

2024 North Carolina Professional Ethics and Conduct



It's Your Life

What are You Going to Do?

The World is Watching You...

Francesca Battistelli

Welcome to Ethics!

Life

A Class Where There are No Wrong Answers...
Except on the Exams!!



You Must Buy Into Character



And Then You Take an Ethics Class

The Ethics Pledge

I am about to attend a mandatory ethics class and be bound by a set of professional ethical standards. I understand that the actual desire to be a high character person is a prerequisite to absorbing something from the process. This curriculum may teach me about ethical rules and frameworks. These standards may provide the minimum ethical requirements of this profession, but they cannot, by themselves, make me an ethical accountant. For that I need to buy into the idea that being a high character person is something I desire to work diligently at, over time, in my life.

Question

In the last 12 months have your circumstances changed significantly?

A. Yes

B. No

The State of
**Moral
Leadership**
in Business



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Is There a Difference?



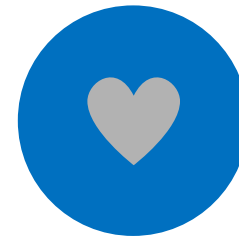
RULES



ETHICS



MORALS



VIRTUES



VALUES

Question

When you think of your ethical behavior, which of the following do you think influences you?

- A. Morals
- B. Virtues
- c. Values

The State of Moral Leadership in Business



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What is Moral Leadership



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Four Pillars of Moral Leadership

- Leading with a Purpose
- Inspire and Elevate Others
- Be Passionate About Your Values and Virtues
- Continue to Grow



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Leading with a Purpose



Inspire and Elevate Others



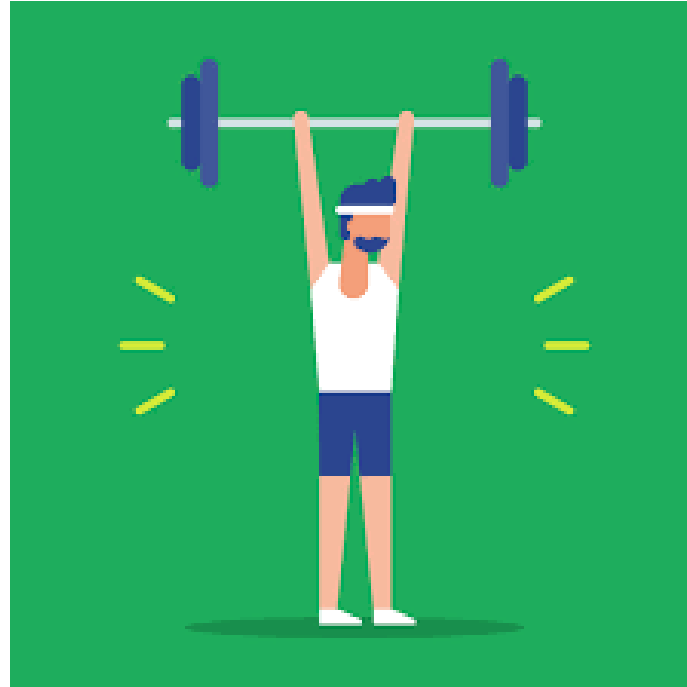
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Be Passionate About Values and Virtues



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Continue to Grow



Question

If asked today, could you articulate your purpose?

A. Yes

B. No

Moral Leadership Practices

Pause and
Reflect

See the
Humanity in
Everyone

Uphold Ethical
Standards

Act with
Courage

Seek the Truth

Foster
Freedom

Demonstrate
Humility

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Pause and Reflect



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See the Humanity in Everyone



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Uphold Ethical Standards



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Act with Courage



COURAGE

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Courage



Is the main virtue



Courageous people still lose some battles



Courage produces pride & confidence



Courage is Contagious



Courage Allows us to become better



Courage allows us to protect others & stand up for what's right

Courage



Deficiency of courage

- Cowardice

Excess of Courage

- Recklessness

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Question

While we strive to find the median of courage, where have you found yourself more often in your career?

- A. Deficient in Courage
- B. Just the Right Amount
- C. Excess of Courage

Seek the Truth



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Foster Freedom

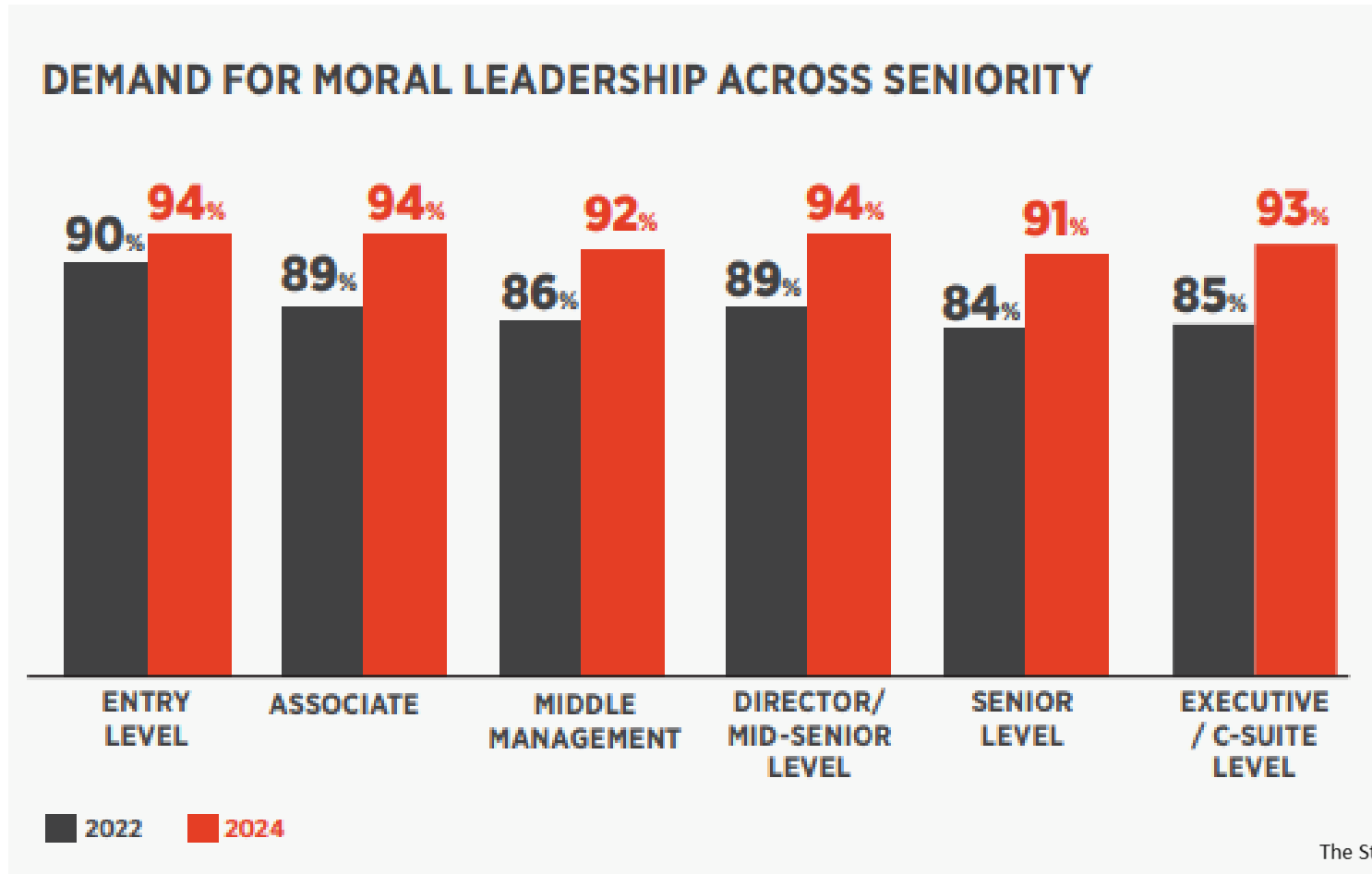


Demonstrate Humility



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Moral Leadership Remains in High Demand

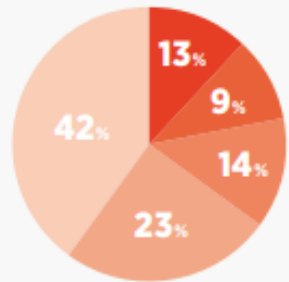


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Moral Leadership Continues to be in Short Supply

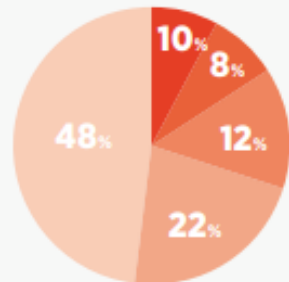
PRESENCE OF MORAL LEADERSHIP BEHAVIORS

Numbers do not sum to 100 because of rounding



13%

OF MANAGERS CONSISTENTLY DEMONSTRATE MORAL LEADERSHIP BEHAVIORS.



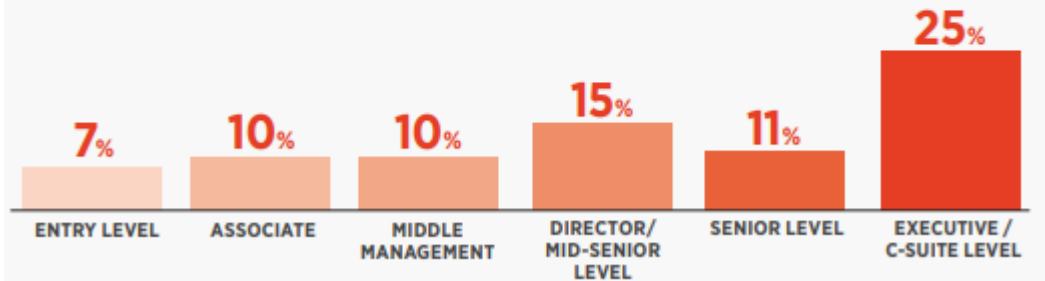
10%

OF CEOs CONSISTENTLY DEMONSTRATE MORAL LEADERSHIP BEHAVIORS.

2024

- TOP-TIER
- 2ND TIER
- 3RD TIER
- 4TH TIER
- BOTTOM-TIER

PERCENT OF EMPLOYEES BY SENIORITY THAT RATE THEIR MANAGER AS A TOP-TIER MORAL LEADER



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Moral Leadership Continues to be in Short Supply



MORAL LEADERSHIP ELEVATES
TEAM BEHAVIOR



MORAL LEADERSHIP DRIVES
ORGANIZATIONAL SUCCESS



MORAL LEADERS TAKE THE TIME
AND MAKE THE SPACE TO PAUSE

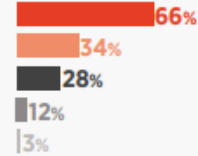
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Moral Leadership Elevates Team Behavior

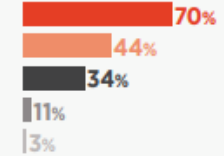


PERCENT OF EMPLOYEES WHO STRONGLY AGREE, BY MORAL LEADERSHIP TIER OF MANAGER

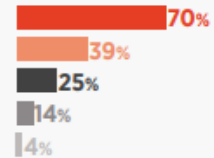
PEOPLE ON MY TEAM EXPERIMENT AND TRY NEW IDEAS



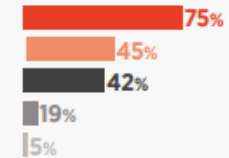
PEOPLE ON MY TEAM SPEAK OUT WHEN THEY SEE SOMETHING THAT CONTRADICTS OUR VALUES OR IS UNETHICAL



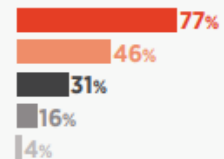
PEOPLE ON MY TEAM TAKE FULL RESPONSIBILITY FOR THEIR ACTIONS AND DO NOT HIDE THEIR MISTAKES



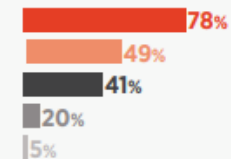
THERE IS A HIGH LEVEL OF TRUST ON MY TEAM



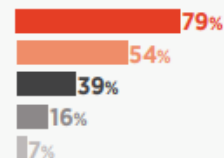
PEOPLE ON MY TEAM HAVE THE FREEDOM TO CULTIVATE NEW SKILLS



PEOPLE ON MY TEAM TREAT EACH OTHER WITH RESPECT, EVEN IN CONFLICT OR DISAGREEMENT



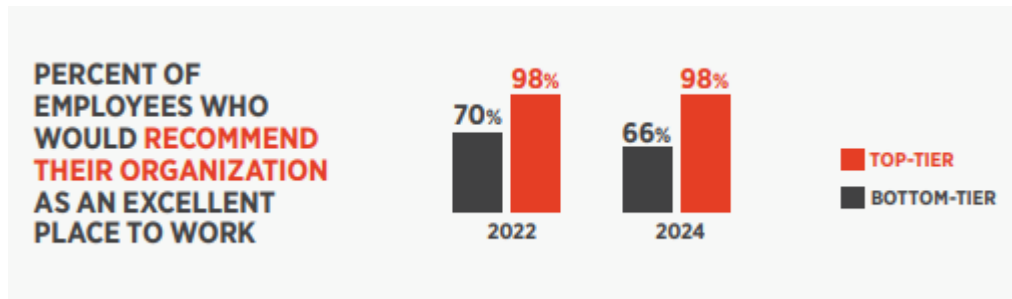
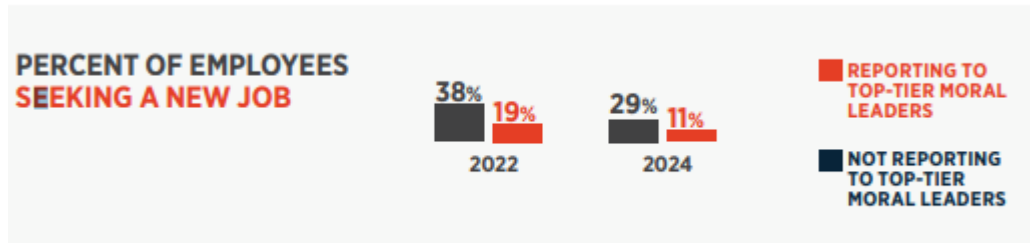
PEOPLE ON MY TEAM KNOW THE KEY RESPONSIBILITIES AND PRIORITIES OF THEIR ROLES



TOP-TIER
2ND TIER
3RD TIER
4TH TIER
BOTTOM-TIER

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Moral Leadership Drives Organizational Success



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Moral Leaders Take the Time and Make the Space to Pause

MANAGERS IN THE TOP-TIER FOR MORAL LEADERSHIP ARE SUBSTANTIALLY MORE LIKELY TO PAUSE WITH THEIR TEAMS.

TOP-TIER 2ND TIER 3RD TIER 4TH TIER BOTTOM-TIER

PERCENT OF EMPLOYEES WHO STRONGLY AGREE, BY MORAL LEADERSHIP TIER OF MANAGER



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Moral Leadership and the Challenge of Impunity

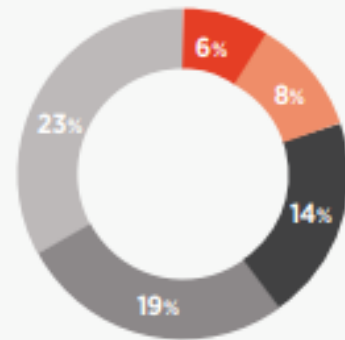


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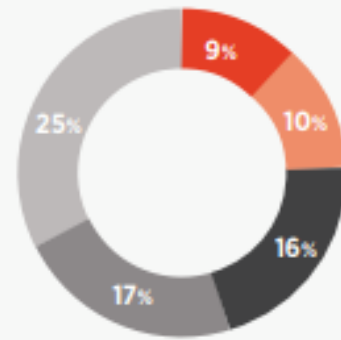
Moral Leadership and the Challenge of Impunity

PERCENT OF EMPLOYEES WHO **STRONGLY AGREE**, BY MORAL LEADERSHIP TIER OF CEO

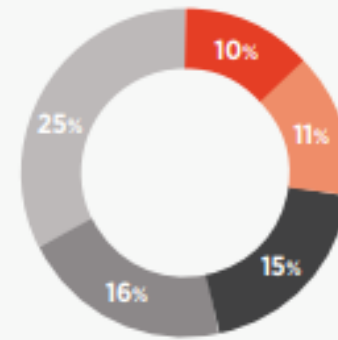
HIGH PERFORMING EMPLOYEES IN MY ORGANIZATION FREQUENTLY **GET AWAY WITH BEING DISRESPECTFUL OR ABUSIVE TO OTHERS**



MY ORGANIZATION OFTEN **REWARDS RESULTS** OVER RESPECTFUL CONDUCT



IN MY ORGANIZATION, **ACHIEVING HIGH PERFORMANCE METRICS IS VALUED MORE** THAN ADHERING TO POSITIVE WORKPLACE BEHAVIOR AND CULTURE NORMS



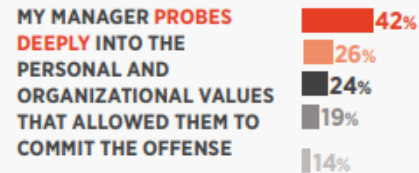
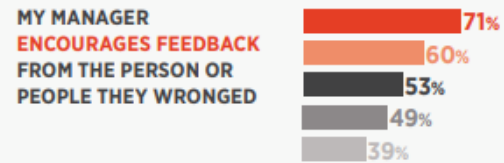
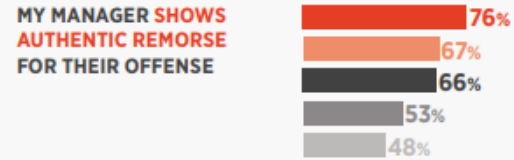
TOP-TIER 2ND TIER 3RD TIER 4TH TIER BOTTOM-TIER

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Moral Leadership and the Art of Apology



PERCENT OF RESPONDENTS INDICATING MANAGER APOLOGY BEHAVIORS



■ TOP-TIER
 ■ 3RD-TIER
 ■ BOTTOM-TIER
■ 2ND-TIER
 ■ 4TH-TIER

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5 Characteristics of an Authentic Apology

1

BE VULNERABLE

If an apology doesn't create vulnerability and isn't therapeutically painful, it's not an apology at all.

2

AVOID MAKING EXCUSES

Be authentic and don't offer an excuse. An apology can't have ulterior motives or be a means to an end.

3

CONDUCT A MORAL AUDIT

Conduct a "moral audit" by looking in the mirror and asking, "How did I get here and how did I drift from the person I aspire to be?".

4

OPEN A TWO-WAY DIALOGUE

Encourage feedback. This includes truly opening up to input and two-way conversation and embracing ideas as to how to improve.

5

MOVE FROM REGRET TO CHANGE

Turn regret into a real change in behavior. New behaviors must be reinforced by an investment in avoiding the same mistakes.

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Moral Leadership Guides Meaningful Returns to the Office



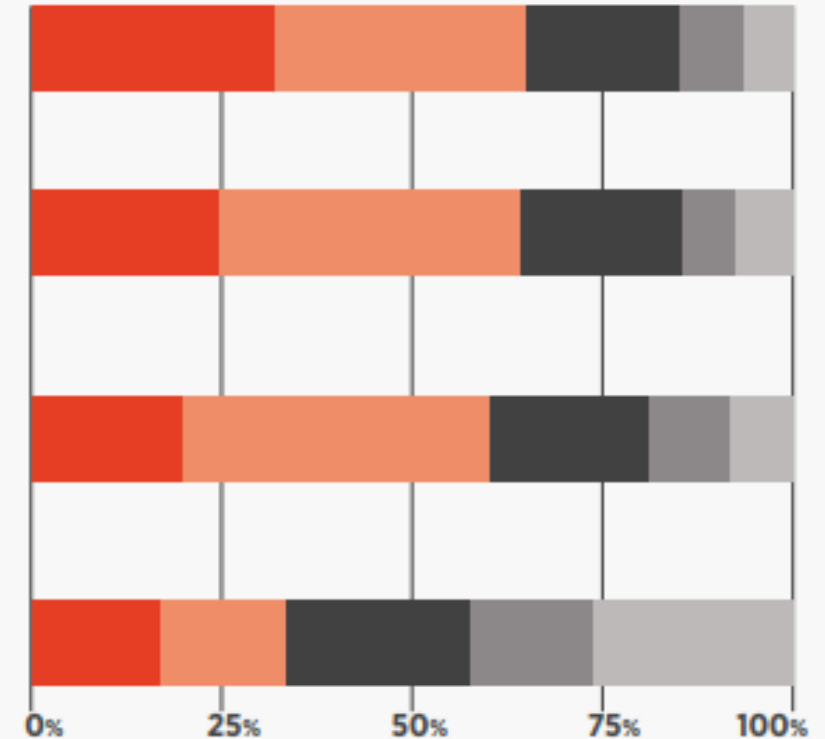
RETURN-TO-OFFICE TRENDS

My organization has communicated the rationale behind return-to-office/workplace plans clearly

My direct manager has made an effort to understand my personal situation and preferences about remote vs. on-site work

My organization's leadership has focused on articulating a compelling vision and purpose behind return-to-office/workplace plans, rather than merely requiring a return to the workplace

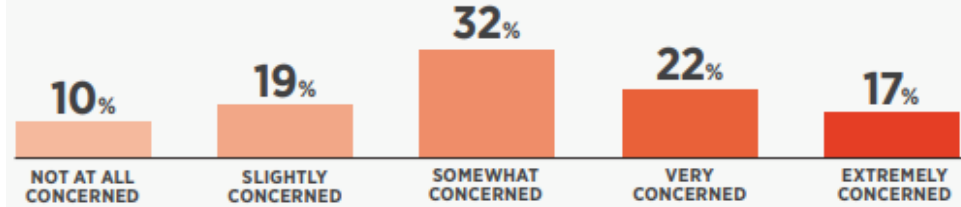
Employees have been involved in deciding team or individual work arrangements



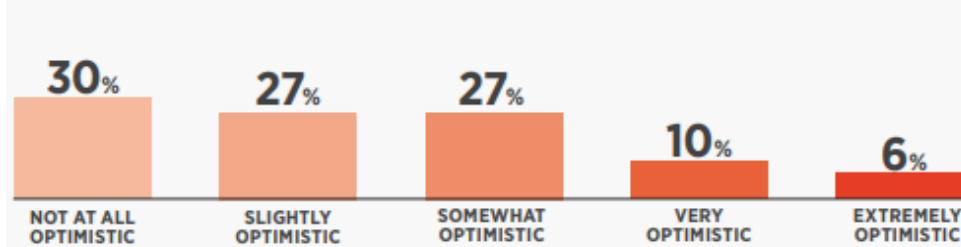
■ STRONGLY AGREE
 ■ AGREE
 ■ NEITHER AGREE NOR DISAGREE
 ■ DISAGREE
 ■ STRONGLY DISAGREE

Artificial Intelligence as a Frontier of Moral Leadership

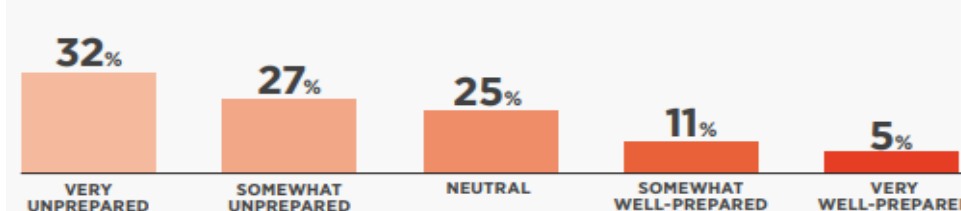
LEVEL OF CONCERN ABOUT AI SYSTEMS MAKING MORALLY QUESTIONABLE DECISIONS



LEVEL OF OPTIMISM REGARDING DEVELOPMENT OF AI THAT BEHAVES MORALLY AND ETHICALLY



HOW WELL-PREPARED DO YOU BELIEVE TODAY'S LEADERS ARE IN UNDERSTANDING THE MORAL IMPLICATIONS OF AI?



IS YOUR ORGANIZATION INTRODUCING ARTIFICIAL INTELLIGENCE TOOLS INTO YOUR DAY-TO-DAY WORK?

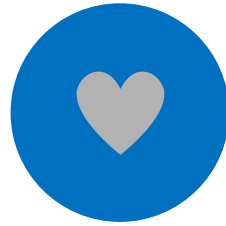


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Moral Leadership Development Opportunities



HAVING DIFFICULT CONVERSATIONS



DEMONSTRATING HUMILITY



SPEAKING UP AND OUT



PRINCIPLED DECISION MAKING



ROLE MODELING ETHICAL STANDARDS



BUILDING CONNECTIONS AND DEMONSTRATING CARE



BUILDING AN ENVIRONMENT OF TRUST



UNDERSTANDING YOUR ORGANIZATION'S PURPOSE AND VALUE

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To Lead Others You Must First Lead Yourself



You Won't Be A Leader Worth Following If You Do Not Lead Yourself Well



By Andy Stanley

I Will Not Lie To Myself When The Truth Makes Me Feel Bad About Myself



By Andy Stanley

I Will Prioritize What I Value Most Over What I Want Now



By Andy Stanley

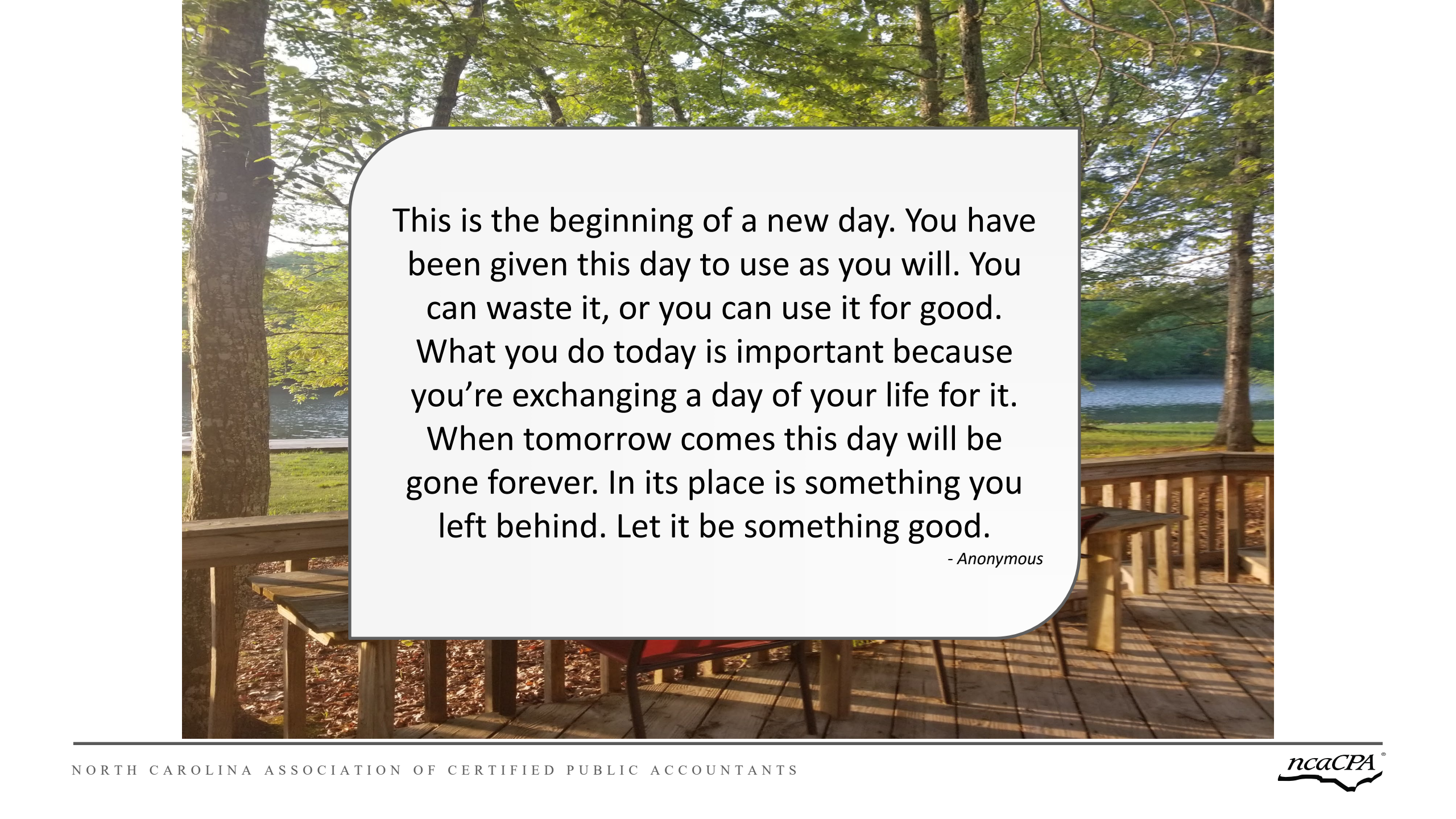
I will not attempt to lead myself by myself



By Andy Stanley

Ethics it's More Than Just Rules





This is the beginning of a new day. You have been given this day to use as you will. You can waste it, or you can use it for good. What you do today is important because you're exchanging a day of your life for it. When tomorrow comes this day will be gone forever. In its place is something you left behind. Let it be something good.

- Anonymous



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**We're Members Of One Of
The Most Highly
Respected Professions.
Our Ethical Standards,
Principles And Rules
Protect The Public And
They Also Protect Our Profession.**

Thank You

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