



**SGH**

Warsaw School  
of Economics

# An Appeal for a Global Ethics Framework & A Tool-Kit for Ethics Self-Assessment



ASIAN-PACIFIC CONFERENCE  
ON INTERNATIONAL ACCOUNTING ISSUES



Ethics & Trust in Finance  
7<sup>th</sup> Global Prize

Previously of Asian Corporate Prizes

Ethics – the Voice from SGH Warsaw School of Economics

# An Appeal for a Global Ethics Framework

There is a need for discussion on ethical issues in the public forum. This may have enough causative power to act in areas of responsibility for the world in a shape allowing for its continued and sustainable development.

While the discourse on the universal message of global ethics is under way and the formula determining it is not ready, we consider it appropriate to publicise, as one of the components of global ethics, the ethical principles relating to economy, i.e. human economic activity.

Ethics in the area of economy and governance and also finance and accounting related to it, in all dimensions and on all planes, require today a constant and common concern of many environments.

## Since:

- we express disapproval of unethical actions as socially and individually harmful,
- we do not accept attitudes which result in moral damage hurting many people and leaving lasting traces in the economy and its environment.

## Our will is to:

- co-create an ethical imperative for all professional areas related to economy, management, finance and accounting,
- promote an active attitude of all scientific and professional communities whose actions are important for this idea.

Aware of the aforementioned, we begin with ourselves.



# A Tool-Kit for Ethics Self-Assessment

We are presenting a Tool-Kit for Ethics Self-Assessment (ESA).

## ESA:

- expresses constructive thinking and activities of those who, supporting the content of the Appeal, have undersigned it.
- expresses the opinions of institutions which have become the Proclamation Partners.
- includes seven clusters of values – important from the perspective of global ethics – characterizing the ethical behavior of man involved in economic activity (economy, management, finance and accounting) and at the same time aware of the coexistence of Homo socio-economicus in the society.
- contains a set of statements giving rise to in-depth self-reflection.
- uses a formula allowing for the creation of an image and comment on the ethical findings of the test subjects.
- serves only a person making use of this tool.

Reach for ESA. Articulate explicitly that also you are not indifferent to ethics and ethical conduct in business. Join us.

Signatories:

**SGH**

**SGH** Klub Partnerów

 **RZECZPOSPOLITA**

**ACCA** Think Ahead

 **CIMA**

**PIBR**  
Polska Izba Biegłych Rewidentów

 Stowarzyszenie Księgowych w Polsce

## About Initiative and Acknowledgements

The initiative presented here was born at the SGH Warsaw School of Economics (WSE). Its originator and author of the concept is prof. Anna Karmańska, Ph.D. (Director of the Institute of Accounting, Collegium of Management and Finance and spiritus movens of the SGH Ethics Club, established in April 2018).

It consists of two components: **An Appeal for a Global Ethics Framework and a Tool-Kit for Ethics Self-Assessment**. In the shape presented here, these components are the result of months of discussions among a wide range of individuals for whom the problem of business ethics is particularly dear to their hearts. Everyone engaged in this project, should be thanked and acknowledged for all the time spent and pro publico bono work committed.

Invaluable support for the initiative has been provided by the authorities of WSE, in particular: prof. Marek Rocki, Ph.D. (Rector), prof. P. Wachowiak, Ph.D. (Vice Rector for Research and Management), prof. Ryszard Bartkowiak, Ph.D. (Dean of the Collegium of Management and Finance) and Marcin Dąbrowski (Chancellor) and our partners: Franciszek Wala (SKwP – The Accountant Association in Poland), Ewa Jakubczyk-Cały (PIBR - Polish Chamber of Statutory Auditors), Henryk Dąbrowski (PIBR - Polish Chamber of Statutory Auditors), Jakub Wojnarowski (ACCA), Jakub Bejnarowicz (CIMA), Łukasz Małecki-Tepicht, Magdalena Indyk, Wojciech Niezgodziński (SGH Warsaw School of Economics).

Moreover, special role in our initiative has been played by journalists, representatives of business, SGH Warsaw School of Economics professors and students of Postgraduate Studies on Forensic Accounting and Controls. All of them either created atmosphere for fruitful discussion or provided valuable comments and suggestions.

## About Initiative and Acknowledgements



Both **An Appeal for a Global Ethics Framework and a Tool-Kit for Ethics Self-Assessment** had been presented for the first time at the 31. Asian-Pacific Conference on International Accounting Issues, in Warsaw on 14th October 2019. We are grateful to the international Advisory Committee of this Conference for this opportunity, and in particular its chairman prof. Ali Peyvandi from the Craig School of Business, California State University, Fresno (USA).



The intention to act expressed in **An Appeal for a Global Ethics Framework and a Tool-Kit for Ethics Self-Assessment** has been recognized in the eyes of prof. Paul Dembinski, dr H.C. WSE and Mr. Andrew Hilton. We owe great thanks to both these gentlemen.

## About discussion on: An Appeal for a Global Ethics Framework and A Tool-Kit for Ethics Self-Assessment

The initiative matured for a long time. Many people learned about the underlying idea, many verified its sense and meaning. Nobody questioned the need. Understanding that perhaps something small but very important is being created, they supported subsequent ideas and versions with their comments or opinions. Those who could, participated in specially organized brainstorming sessions, which took place at the Warsaw School of Economics. The sessions took the form of three round tables. The following overview provides the idea of the course and outcome of them.



- About the world, changes and ethics - in the face of civilization challenges.
- On ethical values in various geographical, religious and cultural traditions - their specification and description.
- On ethical values in finance, management and accounting - similarities and differences in principles.

**Brainstorming** about the compass list of ethical values.



- About dialogue, trust and empathy in business.
- About experience with/lessons learned from ethical programs in the organizations.
- On the specifics of ethics as the subject for benchmarking and the ability to construct a self-assessment and self-discovery tests against ethical values.
- About the role of a business psychology in building self-assessment and self-discovery tests.

**Brainstorming** about the proposed concept of value clusters and how they are described, cluster capacity/range, and the concept of project communication.





- About the power of word and pro publico bono activities.
- About responsibility for the transmitted content.
- About difficulties and barriers in self-assessment.
- On anonymity and the technique of conducting Ethics Self-Assessment (ESA).
- About the role of ESA in tracking self-development.

**Brainstorming:** the final wording of **An Appeal for a Global Ethical Framework** and the shape of **Tool-Kit for Ethics Self-Assessment** and the final approval of both components of the project.



# An Appeal for a Global Ethics Framework and A Tool-Kit for Ethics Self-Assessment

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But:

Any person who wants improve own ethics attitude using Ethics Self-Assessment is welcomed to use this tool-kit as often as he wishes, without above permission.

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