

CHAPTER 5 - INTRODUCTION TO ETHICS

The Need for Professional Ethics

To understand the importance of a Code of Ethics to professionals, one must understand the nature of a profession as opposed to other vocation.

There is no universally accepted definition of what constitutes a profession; yet, for generations, certain types of activities have been recognized as professions while others have not.

Medicine, law, engineering, architecture and theology are examples of disciplines long accorded professional status. Public accounting is relatively new as far as the ranking of the professions is concerned but it has achieved widespread recognition in recent decades.

All the recognized professions have several common characteristics. The most important of these characteristics are:

- (1) a responsibility to serve the public
- (2) a complex body of knowledge
- (3) standards of admission to the profession
- (4) a need for public confidence

1. Professional Regulation Commission (PRC)
2. General Principle of Professional Conduct

Code of Good Governance for the Profession in the Philippines (E.O. No. 220, June 23, 2003)

1. This Code is adopted by the Professional Regulation Commission (PRC) and the 42 Professional Regulatory Boards to cover an environment of good governance in which all Filipino professionals shall perform their tasks. While each profession may adopt and enforce its own code of good governance and code of ethics, it is generally recognized that there is a general commonality among the various codes. This Code which covers the common principles underlying the codes of various professions could be used by all professionals who face critical ethical questions in their work.

2. Professionals are required not only to have an ethical commitment, a personal resolve to act ethically, but also have both ethical awareness and ethical competency. Ethical awareness refers to the ability to discern between right and wrong, while ethical competency pertains to the ability to engage in sound moral reasoning and consider carefully the implications of alternative actions

1. Service to Others
2. Integrity and Objectivity
3. Professional Competence
4. Solidarity and Teamwork
5. Social and Civic Responsibility
6. Global Competitiveness
7. Equality of All Professions

Specific Principle of Professional Conduct

1. Professionals are committed to a life of service to others. They protect life, property, and public welfare. To serve others, they shall be prepared for heroic sacrifice and genuine selflessness in carrying out their professional duties even at the expense of personal gain.

2. To maintain and broaden public confidence, professionals shall perform their responsibilities with the highest sense of integrity and imbued with nationalism and spiritual values. In the performance of any professional service, they shall at all times, maintain objectivity, be free of conflicts of interest, and refrain from engaging in any activity that would prejudice their abilities to carry out their duties ethically. They shall avoid making any representation that would likely cause a reasonable person to misunderstand or to be deceived

3. In providing professional services, a certain level of competence is necessary, i.e., knowledge, technical skills, attitudes, and experience. Professionals shall, therefore, undertake only those professional services that they can reasonably deliver with professional competence. Corollary to this, it is their express obligation to keep up with new knowledge and techniques in their field, continually improve their skills and upgrade their level of competence and take part in a lifelong continuing education program.

4. Each profession shall nurture and support one organization for all its members. Though a deep spirit of solidarity, each member should put the broader interest of the profession above one's personal ambition and preference. Through teamwork within a cohesive professional organization, each member shall effectively observe ethical practices and pursue continuing professional development as well as deepen one's social and civic responsibility.

5. Professionals shall always carry out their professional duties with due consideration of the broader interest of the public. They shall, therefore, serve their clients/employers and the public with professional concern and in a manner consistent with their responsibilities to society. As responsible Filipino citizens, they shall actively contribute to the attainment of the country's national objectives.

6. Every professional shall remain open to challenges of a more dynamic interconnected world. He or she shall rise up to global standards and maintain levels of professional practices fully aligned with global best practices.

All professionals shall treat their colleagues with respect and shall strive to be fair in their dealings with one another. No one group of professionals is superior or above others. All professionals perform an equally important, yet distinct, service to society. In the eyes of the PRC, all professions are equal and, therefore, every one shall treat one other professionals with respect and fairness.

THIS IS REVIEWER FROM GCLASS GOVERNANCE

1. What is ethics and what ethics is not?

A set of principles or values that govern the actions and decisions of an individual or group.

According to Velasquez, et al., 2009

1. Ethics is not the same as feelings and emotions.
2. Ethics is not about legality.
3. Ethics is not about following the culturally accepted norms.
4. Ethics is not science.
5. Ethics is not a religion.

1. ____ may explain what humans are but ____ provide reasons for how humans ought to act.

2. Characteristics and values associated with ethical behavior:

1. Honesty
2. Integrity
3. Trustworthiness and Promise Keeping
4. Loyalty and Confidentiality
5. Fairness and Openness
6. Caring for Others
7. Respect for Others
8. Responsible Citizenship
9. Pursuit of Excellence
10. Accountability

3. Two primary reasons why people act unethically:

1. The person's ethical standards are different from those society as a whole, or
2. The person chooses to act selfishly.

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