ethical environment of professionals in Australia and the factors which might impact upon ethical behaviour of members.

Ethical standards in professional settings

The term ‘ethics’, when used in conversation, has a variety of connotations including following one’s personal feelings, compliance with the law and observing etiquette or courtesy. While ethical standards encompass these and other attributes, it has wider implications than personal notions of ethical behaviour. Ethics, at its most basic, is conforming to moral rules comprising the evaluation of the principles about what is right and wrong or good or bad.

When something is judged ethically right or ethically wrong, the underlying principle on which the judgement is made is referred to as an ethical or moral standard. Some standards are learned from social institutions such as family and church, and some standards are learned from experience. While it is a clear that some behaviours are clearly wrong (eg. stealing) and others are clearly right (eg. promise-keeping), between the extremes there is an ever-evolving area of moral confusion (eg. gambling) — what some people consider right others may not. For professional associations, the standard that delineates right from wrong is the code of professional conduct, together with its underlying rationale. The code of ethics, based on professional values and principles, provides practical guidance to real world problems. In simple terms, behaviour that is consistent with the principles of the code of ethics is considered ethical or professional behaviour; and behaviour that breaches the code is considered unprofessional. Compliance with the professional code of ethics has a number of benefits, which include:

- members will be more aware of their ethical responsibilities;
- it provides a reference tool for decision-making;
- members will act in a standardised fashion consistent with serving the public interest; and
- there is a generally acceptable standard of behaviour to be expected of a professional.

However, the environment in which most professionals work is likely to be both complex and multi-faceted. A professional may have to make a choice between a range of possible ‘rights’ or ‘wrongs’. There can also be a number of other factors that will influence a professional’s decision. These factors include, for example, a lack of awareness of ethical responsibilities, or a lack of sufficient understanding of the context or the subject matter which prevents the professional from making an

informed and responsible decision. There could be apparent conflicts between responsibilities towards stakeholders that cannot be treated simply as a 'right' or 'wrong' action; or, the professional may be pressured by other interests such as self interest. Ethics, in these circumstances, involves the evaluation of competing choices of actions, which makes ethics both interesting and demanding.

The potential demise of a profession

A profession is an exclusive occupational group possessing specialised skills based on esoteric knowledge (Abbott, 1983, p.856). The notion of a profession, whether it is accounting, law, medicine or any other discipline, means that the society grants that profession exclusive rights, and, in turn, an economic monopoly to perform certain tasks. In return, members of the profession are expected to act in the best interests of those they are meant to serve, namely the public (Mautz, 1988; Greenwood, 1957). On this basis, the profession exists and survives on the basis that it is seen to provide a public service that benefits society. If society perceives that there is no public benefit in the service performed by the profession, the public will withdraw its trust and confidence, which in turn will threaten the profession's very existence (Abbott, 1983; Greenwood, 1957).

Professionals need to understand the relevant ethical standards and the mechanisms for enforcement. Traditionally, professional groups possess a self-regulatory right, which they typically exercise through policies of membership and disciplinary procedures. Unless ethical standards are applied, public policy makers may take away any existing authority a profession may have to regulate itself. Consequently, members of a profession must be educated so that they understand the composition of, and the mechanisms for, enforcing ethics. In this respect, the professional code of ethics is the key basis for enforcement. Professional bodies and their members must be aware of the expected standard of behaviour, and the social control mechanisms that society can use to assure itself that the profession regulates itself.

In recent years, the public has been treated to vivid media revelations of wrongdoings in business, government, educational, health and religious institutions. The press has brought to the public's attention numerous instances of unethical and illegal behaviour by leaders in commerce, industry and government. If increasing media coverage of ethical transgressions is a measure of ethical behaviour, then it is not unreasonable to assume that unethical behaviour is increasing.

To manage the risk of damage to the reputation of a profession, professional associations strive to modify and improve the ethical behaviour of individual members. Efforts to address the ethics of individual members have focused on legal sanctions and punishment by the courts, whilst professional bodies seek to enhance their disciplinary processes. Traditionally, professional bodies maintain and enforce high ethical standards by enforcing codes of ethics. In essence, a code is a vehicle to assure the public, clients and colleagues, that members of the profession are competent and act with integrity. However, codes of ethics are only a partial solution to the maintenance of good ethical behaviour. Codes can only provide a guide to ethical behaviour; ethical decision-making ultimately rests with the individual professional.

Ethical decision-making

During the nineteenth century, the religiously based liberal arts college often included courses on ethics and values as part of the curriculum. Institutions were founded upon the vision of teaching students to lead virtuous lives (Hill and Stewart, 1999). The academic curriculum and the entire campus environment clearly viewed the formation of student character as a central mission (Pascarella and Terenzini, 1991). Moral philosophy was regarded as the most important course in the college curriculum. It was taught as a capstone course that pulled together, integrated and gave meaning and purpose to the student's college experience. Moreover, it sought to equip graduates with the ethical sensitivity and insight that would benefit themselves and society (Sloan, 1980).

The rise of research universities and the fragmentation of knowledge that accompanied the evolution of academic disciplines in the twentieth century, contributed to the decline of the direct curricula approach to the development of students' character and ethical sensitivity (Pascarella and Terenzini, 1991). The problem with the fragmentation of education in universities is that it does not foster moral sensitivity and growth (Baxter and Rarick, 1987, cited in Lyonski and Gaidis, 1991). The focus of education nowadays appears more to do with credentialising than with developing character.

Questionable judgements in professional settings sometimes arise because of the complexity of the problem, and they sometimes arise because there is a lack of attention given to the ethical values of honesty, integrity, objectivity and due care. Ethical decision-making is based on the premise that a dilemma is recognised as an ethical issue, or at least containing an ethical component. If professionals are sensitive to ethical issues, then they are more likely to use moral schemata in resolving the dilemma, rather than a heuristic approach to problem-solving such as profit maximisation. The problem for some professionals is that ethical issues are often hidden (Bebeau et al., 1985) and professionals lack the ethical sensitivity to recognise ethical dilemmas when they arise. An issue with education that emphasises technical competence in vocational disciplines is that it is less concerned with the broader questions of human values and morality (McNeel, 1994). The result has been an increasing technical emphasis, resulting in students being trained rather than educated (Blundell and Booth, 1988). The implication for professionals is that they may overlook ethical issues when they are focused on technical issues (Bebeau et al., 1985). Education may inadvertently overemphasise technical training and ignore ethical considerations (Lyonski and Gaidis, 1991). Only when a problem is identified as having ethical content will an individual's internalised ethical framework be used to generate acceptable alternatives, which are then considered in terms of their likely consequences (Herndon, 1996).

One way to overcome such limitations of ethical decision-making is to improve ethical decision-making skills with education. Classroom teaching of ethics provides candidates with confidence when approaching an ethical conflict situation. If candidates are aware of the many ethical dilemmas they will face in practice, improved decision-making is more likely than if they had no prior discussions relating to how to deal with such situations. However, ethics education is sometimes viewed as a palliative response to business scandals or external pressures for remedial action

(Hanson, 1987) and therefore created largely for the sake of appearances to silence critics, without any real intent to impact the ethical awareness or reasoning skills of students. According to this view, calls for ethics education are dismissed, or alternatively educators are offered little support and resources. However, this view ignores the good intentions of many educational institutions.

Rather than looking at the motives, attention should be focused on outcomes and the impact on developing ethical awareness (McDonald and Donleavy, 1995). Even though ethics education may be seen as a reactive response to professional credibility, and it may be less effective than a proactive strategy, developing ethical competencies is a valid pursuit that should be encouraged.

A framework approach to learning ethics

The phrase 'teaching ethics' has a variety of connotations. For some, it means instruction to obey the law or to abide by a professional code, whilst for others it is improving moral character (Callahan, 1980). The notion that a student's ethical framework is fixed and cannot be modified is often cited as the major objection to ethics education, thus limiting its inclusion in the curricula. Critics of ethics education base their claims on the questionable assumption that the function of ethics education is moral conversion. The goal of ethics education should not be moral conversion but to provide the students with the skills to identify and resolve ethical dilemmas (Cooke and Ryan, 1989). Whether or not the individual chooses to utilise these skills is a separate issue.

The strength of the 'fixed attitude' argument depends, in part, upon the goals of ethics education. For many courses, the primary function of ethics education is not to change beliefs and values but to impart ethical systems of analysis (Hosmer, 1988). Loeb (1988) suggests that it is not 'moral change' that should be the goal of ethics education but the 'potentiality for change'. Learning ethical systems of analysis and being aware of alternative courses of action can result in behaviours that may not have otherwise occurred. However, some authors go further than mere potentiality for change and challenge the notion of a fixed ethical framework. According to this view, a person's value system is not static and is subject to continued modification through emotional, behavioural, and cognitive interventions (Kohlberg 1969, 1971; Rest, 1986).

According to Rest (1986b), development in moral judgement continues to advance during one's education and stabilises when education stops. Rest (1988) claims that students aged between 20 and 30 are in a very important formative period of ethical development and that formal schooling is a powerful catalyst for ethical development. In fact, students in their 20s and 30s receive the greatest benefit from moral education programs (Trevino, 1992). Therefore, continuing education programs have an important role to play in increasing ethical reasoning abilities of professionals such as accountants, particularly for small firms that lack formal in-house training (Clarke et al., 1996).

Re-humanising professionals

McPhail (2001) contends that humanising education is fundamental to professional development. McPhail (2001) conducted a comprehensive review of the ethics education literature within the medical, legal and engineering fields, to shed light on alternative practices and objectives. As the humanisation process encourages students to empathise with other individuals, McPhail referred to three critical objectives of ethics education, based on the medical, legal and engineering literature.

1. Disruption

“Perhaps the most important objective of ethics education is to disrupt students’ perceptions about their perceptions, themselves and the impact their actions” (McPhail, 2001, p. 282). In order to critically appraise one’s values, ethics education must set out to disrupt what students take for granted as beliefs and assumptions. Disruption is required mostly in one’s appreciation of the impact one’s routine practices have on others and society in general. To this end, disruption occurs when students are faced with a moral crisis that results from being confronted with situations that challenge one’s beliefs.

2. The development of a broad view of a profession

McPhail (2001) calls for a wider understanding and appreciation of the role of practice and responsibilities on the wider society. For example in medicine, many ethics courses fail, “because they stress ethics at the individual patient-doctor level and do not address medicine as an institutional and organisational entity” (Hafferty and Franks, 1994, reported in McPhail, 2001, p. 284). Students must understand the political, economic and social implications of the profession and the structural issues which impinge upon ethical decision-making.

3. The development of students’ moral sensibility

The development of students’ moral sensibility involves an understanding of how and why individuals may be affected by one’s actions. According to McPhail (2001), an understanding of human experiences and emotions is a good source of disruption. Therefore, teaching students moral sense or developing moral sensitivity through the application of ethical reasoning and analysis is related to the rehumanisation of the professions. In the case of medical ethics, courses endeavour to teach doctors to “recognise humanistic and ethical aspects of medical careers’ (Miles et al., 1989 cited in McPhail, 2001, p.285).

Ethics education in the professions

The ethical issues such as conflicts of interest, whistle-blowing, gifts and gratuities, and confidentiality, are largely similar between professions. Therefore, the goals of teaching ethics across the professions can also be similar. In general, the goals of ethics education include:

- Increasing ethical sensitivity;
- Increasing awareness and knowledge of relevant standards of conduct;
- Improving ethical judgement; and
- Strengthening of one’s convictions to act ethically.

In spite of the increasing attention devoted to ethics education, curriculum change is generally an evolutionary rather than revolutionary process. In engineering, increasing recognition of ethical issues began with safety but then extended to other issues such as health and well-being of the general public, environmental pollution, the depletion of natural resources, sustainability and human rights (Zandvoort et al., 2000). However, ethics education did not gain momentum until the late 1990s where increasing recognition of ethics in engineering has been spurred on in part by the political controversy over nuclear weapons, environmental quality and consumer rights (Herkert, 2001/2002). Courses on ethics have been criticised for being irregular and their integration into the engineering curricula is argued to be poor (Porra, 2000; Didier, 2004). According to Herkert (2000, p.303) nearly 80% of engineering graduates attend schools that do not have an ethics-related course requirement for all students.

Similar patterns are discernable from other discipline areas. For example, there is growing evidence of business schools responding to the call for greater ethics coverage in the business curricula, with the majority of integration occurring during the 1990s (Pizzolatto and Bevill, 1996). However, while this trend is encouraging, commentators continue to claim that business ethics is not covered in a significant way in most institutions of higher learning (Gaa and Thorne, 2004; Lampe, 1996; Armstrong and Mintz, 1989; Cohen and Pant, 1989; Cooke et al., 1987-1988).

In accounting and engineering programs, ethics education is typically voluntary; however in law, 'professional responsibility' is a mandatory curriculum requirement. The requirement to teach professional responsibility was established during the 1970s and is normally taught in the early stages of the degree program. Even though ethics is compulsory in the law curriculum, the extent and quality of such education can vary considerably between institutions (Bobelian, 2004; Pearce, 2002). In some programs professional responsibility is taught in as little as one week in relatively few hours (Bobelian, 2004). According to Pearce (2002, p. 159), legal ethics remains no better than a second class subject in the eyes of students and academic staff. The teaching of ethics is either ignored or it is given lip service.

Like law, ethics education became an established part of medical education during the late 1970s (Miles et al. 1989). However, what appears to be glaringly lacking in the medical profession is a structured, basic, uniform approach to the subject of ethics that is understood and practised by all physicians (Martinez, 2002). A review of the formal study of ethics in medical schools in the US discloses a sincere but poorly coordinated approach to what should be recognised as one of the most important subjects taught to all medical students. According to Martinez (2002) many medical schools offer only minimal exposure to medical ethics, with courses consisting of a few weeks discussing a myriad of topics only of interest to the teacher. Physicians are left to determine for themselves what conduct is appropriate, with only vague guidance from the profession and no structured educational training Martinez (2002).

The extent and type of ethics coverage in nursing degree programs varies between institutions. Few schools offer ethics as a separate course but many schools integrate ethics into the existing curricula (Krawczyk, 1997). Citing other authors, Krawczyk (1997) states that there is a lack of systematic research in nursing ethics; a lack of well-defined ethics content; and also the lack of a systematic approach to teaching

ethics. This leaves nursing students confused about their roles and task responsibilities in making ethical decisions. It was also argued that ethics in nursing education should show the ways in which one's personal and professional life stands to be enriched or enhanced by the possession of such virtuous qualities and attitudes (Gastmans, 2002).

The above summary of the literature is drawn from international sources. It is recognised that professional bodies in Australia have taken steps to address the ethical dimensions of professional practices and it is believed that Phase 2 of the study will identify the status of ethics education by different professional associations of PA.

RESEARCH METHODS

Due to the variety of professional disciplines that exist within PA, the researchers believe that the development of an ethics education strategy should take into consideration a number of common ethical themes, to be identified through a series of discussions amongst members of the member associations. Hence, the first phase of the project is to gain an insight into the type of ethical issues faced by the members, thus identifying any common ethical issues, the likely causes of such issues and any existing mechanisms the member associations use in combating unethical behaviour.

To achieve the objectives for Phase 1 of the project, three focus group discussions were held. These discussions were semi-structured, with a set of questions and topics provided to the participants in advance. Details of the composition of the focus groups and the material planned for discussion is outlined below.

Composition of Focus groups

Professions Australia wrote to their member bodies (24 in all) inviting them to send a representative to participate in a focus group. The representatives of the member bodies of Professions Australia were also asked to identify and recommend academics who work in their particular profession. The focus groups were held in Sydney (8 attendees), Melbourne (12 attendees) and Canberra (10 attendees). These attendees were from different disciplines and included professional members and academics.

Format of discussions

The focus groups were conducted using a semi-structured format, relying on primary questions of inquiry supported with a series of prompts to initiate discussion, thus allowing a degree of flexibility for the interviewer and participants to expand on specific issues relevant to the expertise of the participants. The research team designed the series of questions that related to four main areas of:

1. Relevant professional qualities
2. Different types of ethical issues faced by respective members of their profession
3. Causes of ethical threats/issues
4. Safeguards to minimise ethical threats.

These 4 main topics, together with an overview of the project, were provided to the attendees prior to the focus group being held (see Appendix 2 Focus Group Proceedings).

The focus group sessions were recorded on audio tape and transcribed verbatim, having first met the requirements set by the Deakin University Ethics Committee for the conduct of focus groups. Each transcript was coded using the qualitative analysis package NVivo. The NVivo package is a code-and-retrieve index system. The *nodes* of the index system were organised in hierarchies or *trees*, to represent the organisation of concepts into categories and subcategories (Richards and Richards, 1998).

The duration of the focus groups ranged from 2 to 2.5 hours. All participants spoke and elaborated on matters as and when appropriate. The CEO of PA attended all three focus group meetings. The focus groups were all conducted by the lead researcher and assisted by a second researcher to maintain a consistent approach. The researchers are satisfied with the approach and conduct of the focus groups as a valid research mechanism.

RESEARCH FINDINGS

The results of the focus groups are discussed below in accordance with the 4 key areas: professional qualities, ethical threats, causes of ethical failures and safeguards which may be considered by professional organisations. It is followed by a final section which summarises the general observations, provides recommendations and future directions.

Defining professional qualities

The discussion on professional qualities was used to set the scene for the debate concerning the handling of ethical issues or threats. For example, most professional codes of ethics list a set of professional qualities or characteristics that are expected of a professional. These qualities can be objectivity and integrity, ability to maintain technical competence and the confidentiality of matters which the professional becomes aware of while discharging his/her professional duties. The set of professional qualities is considered to be the backbone for the development of ethical competency.

A situation may arise where the professional is prevented from, or unable to exercise a judgement or decision based on a sound professional quality/standard such as integrity. An *ethical issue* is a situation which involves a number of alternative decisions and actions and each consists of different interests and moral consequences. An *ethical threat* is an ethical issue where a professional faces the risk of compromising any of the expected professional qualities in the discharge of his/her duties. Ethical issues or threats are likely to overlap and can be inter-changeable.

For example, a professional is pressured by management to cut costs and a suggestion is made to lower the standard of safety in a project output in order to contain costs and that the professional can then maintain his/her position in the organisation. Cutting costs is not unethical. However, different options of cost cutting may have an impact

upon various stakeholders and their interests/positions. Cost cutting is an issue which has an ethical dimension (ethical issue). On the other hand, the suggestion to lower the standards of safety is a risk, the consequence of which will pose harm to others. The professional quality required of the professional is integrity and courage to withstand the pressure. The professional is therefore faced with an ethics threat which may compromise his/her professional approach to costs, with the risk of harming others. The professional thus needs to consider the priority of professional values and interests which must be observed, hence maintaining the professional qualities expected of him/her.

This section on professional qualities first discusses the diverse views offered by the participants regarding the public interest and their understanding of the expectations of professional qualities. Following this discussion, participants highlighted the issues relating to the interpretation and implementation of professional ethical behaviour.

The Public Interest

The determination of who is the primary stakeholder for a specific profession is regarded as the key factor in identifying the required professional qualities. Participants highlighted a number of issues regarding primary stakeholders. In the main there was some consensus that the Public Interest should be the 'umbrella' of stakeholders whose interests should be primarily served by the professional. The perspectives of the public interest quoted below highlight the perceived significance of what is meant by being professional, the rights, trust and respect that emanates from society, and the self-regulatory regimes such as the code of ethics a professional body embraces.

"..The threshold issue here is what is the meaning of 'professional'? We need to look at what it means to be a professional person.. The rights and privileges of a professional are only granted, in my view, if we look after the community. It is the community that gives us these privileges as a professional person - self regulation, independence, trust, respect - and we have to earn these privileges. So it's broader than just the client, it's the public interest... some of the problems that professional people have today is because professionals have become businessmen, thinking about their clients." Law academic

"....to serve and maintain the public interest in health care means ensuring the safety and welfare of the public/patient/client..." Pharmacist

"I think that the 'public interest' acts as an umbrella, in that I look at the others and I think that objectivity, independence and maintaining competency is pretty much to serve the public interest....as a self regulating profession..." Vet.

"The 'public interest' is very interesting because I don't know if that is well understood by practitioners ... we are a profession and a part of the distinction between profession and other occupational classes is that it serves the public interest.... The self governing needs to be maintained or else

someone else will choose to regulate and govern it in due course. That I think is quite a powerful message to our members". Engineer

"In the computing profession... the public interest is supposed to come ahead of individual interest or personal interest... I presume for most professionals in any industry and certainly in the computing one, it is not just a clash between the individual and the public interest, it is a clash between the public interest, the employer or the person who is giving you the contract and the individual, so I think it is a bit more complicated..." Computer scientist

Many participants voiced their views that while the public interest was said to be the profession's obligation, it should be clearly described to include patients (including animals) and clients. Some participants offered strong views that the client should be the first and foremost primary stakeholder to be served. The health professions, for example, seemed to have a different view to other professions. They strongly believed the patient/client came first unless there was an over-riding public interest issue, e.g., bird flu, which threatens the public.

"What I found unusual about the definition of a 'profession' was that the key person, the client or the patient, wasn't referred to... just the public interest. ..Those high level statements need to include the key person and the public interest because the focus first of all is on that key person. Both the client and the public interest have to be addressed with the first and foremost being the client or the patient." Actuary

For the health professions, in particular, the view was that the patient's interest takes priority.

"...in the veterinary profession we have to consider the animals first, so animal welfare is the upper most for us and then looking after the client and the profession". Vet

"... for my profession the primary objective is to provide service to the patient and paramount to that is making sure they are getting the right dose and right amount of clinical attention. The patient comes first. The patient is a member of the public so you look after the patient and the public will look after itself". Radiographer

Many participants also relate to the prominence of 'the public interest' being referred to in the code of ethics. Some codes incorporate a more general term regarding professional services.

"Our code begins with: the Institute is a professional body that seeks to enhance the profession of actuaries.. to serve the public interest. In order to achieve this, it is essential that members maintain proper standards of professional conduct and performance..." Actuary

"...the statement about not only doing things right but doing the right thing, is not a bad little catch phrase. I think that one of the issues is how the Code of Ethics approaches it, not just to maintain the public interest, but to

make sure that members in professional practice put the public interest above personal interest in all cases...that's particularly important". Engineer

"Our first code says the primary care of the individual and the society, so it actually incorporates both; it leaves it up to the professional person to decide what is best for the client and society" Pharmacist

There was a view that perhaps the code of ethics should be divided into those affecting the individual and those which concern the organisation in which a professional works, or those which promote the culture of the organisation.

"...we probably need to divide the target group into two parts, one the individual and the other - the organisation... a lot of the work that needs to be done in relation to ethical behaviour has got to do with organisations and if managers don't have particular qualities that enables them to build a culture in their organisation, the individual qualities of their employees for example may never get a chance to operate because the culture is totally against them. Those managerial qualities [such as] strategic thinking and an understanding of how to create a good ethical culture in an organisation... are highly productive and very fruitful and... the reverse of that are... damaging..." Accountant

Although most participants regard the public interest as the primary focus of the professional's obligation, many pointed out the lack of clarity of the concept, and the need to provide more explanation of the terminology. Others felt that the concept incorporates a number of parties and it is up to the professional to make a decision when required. In general participants acknowledged the complexity of the concept and the possibility of ethical conflicts in its application. For example, as illustrated below, the public interest may not be as clearly understood as the concept of sustainability. Furthermore, there are diverse views about whether clients' and patients' interests should be clearly identified or subsumed within the concept of 'the public'. The lack of clarity may result in conflicts.

"...there is a greater understanding within the profession now of the need for social consideration. I'm not sure that the word 'ethics' is well understood but things that are related to 'ethics' - sustainability and a social conscience - are well understood and very broadly accepted. I think that the concept of the public interest in terms of the actions of other professions is probably clearer." Engineer

"...the fact is that our communities are now are very diverse and have changed a lot since even 20-30 years ago when people understood a fairly homogeneous population. Nowadays the 'community' has many varied and often conflicting views and needs, which need to be taken into account..." Computer Scientist

Regarding different stakeholders, some participants highlighted the differences in approach by different professions. The following quotes show the dimension of approaches undertaken and the possible areas of overlaps and conflicts.

"I don't think it's adequate to say that the public interest is merely the aggregation of individuals' interests. Firstly there is the perception question; secondly there is an element about the 'community' that doesn't necessarily or precisely reflect the sum total of individuals' interests" Actuary.

"From our point of view we have the individual patient and the client as two separate entities ... your responsibility is to your patient, but the patient is not the same as your client." Vet

"...my first priority...is always the client. Society and community views for me, as a professional, are not the highest priority. However if I was working in state or local government, then obviously community views are the first priority. So as an Institute it can be difficult as we have members with a different focus." Planner

"Is there a conflict between the community and the patient because you treat the community, and provide services to the community with a different framework to the one-on-one clinical basis? I think for health professionals, it's the one on one relationship with the patients that you might need to tease out to make it more applicable." Dentist.

Some participants suggested that the professions could offer a ranking order of the parties whose interests are served. Others believed that the obligations should be listed in the order of the community and society, the profession and then the client.

"I think the client needs to be mentioned somewhere, but certainly our code of conduct has identified the public interest, the profession and then the client's interest." Computer Scientist

"I always put No. 1) The professional's obligation to the community and to society; No. 2) Their obligation to the profession and No. 3) To the client. Even though the client pays, and the client is important and without the client we wouldn't be here... the community, the profession and then the client." Law academic

Expectations of Professional Qualities

A number of participants also referred to other professional qualities such as courage, credibility, confidentiality, autonomy and considerations of social and sustainability issues.

"...courage is important because it especially relates to ethics. Especially young professionals must have courage to say no to their client and to their senior people when something is ethically wrong." Law Academic

"The concept of trust is very important. That people will trust you to be ethical in your behaviour... that is credibility". Records Management Professional

"...Trusting that person, knowing that they have all the skills that are required and that they have also maintained their professional currency... to me, is

absolutely integral to the 'ethics' of being a practitioner of any kind..."
Audiologist

"... with ours... reference to a sustainable future. Social and environmental sustainability..." Planner

"One of the things that is important in our profession is informed consent and autonomy. That might come under objectivity and independence... We have to [also] respect customers' autonomy or the customers' right of choice".
Pharmacist

"...we would say that maintaining confidence and observing confidentiality... are basic requirements for all our members firms. Then as we go further up I think it becomes more important, objectivity and independence, and to be straightforward, honest and sincere. I think that from our point of view at the Institute maintaining the public interest, is certainly the most critical, it is what we are there for." Quantity Surveyor

"The other issue I will raise relates to due care, professional standards of behaviour. One of the real issues is an understanding of the level of your service and the level of your competence. Being able to respond in circumstances where your client doesn't really understand what the level of professional service really is." Engineer.

'...it has become increasingly so in recent years as professionals take a public and social responsibility for their actions... today we require our people to take social, environmental and economic responsibility for the projects they are undertaking and to be able to communicate those issues to the general public as required.' Engineer

It was also pointed out that the professional qualities required should include advancing the interests of the profession and be an advocate for ethics.

"It's like protecting the interests of your brand. The 'self interest' of your profession is worthwhile because you are retaining trust in your profession... we are often challenged for that but I think it is a valid point." Computer Scientist.

"I'd like to add, and I think that it applies at both the individual and organisational levels, the ability to advocate the ethics of the profession. You have to be able to make sure everybody else is aware of what is important rather than just follow the rules yourself... so you do need professionals that will go out and advocate your ethics and stand up when you see inappropriate behaviour". Records Management Professional.

Others, for example, record managers, have pointed out complex situations where a professional has to deal with a number of other professions with competing interests. Individuals in the Record Management profession find it difficult to have decisions implemented which pay due regard to their professional judgement because of a lack of recognition for their role, standards and legal/policy guidelines by others (including

other professionals) in the decision making hierarchy. Others' views include drawing the boundary and respect between professions.

"... where professions start to overlap, particularly where they are expanding their scope into new areas, interactions with other professions become tremendously important and actually very difficult because everyone sees this as an opportunity to expand their professional scope ... this is an area where a great deal of caution needs to be exercised...." Actuary

"One thing we as pharmacists are expected to do, (and which we expect in return), is to cooperate with other health professionals, given that we are working along-side them". Pharmacist

"... I think it is extraordinarily important for professionals to understand and respect the work of other professions, because one of the issues that professions like engineering, surveying, planning etc face in particular is the need to work together as a group on projects" Engineers

Interpretation and Implementation of professional ethical behaviour

While participants identified the primary stakeholders' interests, issues of interpretation and implementation of ethical concepts were raised. These issues included:

- the distinction between compliance with the laws and being ethical;
- conflicts between maintaining confidentiality and the public interest;
- conflicts between the interests of the client/patient and the greater community;
- government intervention;
- the courage to defend ethical behaviour;
- applying rules and discipline versus a principles-based approach; and
- in general, the complexity of contexts and individuals within constituencies.

Some of these issues are highlighted in the quotes shown in Table 2.

For example, in terms of personal behaviours, some participants shared the view that once someone was charged for an unrelated crime, the person is very likely to be subject to additional penalties as a member of a professional body. Others raised the issue of the boundary between personal and professional behaviour.

There was a general feeling that codes could not capture the complexity of situations and that sometimes they were difficult to interpret, let alone be of assistance in identifying breaches. Many participants claimed that the application of the codes was a matter of applying different social values and taking into account changes in ethics concepts over time, making it difficult to assess what is or is not a breach of ethics.

Some felt that codes needed to be seen as aspirational, because discipline was rarely exercised. However others regarded the presence of the code, the technical practice standards and the disciplinary system as the most valuable support to the members. It was recognised that codes cannot deal with every situation.

Table 2 *Interpretation and Implementation of professional ethical behaviour*

Ethical Issue	Quote	Discipline Area
Legal versus ethical behaviour	<p><i>“We find that there is confusion between what is unethical and what is legal. You will have circumstances where there are attempts to influence behaviours that are in fact legal. It came before the Senate not long ago... the cold calling practices of some people in the hearing industry.... It may be unethical, [but] the scripts are all vetted...the reality is the practice, its not illegal”.</i></p>	Audiologist
	<p><i>“... one of the things that a profession needs is discipline when someone steps out of line. We are talking about ‘ethics’ which is higher than the law. We find it difficult to apply discipline when someone has complied with the law. A situation may require them to go and get legal advice to find out what they should do with that high standard above the law... how do you actually get the discipline in if you have an ethical framework establishing a higher sense of obligation?”</i></p>	Engineer
	<p><i>“If you go right back to Thomas Aquinas, and some of the origins of legal theory, what these philosophers said was that you might say the aim for ethical standards is up here, but you only legislate up to here and there is a band in there that you need an amount of flexibility. If you try and put those two things at the same level, you’ll run into all sorts of cases where you’ll think the law is saying things that are silly in particular cases, so there is inevitably a judgment call. I think that this is where professional ethics comes in, because what the professions are trying to say is that our standards of behaviour are somewhat better than the law. Now we are noticing that for some professions, and the accounting profession is an example post Enron, that there are laws that say what they have to do but there still is a band in which there has to be a judgment and I think that is the role of professional ethics, and I absolutely agree ...that it will always be an art form, because it has to be interpreted in a particular context.”</i></p>	Actuary

Confidentiality versus Public Interest	<i>"We expect actuaries to maintain confidentiality, but under certain circumstances such as James Hardie, if they do, people suffer terribly. In other words when you have got these two things - client and the public interest - and you have got certain principles, you have to breach one to protect the other. It is difficult to discipline someone who doesn't have the courage."</i>	Actuary
Ethical codes and penalties for non compliance	<p><i>"The profession that I'm dealing with has got a very clear cut line of where ethics cut in. We have already had members dragged into court, charged and convicted because the behaviour of that practitioner in a clinical sense is a clear cut case of a breach of ethics."</i></p> <p><i>"Unfortunately for our profession, in more than half the cases where we have tried to discipline, the members have chosen to resign from the society and then we cannot take further action. They can practice in IT without being members of the society, whereas in some of your professions they can no longer practice."</i></p> <p><i>"...we have a beautiful code of ethics, bylaws and regulations that fill pages and pages. But I never have a clear cut situation. For each one of them you need to consider many aspects before you can really come to a view about the particular situation that you are dealing with, and what an appropriate judgement is. If it's adverse what discipline need to be applied to the member? It's not cut and dry... it's an art form that's for sure."</i></p> <p><i>"My view is that, almost without exception, these codes and rules are motherhood and apple pie. When it comes to determining whether there has been a breach of ethical provisions, it is almost impossible to interpret the rules or the codes as they are written."</i></p> <p><i>"Each one of them comes down to consideration of many aspects before you can really come to a view about the particular situation that you are dealing with, and what the appropriate judgement is, and if its adverse, what strictures needs to be applied.."</i></p>	<p>Radiographer</p> <p>Computer scientist</p> <p>Engineer</p> <p>Engineer</p> <p>Engineer</p>

Identifying ethical threats and issues across the professions

A number of ethical threats and ethical issues were discussed. In the main, the participants of the focus groups agreed that the IFAC categories listed in its *Code of Ethics for Professional Accountants* apply to most professions. The categories of ethical threats are: self-interest, self-review, familiarity, intimidation and advocacy. Many participants highlighted the significance of self-interest and intimidation threats which they have encountered, either individually or within organisations.

It is noteworthy that some participants raised the issue of the conduct of peers. Peers and the environment of organisations in which the professional works can provide various ethical threats. The question of legality and ethics was believed to be a delicate issue, as an ethical question could be put to court in which a legalistic view is applied.

A couple of participants also indicated the difficulty of separating private/personal behaviour of an individual from his/her professional conduct. Some participants pointed to the fundamental concern of conflicts between the interests of different stakeholders.

“One of the issues we see continually is this tension between the public interest, social responsibility and commercial reality. That poses a significant threat and challenge for our members. So it is the imperatives of commercial reality and doing business in the global economy with this idealism of public interest and social responsibility” Engineer

Participants also raised the issue in relation to the approach a professional may adopt. A proactive approach to a problem, for example, in health treatment, will be very different from a reactive approach, where there is a potential threat, or change, which resulted in having to rely on the expert advice of the professional. The former group is in control of what needs to be done, while the latter is a vulnerable group. A case was cited by the Audiology profession. Ethics was regarded as a subjective matter, and is dependent on social values, facts and circumstances.

An Engineer referred to Section 52 of the Trade Practices Act where not only misleading and deceptive conduct is prohibited, but it also covers the actions in which there is the likelihood to deceive. The subjectivity is dependent on the perceptions of the person making the decision. It was also recognised that transgressions of Section 52 may be best judged in a court, which has more resources and legal support than in a professional body.

Self-interest and intimidation threats were seen to be more prevalent in the pharmacy sector (these included gifts and discounts on products for sale). Familiarity and intimidation threats are also commonly found among quantity surveyors, given the relatively small number of quantity surveyors. Table 3 summaries the quotes classified as examples of ethical threats. The quotes shown in Table 3 underpin the discussion that follows under each heading below.

Table 3 Examples of Ethical Threats

Ethical Threat	Quote	Discipline Area
Self interest	<i>“Getting discount buys from our pharmaceutical industries and promoting those to sustain your business...this may not necessarily be to the best interest of your patient or your community”.</i>	Pharmacist
	<i>“Radiographers at high levels have got the power to order machinery, and some of that is very expensive...there are protocols to follow but the machinery you end up ordering might be influenced by which trip you’re going to end up taking at the end of the process. But that happens in every field, not just the health industry...”</i>	Radiographer
	<i>“Something that will increasingly become an issue, and it is already apparent in the medical profession, is incorporation rather than the self employment for professionals and the tension between the shareholder and your clients...”</i>	Professions Australia rep.
	<i>"the basic reason for incorporation was to get better superannuation arrangements! Because self employed people had a different sort of set up, but you still have all the professional liability exposure that you would otherwise have. You can't escape that personal responsibility and the incorporated entity has to be under the control of actuaries."</i>	Actuary
Self Review	<i>“...lecturers bought out by commercial companies with an interest, although they would declare at the start of the lecture that they are not. It is a dilemma and also a difficulty for us to address...For example, sport drinks, which we think have a deleterious effect on people’s teeth. Yet they have a body of research, dubious research to support them, and they make threats to us if we criticise them.”</i>	Dentist
	<i>“One issue of self-review threats which I think may be important in different professions is the maintenance of educational standards internally...often it is self-review and that can be a possible problem....”</i>	Pharmacist

	<p><i>".....we often find that when one engineer is asked to review the work of another engineer they take it upon themselves to be overly critical or to look for faults and flaws rather than provide reasonable comment... in other words they see it as their commercial responsibility to their customers to actually satisfy their expectations of the poor performance of the other engineer... communication is supposed to occur between the two, but that process doesn't always happen either"</i></p> <p><i>"One of the key things in our industry, particularly for our local government planners, is where they are assessing a particular development application, for a business interest that they might have a direct involvement in, or one where they actually know the applicant. So there is obviously some significant financial windfall if that application is approved. That's one of the biggest ethical issues that our industry faces in that sense."</i></p>	<p>Engineer</p> <p>Planner</p>
Advocacy	<p><i>"One of the issues for lawyers and many other professionals employed in a firm which may be incorporated now is... you are being stretched to consider the client and the employer and there is that conflict of doing something that you know is not the best advice for the client."</i></p> <p><i>"I was working for a medium sized law firm, and they didn't keep up to date on their loose leaf services, so I was actually giving advice on an old law and the client was paying for it... its very hard for a professional to walk away from that and just say "I resign" and its very hard for a professional to say "this is not right..."</i></p> <p><i>"An advocacy threat we now face is pressure from finance companies to sell finance plans to patients so they can afford expensive treatment."</i></p>	<p>Law Academic</p> <p>Dentist</p>
Familiarity	<p><i>"The other issue under familiarity threats (which interfaces with privacy concerns) is where there is familiarity with someone and you have knowledge of that person's condition that may compromise you.."</i></p> <p><i>"A familiarity threat which is not uncommon in the medical profession is under servicing your family. The Dental Practice board is trying to define it a little better, so we have familiarity threats and intimidation. Gifts from specialists is another issue doctors and dentists need to deal with. Its very low key in our profession...you</i></p>	<p>Pharmacist</p> <p>Dentist</p>

	<i>usually get a basket at the end of the year from the orthodontist for millions of dollars of work.”</i>	
Intimidation	<i>“An intimidation threat, certainly in terms of a retail environment is where you may be physically held up for medicines. There is also an intimidation threat where someone may require certain medicines and physically intimidate you.”</i>	Pharmacist
Other threats - Confidentiality	<i>“One issue is the lack of clarity around observing confidentiality. One of the problems that comes up repeatedly now in computing is what are you allowed to divulge when you change employers or contracts. You develop a system or program and a year down the track you work for somebody else. Are you allowed to use those techniques? What do you do? What do you say? That, in areas like computing, is a really big problem... it is not really clear what confidentiality is. I might say I am maintaining confidentiality with respect to my current or previous employers’ IP, but often it’s not really clear.”</i>	Computer scientist
Other threats - Media	<p><i>“The other influence that occurred to me was the influence of the media and advertising and the miscommunications and expectations that are created as a result in the public arena. An example would be the expectations of certain medicines based on current affair type programs or whatever happens out there that creates undue expectations by the public ... that can create conflict as well.”</i></p> <p><i>“I think that one of the issues that our members continually raise is that consumers tend to choose a professional on the basis of price as opposed to competence. This is an issue which is continually challenging us and our members. So part of this project must be about educating the consumers as well, to not make choices based entirely on price, but also on quality and competence”.</i></p> <p><i>“In sustaining the Pharmaceutical Benefits Scheme for future generations, we sometimes have to compromise what we give to our patients so that we don’t overtax that system. That is one of the great ethical conflicts for our profession.”</i></p> <p><i>“The one that comes to mind in pharmacy...and for other health professionals, is the influence of companies, either directly or indirectly, in the choice of goods or services to be supplied, if that makes sense. It’s an advocacy problem as well.”</i></p>	<p>Pharmacist</p> <p>Engineer</p> <p>Pharmacist</p> <p>Pharmacist</p>

Self Interest threats

Self interest threats arise where there is a conflict of personal interest and the interests of those served by the professional, leading to the possibility of compromise. The majority of the self-interest threats were concerned with charging inadequate fees, compromising standards of performance in order to reduce fees, and allowing junior staff who do not possess adequate technical competency to perform the services in order to contain the budget or costs.

One aspect of self-interest threats raised in the discussions was the issue of incorporation. Incorporation was seen to have given rise to some ethical problems including using incorporation to limit liability. It was noted that incorporation was permitted in some professions, such as in the medical and town planning professions. However, this is not the case with the dental profession and pharmacy. In NSW, where a veterinary practice is incorporated, the majority of the practice has to be professional veterinarians.

There were also serious concerns regarding self-interest threats faced by professionals who are employed within organisations. Consulting actuaries, for example, undertake their roles as employed professionals, where there may be a conflict between the interests of the employer and the public interest.

Self-Review threats

Self-review threats are those threats which occur when one is in a position to evaluate one's own work, or work done by someone who is related, giving rise to the possibility of loss of independence and objectivity in the discharge of professional duties. Examples of self-review threats were acknowledged by participants from the surveying and planning professions that relate to the difficulties associated with monitoring quality and professional standards for small firms or sole practitioners.

In other discipline areas some of the self-review threats which were identified included sub-standard practices due to a shortage of professionals in a particular field (e.g., pharmacy) and the potential conflicts with a client's interest for consulting planners who review the work of other planners. Other ethical issues highlighted by participants were the impact of commercial interests on the gathering of evidence for published research, self-review of performance in continuing development requirements and the influence of public debates including in the media upon expectations of professionals. Participants believed these factors have affected many professions and the objectivity of their members and their work including that related to research.

Advocacy Threats

Advocacy threats occur when the professional advocates for someone or a matter where there is the possibility of bias. Advocacy threats occur in referral cases, for either practising or employed professionals. Some participants had a perception that professionals are more likely to recommend those they know in referral cases. It was recognised however that trade practices and fair trading legislation provides some regulation in this respect.

A representative from the Australian Computer Society echoed the above by referring to the difficulties in withstanding advocacy threats. He quoted an example of a person in the information technology industry, who resigned twice because he refused to do something unethical.

An example of an ethical situation for health professionals that was highlighted is when a patient has been given the wrong advice. Another health professional may have to balance respecting the doctor's authority, with giving the best advice to the patient. Advocacy threats arise for pharmacists when some products are prescribed by medical practitioners that the pharmacist believes are not in the best interest of the patient.

Actuarial professionals may be required to make certain there is enough capital support for business structures with an appropriate margin for risk. But many actuaries are employees. So there is a constant tension between the actuary employed in an organisation and their CEO who wants to get the maximum returns on equity.

The laws now make available qualified privilege for statutory roles, so that whistleblowers are protected. It was recognised by some participants that the CLERP Act provides a reasonable amount of support for whistleblowers.

Various examples are given in Table 3 under the category of media illustrating the influence this medium can have on shaping public perceptions which may result in wrong choices being made.

Familiarity Threats

Familiarity threats arise where there is an avoidable conflict in which objectivity may be compromised due to closeness. Familiarity threats occur when the professional is confronted with discharging a service in relation to another person whose condition is known to the professional. For example, privacy concerns may pose familiarity threats, for instance in the health profession where a practitioner is unable to divulge information which can protect others. Familiarity threats sometimes overlap with advocacy threats.

Intimidation Threats

Intimidation threats are threats where the professional person is threatened with a possible loss of respect or position. Examples of intimidation threats discussed in the focus groups were those related to the personality of very senior executives who bullied others and got rewarded; or those that resulted in physical threats or injuries. Another example was employees being made to sign an employment contract regarding confidentiality which prevented them from speaking out.

Other Ethical Threats or conflicts

During the focus group discussions, other ethical threats or conflicts which may compromise the integrity of professional services were discussed. In general, participants agreed that the list provided was very comprehensive and was applicable to their respective professions. Others quoted examples of conflicts, including:

- Conflicts between elected representatives and council planners and others such as architects and engineers in the building and construction industry;
- The difficulties associated with having to stand firm in conflict of interest situations or where intimidation threats occur in accounting;
- Pressure to reduce fees while maintaining the same standards in a competitive environment;
- The lack of ability to understand that an ethical problem exists; and
- Failure to appreciate the differences between professional behaviour and anti-competitive behaviour, especially where there is always someone else who is prepared to do unprofessional or sub-standard work.

A firm with a small number of in-house staff may compromise standards due to a shortage of suitably qualified professionals. However, there are also cases where, provided there is disclosure, conflicts of interest are accepted due to the lack of resources. Team or collective responsibility can be a problem in the computing industry where a poor decision may not readily be traced to the right person, and others may take the blame for something they have no control over.

Where a professional changes employment, a likely threat may arise in respect of confidentiality.

Evaluating the causes of ethical threats and failures

Many of the causes highlighted were discussed in the previous section. The categories of ethical threats as mentioned above, were discussed as the causes, which include self interest, conflicts of interests and also, interestingly, the influence of the media. The causes of ethical threats and ethical failures were regarded as the result of the environment or as the failure of professionals themselves. Environmental causes include different cultural expectations; the presence of opportunities because ethical problems are not reported or they are not dealt with due to lack of resources; unethical behaviour being rationalised by organisations and their management; and the lack of effective governance and leadership. Individually, the inability of professionals to withstand pressures and their lack of ethical education and knowledge, were also identified as possibly leading to ethical failures.

Cultural differences

Professional people operate directly with different societies, while at the same time, because of skills shortage, immigrant professionals who practise in Australia may be confronted with situations where different cultural values may exist. Participants highlighted a number of cultural issues, as illustrated in the quotes below.

“The issue that we and a lot of the health professions will be facing is: how do you educate people new to the country that have a whole lot of different values? Dentist

“I think given that Australia is a multicultural society... we must recognise that ethics at their roots are based on tradition, culture, religion and morality. The diversity of cultures, tradition and religion are such that if we are to

address this project's objectives, some commonality of instruction or education is the only way to achieve it ...so that everyone understands what our society is all about. It seems to me that it's absolutely necessary for us to have some provision for education or guidance". Dentist

Opportunities

It was also recognised by participants that the environment in which some professionals are working may have given rise to situations where malpractice is not readily noticed or corrected. As shown in the quotes below, others expressed concerns about the role of the legal system where morality is evaluated using black letter laws and rules.

"A lot of times when people breach our requirements it's usually because they have an opportunity where they think they are not going to be found out. I think that as professions we have to try and identify those opportunities and try to limit them as much as we can. I think that some people are pathological, some people are a little bit on the edge and given the opportunity they might do something that they otherwise wouldn't do because they don't feel like there is a sufficient threat against them". Accountant

"...one of the issues we have found is that when a professional is accused of doing something unprofessional it is their whole career, their life, something at stake. So no matter what processes you have in place, they then bring the lawyers in and move the issue from one about morals, values and ethical principles to one of process; and that process will find huge gaps.....So the legal process will override morals and values, and I think that is a major dilemma" Mining and metallurgy representative

"Almost exclusively the complaints that come forward are based on alleged breaches of ethical rules or codes which are not brought forward by members of the public. I cannot think of a general public complaint in the last four or five years; they are inevitably between one practitioner and another practitioner..." Engineer

One of the problems faced by smaller organisations or professions is the lack of a supporting infrastructure or resources for education. This situation can result in a total lack of opportunities for professional development. Others have echoed their concerns that commercial realities and economic outcomes have taken priority over enhancing the future of a profession.

"One of the threats has to do with the loss of education courses. Courses are disappearing fast, certainly in the archives, record keeping and library fields. They are under threat or simply don't exist anymore... it is going to be very hard to develop the concept of ethics if there is not an education base.

"My profession is very small; it could be made up of the most ethical, knowledgeable people....but if we are ignored or another profession says 'We'll do that job' especially in the case of managing electronic records, then we'll just disappear." Records Management Professional

“..one example that we are concerned about is the road a reputable university is taking. It is going to focus on becoming more of a research university and so it will always attract the good students for professions such as medicine and so on. However ‘surveying’ could disappear because it is not commercially viable...some other universities might take it up. That is the core question, is it the money that drives the availability of a course or what you need to be teaching? We lost quantity surveying at the University of ...for that very reason; it did not have enough students to make it a viable option.”

Quantity Surveyor

“One of the issues which we see continually is this tension between the public interest, social responsibility and commercial reality. That poses a significant threat and challenge for our members. So it is the imperatives of commercial reality and doing business in the global economy with this idealism of public interest and social responsibility”. Engineer

Rationalisation

In identifying the causes of ethical problems, there was a view that the public can fail to recognise ethical issues. Some participants have acknowledged the presence of greed in most people, while others fail to recognise consequences of their actions. Perceptions about the importance of ethical problems can vary across the professions. An example put forward was the public’s reaction to someone losing money as a result of a computer-based transaction compared to a case where someone’s health is adversely affected. Some examples of rationalisation are given below.

“We are seeing situations reported in the media where it is all one sided ... people saying it’s not a conflict of interest when it clearly is, rather than seeing people recognising it and walking away.” Accountant.

“In the hearing industry you have a range of reasons why people seek out diagnosis and support for hearing impairment. Those people may or may not require a device as a support to their hearing loss. The problem that we have is the major influence of people in the business of selling hearing aids, because effectively ‘hearing aids’ is the only place where there is money.”

Audiologist

Other Causes identified

Many participants shared views about the causes of ethical failures. These views have been grouped under the following headings:

- Inability to withstand pressures, especially where there are multiple pressures, for example, commercial and political;
- Absence of leadership, especially for young graduates who lack experience;
- Lack of good ethical culture within organisations;
- The complexity of privacy issues;
- Lack of civic education;
- Lack of effective corporate governance;
- Lack of foresight by many in respect of implications for the future;

- Lack of sufficient numbers in a profession to make an impact; and
- Lack of public knowledge about alleged breaches.

Others acknowledged the increasing conflict between economic pressures and ethics; and the general ethical climate. For example, comments were made concerning the changing perceptions of young people regarding what is ethical.

“I can tell you the whole brand new range of audiologists who are just about to graduate through several of our universities do not consider a whole range of the significantly unethical things that many of us who are a little older and arguably wiser to actually be unethical...” Audiologist

“Most of our issues deal with over servicing and under servicing. So you get the self-interest of over servicing a client, pressures if you are an employee of say a health fund to under service..., so these become very difficult issues” Dentist

“I think that there is an inability to withstand pressure. Pressure from within the organisation and also within the firm, the pressure from the client...how do you make an independent and objective judgment?...very often the Institute is caught between firms that have conflicting commercial interests and we are suppose to be neutral.” Quantity surveyor

“We have talked about cultural change and moral and value change, but generational change is a major threat for ethics which we should try and pick up somewhere”. Engineer

The lack of good leadership and effective corporate governance and ill-culture were also seen as important elements giving rise to ethical failures.

“One of the significant issues in my analyses is what I call human risk ... to do with the personality of the client and the personality of the professional adviser. The culture in some organisations actually rewards bullying or bullying type of executives. I’ve come across lots of them, and it is an issue for you as a professional in how to manage these situations.” Actuary

“I think that we really need to identify lack of good corporate governance as a real cause of ethical threats.... It really forms the basis for ethical behaviour in corporations. It is something that is not necessarily well understood by Boards of Directors - there are no standard competencies for Boards of Directors of boards. Many of the members of our professions will find themselves on boards and will need to understand those governance competencies and governance ethics as much as they understand hopefully the ethics that applies to their professional practice.” Engineer

Examining possible safeguards to minimise ethical threats

Safeguards are systems and procedures which are established either within a professional body or a firm, in order to minimise the threats or risks of unethical

behaviour. Safeguards may include a prescribed education process before one becomes qualified, the code of ethics, a quality control system, continuing professional education and so on. While there were a number of safeguards discussed by the focus group participants, there were some issues which were highlighted.

General control mechanisms

Many professions have strong ethical codes that convey messages of professionalism and other ethical conduct. Some professional bodies take a more flexible approach while others require some apply more explicit commitment. Some participants also highlight the need to reinforce ethical commitment through an induction process.

“We stress the absolute essentiality of impartiality. We don’t allow any departure from that, but we don’t require people to be independent. We require them to be free from influences on their impartiality, such as conflicts of interest and so on, or at least have declared them. There is sort of a reasonable range of outcomes and we expect people to be in that reasonable range” Actuary

“The other control is that they are not allowed to take any contingent fees for any matter that is held before a court..., they have to exercise extreme care in considering success fees. We see the essential control being that the advice is not affected by advocacy.” Actuary

“We have 50% of the profession in the minerals industry, but we are different from other professions in that we are an industry and cover all professions within that industry such as geologists, mining engineers etc. ... so we have a very diverse lot. When members join they sign off to abide with our code of ethics and by our other codes such as the value of minerals codes to cover reporting to the ASX. I think we don’t spend enough time in our induction processes talking about ethics and what it means by signing off on those codes.” Mining and metallurgy representative

“Interestingly when we polled our members, the presence of our codes of ethics and our technical practice codes and the disciplinary system seemed to be one of the most valuable things to our members in terms of being able to preserve professional standards and being able to enhance or maintain the reputation of the professionals that we represent.” Mining and metallurgy representative

Peer Review

For some professions, such as the actuaries, there are peer review processes within firms. Some firms also brought in external peer reviewers. However, sole practitioners or smaller practices may not have established such a system. Similar approaches are adopted in other professions with the encouragement of the professional body, for example, planning. However, one can practise as a planner without becoming a member of the Planning Institute of Australia. Around 90% of the planners are sole practitioners. In other professions, such as the veterinary

profession, peer review is not required but is an independent decision for individual practices/practitioners.

“Australians are pioneering statutory actuarial reporting for insurance companies. Progressively in other areas of practice we are introducing independent peer review. Someone completely independent of the practitioner and of his or her firm will have to sign off that the piece of work was to an adequate standard. This is empowered by the HIH case because frankly there was intimidation and that sort of stuff in relation to the actuarial work done. It was a factor not in bringing the company down but in the timing of when it went down.” Actuary

However where the body of professionals is relatively small, there are advantages of peer review processes.

“When members are involved in litigation with their client we go back to the code of conduct. If we review using another professional we stress that we actually take a very neutral stand. We don’t have as many members as other organisations...there is the possibility that the two quantity surveyors could be our own members as well. We are lucky in a sense that we don’t have many of these self- review threats that have come up, but they have occurred, and what we have done in that case is that we go back and assess against the code of conduct which we stick very close to”. Quantity Surveyor

Disciplinary procedures

Some organisations have established ethics committees to be incorporated within the disciplinary committees (e.g. AUSIMM). However, in other organisations, like the Australian Computer Society, there is a separation between the disciplinary committee and the ethics committee. The Dental board has similar arrangements, while for the National Institute of Accountants all cases are heard by a tribunal. In the actuary profession, there is a confidential advisory process which provides support for those who encounter ethical problems. However, there is a potential difficulty in that there may be potential conflict of interest and commercial confidentiality issues. This service will most likely be serviced by retired practitioners.

One example of a disciplinary process consists of a three tiered structure, similar to a committal hearing, a trial and then an appeal process. This process is activated only after a complaint is made.

In professional disciplinary processes it is necessary to recognise and understand the differences between an ethical breach and competitive actions as illustrated by the quotes below.

“We have to discern whether it is about competition, a commercial matter, or whether it is actually an ethical breach. The majority of complaints are brought against fellow practitioners. Probably 80% of the issues brought before our ethics committee relate to transgressions of our technical codes of practice and almost exclusively they are brought by other practitioners that

have been confronted by aspects of their work". Mining and Metallurgy representative

"From a health professional point of view, 90% of the claims are from patients direct to the Institute on the basis of alleged unethical behaviour."
Radiographer

"Ours are probably 90% from public and 99% of those would be in relation to destruction of information prior to a given year. Basically there are disposal schedules which state when you can actually dispose of records. And the public seem to interpret them in their own manner..." Record Management Professional

Continuing Professional Development (CPD)

A few professional associations were undergoing reviews of their education policies relating to ethics. There were mixed responses concerning continuing professional development (CPD). In some instances, participants indicated that CPD may not be effective due to the lack of guidance and perceived relevance. On the other hand, the shortage of professionals in any particular field was a factor in ethical problems being overlooked.

The veterinary profession is to introduce a points-system to ensure professional development is undertaken. Most of the state boards regulating veterinary surgeons in Australia require members of the professions to undertake continued professional development. The AVA has set up a tri-annual point system, where basically an hour of structured lectures/seminars equates to one point. One must acquire 120 points within 3 years and by doing so it more than accommodates each of the veterinary surgeons for their voluntary requirements.

Other safeguards identified were a requirement for a certain number of hours of Continuing Professional Development and a Quality Care Practice (QCP) accreditation framework. The latter is a voluntary system in which a QCP standard is maintained. On line training was another option being developed by some professional bodies.

"We are certainly looking at instituting that, more on a voluntary basis to start with, but certainly focusing on ethics. We are looking to have a self study course of law. Short answer questions, that every member will be expected to undertake every three years to keep their membership...specifically focused on ethics, so it has been recognised as very important" Computer scientist.

Others alluded to the fact that effective CPD may not be attained, especially with sole practitioners, and that ethics was not a popular topic in professional development, although many understand the importance of ethics.

“CPD is mandated in our profession because of consumer expectations. However we did a world wide survey of its effectiveness and found it to be about zero. Unless you have this ethical drive to stay up there it won’t be effective. Satisfying some CPD requirement is not a good performance indicator.” Computer scientist

“Well we advertise it. Part of our clinical certification is dependant upon maintaining CPD. You set the parameters but whether a person has kept up through the process is another question... We find that sole practitioners get into more strife than those working in a group... I think you’ll find CPD if you work with peers rather than solo”. Audiologist

“One of the issues for us as a professional association is that ethics and discipline are not hot topics and to run a professional development program on ethics does not attract many takers.” Engineer

Ethics Education

Participants discussed their mixed perceptions of ethics education. Others also pointed out the importance of guidelines for those who teach ethics. Although some participants believed that family upbringing has a significant influence on the individual and it is difficult to ‘compete’ with it, it was generally agreed that ethics education was also essential.

“Trying to encourage people to adopt proper ethical behaviour or to do the right thing is in fact taking over from what in years gone by has been a gradual education process through the family.... It’s difficult to teach somebody when they are 25 years old, the difference between right and wrong when they have had no encouragement through their family structure in their very early years.” Accountant

“Understanding the difference between the rights and wrongs ...is an innate quality you shouldn’t have to teach people about. The self-interest threats seem to me to be all focused on the personal qualities of people which have come up through their family training...the risk of loss of status, loss of money, loss of job, whatever overrides doing the right thing attitude. So I think in many ways we are competing with family training. That’s why I would be a very strong advocate when we are talking about education. We have got to go right back as early as it is possible, even down into the secondary schooling just to make sure that if there is any gap in the educational scene, it can be taken up and not left to the professionals to develop.” Accountant

“I do think that we need more education here ...all undergraduates learn about the relevant legal requirements... so all professional groups learn about the law in some way. The training in connection with ethics is seen by a lot of people as a ‘a personal issue, so you’re on your own’. But we cannot desert the students and the young professionals like that... I think we should give them ethics education in their professional year as well as through the professional bodies.” Law academic

However a number of participants also saw the important role in ethics education to be undertaken by the professional bodies.

"We as an Institute have to play a role in tandem with what is happening in the first years in university..." Quantity Surveyor

"I wonder if we are preparing our companies and mentors properly in that area because surely that is the way to get the message through." Engineer

"With respect to education, particularly pre-university education, the Australian Computer Society has funded at least one project on teaching computer ethics in high schools. Perhaps it is easier in the computer industry to address issues like plagiarism and downloading software..." Computer scientist

There was also the view that ethics education should commence earlier in the process, such as in secondary schooling. Also the approach of ethics education should include both reflective principles and rules and disciplines.

"So the earliest we can get at it is probably secondary school, if somebody wanted to go to primary school level, that would be fine. It is a question of developing some innovative programs and getting the government to agree that they can be introduced into schools." Accountant

"Business students more so than other disciplines need to be exposed to ethics because they come across problems in a range of different areas; people like doctors and lawyers have to do ethics as part of their undergraduate degree, but business students don't. But I do think that education is the answer to discuss this situation." Law academic

"There are legal advisers but there are no ethical advisers so where do young professionals turn to solve ethical dilemmas, apart from their professional body. If they had a bit of background knowledge it would really help them... to be more reflective about ethical issues they have to be more knowledgeable. They cannot reflect in ignorance, they have to have the knowledge." Law academic

"If we are to teach ethics, then teaching has to be part of the carrot and stick approach. If you join a professional organisation you are bound to comply with its rules and if you don't comply with the rules there are some penalties that might flow." Mining and metallurgy representative

In general there was substantial support expressed for this project and it was hoped that the project would provide guidance as to how ethics education should be implemented.

"One of the outcomes I'm looking for when you eventually report back on this is actually being able to identify what ought to be in an ethics course. The Australian Computer Society was the first computer society worldwide to

mandate that an undergraduate course in ethics for a computer course must be accredited by the ACS. So you cannot be a member of the ACS unless you do certain thing; several other societies around the world have now take that up. The major drawback is that we don't mandate the content. I hope that is one of the things that will come out of this." Computer scientist

One professional body indicated that it had already commenced working towards an ethics education and development system.

"We instigated some ethics training for pharmacists in the pre-registration course about 3 years ago. We work with a university, or they can take their own initiative to build a more structured ethics program in the undergraduate course. We take that into consideration when we run workshops for ethics. We have now got together with the St. James Ethics Centre to design a workshop which is basically a forum for discussing ethical issues that come up in the pre-registration year. It empowers those people to make decisions about things that they may encounter in their pre-registration year.... We found that you can tell them as much as you like about ethical issues and go through scenarios and how to get through them, but its not actually until you place them in a situation with all the barriers and conflicts that will actually impinge on them in practice that they find it difficult the make that decision. It is a lot about courage and experience and we try to tell them early in their career they are going into a situation where the behaviour is ingrained and its an opportunity to make a difference and change the way the practice is being run" Pharmacist

Understanding the differences between ethics and standards

Participants also referred to the distinction between ethics and standards and that education needed to draw out this distinction. The debate demonstrates that ethics is the foundation of standards and the link must be clearly made.

"Many professions these days work in a quality assurance environment... like independent peer review.... Unfortunately that can at times lead to a failure to understand the difference between ethical behaviour and standards..." Engineer

"... the issue is that a quality assurance system doesn't necessarily guarantee a quality output, it guarantees quality processes. At the end of the day that quality output still may depend on ethical standards". Engineer

"We are developing a draft statement for managing knowledge and we have been trying to explain the differences between standards and ethics...The standard means nothing if there isn't an ethical base on which to apply the standards." Records Management Professional

"We obviously have to have standards and rules, but we cannot have them to cover every situation, we wouldn't want them to. But if we push that side too

hard, we might neglect this whole area in between and let a whole lot of things slip through the cracks between the rules and standards.” Computer scientist

“I think you can only do so much to educate an individual, but we as institutions can set standards... They may not have a clear cut idea of what is ethical, when they work in a firm that states ‘This is our ethical standards, this is our best practice’. They will be educated in the work place environment.”
Quantity Surveyor

Enforcement

Participants were concerned that there should be sufficient mechanisms to support the enforcement of standards and ethics.

“Enforcement is another thing...So I think that you need a bit of everything within institutions itself. You could be practicing for so many years but you still need to have continuing CPD.” Quantity Surveyor

Maintaining objectivity can be a problem. Some organisations keep an expert witness register to assist in ensuring the credibility of reviewers.

In the computing industry, there is an accepted degree of scepticism relating to the quality of software, which can lead to a concern about ethical breaches when the issue is really about differences of professional opinion.

“I think, you can review another’s work and come to the conclusion that that work was wrong or incorrect, but there is also a need for professionals to understand that a difference in professional opinion is not necessarily an ethical breach. That is a difficult message to convey to consumers in particular. So I think it also needs to be recognised in the profession and in the general community that differences of professional opinion aren’t necessarily unethical”. Engineer

“I suspect that in the computing industry from this list that intimidation threats are probably one of the biggest worry. I suspect that in most cases it’s implicit intimidation and not necessarily explicit at all... there is a common belief, that is probably true, that all software is going to have bugs, so in a sense it doesn’t matter too much.” Computer scientist

“We are forced to accept when we buy off the shelf software which says that basically, if this software doesn’t work, bad luck. So I think that if anybody tries to take the high moral ground, a programmer or a systems developer, they probably do quite rightly feel that they just won’t be around for very long because there is this rush to get things out quickly.” Computer scientist

Mentoring support

Participants also supported mentoring as a useful mechanism to develop ethical behaviour. Mentoring was seen to be especially important for newly recruited professionals.

“For fresh graduates that come in and want to join our Institute, we actually have a practicing Quantity Surveyor that has to give them so many hours of mentoring over a three year period.” Quantity surveyor

“We are introducing very soon a mentoring program that will start with final year graduates being linked to a practicing professional for their first year in practice.” Planner

On the other hand, some professional bodies have already embarked on various initiatives to enhance the development of ethics within their profession.

“We actually got a group from the Centre of Applied Philosophy and Public Ethics at Charles Sturt University to do some scenarios based on our code of ethics. They’re available as a self assessment, so that now members can go and look at the situation they may find themselves in and there is advice on how they would be expected to act or react under our code of ethics. They are able to call someone or seek further advice on how they should act. We thought that would be a way of giving more consistent advice. Those scenarios were vetted before they were placed on the website for members. We are also undertaking a project looking at ethics in the industry, to develop an ethical framework and take it to another level.” Computer scientist

Another example that was discussed was a graduate mentoring system practised by the Australian Veterinary Association (AVA). The AVA has in place a scheme called “Graduate friendly practices”, which is audited by the AVA itself. When practices enter the scheme they agree to maintain a standard of practice and to mentor new graduates during the first year of their training. The scheme is set up to address some skill limitations and the possible exploitation of new graduates that has occurred in the past.

“The problem is the lack of assistance or a structured framework like a mentor system or a referral framework or something like that that the undergraduate becomes familiar with from the beginning... having access to frank and open discussions from the beginning of their career ... I think this would be probably be appropriate for any profession...open and frank discussions in articles, journals or newsletters of the association on relevant ethical issues, so that they become part of the profession, rather than hidden in the closet, which we tend to do.” Pharmacist

Accreditation system

Participants also discussed some of the initiatives which are being undertaken by different professional bodies, including membership accreditation systems and mentoring.

“The Computer Society was the first computer society worldwide to mandate an undergraduate subject in ethics for a computer course to be accredited by the ACS. You cannot be a member of the ACS unless you do certain things; several other societies around the world have now taken that up. A major drawback is that we don’t mandate the content...universities around Australia can teach what they like in an ethics subject - as long as the ethics subject exists the course is accredited. So I would like us to be able to say, that in an undergraduate course there are specific things that ought to be in the course if it is to be accredited by a professional society. I hope that is one of the things that will come out of this.” Computer scientist

Many participants pointed out the importance of a structure which mandates the competency standards to be achieved before a person becomes a qualified professional.

“I’m wondering if a significant factor here is whether or not your particular profession has public authentication. You can’t practice as an actuary if you don’t belong to the Institute of Actuaries..” Actuary

However, not all professionals in the self-regulating professions have been accredited or are members of professional bodies. For example, only 20% of information technology practitioners are members of the Australian Computer Society. It is not compulsory for IT professionals to join a professional body. However, 96% of all audiologists are members of Audiology Australia despite it not being compulsory. In the Radiography profession, only 53% are members of the Institute; all the others were basically accredited years ago through government registration.

“We are looking to instigate another level of membership. At that level it will be mandatory, but whether you go to that level is voluntary.” Planner

“What we are doing is creating an accreditation process within our industry to accredit the various clinics, like a quality accreditation type program associated with clinical standards and best practice; we will be encouraging all our members to take on board this accreditation program. It’s happening right across the healthcare sector in a variety of ways. We will be actively encouraging them to advertise their accreditation...” Audiologist

FUTURE DIRECTIONS

A number of issues have been discussed in relation to the actions to be undertaken in order to help develop and maintain ethical behaviour and attitudes. Awareness at an early stage and an open system to deal with ethical problems is regarded as the way forward. The researchers believe the following suggestions are worthy of consideration by the member associations of Professions Australia, and also by Professions Australia itself.

A Framework approach to ethics education and development

Many participants pointed out the importance of a framework approach. The view was that education, CPD and systems to support professional standards such as quality reviews and accreditation should be examined in a cohesive manner to ensure professional values, ethics and attitudes are developed.

Participants were interested in a framework which provides for the development and maintenance of ethical standards and behaviour as a long term goal. One group also indicated its interest in applying the four-components model of James Rest (1983), which was referred to during the focus group discussion. However, there was also the idea that some legal support system is necessary for upholding ethical standards across the professions.

In general, there was strong support for an ethics education system to provide the knowledge and skills required as a professional service provider to support ethical decision making. This did not mean however that support from the professional organisation to underpin ethical conduct was not equally important.

Other related issues of implementation

To support effective implementation of ethical standards in the professions there are a number of related issues that participants thought should also be addressed. These include meeting the needs of members who have been trained overseas, regulatory processes, leadership within the profession and firms, and ensuring the code of ethics is relevant and operational. Others also pointed out the importance of sound and fair regulatory procedures within professional organisations to support officers managing ethics complaints. Leadership was also seen as an important element in underpinning ethical behaviour.

Some suggestions regarding the delivery and implementation of the project findings were discussed with some participants recommending greater alignment in the terms of ethics for individual professional bodies and Professions Australia. Given these suggestions from focus group participants about future directions in ethics education for member bodies of Professions Australia, together with the analysis of the focus group interviews, the following summary of findings and recommendations are proposed by the research team.

SUMMARY AND RECOMMENDATIONS

In summary, Phase 1 of this research project identifies the expectations of professional qualities of the diverse group of professions, and evaluates the nature and causes of ethical threats faced by these professionals. The findings include a range of safeguards some of which are already established in various professional bodies. In summary the study highlighted that:

- Participants supported the view of upholding the public interest, provided that there is a clear understanding of how the concept should be applied

giving consideration to the interests of different stakeholders and their different perspectives.

- The five categories of ethical threats, namely, self interest, self review, advocacy, familiarity and intimidation threats capture the key ethical threats faced by professionals. Other ethical threats typically involve specific conflicts between parties and the public.
- The causes giving rise to ethical failures include those related to the environment and some individual factors. Examples concerning the environment related to the lack of effective governance, cultural differences, the presence of opportunities and management rationalisation. Examples concerning individual professionals include the inability to withstand pressures and the lack of ethical knowledge.
- A variety of structures of professionalisation and education processes were identified in the study. Some professional organisations have well established safeguards to prevent ethical threats from compromising professional behaviour.

A key factor which influences ethical behaviour is a clear understanding of how the public interest aligns with the needs and expectations of primary stakeholders. The researchers appreciate that there are diverse perspectives of stakeholder interests and professional structures which encompass different education and professionalisation processes among the member associations. The researchers recommend that a broad based ethics education framework be developed to ensure:

- Professional body members understand the nature and expectations of a profession, including the public interest and other professional qualities;
- Appropriate knowledge and skills are learned to equip professional body members in managing ethical threats;
- A system of continuing education and training to be put in place to foster ethical judgment and behaviour;
- Member associations are provided with practical recommendations of institutional strategies and structural issues; and
- A joint effort of promoting and maintaining ethical behaviour between Professions Australia and its member associations is enhanced.



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Appendix 1: Focus groups participants

Sydney Professions Australia Forum: Sydney 28 November 2005

Title	First Name	Surname	Institution
Mr	Tim	Jenkins	Institute of Actuaries
Ms	Domenica	Baskin	Pharmaceutical Society of Australia
Mr	John	Ridge	Australian Computer Society
Dr	Andrew	Easton	Australian Veterinary Association
Ms	Tania Barbara	Pilkington Mescher	Planning Institute of Australia University of Sydney(eco & law)
Dr	John	Baguley	University of Sydney (Vet)
Ms	Bev	Clarke	Professions Australia

Melbourne Professions Australia Forum: Melbourne 1 December 2005:

Title	First Name	Surname	Institution
Ms	Monica	Persson	Audiology Australia
Mr	Richard	Carter	AUSIMM
Ms	Dimitra	Tsucacas	Pharmaceutical Society of Australia
Mr	Tony	deFina	Engineers Australia
Mr	John	Matthews	Australian Dental Association
Mr	Don	Larkin	AUSIMM
Mr	Reece	Agland	National Institute of Accountants
Mr	Emile	Badawy	Australian Institute of Radiography
Mr	Chris	White	Institute of Actuaries of Australia & Uni of Melbourne
Mr	Oliver	Burmeister	Australian Computer Society
Ms	Kate	Walker	Record Management Association
Ms	Bev	Clarke	Professions Australia

Canberra Professions Australia Forum: Canberra 5 December 2005

Title	First Name	Surname	Institution
Mr	Trevor	Murphy	CPA Australia
Ms	Marion	Hoy	Records Management Association of Australasia
Ms	Doreen	Tan	Australian Institute of Quantity Surveyors
Mr	Grant	Martin	Pharmaceutical Society of

			Australia
Ms	Ann	Ryle	Engineers Australia
Mr	Rupert	Grayson	Engineers Australia
Mr	Rolfe	Hartley	Engineers Australia
Prof	John	Weckert	Charles Sturt
			University(Computer)
Ms	Rosalie	Roberts	Planning Institute of
			Australia
Ms	Bev	Clarke	Professions Australia

Researcher: Philomena Leung
Research Assistant: Heather Leslie

Appendix 2:

Focus Groups Proceedings

Introduction (5 min)

The researchers will introduce the project aim and objectives, together with the structure of the focus group discussions.

General information (15 min)

An introduction of a fact sheet which will be given to all participants including:

- Meaning of ethical standards applicable to professionals;
- Types of ethical threats and failures
- Key discussion topics

Focus group discussions

1 HOW IMPORTANT ARE THE FOLLOWING PROFESSIONAL QUALITIES? (15 min)

- Serve and maintain the Public Interest
- Be straightforward, honest and sincere
- Ensure objectivity and Independence
- Maintain competence and due care
- Observe confidentiality and professional standards of behaviour

Are there any other professional qualities which are ranked as important as the above list?

2 WHAT ARE THE DIFFERENT TYPES OF ISSUES HAVE YOU ENCOUNTERED? (30 min)

Self Interest threats

- A professional giving advice to another to satisfy the personal interest of a third party or related third party?
- A professional who compromises the quality of a job in order to obtain a second job?
- A professional who recommends a course of action in order to conceal his/her mistakes?
- A professional who compromises information to pursue a personal benefit?
- A professional having a financial interest in or with a client which is directly related to the matter he/she is engaged to perform;
- A professional firm is economically dependent on a powerful client;

- There is a close business relationship between the client and the professional;
- There is a potential employment opportunity with a client which the professional is interested;
- There is the concern to lose a client which is important to the professional;
- There is contingent fees involved in the professional engagement;
- There is personal relationship involved with key personnel of the client;
- There is financial relationship involved with key personnel of the client.

Self review threats

- A professional who is responsible to evaluate his/her own previous work
- A professional who discovers significant error in the work of another professional in the same practice
- A professional is responsible in reviewing work he/she previously carried out as a client
- A professional who is responsible in reviewing work of another who was previously a superior to the professional
- A professional who is performing a service for a client that directly affects the subject matter of the review engagement

Advocacy threats

- A professional is promoting an entity when he/she is at the same time performing professional engagement with the entity;
- A professional acts as an advocate on behalf of a client in litigation or disputes
- A professional who acts as an advocate on behalf of an entity in which he has a professional engagement relationship
- A professional who advocates for an entity or a person to protect self interest

Familiarity threats

- Having a close or immediate family relationship with a key staff member of the client;
- An engagement in which a former senior professional becomes an influential person of a client;
- Accepting gifts or preferential treatment from a client which is clearly significant;
- Having a long association with the client.

Intimidation threats

- A professional is being threatened with dismissal or replacement in relation to a professional task or engagement;
- A professional is being threatened with litigation;

- A professional is being pressured to reduce or compromise the required standards or extent of the work performed in order to reduce fees.

Any other issues?

3 WHAT ARE THE CAUSES OF ETHICAL THREATS? (20 min)

- Lack of knowledge in professionalism and ethics
- Lack of ethical sensitivity
- Lack of ability to prioritise interests
- Inability to differentiate significant issues
- Inability to withstand pressures
- Lack of ethical decision making skills
- Lack of ability to make independent and objective judgement
- Lack of understanding of the issues and consequences
- Organisational and peer pressures

4 HOW CAN WE ADDRESS THE THREATS AND IMPROVE? (25 min)

- Through education and accreditation processes
- Through continuing education development
- Through strong disciplinary and monitoring policies
- Through governmental intervention
- Through working with other organisations to provide an ethical environment and culture

5 CONCLUSIONS (10 min)