

## **Ethics in the Workplace: Social Responsibility and Accountability**

### **Setting the Stage: Questions to Think About**

This module plan gives background on the changing ethical environment in the world of work and briefly discusses some ethical models and legislation. Students are then given several exercises where they can apply these principles to a setting/issue that they can relate to.

1. What ethical responsibility does someone have to take action when they have observed someone else do something that is immoral or unethical?
2. At what point does an individual become accountable for the actions of another person?

### **Introduction**

The ethical issues facing managers and employees in the workplace have grown significantly in the last several years. In the aftermath of corporate scandals companies are being held to higher standards. Also, employees are being held accountable for their actions. As employees, students will be faced with situations that will test their honesty, integrity, and sense of fairness and responsibility.

### **Educational Objectives**

Have students:

1. understand the importance of ethics for organizations and their employees.
2. identify both ethical and unethical decisions involving the workplace.
3. understand the idea of social responsibility.
4. understand the importance of accountability in one's work.

### **Core Subject Areas and Grade Level**

English 9-12  
Social Studies 12

### **Core Values Emphasized in this Learning Module**

#### **Honesty**

Possessing truthfulness, candor, or sincerity. For example, is it okay to steal pens, pencils, etc. from your job to use as school supplies?

#### **Responsibility**

Being accountable for one's actions. If you witness a crime committed by another employee, are you obligated to report it even if you were not involved?

#### **Fairness**

The condition of being just or impartial. Does the student realize that fairness includes other parties such as customers and stockholders, not just what is fair to other employees?

**Integrity**

The quality of possessing and steadfastly adhering to high moral principles and professional standards. This module examines whether it is more important to do what is right for your job or company or to protect your friend that is violating rules.

**Key Concepts and Vocabulary**

Key Concepts:

- Ethical Models: Utilitarian, Moral Rights, and Justice
- Concepts Of Social Responsibility: Stakeholder and Contemporary
- Whistle Blowing
- Accountability

**Vocabulary:****Accountability**

Accountability is an obligation or willingness of an employee to accept responsibility or to account for his or her actions.

**Amoral**

Amoral behavior lacks moral sensibility. An amoral employee does not care about right or wrong. They are neither moral nor immoral.

**Business Ethics**

Business ethics are the ethical or unethical behaviors by a manager or employer of an organization.

**Defamation**

Defamation is the act of harming the reputation of a person by written (libel) or spoken (slander) statements.

**Ethics**

Ethics refers to beliefs about what is right and wrong or good and bad in actions that affect others.

**Immoral**

Immoral behavior differs from what is considered to be right or proper or good. This behavior does not follow ethical or moral principals.

**Justice Model**

According to this model decisions and behaviors should equitably distribute benefits and costs among groups and individuals.

**Moral**

Moral behavior is behavior that is considered to be right. These actions are controlled by one's conscience or ethical judgment.

**Moral Rights Model**

According to this model decisions should be consistent with the fundamental rights and privileges of the individual.

### **Sarbanes-Oxley**

The Sarbanes-Oxley Act of 2002 legislates acceptable corporate conduct. It establishes new standards for corporate accountability and penalties for corporate wrongdoing.

### **Social Responsibility**

Social responsibility is the idea that businesses should not function amorally. Instead they should contribute to the welfare of their communities

### **Stakeholder**

Companies should strive to be responsible to five main groups. These include : customers, employees, investors, suppliers, and local communities.

### **Utilitarian Model**

This model supports the idea that the ethical decision is the one which provides the greatest good for the greatest number of people.

### **Whistleblower**

A whistleblower is someone who reveals something covert or who informs against another. In the workplace, this would be an employee who reports any misconduct to superiors, government agencies or the public.

### **Suggested Time for Instruction**

Two to three class sessions

### **Background for Classroom Activities**

The ethical issues facing employees at all levels have grown in significance in the last five years. Much of this resulted from government investigations showing that Enron hid debt and losses, and manipulated reported earnings? Enron's unethical behavior resulted in thousands of lost jobs, as well as jail sentences for top management. Many employees lost all the money they had for retirement.

Stakeholders, including stockholders, customers, and employees are looking more closely at how internal decisions are impacting them. They are also becoming more sensitive to having their names associated with companies that are perceived to be following unethical practices.

Governmental agencies are also becoming involved in ethics issues. Stockholders and citizens are pressuring their Congressmen to pass laws that will protect stakeholders from managers that may follow unethical, but not necessarily illegal practices. At the federal level these laws range from the Civil Rights laws to a more recent law, the Sarbanes-Oxley Act.

The Civil Rights Laws protect employees from acts of discrimination and harassment based on such things as gender, race, national origin, religion, and age. The Sarbanes-Oxley Act protects employees of any publicly traded company from discharge, demotion, suspension, discrimination, or harassment as a result of reporting evidence of fraud. Other whistleblower laws have been passed at the state level.

As students venture into the workplace they will face various ethical issues. They will witness or be tempted to participate in “so called” victimless crimes. They will sometimes observe unethical actions being carried out by other employees or even their supervisors. The questions that they will face are: “Do I tell or do I keep my mouth shut, my head down, and do my work?” and “If it really isn’t hurting anyone, why should I cause trouble?” These are not unreasonable questions to ask. The news media has reported stories of employees of major companies, such as Wal-Mart and Trane, who have been fired after blowing the whistle on fraudulent activities.

### **Ethical Models**

There are three ethical models: the utilitarian model, the moral rights model, and the justice model. These can be used to determine whether a decision or a behavior is ethical. Although all of these models are based on related principals, they take a somewhat different approach to judging ethical behavior. Sometimes these models can lead in conflicting directions. However, if a proposed behavior can be supported by all three models, the decision maker can be confident that he or she is making an ethical decision.

- **Utilitarian model.** The primary goal in this model is for the employee’s behavior to provide the greatest good for the greatest number of people. When making ethical decisions based on this model, the employee should focus on the needs of the stakeholders. These include customers, suppliers, employees, shareholders, and the community.

Providing the greatest good for the greatest number of stakeholders should result in maximizing profits. According to this model, the employee should not have interests that conflict with the goals of the organization.

- **Moral Rights model.** The primary goal of this model is to keep an employee’s behavior consistent with the fundamental rights and privileges of individuals and groups. This includes such rights as the right to privacy (use of personal information), the right to a safe and healthy workplace, and the right to freedom of speech (whistleblowing).
- **Justice Model.** The primary goal of this model is to ensure costs and benefits are fairly distributed among individuals and groups. This model is based on three principals:

*The distributive justice principle* that suggests that people should not be treated differently based on some characteristic such as gender, race, or income.

*The fairness principle* which states that employees should follow the rules of the organization if they are fair and employees get benefits from the company. For example, they should show up for work on time if they are getting a paycheck.

*The natural duty principle* has three parts. First, ethical behavior should be based on universally accepted obligations such as helping others in need (without excessive personal loss). Second, one should not harm or injure another (employee, customer, organization). Third, one should follow the rules of just institutions.

### **Concepts of Social Responsibility: Stakeholder and Contemporary**

Social responsibility is the attempt of an employee to balance his or her commitments to groups and individuals in its environment, including customers, other businesses, employees, and investors.

- **The Stakeholder Model of Responsibility**

Most companies that strive to be responsible to their stakeholders. They concentrate on five main groups: customers, employees, investors, suppliers, and local communities.

- **Contemporary Social Consciousness**

Social consciousness and awareness continues to evolve. Companies are moving towards an enlightened view stressing the need for a greater social role for business. For instance, Sears and Target stores refuse to sell handguns and other weapons.

Areas of social responsibility include:

- Responsibility to the employee. This includes protection from discrimination and harassment as well as providing a safe and healthy work environment.
- Responsibility to the customers. This includes fair labeling, safe products, and honest advertising.
- Responsibility toward the environment. This may include using methods of production that do not pollute and recycling.

### **Whistle-Blowing**

A whistleblower is an employee who reports organizational misconduct (unethical or illegal) to his or her supervisors, to a government organization, or to the public. Whistleblowers are protected under Sarbanes-Oxley (see Vocabulary) and under some state laws. However, even with protection, whistleblowers are often afraid to come forward. They fear that they will be labeled a “snitch”, a “rat”, or a “tattletale”. Even worse, they may fear reprisals from their co-workers or the company itself.

David Windhauser was the former controller for Trane, a heating and cooling company. He complained to his supervisor that managers were fraudulently recording expenses on financial statements. A month later, in November 2003, Trane fired Windhauser. The company defended its actions to the Labor Department stating it fired Windhauser because he was incompetent. Last fall Windhauser became the first employee under Sarbanes-Oxley to obtain a Labor Department order for his former employer to rehire him. But instead of doing so, the company spent months fighting the order before settling with Windhauser in April 2005.

### **Accountability**

Accountability is an obligation or willingness of an employee to accept responsibility for his or her actions. The employee is expected to produce quality work and report the outcomes, both positive and negative, to his or her supervisor. Accountability always flows upward. For example, an employee making burgers at Burger King is accountable to his or her manager. In the wake of corporate scandals such as Enron and MCI, corporate leaders are being held accountable to various stakeholders such as shareholders and employees for their actions.

In Britain, accountability has been formally identified by the government since 1995 as one of the *Seven Principles of Public Life*. There public officials are held accountable to the public for all of their decisions and subsequent actions.

### **Description of Classroom Activities**

Ethical issues in the workplace are eventually confronted by almost everyone. Students are often confronted by such issues as they get their first jobs and enter the workforce. The following case studies and activities provide examples of how this is so.

### **Activity #1. Case Study: Reporting the Unethical Behavior of a Friend**

Describe and discuss the three ethical models of behavior (utilitarian, moral rights and justice). Write the definitions of these models on the board.

Copy and distribute the following case study. Read it aloud in class.

Billy Bratson turned sixteen last month. His dad is taking him to take his driving test on Saturday. He is very excited because he dreams of owning his own car. His older brother, Mike, has a 1994 Ford Mustang SVT Cobra two door coupe that he bought with the money that he earned from his grass cutting business. The car is red with tan leather seats and is in excellent condition. Billy is very excited because Mike is going to be a freshman at Florida State University in the fall. He just found out that freshman are not allowed to have cars on campus. Mike, therefore, has offered to sell his car to Billy for \$3000. But Billy is facing a dilemma.

Billy had a hard time getting a summer job to pay for the car. His best friend, Derrick, helped him to get a job at Burger Heaven. This is a neighborhood fast food restaurant where Derrick has been working for six months after school. Derrick and Billy have been best friends since first grade. Derrick has always been lots of fun, but sometimes his sense of mischief has gone too far, and he has gotten Billy into trouble. The two of them have spent several long afternoons in the Assistant Principal's office due to one prank or another. All of these pranks, such as putting bubbles in the school fountain, have been harmless so Billy usually went along with them.

Billy had been working at Burger Heaven for one week when one Monday morning, Derrick came to work with a cold. Maybe this was the reason that he was cranky, and bored and wanted to make some mischief. Every Monday and Wednesday, the kids from the local day camp come to Burger Heaven after swimming in the local pool. They are messy, noisy, and they misbehave. Derrick thought it would be fun to do something to them. That day he and Billy were in charge of assembling the burgers. Billy's job was to put the ketchup on the bottom of the bun and to put the cooked burger on the bun. He then passed the burger to Derrick who put the cheese on the bun (if the customer wanted a cheeseburger). He then topped it with pickles and onions.

Derrick thought that it would be fun to spit on the burgers before he finished assembling them. He said, "if the 'little monsters' catch my cold, they might not be in on Wednesday."

Summarize the case study with the students: in this case, a teenager, Billy Bratson, starts his first job in a fast food restaurant. There he witnesses another employee, his best friend, spitting on the hamburgers. Billy realizes that this is not only against the rules, but may be considered criminal.

Ask students to write a short essay addressing the following questions:

1. What would you do in this case? Would you tell the supervisor what Derrick was doing? Use one of the ethics models to support your answer. What are the possible outcomes of your decision?
2. What if you knew that Derrick had a disease, such as hepatitis, that was more serious than just a cold?
3. Does Billy have a social **responsibility** to the customers?
4. Should Billy be held accountable for Derrick's behavior?

In your assessment of the student essays the following interpretations can be taken into account for each question:

**Interpretation for Question #1.** Billy should tell the supervisor what Derrick is doing. Derrick is not just acting unethically, but he is also breaking health laws.

To support their decision that this is unethical behavior, the students can apply the **moral rights model** that seeks to uphold the right of the individuals. In this case, the campers have a right to be served food that is clean and healthy. They might also want to apply the *natural duty principle* under the **justice model**. It is a universally accepted obligation not to intentionally harm another person.

The issue of **integrity** comes into play here. Does Billy do what he knows is right or does he protect his friend? He may lose Derrick as a friend, but if he doesn't tell the supervisor, he may be considered an accessory to the crime.

Have the students discuss whether you should only be held accountable for your own behavior or the behavior of others as well. The outcome should be that once Billy witnessed the crime committed by Derrick, he was involved and became accountable.

**Interpretation for Question #2.** In Question #1 it was already determined that what Derrick was doing was wrong, both legally and ethically. This should just make the issue more obvious.

**Interpretation for Question #3.** Yes, as an employee of Burger Heaven, Billy is socially responsible to what is best for the customer.

**Interpretation for Question #4.** Once Billy witness the crime committed by Derrick he was involved and became accountable.

## **Activity #2. Class Discussion: A Victimless Crime?**

Copy and distribute the following case study. Read it aloud in class.

Billy has been working at Burger Heaven for one month. While the job is not too bad, he dislikes the long hours on his feet, the grease from the burgers, and the sometimes surly customers. He is glad that he is going to college in two years (hopefully on a baseball scholarship) and will not be working at Burger Heaven for the rest of his life.

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The assistant manager, Thelma, has been really nice to Billy since his first day on the job. She was very patient with him those first days. She showed him how to perform the same tasks several times, and she never got angry when he asked her the same question three times. Also, when Billy was scheduled to play in a baseball game, she always arranged his schedule to give him the time off.

Thelma is a 23 year old single-mother of two preschool children. She is a high school graduate and has been working at Burger Heaven for three years. She is hoping to get into the management training program in the fall. This would mean that she could get her own store to manage and could work toward her goal of being district manager. On her salary as assistant manager, she sometimes has trouble making ends meet.

Several times over the last month, Billy has worked with Thelma until closing. The manager, Mr. Jones, either had a day off or he had left earlier. On those occasions, Billy witnessed Thelma putting various food items, such as frozen hamburgers, frozen chicken tenders, tomatoes, and lettuce, into the trunk of her car. Once Billy asked Thelma about what he had witnessed. She told him that she needed this food to feed her children.

Discuss with the students that some of the core values in this case are **honesty** and **fairness**. In this example, Billy observes some minor theft on the part of his supervisor, Thelma. Thelma has been good to Billy and she has two hungry children to feed. Is her petty theft really hurting anyone? Students may look at this case differently than they would the case in the first activity for two reasons. They will see this as a “victimless crime,” and they will feel sympathy for the single mother with two small children. On closer examination, the students should realize that this is not a victimless crime. When employees steal, they are stealing from the owner of the business or the stockholders of the company. Also, any form of theft is a crime.

Start a classroom discussion by asking the following questions:

1. Should Billy tell Mr. Jones what Thelma is doing?

**Interpretation for Question #1.** Even though Thelma may have believed that her actions were justified by her need, what she did was unethical. (This would be a good place to introduce the concept of the victimless crime to the students.) Students should apply the **justice model** citing the *fairness principle* which states that employees should follow the rules of the organization if they are fair.

Billy should be aware that Thelma could go to jail for stealing. This would put both her career and her children in a much worse jeopardy.

2. If Billy tells Mr. Jones, what outcomes can he expect? Will his job be in jeopardy?

**Interpretation for Question #2.** If Billy tells Mr. Jones, Thelma could lose her job, or even worse, go to jail. On the other hand, Thelma could say that Billy is lying and put the blame on him. As she has been with the company much longer, Mr. Jones may believe her. You might ask the students if Billy’s whistleblowing would protect his job under the law. The answer is yes; his job would be protected under the Sarbanes-Oxley Act. The question would then be, “For a job at this level, would it be worth the hassle?”

### **Extension for Activity #1. Role Playing**

- a. Have one student play Billy and another play Thelma. Have Billy try to persuade Thelma to change her behavior based on the reasons above.

Assuming that Thelma does agree to stop stealing food, ask the students if Billy should still discuss the incident with Mr. Jones since a crime has already been committed.

- b. Under the assumption that Thelma will not stop her stealing, assign another student the role of Mr. Jones. Have Billy sit down with Mr. Jones, and have him explain to Mr. Jones what he has witnessed.

### **Activity #3. Case Study: Whistleblowing at Wal-Mart**

Explain to students that Wal-Mart, the largest employer in the United States is currently facing a case involving whistleblowing and defamation. This case began when Jared Bowen was fired on March 30, 2006. Copy and distribute the following case study:

Jared Bowen began his career in 1992 as a cashier at Wal-Mart at the age of 18. In 2005, he was the vice-president of operations for the Wal-Mart company. One of his duties was to approve expense reports in the corporate office. These expense reports included some from Tom Coughlin, Wal-Mart's vice-chairman and No. 2 executive. Mr. Coughlin had also been a hunting buddy of the company founder, Sam Walton.

According to Bowen, he balked at approving expense reports from two of Coughlin's subordinates in November 2004. He believed that the expenses were not properly documented. In January, after Coughlin pressured Bowen to approve the expenses, Bowen informed his superiors. Mr. Bowen said that he initially told Wal-Mart investigators that on at least two occasions Mr. Coughlin requested payment for expenses that were suspect. In late 2004, he asked Mr. Bowen to approve travel expenses totaling almost \$2,000 for one of Coughlin's subordinates. And in spring 2004, Coughlin asked Bowen to obtain \$5,100 in Wal-Mart gift cards that he said would be used as incentives for managers in the 51 top-performing Wal-Mart stores. Mr. Bowen admits that he initially forgot to tell the investigators that Tom Coughlin had asked him to get a corporate cellphone for his brother, Tim Coughlin, who also worked at Wal-Mart.

Mr. Coughlin was asked to resign in March after a six week investigation found as much as \$500,000 in unauthorized payments. These payments seemed to have been obtained through the reporting of false information on third-party invoices and company expense reports. He has since entered a guilty plea to tax and fraud charges. However, one week after Coughlin resigned, Jared Bowen was fired. A spokesperson for Wal-Mart said he was involved "in an extensive scheme to misappropriate corporate assets for the personal benefit of Tom Coughlin." Wal-Mart claimed Bowen didn't allege any illegal activity or report his misgivings until after Coughlin resigned. Mora Williams, the vice president for corporate communications at Wal-Mart, said that the company's probe began after another employee provided information incriminating Coughlin. However, a copy of Bowen's exit interview at Wal-Mart said he was fired for a "loss of confidence" in him as a company officer.

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Jared Bowen has now filed a lawsuit against Wal-Mart alleging that Wal-Mart retaliated against him by firing him for being a whistleblower. A second lawsuit accuses Wal-Mart of defaming his character.

Have the students read *Whistleblowing at Wal-mart* (a real whistleblowing case from corporate America). Discuss the concept of whistleblowing with the students. Have them answer the following questions in a short essay:

1. Did Jared Bowen do the right thing in reporting his suspicions regarding Mr. Coughlin?

**Interpretation for Question #1.** The answer should be a resounding “yes”! If anything, Jared did not go far enough as he neglected to tell the investigators about the cell phone for Coughlin’s brother. There are two reasons why it is important to report the fraudulent activities that an employee observes. The first is **social responsibility** to the organization that employs you and to its stockholders. The second is accountability and the fact that in today’s environment an employee may be held **accountable** for withholding knowledge of an act that may be harmful to the company.

2. What would you do in this situation? Explain why you would take this action.

#### **Extension Activity #1: Sticky Fingers in the Supply Chest**

Have the students explore this issue of petty theft in the workplace. Have them apply the concepts that have been discussed in this module, including the ethics models, social responsibility, accountability, and victimless crimes. You may want to share the *New York Times* article, “Sticky fingers in the supply chest,” which can be found at:

<http://www.nytimes.com/2006/04/30/business/yourmoney/30advi.html?ex=1153368000&en=7db8343867493549&ei=5070>

This *New York Times* article provides a brief discussion of the widespread problem of workplace theft.

Have students write a three paragraph response to the following situation: You have a part time job after school in an office. The supply cabinet is overflowing with pens, highlighters, Post-It Notes, index computer disks, etc. Do you help yourself to what you need for class? Doesn’t everybody?

The following are some additional extension activities to have students participate in to better understand basic issues in the field of Ethics.

.Ask students individually to write down their definitions of ethics. Give them the following formal definition of ethics: *Ethics is a set of values and rules that define right and wrong conduct.* Discuss how their definitions differs from yours.

.Put students into groups of three or four. Have each group come up with an ethical decision that might have to be made on a job. Have a member of the group present it to the class.

. Ask the class why ethical behavior is important for organizations and employees. Here you might want to introduce the Ethics Models and Principles (see Key Concepts). Discussion can

include the rights of the individual as well as ethical behavior based on universally accepted obligations such as not harming or injuring another person. The dialog can also center on the chaos that can arise when the rights and privileges of a group or individual are not respected.

## **Bibliography and Web Resources**

### **Bibliography**

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*Restaurant industry executives have expressed dismay at the findings of a study concluding that large numbers of employees knowingly have served contaminated food to customers, sexually harassed co-workers, observed the theft of money from their companies and taken illegal drugs before work.*

Hartley, R. (2004). Business ethics: Mistakes and successes, John Wiley & Sons.

*In today's business climate, firms need to be wary of practices that may provoke criticism and scandals. These lessons of the past give you an inside look at some of the biggest mistakes of recent history. This book gives a behind-the-scenes look at:*

*Deceptive sales tactics at MetLife*

*The killer scenario of Ford Explorers with Firestone tires*

*Price fixing at ADM*

*Al Dunlap savaging Sunbeam and Scott Paper*

*Massive accounting fraud at WorldCom*

*Exxon's Alaskan oil spill*

*Union Carbide's Bhopal catastrophe*

*Shenanigans of defense contractors, such as Lockheed and General Dynamics*

*Ethical question marks: Wal-Mart, Nike, DaimlerChrysler*

*Paragons: Johnson & Johnson, Herman Miller*

*As well as other ethical mistakes*

Lamb, A. (2004, June 5). Restaurant denies food was contaminated, St. Louis Post-Dispatch, Local.

*The president of a company that operates 17 area Denny's **restaurants** disputed a police account that a former employee at the chain's Waterloo location deliberately contaminated food that was served to at least two customers by mixing his semen with the barbecue sauce that the **restaurant** serves with its chicken strips.*

Lander, G. (2003) What is Sarbanes-Oxley? McGraw-Hill.

*This book contains everything corporate employees must know to understand--and comply with the Sarbanes-Oxley Act. What Is Sarbanes-Oxley? is a concise, comprehensive overview of the act, filled with plain-English explanations of the vital details employees at every level must know and understand to help their firms achieve and maintain SOA compliance.*

Lubin, J. (2002, February 5). Saving your career after earning a name as a whistle-blower, Wall Street Journal (Eastern Edition), p. B1.

Torres, N. (2005, December 1). Top of Form

Ethically speaking: what are today's students learning about business ethics? *Entrepreneur*, p. 142.

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*Ethics courses are not a new thing in business schools. However, because of Enron, today's university programs are taking ethics learning to a higher level, teaching more courses on the subject and even integrating ethical principals into other classes.*

Velasquez, M. (2005). Business ethics, a teaching and learning classroom edition: Concepts and cases (6th edition), Prentice Hall.

*This book provides readers with an abundance of examples, detailed real-life cases, and current data and statistics.*

Zimmerman, A. and Bandler, J. (2005, April 28). Federal officials asked to probe Wal-Mart firing, Wall Street Journal, p. A2.

*Wal-Mart said that they acted properly firing Jared Bowen. Mr. Bowen says he initially told Wal-Mart investigators that on at least two occasions Tom Coughlin requested approval for expenses that seemed suspect.*

Sandberg, L. (2003, May 6). Tainted burger brings arrest ; A fast-food worker is fired after a cop finds saliva on his food, San Antonio Express-News, Metro/South Texas, p. 3B.

*A 16-year-old fast-food cook faces a felony charge on allegations that he spat on a hamburger that was served to a San Antonio police officer.*

#### Websites

American Marketing Association

<http://www.marketingpower.com/content435.php>

This website names and describes ethical business norms as prescribed by the American Marketing Association.

Corporate Governance Advisor Sarbanes-Oxley Shields Whistleblowers

<http://www.bowne.com/newsletters/newsletter.asp?storyID=624>

*This newsletter contrasts federal protection for whistleblowers, provided by the Sarbanes-Oxley Act, with state protections. The scope of protected activities, procedural steps, and remedies under Sarbanes-Oxley are explained.*

Money Magazine – Wal-Mart: Desperately seeking ethics

[http://money.cnn.com/2006/03/07/news/pluggedin\\_fortune/index.htm](http://money.cnn.com/2006/03/07/news/pluggedin_fortune/index.htm)

The world's largest retailer is trying to get out in front of critics and project a reputable image.

Society for Business Ethics

<http://www.societyforbusinessethics.org>

The world's largest retailer is trying to get out in front of critics and project a reputable image.

Sarbanes-Oxley 101.com

<http://www.sarbanes-oxley-101.com/>

*This website offers useful and relevant information to help give a brief overview of the different parts of Sarbanes-Oxley.*

USA Today - Blowing the whistle can lead to harsh aftermath ...

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[www.usatoday.com/money/workplace/2005-07-31-whistle-usat\\_x.htm](http://www.usatoday.com/money/workplace/2005-07-31-whistle-usat_x.htm)

*David Windhause, former controller for Trane Corp. speaks from experience when he says pursuing a whistle-blower complaint under the Sarbanes-Oxley Act is not for the faint of heart. Windhauser is the first person to get a job reinstatement order from the Department of Labor after filing under Sarbanes-Oxley.*

Vocational Education and Work Adjustment Bulletin

<http://www.onenet.net/~home/milestone/X%20QI%20Ethics.html>

Dr. Richard E. Baumgartner is Professor and Chair, Department of Human Resources, East Central University, Ada, Oklahoma discusses the three dimensions of ethics.

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