Ethics Bibliography

1. Articles and Texts Specific to Associations


Understanding four key concepts about organizational ethics can help board members fulfill their legal duties and achieve ethical governance. In addition to individual ethical standards, boards must clarify a shared set of standards that flow from universal values such as honesty, respect and fairness. Having the courage to question practices or behaviors that seem improper can help create an atmosphere of open dialogue and accountability. When the board models good ethical behavior, it can have a ripple effect of creating a more engaged and enthusiastic workforce.


One way to sustain an ethical association culture is by employing an ethics audit—a systematic and documented process for obtaining independent evidence of your organization’s ethical practices. To be effective, an ethics audit must be undertaken with full support of the management team and a firm intent to take action on the findings. A 2007 survey by the Ethics Resource Center showed that adoption of a comprehensive ethical culture can dramatically reduce misconduct. Associations should create policies that help employees to make decisions that support the association’s mission. In addition to signing off on a code of ethics, provide employees with ongoing education about ethical expectations. Staff and volunteers at all levels must understand how their ethical behavior affects your association’s ability to fulfill its mission.


Even in a small association, you need an ethics officer, other than the CEO, who staff can seek out to raise ethical issues, and that person should have direct access to the board. The executive director sets the ethical tone for the staff and has an obligation to address and resolve ethical problems. If your organization has no ethics policy, you can start by agreeing on organizational values, incorporating those into the employee handbook, making sure everyone has them and referring to them often. Ethics training can revolve around how good decisions are made and bring attention to positive ethical anecdotes. You can avoid rationalizing wrong conduct by creating a culture where people can have open conversation and avoid putting undue pressure to perform on staff. A positive result of the ethical scandals of recent years is that many organizations are more transparent and have taken extra steps to be accountable to donors and earn public trust.


Three activities based examples are given where organizational leaders use ethics-oriented exercises to create an environment in which existing practices and policies can be critically and safely examined with the end hope of improving the moral climate. The purpose of these exercises is to get people thinking about ethical behavior and the consequences of unethical actions that violate the spirit and the letter of the laws and values that govern us. The activities are practical, fun, and quick but always mindful of the leader's need to demonstrate moral courage.
Associations struggle to make their ethics codes meaningful. Here are points to consider when deciding in what ways, if any, to enforce your code of ethics:

First be clear about the goals of your code: an aspirational code intends to give members higher standards of behavior; a prescriptive code sets minimum expectations for behavior and consequences for failing to meet them; and an education approach aims to give people tools to resolve common ethical dilemmas. Consider the costs and benefits of enforceability and be cautious about trying to regulate private conduct. A range of sanctions is available, from reprimands to suspension of membership or decertification. Ethical standards and your enforcement policy must be repeatedly spelled out in various forums and media, and follow-up audits should be done to find out if members are living by the stated values and reporting infractions.

Consider these six principles of sound organizational decision-making to enhance ethics codes and enforcement procedures. Associations have refocused on organizational ethics in order to implement "best practices," the guiding, underlying principle of the Sarbanes-Oxley Act. The relationship between principles of sound organizational decision-making and ethical concerns served thereby are set forth in the article. Examples are given which show that by following an appropriate and documented decision making process, executive directors and boards have at their disposal the information needed to justify even the most complex decisions from both an ethical and business perspective.

Implement these strategies to foster ethical behavior among the staff of your association. Since ethical behavior increases job satisfaction and decreases turnover it is important to remember that effective ethics programs come from the top. Strategies that your organization can use to encourage ethical behavior include praising others' achievements and acts of decency, sharing knowledge, attending an ethics in the workplace seminar, and introducing a common language of values to increase mutual understanding.

Board members should be concerned with ethics at both the organizational and board levels, since their personal and collective integrity is at stake. The Sarbanes-Oxley Act requires publicly held companies to demonstrate ethical operations; and boards of nonprofits are being held to similar standards of accountability. The U.S. Federal Sentencing Guidelines for Organizations have motivated many organizations to put in place systems to prevent and detect legal violations. Boards must know if these systems are effective by establishing a clear statement of ethical standards and exercising oversight of the ethical culture. Ethical standards should be integrated into measurement and rewards systems, and there should be open discussions about the commitment of the senior staff and board to uphold ethical practices. Effective ethics oversight requires an ethics committee of the board, independent assessment of the ethical
culture, and relevant data regarding the ethical effectiveness of management and governance systems.

Employees must believe that management is committed to fostering policies and practices that protect employees when they question or report inappropriate behavior. Associations should have policies to protect employees reporting unethical behavior. The American Petroleum Institute has set up an ethics hotline for reporting ethical violations.

II. General and Nonprofit Sector Texts and Articles

These activities are intended to engage individuals, teams, and groups and generate thought and discussion in an atmosphere where ethical behavior defines organizational culture.

This article is the first of a five part series on nonprofits and the issues of ethics and transparency.

A code of ethics describes the ethical principles that an organization, its staff, board and volunteers agree to follow. This website includes a Model Statement of Values and Code of Ethics; a Checklist for Developing a Statement of Values and Code of Ethics; and a compendium of standards and codes of ethics.

This guide outlines 33 practices designed to support board members and staff leaders of charitable organizations as they work to improve their own operations.

This workbook, which is a companion to The Principles for Good Governance and Ethical Practice: A Guide for Charities and Foundations, developed by the Panel on the Nonprofit Sector, provides a practical framework for organizations to examine and improve their governance practices in light of their own particular circumstances.

http://www.ssireview.org/articles/entry/ethics_and_nonprofits/
“The authors examine the factors that influence moral conduct, the ethical issues that arise specifically in charitable organizations, and the best ways to promote ethical behavior within organizations.”

Underlying nonprofit ethics is the principle that no one is to profit from the organization. Nonprofit ethics are defined by the topics of honesty, transparency, conflicts of interest, fundraising issues, and treating all contacts with respect.

Verschoor, Curtis C. “Nonprofit Organizations Show Stronger Ethical Cultures,” Strategic Finance, November 2008
The author reports on the results of the National Nonprofit Ethics Survey conducted by the Ethics Resource Center.

III. Other Books and Articles

Nonprofits are not immune from employee dishonesty. Ways to eliminate internal theft are presented.

http://nvs.sagepub.com/cgi/reprint/36/4/676.pdf
This article identifies the types of fraud that have taken place in nonprofit organizations. The authors suggest ways that fraud losses can be prevented.

http://josephsoninstitute.org/MED/index.html

These Standards of Excellence serve as a model for nonprofits to improve their ethical and accountability practices.


IV. Websites

http://www.bentley.edu/cbe/
The Center for Business Ethics website’s Research section includes links to full texts of articles.

http://www.business-ethics.com/
This web based magazine of corporate responsibility offers information, opinion and analysis of critical ethical issues.

http://www.conference-board.org/knowledge/ethics.cfm
The Conference Board Ethics Program is designed to assist those both new to ethics and compliance management as well as more seasoned executives. Industry guidelines are illustrated through real world best practices from leading corporations.

http://e-businessethics.com/
The goal of this site is to create a virtual community of organizations and individuals that share best practices in the improvement of business ethics.

http://www.ethics.org/
This is the website of the Ethics Resource Center, a nonprofit, nonpartisan research organization, dedicated to independent research that advances high ethical standards and practices in public and private institutions. Resources at this website include publications, videos, subscriptions and educational tools to support your organization’s efforts in the field of business/organizational ethics. Of special interest is the collection of useful ethics tools.

http://www.ethicsworld.org/
This is a website that reports comments and news of business ethics from around the world. At present it includes the National Nonprofit Ethics Surveys from the Ethics Resource Center.

http://foundationcenter.org/getstarted/topical/ethics.html
This links to “Fundraising Ethics: A Selected Resource List.”

http://www.globalethics.org/
The Institute for Global Ethics’ website contains a section on its Center for Corporate Ethics with links to white papers, executive briefings, reports, book excerpts, and a weekly digest of worldwide ethics news.

http://www.iit.edu/departments/csep/codes/coe.html
The Center for the Study of Ethics in the Professions at the Illinois Institute of Technology has made available its collection of Code of Ethics at this website and provides resources for writing a code of ethics.

http://josephsoninstitute.org/
This nonprofit institute offers seminars, workshops, customized onsite training, ethics audits, and publications to promote ethical values.

http://kenan.ethics.duke.edu/about/publications/
This is the website of the Kenan Institute for Ethics at Duke University. The publications page includes links to faculty books and articles, case studies, newsletter articles, blogs, and audios and videos of Institute’s events and lectures.

http://www.managementhelp.org/ethics/ethics.htm
This compilation of ethics resources on the web is entitled “Business Ethics: Managing Ethics in the Workplace and Social Responsibility.”

http://www.societyforbusinessethics.org/
An international association of scholars and those interested in business ethics, the Society for Business Ethics’ website includes a list of Business Ethics Professionals.

http://www.uic.edu/cuppa/pe/ethics.htm
Leadership Ethics for Nonprofit Professionals is an online course presented by the Great Cities Institute of the University of Illinois at Chicago.