Ethical Dilemmas, Navigating Blurred Lines:

Making Ethical Decisions Easier

Written by:

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THE KNOWLEDGE INSTITUTE

About the Author

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Why Ethics Matters?

- Ethics isn't just about rules—it's about trust.
- Ethical failures = reputational and financial disaster.
- In 2023, over half (52%) of employees reported experiencing or witnessing inappropriate, unethical, or illegal workplace behaviors. (Source: Acuity Insights 2023)
- Ethical decision-making is a skill, not just a mindset.

Ethical Failures – The Cost of Bad Decisions

- **Enron:** $74B lost in shareholder value.
- **Wells Fargo:** 3.5M fake accounts, $3B fine.
- **Volkswagen:** Emissions scandal, $30B+ fines.

Common Ethical Dilemmas in Business

- Manipulating financials to meet targets 📉
- Conflicts of interest in vendor selection 🤝
- Whistleblowing: Risk vs. Reward ⚠️
- Misleading customers in marketing 🛒

What We Will Cover Today

- Understanding ethical principles
- Identifying and navigating ethical dilemmas
- A practical decision-making framework
- Real-world case studies and discussions
- Review the Code of Professional Conduct

Polling Question #1
Ethical Dilemma Characteristics

What is a key characteristic of an ethical dilemma?

a) It has a clear right and wrong answer.
b) It usually involves conflicting interests.
c) It is always illegal.
d) It never happens in finance and accounting.

Ethics & Moral Foundations

Ethics vs. Morality vs. Legality

- **Ethics** = What's right based on principles.
- **Morality** = Personal beliefs of right and wrong.
- **Legality** = What's allowed by law (not always ethical).

The Big Four Ethical Frameworks

- **Utilitarianism:** Maximize good, minimize harm.
- **Deontology:** Follow moral rules, no exceptions.
- **Virtue Ethics:** Act with integrity and character.
- **Stakeholder Approach:** Consider all impacted parties.

Polling Question #2

Pick a Framework?

The CEO asks a financial executive to take another look at revenue. The implication is to make the quarterly numbers look better. Which ethical framework would reject this based on rules alone?

a) Utilitarianism,
b) Deontology,
c) Virtue ethics, or
d) Stakeholder approach.

The Gray Areas – Why Ethics Isn't Always Clear

- Ethics isn't always black or white.
- What happens when two ethical principles clash?
- Frameworks help—but judgment is key.

- In The Code of Professional Conduct – if the situation is not covered, you must, "Use your professional judgement."

1.000.010 Conceptual Framework

“.01 *Members* may encounter various relationships or circumstances that create *threats* to the *member’s* compliance with the rules. The rules and *interpretations* seek to address many situations; however, they cannot address all relationships or circumstances that may arise. Thus, in the absence of an *interpretation* that addresses a particular relationship or circumstance, a *member* should evaluate whether that relationship or circumstance would lead a reasonable and informed third party who is aware of the relevant information to conclude that there is a *threat* to the *member’s* compliance with the rules that is not at an *acceptable level*. When making that evaluation, the *member* should apply the conceptual framework approach as outlined in this interpretation.”

source = AICPA Code of Professional Conduct

1.000.010 Conceptual Framework

".06 Conceptual Framework Approach

1) Identify threats to compliance with the rules, e.g.;
   a) Adverse interest
   b) Advocacy threat
   c) Familiarity threat
   d) Self-interest threat
   e) Self-review threat
   f) Undue influence threat
2) Evaluate the significance of a threat.
3) Identify and apply safeguards. Actions or other measures that may eliminate a *threat* or reduce a *threat* to an *acceptable level*."

source = AICPA Code of Professional Conduct

Code of Professional Conduct

1) Identify threats
2) Evaluate the significance
3) Identify and apply safeguards

✓ Prepare for an audit

✓ Documentation

source = AICPA Code of Professional Conduct

The Ethics Litmus Test – A Simple 3-Step Check

1) Would you be comfortable if this went public?
2) Can you clearly justify this decision?
3) Would you advise a friend to do the same?

Final Thoughts

- Ethics isn’t just theory—it’s about decision-making.
- No single framework is perfect, but they help us structure our thinking.
- The best ethical leaders apply principles, judgment, and courage.

Identifying Ethical Dilemmas

0.100.020 Interpretations and Other Guidance

“.02 A *member* should also consult the following, if applicable:

- The ethical requirements of the member’s state CPA society and authoritative regulatory bodies such as state board(s) of accountancy
- The Securities and Exchange Commission (SEC)
- The Public Company Accounting Oversight Board (PCAOB)
- The Government Accountability Office (GAO)
- The Department of Labor (DOL)
- Federal, state and local taxing authorities
- Any other body that regulates a member who performs professional services for an entity when the member or entity is subject to the rules and regulations of such regulatory body.”

source = AICPA Code of Professional Conduct

Ethical Dilemmas – What Are We Really Dealing With?

An ethical dilemma isn't just a tough decision.

It's when:

- There is no clear right or wrong answer
- Two (or more) ethical values clash
- Consequences exist no matter what you choose

Ethical Dilemmas – What Are We Really Dealing With? (cont.)

Do not limit yourself to **only two** choices!

a) Bad

b) Worse

Why '*Smart*' People Make Unethical Choices

💰 Financial pressure
If we don't do this, we'll miss targets and promises.

👥 Social pressure
Everyone else does it.

🎯 Performance pressure
Do whatever it takes to hit the numbers.

🤷 Ambiguity and loopholes
It's not technically illegal.

Polling Question #3

Reasons Why Ethics Fail?

Which of the following is a common reason ethical lapses happen in business?

a) People are naturally unethical.

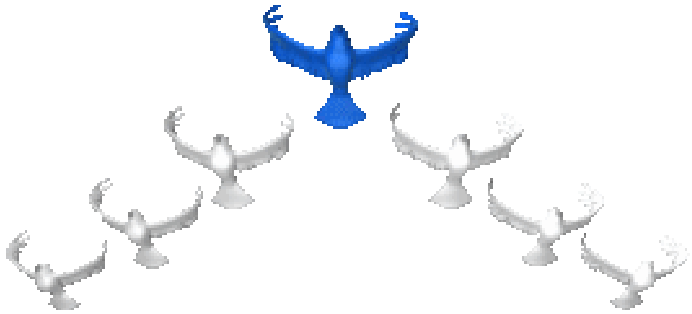
b) Ethical choices are always clear-cut.

c) Financial, social, and performance pressures push people into gray areas.

d) Only leaders face ethical dilemmas.

Red Flags – How to Spot an Ethical Problem Early

- Gut feeling
  - – Something feels off.
- Secrecy
  - – Let's keep this between us.
- Pressure
  - – Just make this work.
- Normalization
  - – Everyone does it.




SUCCESS

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- Any other body that regulates a member who performs professional services for an entity when the member or entity is subject to the rules and regulations of such regulatory body.”

source = AICPA Code of Professional Conduct

Case Study #1

When Policy Clashes With Perception

- 2018: two Black men arrested at a Philadelphia Starbucks while waiting for a friend.

By Image based 1992—2010 logo on File:Starbucks Coffee Logo.svg, Fair use, https://en.wikipedia.org/w/index.php?curid=30335490

The Practical Ethical Decision-Making Model

Why a Framework?
Because Ethics Gets Messy

- Ethical decisions happen under pressure.
- Without structure, we default to rationalizing.
- A model ensures consistency & accountability.

The 5-Step Model for Ethical Decisions

1 Stop and identify – What is the ethical issue?

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2 Analyze options – What are the possible courses of action?

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3. Evaluate consequences – Who will be affected, and how?

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1 Stop and identify – What is the ethical issue?

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4 Decide and justify – What is the best ethical choice?

The 5-Step Model for Ethical Decisions

1 Stop and identify – What is the ethical issue?

2 Analyze options – What are the possible courses of action?

3 Evaluate consequences – Who will be affected, and how?

4 Decide and justify – What is the best ethical choice?

5 Act and reflect – Implement, then assess for future learning.

Polling Question #4

Decision Making Model?

Why is using an ethical decision-making model beneficial?

a) It removes all the uncertainty from ethical dilemmas.

b) It ensures that ethical choices always benefit the company financially.

c) It provides a structured approach to analyze and defend decisions.

d) It guarantees that ethical issues will never arise again.

Case Study #2

JetBlue & Crisis Ethics

JetBlue strands passengers for hours due to weather.

Source: https://www.planespotters.net/photo/1001651/n2016j-jetblue-airways-airbus-a321-271nx

Final Thoughts

- Ethical decision-making requires structure—gut instinct alone isn't enough.
- The 5-step model helps professionals make ethical choices under pressure.
- Case studies like JetBlue show that ethics isn't just about morality—it's about leadership.
- Refer to the Code of Professional Conduct.

Managing Ethical Conflicts & Stakeholders

Ethical Conflicts – The Reality of Business

- **Conflicts are normal** – Business ethics is about balancing interests.
- **Ethical pressure points** – Where ethics clashes with business goals.
- **Your job isn't to avoid conflict**—it's to manage it ethically.

2.110.010 Conflicts of Interest

“.01 A *member* may be faced with a conflict of interest when undertaking a *professional service*. In determining whether a *professional service*, relationship, or matter would result in a conflict of interest, a *member* should use professional judgement, taking into account whether a reasonable and informed third-party who is aware of the relevant information would conclude that a conflict of interest exists.

.02 A conflict of interest creates adverse interest and self-interest threats to the *member’s* compliance with the ‘Integrity and Objectivity Rule’ [2.100.001]. For example, threats may be created when

a. a *member* undertakes a *professional service* related to a particular matter involving two or more parties whose interests with respect to that matter are in conflict, or

b. the interests of a *member* with respect to a particular matter and the interests of a party for whom the *member* undertakes a *professional service* related to that matter are in conflict.”

source = AICPA Code of Professional Conduct

2.110.010 Conflicts of Interest (cont.)

"Disclosure of a Conflict of Interest and Consent

.11 When a conflict of interest exists, the *member* should disclose the nature of the conflict to the relevant parties, including to the appropriate levels within the *employing organization* and obtain their consent to undertake the *professional service*. The *member* should disclose the conflict of interest and obtain consent even if the *member* concludes that *threats* are at an *acceptable level*.

.12 The *member* is encouraged to document the nature of the circumstances giving rise to the conflict of interest, the *safeguards* applied to eliminate or reduce the *threats* to an *acceptable level*, and the consent obtained."

source = AICPA Code of Professional Conduct

2.110.010 Conflicts of Interest (cont.)

"Disclosure of a Conflict of Interest and Consent

.13 When addressing a conflict of interest, a *member* is encouraged to seek guidance from within the *employing organization* or from others, such as a professional body, legal counsel, or another professional accountant. When making disclosures and seeking guidance of third parties, the *member* should remain alert to the requirements of the "Confidential Information Obtained From Employment or Volunteer Activities" interpretation [2.400.070] of the "Acts Discreditable Rule" [2.400.001]. In addition, federal, state, or local statutes, or regulations concerning confidentiality of employer information may be more restrictive than the requirements contained in the Code of Professional Conduct."

source = AICPA Code of Professional Conduct

2.110.010 Conflicts of Interest (cont.)

"Disclosure of a Conflict of Interest and Consent

.14 A *member* may encounter other *threats* to compliance with the "Integrity and Objectivity Rule" [2.100.001]. This may occur, for example, when preparing or reporting financial information as a result of undue pressure from others within the *employing organization* or financial, business or personal relationships that *close relatives* or *immediate family* members of the *member* have with the *employing organization*. Guidance on managing such *threats* is covered by the "Knowing Misrepresentations in the Preparation of Financial Statements or Records" interpretation [2.130.010] and the "Subordination of Judgment" interpretation [2.130.020] under the "Integrity and Objectivity Rule." **source = AICPA Code of Professional Conduct**

Understanding Stakeholder Conflicts

- Internal stakeholders
  - Employees, executives, shareholders.
- External stakeholders
  - Customers, regulators, public, environment, etc.
- Conflicting priorities
  - Who benefits? (Winners)
  - Who is harmed? (Losers)

Ethical Conflicts in Action

- Conflicts of interest –
  - Personal gain vs. professional duty.
- Whistleblowing –
  - Loyalty vs. exposing unethical behavior.
- Customer transparency –
  - Profits vs. truth.
- Layoffs and business decisions –
  - Bottom line vs. people.

Polling Question #5

How Do You Handle Conflicts?

What is the most effective way to handle an ethical conflict?

a) Ignore the issue to avoid disruption.

b) Prioritize financial interests over stakeholder concerns.

c) Identify the stakeholders and weigh competing interests ethically.

d) Assume ethical conflicts will resolve themselves over time.

e) Consult the Code of Professional Conduct.

Creating Your Personal & Professional Ethical Code

Why You Need an Ethical Code

Ethics Starts With You

- Rules don't cover every situation.
  - You need personal guidelines.
- Your ethical code defines your reputation.
- Strong ethics protect you in times of pressure.

What Belongs in Your Ethical Code?

- **Core values** – What do you stand for?
- **Non-negotiables** – What will you never compromise on?
- **Decision principles** – How will you handle ethical dilemmas?

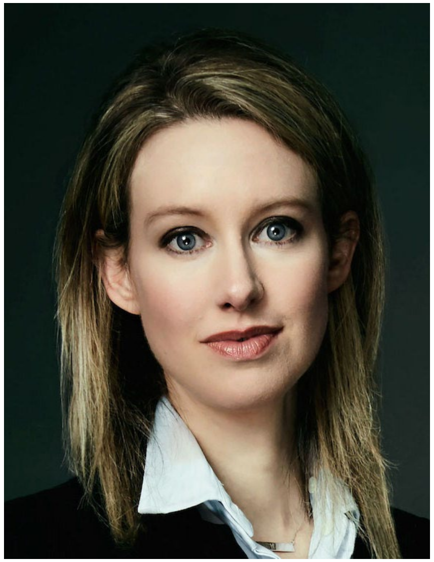
Ethics in Action –
Success & Failure Stories

✔ Paul Polman (Unilever):

Prioritized sustainability over short-term profit.

❌ Elizabeth Holmes (Theranos):

Chose to deceive.



By Tali Mackay at English Wikipedia, CC BY-SA 4.0, https://commons.wikimedia.org/w/index.php?curid=88468520

Exercise #1

Build Your Personal Ethical Code

📝 On a piece of paper, write your top 3 core values.

🚫 List 3 non-negotiables.

💡 Create your go-to ethical decision principle.

Polling Question #6

Personal Ethical Code

What is the primary benefit of having a personal ethical code?

a) It guarantees you will never face ethical dilemmas.

b) It provides a clear framework for decision-making under pressure.

c) It ensures that you always make the most profitable choice(s).

d) It replaces company policies and legal regulations.

Final Thoughts – Ethics Is a Habit

Your ethical code is a daily practice

- Your ethical code evolves over time.
- Small choices shape big ethical decisions.
- Revisit and refine your code regularly.
- Ethics starts with YOU—company policies won't cover every situation.
- Your personal ethical code is your best defense against ethical drift.
- Living your values daily ensures that when pressure hits, you already know where you stand.

Polling Question #7

Explicitly in the Code?

Which of these are explicitly stated in the Code of Professional Conduct?

a) Our duty to do what is best for the client,
b) Obligation to report unethical activities,
c) Duty to deliver what our clients want,
d) Responsibility to act in the public interest,
e) More than one of the above, or
f) None of the above.

Let’s Wrap it Up

Polling Question #8

Lost Their CPA License?

How many do you know who lost their CPA license?

a) None,

b) One to three,

c) Four to six,

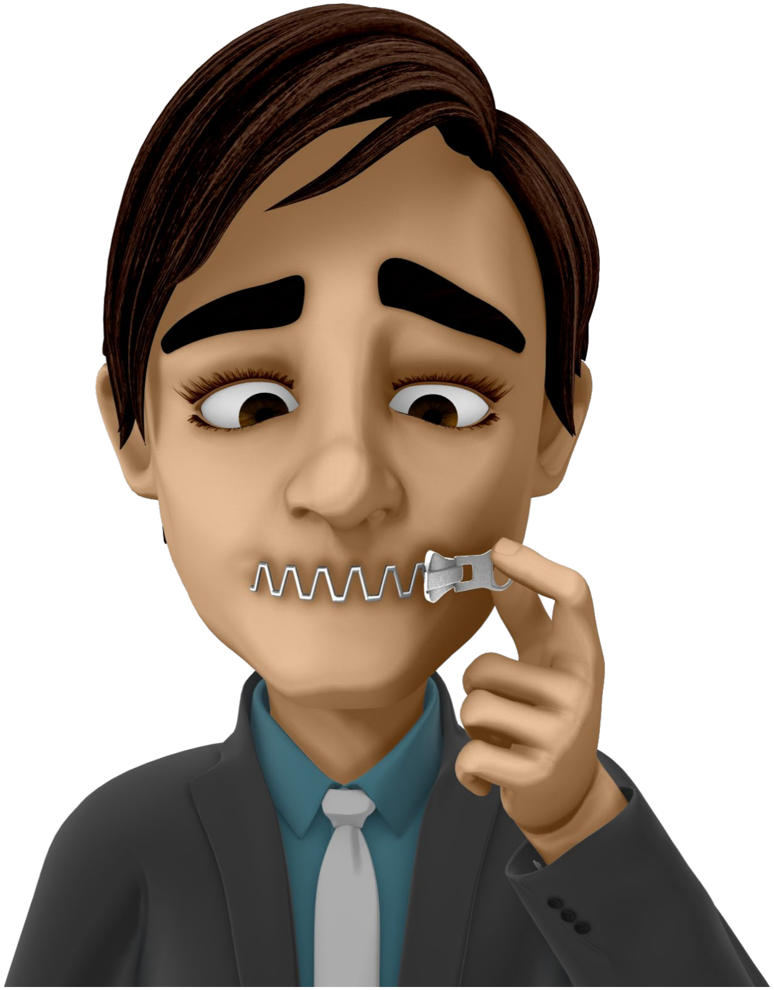
d) Six to ten, or

e) More than ten.

Ethics Is a Habit, Not a One-Time Decision

- Every decision shapes your ethical reputation.
- Small compromises lead to bigger ethical failures.
- Your ethical code is only as strong as your commitment to it.

Not Always a Wise Choice!



6 Ethical Lessons to Take With You

1) Ethical dilemmas are rarely black and white.
2) Pressure creates ethical blind spots—recognize them.
3) The best ethical decisions consider long-term consequences.
4) Having a clear ethical code makes tough decisions easier.
5) Ethical leadership is about action, not just intentions.
6) Consult the Code of Professional Conduct.

Make Your Ethical Commitment

Write down ONE ethical commitment you will make today.

- Example: I will always speak up when I see unethical behavior.
- Example: I will use the Front-Page test for tough decisions.
- Example: I will prioritize ethics over short-term success.

Thank You!

Please share your thoughts and comments.

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A 2 Credit Hour Continuing Professional Education Seminar

www.TheKnowledgeInstitute.Com

EthDilNav – March 2026

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Case #1

Starbucks' Ethical Dilemma: when policy clashes with perception

This case study explores the ethical, managerial, and public relations challenges Starbucks faced after a 2018 incident at a Philadelphia store. The situation sparked a national conversation about corporate responsibility, bias, and ethical decision-making.

Was Starbucks reacting out of fear or leading in ethics or something else? This discussion will challenge you to think critically about business policies, leadership accountability, and ethical corporate responses.

Background:

On April 12, 2018, Rashon Nelson and Donte Robinson walked into a Philadelphia Starbucks, sat down, and waited for a business associate. They did not order immediately.

One of the two asked to use the restroom, but the store manager denied access, stating the restroom was for paying customers only.

Within minutes, the manager called the police, reporting that the men were trespassing. The officers arrived, handcuffed Nelson and Robinson, and escorted them out.

A customer recorded the incident and that video went viral.

Within hours, Starbucks was at the center of a nationwide controversy, accused of racial profiling and discrimination.

Starbucks' Response & Outcomes

1. Immediate Public Reaction

Social media exploded with outrage, calling for Starbucks boycotts. Civil rights groups accused the company of enabling discrimination. Starbucks' CEO, Kevin Johnson, apologized publicly.

2. Corporate Actions

Starbucks fired the store manager within days. Starbucks closed all 8,000 U.S. locations for racial bias training, costing over $16.7M What happened after the….

Then Starbucks publicly announced a new policy: Anyone could sit in a Starbucks, even without making a purchase.

3. Legal and Financial Outcomes

Nelson and Robinson reached a confidential settlement with Starbucks. Starbucks agreed to fund college education for the two men. The city of Philadelphia settled with Nelson and Robinson for $1 each and a $200,000 program for young entrepreneurs.

4. Long-Term Policy Reversal (2025)

Starbucks quietly reversed the 'open seating' policy in 2025. Today, non-paying customers are asked to leave after a certain time period.

Discussion

- **What do you do if you were the Starbucks regional manager in Philadelphia?**
- **What do you do if you were Starbucks CEO?**
- **What are the key considerations?**
- **Who else should be involved?**
- **What would Starbuck's public position be?**
- **How would you defend your decisions when questioned in a court of law?**
- **Should this exposure be disclosed in the financial statements? If so, where and how?**

Case #2

JetBlue's Ethical Dilemma: crisis management and corporate responsibility

Ethical decision-making in corporate settings often occurs in high-pressure environments where reputational, financial, and operational matters are at stake. In this case, we examine JetBlue's 2007 Valentine's Day crisis, where thousands of passengers were stranded on planes for hours due to poor weather conditions.

JetBlue faced a critical decision: How should they respond to a massive operational failure? Should they handle it as business as usual, or take full responsibility - even at the cost of potential financial losses? Is this an ethical issue, a business issue or ____?

Through this case, we will apply the 5-Step Ethical Decision-Making Model to evaluate JetBlue's actions and explore alternative approaches to corporate ethics in crisis management.

Background & Context: The Valentine's Day Crisis

On February 14, 2007, JetBlue Airways, a young and fast-growing airline known for customer-friendly policies, faced an operational catastrophe at New York's JFK Airport. A severe snow and ice storm grounded flights, but instead of immediately canceling departures, JetBlue chose to keep planes on the tarmac. Waiting for the ice storm to clear, and it did not. This decision backfired spectacularly.

The Facts

Many fully boarded JetBlue flights, with hundreds of passengers, sat on the runway for over five hours. Passengers were trapped inside planes with no food, water, or working restrooms. The airline had no contingency plan to handle the chaos of mass cancellations. Other airlines canceled flights early, but JetBlue waited too long, leaving passengers and crew stranded. News of the crisis spread quickly, leading to outraged customers, media scrutiny, and a reputational disaster. JetBlue had never experienced failure close to this scale, they were not prepared operationally, with insufficient manpower and inadequate IT resources.

The Dilemma

JetBlue had a decision to make:

1. Ignore the backlash and operate as usual—since the crisis was due to weather, they had no legal obligation to compensate passengers.
2. Minimize responsibility and offer basic compensation—acknowledging the issue without taking full blame.
3. Take full accountability and implement policy changes—which would cost the company millions but could restore customer trust.

This was more than a business decision; it was an test of leadership.

Discussion

1. **Is this an ethical decision, a business decision, or _____?**

2. **What should JetBlue have done? Why?**

3. **Describe your Five-Step Ethical Decision Making Model for JetBlue?**

Exercise #1

Step 1: Core Values Matrix

📝 **Circle or highlight 3 to 5 core values that define you as a professional.**

Integrity & Honesty	Leadership & Responsibility	Fairness & Justice	Customer Focus	Personal Growth
Transparency	Accountability	Equal Opportunity	Customer-Centric	Lifelong Learning
Truthfulness	Leading by Example	Diversity & Inclusion	High-Quality Service	Continuous Improvement
Authenticity	Taking Ownership	Treating Others Fairly	Trust & Relationships	Self-Discipline
Ethical Courage	Admitting Mistakes	Avoiding Discrimination	Long-Term Customer Trust	Open-Mindedness

Professionalism & Work Ethic	Innovation & Risk Management	Teamwork & Collaboration	Social Responsibility	Other (Write Your Own)
Reliability	Creative Problem-Solving	Mutual Respect	Sustainability	________
Punctuality	Risk Awareness	Open Communication	Community Impact	________
Commitment to Excellence	Long-Term Thinking	Conflict Resolution	Ethical Sourcing	________
Maintaining Boundaries	Learning from Failure	Supporting Colleagues	Giving Back	________

📢 **Reflection:** What do your chosen values say about you as a professional?

Step 2: Define Your Ethical Non-Negotiables

These are your ethical red lines—the things you will never compromise, no matter the situation.

Circle or check at least 3 that apply to you, or write your own.

- **I will never lie or manipulate data to achieve business goals.**
- **I will never compromise on workplace respect, dignity, and inclusion.**
- **I will not engage in, support, or tolerate discrimination or harassment.**
- **I will never ignore ethical concerns just because "it's not my problem."**
- **I will not let financial pressure force me into unethical decisions.**
- **I will always disclose conflicts of interest, no matter how small.**
- **I will never withhold crucial information that affects stakeholders.**
- **I will not tolerate retaliation against whistleblowers or truth-tellers.**
- **I will never make false claims or mislead customers for business gain.**
- **I will never stay silent in the face of unethical behavior.**

Reflection: Which of these do you see challenged most in your industry?

Step 3: Go-To Ethical Decision Principles

Use these principles when facing a tough ethical choice.

Circle 1 or 2 that you will commit to using in ethical dilemmas, or write your own.

1. **The Front-Page Test** – Would I be comfortable if this decision were published in the news?
2. **The Family Test** – Would I be proud to explain this decision to my family?
3. **The Long-Term Test** – Will this decision hold up 5 years from now, or will I regret it?
4. **The Role Model Test** – What would a professional I admire do in this situation
5. **The Truth Test** – If questioned under oath, would I be able to tell the full truth confidently?
6. **The Stakeholder Test** – Who will be affected, and would they feel this was fair
7. **The Integrity Check** – If no one else knew about this decision, would I still do the right thing?
8. **The Mirror Test** – Can I look myself in the mirror and be at peace with this choice?
9. **The Worst-Case Scenario Test** – What's the worst thing that could happen if this decision goes public?
10. **The Mentor Test** – If I asked a trusted mentor, what would they say?

Final Reflection: Which principle will you rely on most? Why?

Final Takeaway: Your Ethical Code in Action

Your values and ethical principles should guide daily decisions—not just big dilemmas.

Write **one sentence** that summarizes your ethical code: "I will always..."

Pair up with another participant and share:

Find a partner and discuss one value, one non-negotiable, and one ethical principle you circled.