

Contrasting the Vision and Reality:  
A Process for Ethical Reflection and Decision Making

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A decision is made by a senior manager to terminate an employee. The employee felt that the decision was wrong and unethical. The manager was criticized strongly and the decision was condemned as unethical and hypocritical. “God will judge you for this decision” was the response of the employee and when the manager shared that reaction with peers, the advice was immediate. “Don’t let it bother you...move on.”

It was a time of anguish for the employee and the manager. The needs of the organization conflicted with the needs of the employee. Values were challenged and decisions criticized. The manager had thought much about the competing goals, adverse impact of the decision and the risks involved before a decision was made and implemented. The manager saw the decision as an unfortunate inevitability, however, the employee saw the decision as unfair and self-serving by the organization. As a result, the manager was left with another decisions: should the criticism be dismissed or used and reflected upon, should the nuances and the complexities of the decision be engaged and learned from, or should new tasks and demands be used to distract the manager from the doubt and self examination.

#### OPENNESS TO CRITICISM

The reaction to criticism can be a key measurement for how the business professional engages ethical and personal issues in management. Criticism of any decision not only reflects on the actual appropriateness of the decision itself, but also on the decision-maker as well. When making a difficult decision, it is very tempting to quickly move past it in order to avoid the questions and doubts the disapproval causes.

However, the failure to adequately engage the objection becomes its own ethical dilemma with costs to both the individual and the organization when the ethical dimension is ignored. Openness to the criticism and the lessons it contains can be a key indication that the professional is actively integrating ethics and value reflection into his or her professional life.<sup>1</sup>

When one's decisions are criticized, one needs practical tools and processes to effectively learn from the reproach and to engage the ethical issues the disapproval presents. In this article, we propose four fundamental steps in such examination. The first step is to accept the discomfort of the criticism and honestly confront the temptation to ignore it. An important incentive for this honest self-reflection is an understanding of the negative consequences of ignoring the ethics of one's decisions and their consequences.

The second step is to identify personal core values, listing them and examining them in light of the criticism being encountered. The third step is to cultivate openness to the ethical dimension of the business life and of business decisions. In that regard, the role of the moral imagination and reflection will be examined. Finally, the need for practical tools to identify and audit the core values at work in the decision-making process will be reviewed. These elements will enable the professional to effectively engage the ethical dimension of decisions and their aftermath. Openness to criticism, understanding the need to integrate one's values into business goals, perspectives and decisions, developing the moral imagination and having practical tools for ethical decision making are fundamental ingredients in integrating both vision and reality and are the focus of this paper.

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<sup>1</sup> See Anusorn Singhadakdi, Janet K. Marta, Kumar C. Rallapalli and C.P. Rao, 'Toward and Understanding of Religiousness and Marketing Ethics: An Empirical Study,' Journal of Business Ethics, Dordrecht, October 2000. The authors, building upon the work of Shelby D. Hunt and Scott J. Vitell ('A General Theory of Marketing Ethics,' Journal of Macromarketing 8, Spring 1986) note that the perception of an ethical problem triggers the ethical decision making process. The experience of being criticized, and the actual content of the criticism, can focus the individual on the nature and extent of the ethical dilemmas should those issues have been underestimated or unacknowledged in the initial decision.

## COGNITIVE DISSONANCE AND LOSS OF MEANING

One key question is whether there is a gap between one's conduct and core values. When one acts outside the boundaries set by one's core values, the individual's own character and self-image become compromised. Ultimately, one's goals and very effectiveness can be undermined. Rather than pursuing a direction charted by principles, one might allow the gale of pressing problems or political currents to control how one effectuates one's values. This disparity, even if not fully apparent, can produce antagonism, hostility, disenchantment, and simple frustration. Before long, the professional is confronted with the discrepancy between one's actions and the desire to actualize one's highest convictions.

In psychology, the term 'cognitive dissonance' is used to express the uneasiness that one feels when one does not act in accordance with one's values and beliefs.<sup>2</sup> This is a dangerous situation for both the individual and the organization. When the goals of the individual get lost, the effectiveness of the enterprise diminishes as well. Organizations, too, have 'core values' which are either enhanced or diminished by the actions of its prominent players. Business professionals are major actors in any organization and their actions affect the implementation of the institution's values. When such a person acts in his or her capacity within the institution, those actions not only represent but also in effect control, direct and alter the expression of the institution's values. If a business professional is unaware and unable to follow his or her own core values, so too may he or she may also be incapable of following the organizational core values. Over time, the professional's actions may corrupt and impair the institution's ability to follow its own principles.

Ignoring this dissonance has the effect of deepening the distress that is being avoided. This may contribute both to an increasing inability to implement core values as well as to a more comprehensive loss of meaning, which is the result of the break

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<sup>2</sup> Robert A. Baron, Psychology (Boston: Simon & Shuster Co., 1995) 638

between one's core values and one's professional life. Paul G. La Forge<sup>3</sup> has provided an overview of the key aspects of this loss of meaning, describing the costs when meaning and profession are not linked. The loss of meaning has four basic elements. The first is a lack of meaning in one's decisions and the fundamental direction of one's profession and life work. The second is *work-oholism*. The third is hubris and the final quality is depression and the loss of one's sense of humanity. In Phase one, the world of work becomes increasingly void of meaning and therefore becomes more and more characterized by suffering that stem from the inability to integrate work and one's life goals. The second phase occurs when one's company or profession becomes the surrogate supplier of meaning, dominating one's imagination and becoming the focus of one's desires. This phase is characterized by constant activity and the endless quest for more consumer goods, possessions or successes as acquisition is substituted for meaning. This is the phase that both creates and perpetuates work-oholism as one's profession becomes like an object of religious devotion, consuming all of one's energies.

This leads to the third phase, at which point the professional is not capable of understanding business life as a locus for effectuating human meaning. "Business life ends up in a cul-de-sac that is near to existential death – a form of self-destruction through non-sense. ...Postmodern men and women are comparable to Icarus. After a period of hubris, they fall back to earth and are no longer capable of reappropriating their human condition. They have lost the keys to understanding and reinterpreting life. They can give no more meaning to their lives. They live and work in a world without significance."<sup>4</sup>

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<sup>3</sup> Paul G. La Forge, "Four Steps to a Fundamental Ethical Vision through Meditation," Journal of Business Ethics, Dordrecht, November 2000, 25-34.

<sup>4</sup> Ibid., 25-26. La Forge makes reference to the Greek myth of Icarus, which warns of the dangerous consequences of pride and inappropriate overconfidence. In the myth, Icarus is imprisoned with his father Daedalus, an inventor. Seeking to escape and being unable to do so by land or sea, Daedalus crafted wings for Icarus from reeds, attaching feathers to the reeds by wax so that Icarus could escape by flight. As Icarus prepared to fly, Daedalus warned him that he must fly at a medium altitude, as flying too high would cause the wax to melt by the heat of the sun and flying too low would cause the wings to become too heavy by the dampness of the water. Once Icarus took flight, he was emboldened by his success and ignored his father's warnings. He flew higher and higher until his wings did indeed melt and he crashed into the sea,

The final phase is depression, which is especially present in the context of massive lay-offs. With no sense of meaning and nothing left to rely on, one becomes depressed, cynical and motivated only by the desire for personal survival rather than addressing one's work life.

This dissonance, with its root in an inability to link core values and one's life work, need to be carefully examined for it can shed light on the meaning one is or is not finding in their work and, by extension, in their life. Consequently, moments of criticism should be seen not as a burden to be ignored. Rather, they should be recognized as an opportunity to re-evaluate the link between meaning and work, and to re-examine the role of one's moral imagination and core-values in business decisions.

#### PRACTICAL FRAMEWORK FOR REFLECTION AND DECISION MAKING

These moments of self-examination are disorienting. When one's decisions have been judged as wrong and unethical, the professional is left with a mixture of thoughts and emotions at conflict with the elements of the decision. If one has been working to integrate values and professional performance, the effectiveness of that integration has been questioned and criticized. If one has not, then the heart is confronted again with the reality of an increasing loss of meaning in one's professional life, fueled by the very act of avoidance. In either case, the experience of criticism is disorienting and the question of values integration presents itself with force.

One temptation is to avoid the intensity of emotion, the inevitable complexity of the decision and its aftermath by ignoring the question altogether. Because the personal and professional costs of succumbing to that temptation are so great, it is important to have a practical and practiced framework for values reflection and decision-making so that one has a clear and simplified process to apply precisely at these moments of great complexity. In this article, we propose such a framework, which both nurtures the moral

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falling to his death. (Sources: Apollodorus. *Epitome*. I.12-13. Ovid. *Metamorphoses*. VIII. 180-235. Ovid. *Ars Amatoria*. II. 21-96.)

reasoning of the professional and provides a step-by-step process for moral evaluation and examination.

A first step in moral evaluation is to identify and re-affirm one's core values. Moral reasoning presumes as a given that one seeks to be faithful to core values which form the basis of one's perspectives and goals and which are challenged when one's decision is criticized as unethical. At a moment of criticism, it is important to list one's core values and re-examine how one defines them and sees them as normative.

## CORE VALUES

The professional and the institution for which the professional works should compile a relatively brief list of core values. These are the values that help determine what are the priorities and how one aspires to act. Below are listed Ten Core Ethical Values.<sup>5</sup> These are offered simply as a model and not as an exhaustive list. Each business professional and institution should create their own list of core values, which may include shared religious and spiritual values as well.

**Honesty** (truth telling, candid, openness),

**Integrity** (act on convictions, courageous, advocacy, leadership by example),

**Promise keeping** (fulfilling the spirit of commitment),

**Fidelity** (loyalty, confidentiality)

**Fairness** (justice, equal treatment, diversity, independence)

**Caring** (compassion, kindness)

**Respect** (human dignity and uniqueness)

**Citizenship** (respect for law, social consciousness)

**Excellence** (quality of work)

**Accountability** (responsibility, independence)

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<sup>5</sup> These core values have been developed over time and included in the decision model found in Bohlman and Dundas, *The Legal, Ethical and International Environment of Business*, Third Edition, 1996, p. 44.

Through such a list, the professional is able to identify both personal and organizational values and begin an analysis of how competing values should be addressed and how one can ensure that the decision making process incorporates effectively the array of values present in one's core values list.

Moral reasoning presumes that one seeks to be faithful to such a list of core values and that one seeks to effectively nourish one's ethical sense that is at the root of each of these core values. Not only must one be able to list the core values and issues present in moral decision making, effective moral reasoning requires the cultivation of the moral perspective and of moral instincts represented in such a list. This mindset becomes central to incorporating a moral focus in the professional life with the choices and directions inevitably present in that life. In his article "Four Steps to a Fundamental Ethical Vision Through Meditation"<sup>6</sup>, Paul G. La Forge offers practical suggestions for the development and integration of meditation and reflection into one's professional life. Such a practice provides means to cultivate the sense of the ethical and connect one's behavior to key ethical perspectives and goals. This regular experience of reflection and meditation, therefore, helps the professional anticipate ethical issues in business decisions as well as have a context to evaluate and learn from the complexities present in decisions made.

## MEDITATION

La Forge suggests that the professional develop the practice of three types of meditation. The first is called "nondiscursive meditation," and it is simply the habit of choosing regular moments of silence in order to be receptive to one's experiences and surroundings.

Quoting the use of such silence by a university professor, La Forge offers this simple example:

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<sup>6</sup> Ibid.

“One of my classes begins at 8:30 on Friday morning. My students commute from all over New England, some from over 100 miles, driving 3 hours in their cars. It’s the end of the week and as excited as they are to be in class, they are often in that peculiar zone of being in which they are tired and engaged at the same time. They have a lot on their minds. To focus their attention I ring a small bell and ask for a few moments of silence. This is a refreshing pause, allowing people to attend to the common purpose of their next few hours together – to be present to the learning community.”<sup>7</sup>

This practice of silence is more than a moment of rest in the midst of much activity. Remindful of the Buddhist tradition of detachment, the goal at this step is to sit quietly and empty oneself of clutter and distractions in order to re-establish an appreciation of one’s unique self and the uniqueness of the moment. This silence, therefore, should have the following features.

1. One should sit at rest and in silence, seeking to develop an attitude of receptivity that moves beyond image or words and also beyond one’s temptation to analyze or control experiences.
2. Analytical thought is discouraged. One notices the various thoughts, impressions and emotions that are present in the silence, but there should be no analysis of these experiences.
3. One is only to observe. No attempt is made to evaluate. One should work to observe and feel without the temptation to analyze or intellectualize.
4. This observation leads to a greater awareness of the external environment with its many sounds and movements, which does not distract from the silence but rather enhances the experience of being receptive to the experience of the moment.
5. Breathing becomes slower and deepens. Such breathing reinforces the experience of being receptive to the moment and the external realities that are brought in to the self.

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<sup>7</sup> Ibid. 27.

There are two key benefits of these moments of silence. The first is the experience of a source of reality separate from the daily clutter and distractions of one's professional life. The second is the feeling that there are important realities that are separate from one's practiced analytical habits and perspectives. At this step, traditional tools of investigation and problem solving are antithetical to meditation because they are centered on the self and one's projection of control over reality. This meditation step provides an encountering of things beyond one's self, one's professional tasks and distractions. The goal is to simply observe rather than to attempt to master thought through either description or analysis.

Regular moments of silence, therefore, allow the reawakening of the moral imagination, which enables the professional to more fully engage issues and their multiple dynamics.<sup>8</sup> This perspective, regularly cultivated by brief moments of nondiscursive meditation, becomes a starting point for additional reflection as it leads one to reflect on the larger questions of meaning.

From this experience with silence, one is led to the second type of reflection, semi-discursive meditation. Here one introduces the intellect into the process of reflection by encouraging one to imagine possibilities and responses, providing options which are deliberately chosen based on one's ethical choices. Rather than falling into a response or a decision that is the result of personal or organizational biases, semi-discursive

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<sup>8</sup> Building upon the article "Moral Imagination and the Search for Ethical Decision Making in Management," by P. Werhane, Business Ethic Quarterly, The Ruffin Series, Special Issue #1, 1998, p. 85-89, La Forge writes:

What does nondiscursive meditation lead to? It leads to an awakening of "reproductive moral imagination". Reproductive moral imagination includes: (a) an awareness of one's context; (b) awareness of the "script" or schema functioning in that context and awareness of possible moral conflicts or dilemmas that might arise in that context, that is dilemmas created at least in part by the dominating script.

If it is not the case that each of us is always embedded in a blindly situated perspective, one needs to become imaginatively reflective without indulging in fantasy. To avoid the latter, one needs to get a distance from a particular point of view or the point of view of one's colleagues, one's constituents, and so on. Being imaginative allows one not merely to get a perspective on a script or mental model, it allows one to be self-reflective, to step back from one's situation and view it from another point of view. (p.28)

meditation encourages one to imagine many options and responses, linking one's core values to the possible responses.

Motivated by silence, semi-discursive meditation leads one to regularly use imagination for reflection and understanding. This is difficult, though, because there are four main stresses that militate against the cultivation and use of the imagination by the modern professional.<sup>9</sup> The first stress is personal, caused by the ambition to achieve and accomplish and the difficulty of balancing professional demands and personal and family responsibilities. The second stress is organizational in that the professional struggles with tight budgets, understaffed projects and miserly deadlines. The third stress is environmental in that the professional faces the impact of the activities of the business upon the environment and quality of life. And the fourth stress is moral as one struggles to live up to one's goals and ideals.

These stresses are increased by work-oholism as the quest to avoid them through constant activity actually increases the stresses one seeks to avoid. In contrast, the practice of semi-discursive meditation allows the professional to build upon the benefit of moments of silence by stopping to imagine and reflect upon opportunities and alternatives. Like an artist uses the imagination to conceive of many possible themes and of multiple ways to express those themes, the professional takes the time to face concerns and issues in order to "draw a picture" of the full array of issues and possibilities present in the circumstance being faced. This imaginative reflection is meant to be free flowing and will inevitably include the values and perspectives of the individual as well as the organization. The difference, however, is that the personal and organizational perspectives are identified as part of the fuller array of options that one has imagined which provide a larger context from which to make the appropriate (and value based) choice. Therefore the choice is the result of silence and reflective imagination rather than the result of the non-reflective reaction of either the individual or the organization.

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<sup>9</sup> Based upon the work of M. Thomashow, Ecological Identity: Becoming a Reflective Environmentalist, The MIT Press, Cambridge, MA. 1996.

. The first two steps enable the professional to engage decisions and issues with silence and imaginative responses. From silence and imagination, one is led to seek wisdom and greater insight. This leads to the third type of reflection, that of discursive mediation. As the final step, discursive mediation answers the question of meaning and pursuit of meaningful values.

As a balance to hubris and over-confidence in one's abilities or powers, discursive meditation encourages the professional to seek sources of wisdom beyond the self, to actively reflect upon business issues and decisions from the perspective of various value systems. One is encouraged to develop habits of discourse with sources of wisdom, with the great poetic texts of the world's religions and philosophies, so that one has regular and practiced contact with perspectives on values and the pursuit of meaning beyond oneself. As an example, La Forge refers to his practice in Japan:

“Here in Japan, where the vast majority of the students in my ethics class are non-Christian, narrative meditations from the Bible – and especially from the brief ethical poetry of the Psalms – are not introduced as normative commands, but as great literature and examples to encourage an ethical way of life.”<sup>10</sup>

While discursive meditation can be nourished by one's religious practices and traditions, it is important to understand that discursive meditation is not the step where one introduces religious mandates into business practices. Rather, this is the step at which one engages in regular reflective dialogue with myths, stories, and literature from many traditions that encourage an ethical way of life. The goal of discursive meditation is to cultivate the moral imagination by nourishing it with resources for reflection and insight. How decisions can be made and how one decides which core values to incorporate into the decision making process is not the purpose of discursive meditation. The purpose is, rather, an informed moral sense, enabled by silence, encouraged by the use of imagination and nourished by assorted wisdom traditions. This enables the professional

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<sup>10</sup> Op. Cit., La Forge, 31

to have a sustained and fundamental ethical vision, cultivated through the habit of meditation and linked to all aspects of one's life, including work.

## MORAL DECISION MAKING

Meditation provides a place to encounter the realm of meaning and to reinforce one's core values that are formed by the ethical vision that meditation cultivates. At the level of discursive meditation, that vision is informed by the world's wisdom traditions, which enable a professional to understand decisions and their consequences from perspectives beyond the biases of both the individual and the organization.

The proposed practical framework for moral evaluation and decision making links these practices of meditation to a practical process of moral evaluation and decision making. Motivated by the insights of these meditative experiences and the desire to be faithful to one's core values, the next step is to audit the moral content of decisions and their consequences.

We therefore propose a simple ethics decision model for ensuring that one's values and insights are applied in support of business goals, business decisions, one's pursuit of meaning and ethical integrity in the professional life.

Ethical decision models move along a cognitive process, which reviews various considerations to come to a decision, and are a useful method by which one analyzes a given situation. The goal of such a model is to facilitate decision-making that, at a minimum, takes the various ethical values into account.

The least complicated model is to simply presume that your decision will be made public on national television and that your parents and colleagues will be watching. If you still feel comfortable with your decision, then your actions will probably have some ethical validity. However, this simple type of a model does not utilize one's core ethical

values nor does it really help one think through various options and understand the conflicting ethical considerations at play. In most complex decisions, there are conflicting values that cry out for attention. It is critical that a modern professional have a way of analyzing conflicting values and other considerations when making a decision.

Accordingly, a more developed decision model is required. Such a model should incorporate an evaluation of the core ethical values under deliberation. In addition, it is critical to recognize that others may have their own points of view that should be taken into account. Taking a little time to understand how others view the situation may prevent additional problems from occurring. Unfortunately, some professionals believe that a quick and forceful decision will project a sense of strong leadership. This is shortsighted and often leads to antagonistic relationships. Time and energy is then wasted apologizing and attempting to mend the broken fences, which might not have broken if the original decision was made in a more careful manner.<sup>11</sup>

The following model is offered simply as an option that helps to take into account other points of view, one's core ethical values, and the need to review additional alternative actions. However, each professional should take time to create a mode that is personally comfortable and useful. A user-friendly decision model is much more practical than a complex and cumbersome one which looks good but will rarely be utilized.

#### A SUGGESTED STRATEGY FOR ETHICAL DECISION MAKING<sup>12</sup>

1. Define the problem carefully and be certain that all of the pertinent information has been gathered. Too often we act without taking time to obtain the necessary information.

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<sup>11</sup> The regular practice of reflection and meditation described above provides the professional with such a deliberate and informed context for decision-making.

<sup>12</sup> The Ethics Decision Model was originally created for the UAHC Ethics Committee. The model was also developed in a secular framework for an MBA ethics course and is based upon sources from the Josephson Institute for the Advancement of Ethics, *Effective Decision Making in the Trenches*; Beauchamp, *Case Studies in Business, Society and Ethics*; Valasquez, *Business Ethics: Concept and Cases*.

2. List all the parties which you believe may be affected by the decision (the stakeholders). A decision which does not take into account the way in which it will affect others is not an ethical one regardless of its actual consequences.
3. List all the relevant Core Values that you believe are involved in the decision that you had previously developed.
4. List all the possible alternatives of what you can or cannot do. Often we believe that we have only a limited number of options when there are several others which may resolve the situation in a way that will produce a greater good or the least harm.
5. Choose and prioritize:
  - A. Of all the parties you have listed above, select the one which you believe is the most important for purposes of making this decision.
  - B. Of all the Core Values you listed above, select the one which you believe is the most important for purposes of making this decision.
  - C. Of all the options you listed above, select the one which you believe will cause the greatest good or least harm.
6. Make a decision based on the above priorities.
7. Devise a strategy that will effectively implement your decision.

A professional in an organization will often feel constrained and guided by the perceived values of that organization. Whether it is IBM or a small-town congregation, each establishment has its own ethical environment. People know by simple observation what the priorities are and act accordingly. In general, people will act according to how they perceive the culture of the organization as a whole. Whether the organization rewards one's behavior, ethical or unethical, influences how an employee will continue to perform.<sup>13</sup> In spite of this reality, there is rarely a bona fide, agreed upon, and accepted system that allows an organization to consistently focus and refocus on whether or not the institution embodies the values it professes. Clearly, individuals and organizations have a great difficulty doing holistic self-examination. Chief among the organizations that need

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<sup>13</sup> Spring 1997, "Federal Sentencing Guidelines for Organizations: Legal, Ethical, and Public Policy Issues for International Marketing." *Journal of Public Policy and Marketing*.

more ethical scrutiny and review of practices are work environments. In the book, The Moral Manager, the author makes the following conclusions about companies in general:

“Few organizations step back often enough to assess the character of the workplace. The assessments, properly and objectively made could be revealing. The pulse-taking and analysis is probably the most serious exercise an organization will ever make.”<sup>14</sup>

It is therefore imperative that each professional stand back to observe and better understands the institutional ethical environment. We need to remember that people do not exist and make decisions in isolation. It is imperative that organizations utilize audits that combine the context of individually-based ethics and the social systems in which individuals operate. Moreover, any audit that purports to examine ethics inside an organization (e.g., open communication, leadership) must look outside the organization (e.g., social responsibility, ecology) as well. Situational and environmental factors have a significant impact upon the ethical behavior and subsequent policies of an organization. What is clearly needed is an ethics audit to go beyond individually based ethical theory, to include the dimensions of the organization, the social system and milieu in which the company operates.

An ethics audit should be viewed as a ‘wellness tool.’<sup>15</sup> The creation of such an audit develops a system of awareness, a self-assessment and self-regulation tool. This tool would raise the self-awareness of unethical behavior for board members, officers and other employees, thereby heightening ethical actions and prevent corruption within the institution. When the audit is used by an institution, it can become a very powerful force for change. Areas of social responsibility, open communication, treatment of employees, confidentiality and respect of employees, community, and vendors, leadership by example, human investment, and ecology are key categories which must be included if an ethics audit is to truly serve the purpose of a more complete system of self-examination.

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<sup>14</sup> Walton, C.: 1988, “The Moral Manager,” Ballinger Publishing Company, 1988.

<sup>15</sup> Reynolds, L.: “The Ethics Audit,” Business Ethics 5 (4) p. 20.

## SAMPLE QUESTIONS FROM THE ETHICS AUDIT<sup>16</sup>

### **COMMUNITY ADVOCACY: Advocate ethical values within the organization and the community.**

1. To what extent is the enterprise viewed as a ‘good neighbor’ in the community?
2. To what extent is the enterprise known as engaging in ethical conduct?
3. To what extent do the members of the enterprise view its activities as ethical?

### **OPEN COMMUNICATION: Keep Members of the Enterprise Informed Honestly As to all Relevant Matters.**

1. Are decisions made in an open and honest manner with an opportunity for input from all relevant sources?
2. Do all members of the enterprise feel that they have free and open access to the business leadership?
3. To what extent does the enterprise honestly represent its programs, products and activities in its advertising and promotional materials?

### **FAIR TREATMENT FOR ALL MEMBERS: Safeguard the Ability to Exercise Independent Judgment On all Matters By avoiding Undue Influence and Conflicts of Interest.**

1. Do all members feel that they have equal access to the business leadership?

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<sup>16</sup> The Synagogue Ethics Audit was initially created for the UAHC ethics committee and contained in their Ethics Manual. The full audit contains a numbering scale and many additional questions in each of the listed categories. For a full copy of the synagogue, school, or non-profit ethics audit, please write: Rabbi

2. Does the support staff provide services appropriately to all members of the enterprise regardless of their status?
3. If the enterprise provides public honors and awards, does it do so in a sensitive and egalitarian manner?

**CONFIDENTIALITY AND RESPECT FOR ALL MEMBERS: Avoidance of Gossip, Cliques and Maintaining Confidentiality.**

1. Is private information about enterprise members (emotional stability, marriage and financial status, etc.) conveyed to the proper people in a confidential manner? Do they use this information appropriately?
2. Does enterprise leadership actively avoid engaging in gossip?
3. To what extent do staff members avoid engaging in gossip?

**LEADERSHIP BY EXAMPLE: Engaging in Exemplary Ethical Conduct which will be a Model for The Enterprise Membership and the Community.**

1. Do enterprise leaders view their roles as leaders in the community who must set an example for others?
2. Does the enterprise do business with individuals or organizations that have demonstrated unethical behavior?
3. To what extent does the enterprise honor its oral and written agreements?

**HUMAN INVESTMENT: The Provision for the Physical, Psychological and Economic Welfare of Present, Potential, and Former (Retired) Employees.**

1. Does the enterprise provide fair benefits (pension, social security, medical etc.,) for all of its employees?

2. Does the enterprise have an employee handbook, which clearly sets forth its policies for vacation, sick days, family leave, disability, etc?
3. Does the enterprise handle contract negotiations in a timely and ethical manner?

**ECOLOGY: Efforts to Minimize the Negative Impact of its Operation on The Natural Environment.**

1. Has the enterprise taken sufficient steps to conserve natural resources?
2. Does the enterprise attempt to support energy conservation activities?
3. To what extent does the enterprise support recycling activities?

**ETHICAL ENVIRONMENT: Create an Environment Which Encourages Ethical Considerations.**

1. To what extent has the enterprise identified its core ethical values and published those values to the enterprise membership?
2. To what extent has the enterprise taken steps to include ethical considerations when making decisions?
3. To what extent has the organization taken time, on a regular basis, to teach or discuss ethical issues that enterprise members encounter?

The time taken to create core values, develop an ethical decision model, and implement an ethics audit is well worth the effort. Creating these tools and using them helps measure and better understand the dissonance between one's values and pursuit of meaning when compared with one's actual activities. These tools are not meant to be sources of guilt but rather as 'wellness' devices that enhance the achievements of the modern business professional.

**CONCLUSION**

Business decisions, whether they relate to human resources, client services or business strategy, are sites where the professional implements values in the pursuit of business goals. When decisions are met with forceful criticism, one confronts ethical dilemmas as one engages both the decision and the criticism it generated. These moments are times for the professional to gauge his or her commitment to the integration of meaningful values and business pursuits as well as the effectiveness of such personal integration.

The practical framework for reflection and value identification proposed above offers the professional clearly defined steps for encountering wisdom and insight as well as a method to audit how thorough and effective the link between values and business practice. Not only does such a framework enable the professional to appropriately engage criticism, it also cultivates and nourishes one's personal growth and the integration of meaning and one's daily activities.

Through these practices, vision and reality are not in contrast but rather are increasingly integrated in both the professional and personal life.