

Become an Ethical Leader to Drive Crucial Business Results

Jon Lokhorst | August 5, 2026 | Transamerica

2026

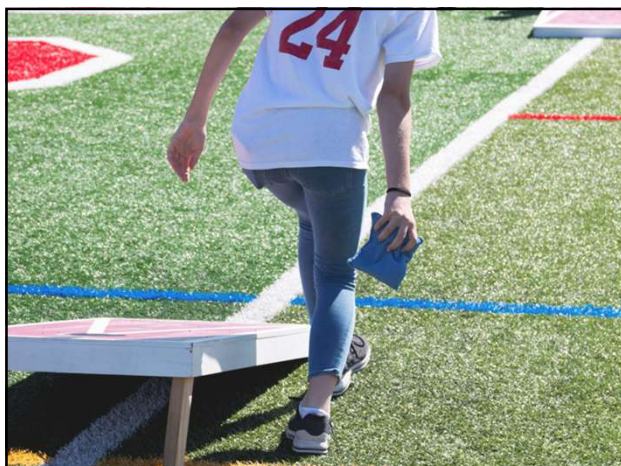
Iowa Society of CPAs
Professional Education

Become an Ethical Leader to Drive Crucial Business Results

Jon Lokhorst, CSP, CPA, PCC
Transamerica Insurance Company
August 5, 2026



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Jon Lokhorst, CSP, CPA, PCC



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Today's Session

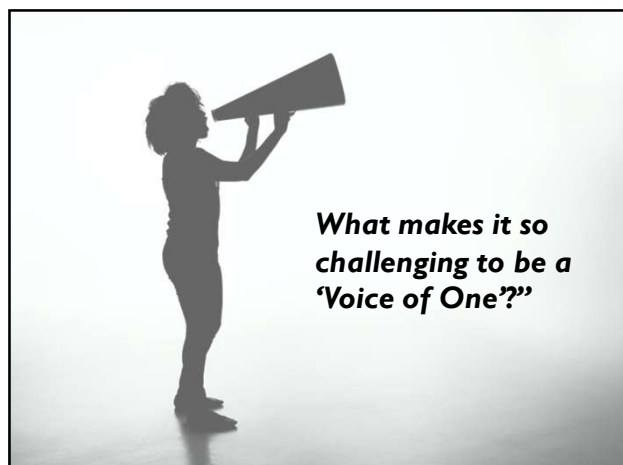
1. *Recognize the importance of a "Voice of One" and how missing that voice creates a risk of ethical failure.*
2. *Discover the connection between ethical behavior and effective leadership.*
3. *Explore ethical philosophies that shape your foundation for ethical decision-making.*
4. *Apply these principles to a real-life business situation in the accounting profession.*



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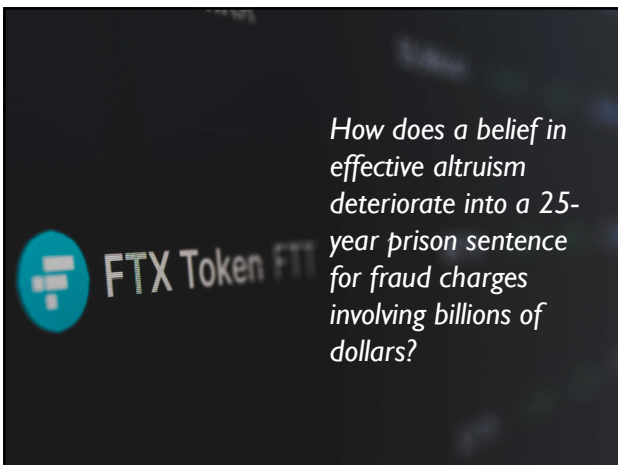
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Why It Matters:

Companies with the strongest ethical cultures outperform their peers by 40% on customer satisfaction, innovation, adaptability, and growth.

LRN Benchmark of Ethical Culture Report



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Why It Matters:

Employee engagement averages 77% for workers whose leaders who score in the top 10% for honesty and integrity, compared to only 26% for workers whose leaders score in the bottom 10%.

Zenger Folkman
Results from 360 Surveys



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Six Ethical Philosophies

1. Egoism
2. Utilitarianism
3. Existentialism
4. Divine Command
5. Deontology
6. Conformism

Louie V. Larimer, J.D.
The Ethical Type Indicator



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Ethical Philosophy: Egoism

One should undertake the action that is in the best interest of the decision-maker, to maximize the greatest good for himself or herself.

Louie V. Larimer, J.D.
The Ethical Type Indicator



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Ethical Philosophy:
Utilitarianism

One should undertake the action that is in the collective interest of the greatest number of people, to benefit the many rather than the few or the one.

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The Ethical Type Indicator



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Ethical Philosophy:
Existentialism

One should always act in accordance with the inner voice and inner notions of right and wrong, regardless of the consequences or results of the decision.

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Ethical Philosophy:
Divine Command

One should handle ethical or moral dilemmas by following the principles of one's personal deity, or higher spiritual power, acting in accordance with the teachings of their religion.

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Ethical Philosophy:

Deontology

One should resolve ethical or moral dilemmas by following certain prescribed duties or obligations imposed as a result of involvement with a particular profession, business, or similar group (i.e., codes of ethics).

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Ethical Philosophy:

Conformism

One should look to family, friends, colleagues, and/or peer groups for their norms and expectations for making ethical decisions.

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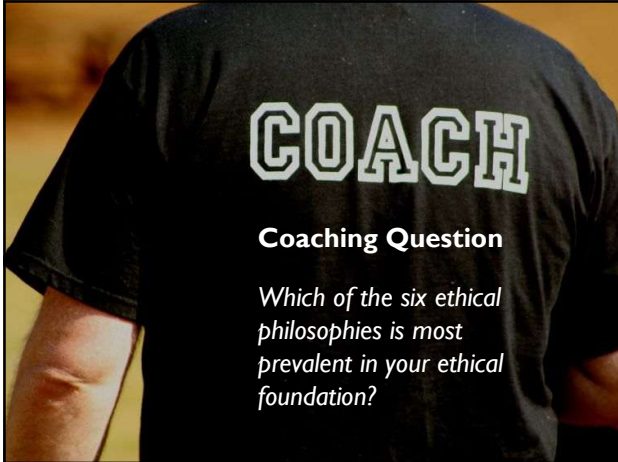
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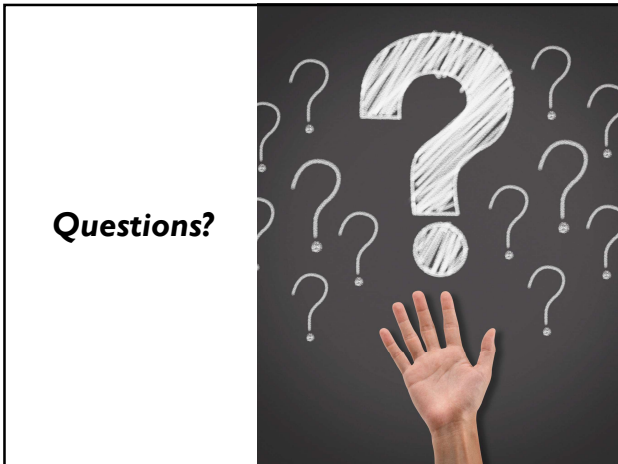
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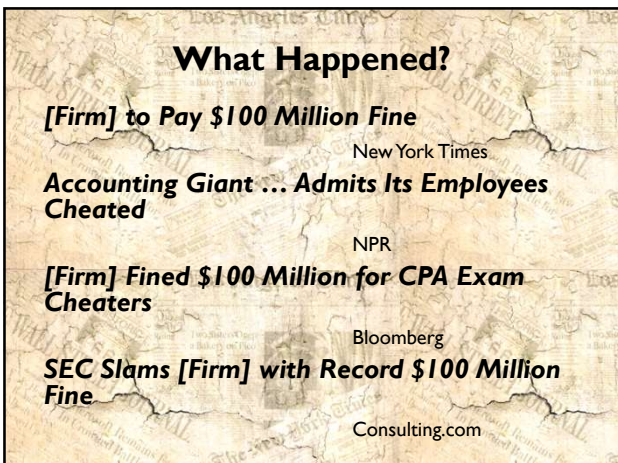
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Case Study

1. Which of the six ethical philosophies are reflected in this story?
2. Which ethical philosophies could have prevented this situation from occurring?
3. Where was the "Voice of One" in this story?
4. What makes it difficult to be the "Voice of One" in these situations?

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COACH

Coaching Question

What have you learned about your ethical foundation? How can you be a voice of one?

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"Are You Strong Enough to Be a 'Voice of One'?"

triplecrownleadership.com/voice-of-one

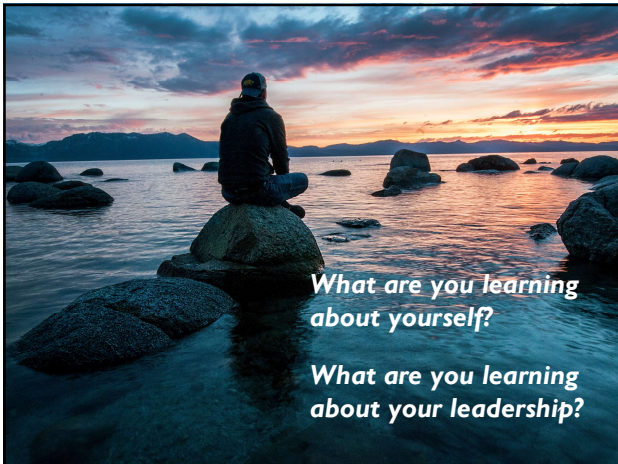
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