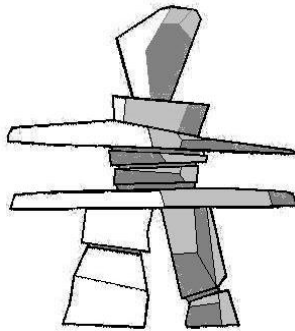


University of Southern Queensland (USQ)  
Faculty of Business

# **BUSINESS ETHICS COMPETENCIES: KSAOs FOR BUSINESS ETHICS PRACTITIONERS**



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**A dissertation submitted by**

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## Abstract

This dissertation describes a proposed framework of knowledge, skills, abilities, and other characteristics (KSAOs) of a practitioner who is competent in business ethics, compliance, or integrity should possess. These competencies may be leveraged as key input to selecting content for an institutionalized business ethics (BE) training program.

The research problem for this dissertation was: *What competencies are important for job performance of business ethics practitioners in industry and how do their perceptions compare with those of academics?*

Triangulation of research methods and data sources—including industry (public service and private sector) and academics, were used to investigate this problem. Phase I consisted of developing a *provisional taxonomy of business ethics competencies* through the use of the secondary methodology to help design a survey questionnaire.

Phase II involved a survey of academic and industry practitioners implicated in business ethics to empirically validate the conceptually developed *provisional taxonomy of business ethics competencies* and help identify potentially under or over-emphasized competencies to help make recommendations regarding the selection of business ethics training content by choosing relevant course materials based on competencies and key risks and issues.

Several theoretical and pragmatic contributions to the business ethics training, competency-based management, and risk management bodies of knowledge are made that include:

### **Institutionalized BE Program (IBEP) parent theory and body of knowledge**

A *model for content selection for BE instruction* is developed to help guide future selection and tailoring of training content based on baseline competencies and organizational context.

### **Competency-Based Management (CBM) parent theory and body of knowledge**

A conceptually and empirically developed and content validated *proposed business ethics competency model* that may serve to guide future research in this neglected area is provided.

### **Risk Management (RM) parent theory and body of knowledge**

Given the rapid pace of technological, social, economic, and other constant changes faced by organizations, future competency identification is made possible by the proposed enhancement of traditional environmental scanning methods to include new dimensions to the risk identification process through the creation of an *extended environmental scanning model (STEEP LEDGES)*. Also, the traditional risk assessment framework is enhanced by adding prevalence, a third dimension to augment likelihood and impact that should help assess current and new risks and issues using the *extended risk assessment model (LIP)*.

**Keywords:** Business ethics, business ethics competencies, KSAOs, competency-based management, business ethics competency model, business ethics competency taxonomy, risk management, risk assessment, risk identification, environmental scanning, institutionalized ethics program, organizational ethics program, ethics training and development, ethics typology, risk assessment typology.

## Certification of Dissertation

I certify that the ideas, experimental work, results, analysis, software, and conclusions reported in this dissertation are entirely my own effort, except where otherwise acknowledged. I also certify that the work is original and has not been previously submitted for any other award, except where otherwise acknowledged.

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Signature of Candidate

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Date

## ENDORSEMENT

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Prof. Ronel Erwee  
Research Advisor & Principal Supervisor

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Date

*'Always fight for progress and reform. Never tolerate injustice or corruption; always fight demagogues of all parties — never lack sympathy for the poor; always remain devoted to the public welfare; never be satisfied with merely printing the news; always be drastically independent; never be afraid to attack wrong.'*

— Joseph Pulitzer, media mogul (1847-1911)

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I dedicate this work in memory of my cousin Vincent who led a short but exemplary life—one which touched many profoundly. Vincent was a true champion for good, and a kind soul. I also dedicate this work in memory of uncle Gilles who helped bind the family together and will always be in our hearts as well as many family relatives and friends now departed—each had an influence on my life.

## List of Key Definitions

The business ethics literature reveals a lack of consensus on key terms (Sims 2002) and a lack of explicit definitions in past research (Hosmer 1996). Key or potentially controversial terms for this study are defined below to provide clarity and establish a position.

*Academia* – business ethics academics and those in related disciplines (e.g., moral philosophy, theology, business law, or management) who teach business ethics content.

*Business ethics academic* – a university or college professor who teaches business ethics content (e.g., theory, cases, issues) either as part of a stand-alone ethics course or integrated into other business courses (e.g., finance, HRM, accounting).

*Business ethics practitioner* – an individual whose primary occupation is to provide advice and guidance to managers and employees on issues of values and ethics, integrity, and compliance as well as performing other duties related to values and ethics such as conducting investigations of alleged ethical wrongdoing or providing training on workplace ethics. Specific practitioner job titles may vary significantly (Murphy & Leet 2007).

*Business ethics topic* – any subject confronting an organization or its agents that could challenge an agent's sense of appropriateness, values or principles and could negatively or positively impact an organization's ability to deliver on its mandate or limit its ability to meet its objectives (PWGSC 2009b). Moral topics of a personal or societal nature or those belonging to applied ethics such as medicine and law do not constitute business ethics topics—e.g., assisted euthanasia, cloning or genetic manipulation.

*Competency* – A characteristic of an individual such as knowledge, skill, ability, or other (KSAO) attribute that underlies work performance or behaviour (Campion et al. 2011; Slivinski & Miles 1996).

*Ethical issue* – a significant occurrence of a known event or situation, certain to affect ethical decisions or behaviour if left unaddressed; differentiated from ethical risk by virtue of its certainty of occurrence. Also, an unresolved ethical problem or concern in question or dispute over which there are opposing views or disagreements.

*Ethical risk* – uncertainty, real or perceived, surrounding future events and outcomes that have the potential to influence ethical decisions or behaviour; consists of the likelihood of occurrence, impact, and prevalence; an uncertain occurrence, differentiated from an *ethical issue* by virtue of its lack of certainty. (PWGSC 2009b)

*Progressive employment practices* – a broad range of human resources (HR) practices aimed at workforce recruitment or retention including flexible work schedules, family-friendly work/life balance policies, coaching and mentoring programs, and so forth.

*Remote absenteeism* – an employee who is absent while purportedly being on the job remotely teleworking from home or another locale. This form of truancy to focus on personal pursuits could include employees who absent themselves while claiming to go to off-site meetings, courses, conferences or other fora who remain ‘connected’ to work via Information and Communications Technologies (ICT) such as a laptop or Blackberry to give the appearance of being on the job.

*Taxonomy* – the theory, principles, classification scheme and process that partitions a body of knowledge and defines the relationships among its pieces into a resulting hierarchical structure to facilitate understanding (Webster 1984; Radatz 1996). The process is the theoretical study of identification and empirical classification, including its principles, procedures and rules (Bailey 1994; Krippendorff 2004).

*Virtual absenteeism* – an employee who uses the Internet or a company’s Information and Communications Technologies (ICT) for personal pursuits during paid work hours (Friedman 2002). This could include employees spending an inordinate amount of work-related time to conduct personal business by arranging upcoming vacations, wedding, or appointments, conducting stock trades or online shopping, or simply browsing the Internet or being addicted to social media.

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## List of Acronyms

AACSB	Advance Collegiate Schools of Business
AAPOR	American Association for Public Opinion Research
ACI	Australian Compliance Institute
ADM	Assistant Deputy Minister
ADR	Audit Director Roundtable
AIRMIC	Association of Insurance and Risk Managers
ALARM	The National Forum for Risk Management in the Public Sector
ALE	Annual Loss Expectancy
AMPs	Administrative and Monetary Penalties
ANSI	American National Standards Institute
APEX	Advanced Practitioner in Ethics and Compliance Certification
APSC	Australian Public Service Commission
ARMS	A Risk Management Standard
AS	Australian Standards
BARS	Behavioural Anchored Rating Scale
BE	Business Ethics
BEBoK	Business Ethics Body of Knowledge
BEI	Behavioural Event Interviews
BEQ	<i>Business Ethics Quarterly</i>
BI	Behavioural Indicators
BLS	US Bureau of Labor Statistics
BoK	Body of Knowledge
BRICE	Business Roundtable Institute for Corporate Ethics
BYOD	Bring-Your-Own-Devices
CBL	Competency-Based Learning
CBM	Competency-Based Management
CBoC	Conference Board of Canada
CCEP	Certified Compliance and Ethics Professional
CCP	Certified Compliance Professional
CEB	Corporate Executive Board
CECO	Chief Ethics and Compliance Officer
CELC	Compliance and Ethics Leadership Council
CEO	Chief Executive Officer
CIPD	Chartered Institute of Personnel and Development
CIT	Critical Incident Technique
CLC	Corporate Leadership Council
CM	Competency Management
CMU	Carnegie Mellon University
CO	UK Cabinet Office
CoCo	Criteria of Control model
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CPA	Certified Professional Accountant
CRAMM	UK CCTA Risk Analysis and Management Method
CSA	Canadian Standards Association
CSEC	Communications Security Establishment of Canada
CSPS	Canada School of Public Service
CSR	Corporate Social Responsibility
DG	Director General
DII	US Defence Industry Initiative
DLI	Discovery Learning Inc.
E <sup>3</sup>	Economically, Effectively, and Efficiently
EAE	Explore, Assess, Express Gartner risk management model
EAP	Employee Assistance Programs
E&C	Ethics and Compliance Officials
ECIPs	Ethics, Compliance, and Integrity Practitioners
ECO	European Ethics and Compliance Officer

EOCA	Ethics and Compliance Officer Association
EdCC	Edmonds Community College
EFSA	European Food Safety Authority
EO	Ethics Official or Officer
EPAC	Ethics Practitioners' Association of Canada
ERC	Ethics Resource Center
ERM	Enterprise Risk Management
ETA	Employment and Training Administration
FAIR	Factor Analysis of Information Risk
GAO	US General Accounting Office
GC	Government of Canada
GEDS	Government of Canada Government Electronic Directory Services
GRC	Governance, Risk management and Compliance
GUI	Graphical User Interface
HR	Human Resources
HREC	Human Research Ethics Committee
HRM	Human Resource Management
HRSDC	Human Resources and Skills Development Canada
HRSG	Human Resource Systems Group
HTRA	Harmonized Threat and Risk Assessment
IBEP	Institutionalized Business Ethics Program
ICT	Information and Communication Technology
IEC	International Electrotechnical Commission
I/O	Industrial and organizational psychology
IREC	Information Risk Executive Council
IRGC	International Risk Governance Council
IRM	Institute of Risk Management
IRMF	Integrated Risk Management Framework
IS	Information Security
ISA	Internet Security Alliance
ISACA	Information Systems Audit and Control Association
ISO	International Organization for Standardization
IT	Information Technology
JBE	<i>Journal of Business Ethics</i>
KSA	Knowledge, Skills, and Abilities
KSAOs	Knowledge, Skills, Abilities, and Other characteristics
KWIC	Key-Word-In-Context
LIP	Likelihood, Impact, and Prevalence risk management model
LoNGPESTLE	Local, National, Global, Political, Economic, Social, Technological, Legal, and Environmental analysis method
LVD	Lasswell Value Dictionary
MS	Microsoft®
MSN	Microsoft® Network
NAPA	US National Academy of Public Administration
NCPP	National Council on Public Polls
NCR	National Capital Region
NIST SP	US National Institute of Standards and Technology Special Publication
NZQA	New Zealand Qualifications Authority
NZS	New Zealand Standards
OAG	Office of the Auditor General of Canada
OB	Organizational Behaviour
OCEG	Open Compliance and Ethics Group
OCTAVE®	Operationally Critical Threat, Asset, and Vulnerability Evaluation
OECD	Organisation for Economic Co-operation and Development
OGE	US Office of Government Ethics
O*NET	Occupational Information Network
OOH	Occupational Outlook Handbook
OPM	US Office of Personnel Management
OSC	Organization Specific Competencies

OSINT	Open Source Intelligence
PAQ	Position Analysis Questionnaire
PCO	Privy Council Office
PDI	Personnel Decisions International Corporation
PEST	Political, Economic, Social and Technological analysis method
PMP®	Project Management Professional
POM	Production and Operations Management
PRINCE2®	PRojects IN Controlled Environments
PS	Public Service
PSEPC	Public Safety and Emergency Preparedness Canada
PSC	Public Service Commission of Canada
PUMA	OECD's Public Management Service
PwC	PricewaterhouseCoopers
PWGSC	Public Works and Government Services Canada
RAROC	Risk-Adjusted Return On Capital
RCMP	Royal Canadian Mounted Police
RI	Research Issue
RISC	Risk Integration Strategy Council
RM	Risk Management
RoI	Return on Investment
SABSA®	Sherwood Applied Business Security Architecture
SATs	Skills, Abilities or Traits
SBE	Society of Business Ethics
SCCE	Society of Corporate Compliance and Ethics
SEI	Software Engineering Institute
SME	Subject Matter Expert
SOAS	TBS Security Organization and Administration Standard
SOMAP	Security Officers Management and Analysis Project
SoMC	Statement of Merit Criteria
SONAR	Systematic Observations of Notions Associated with Risk
SPHR	Senior Professional in Human Resources
SPSS	Statistical Package for the Social Sciences
SSC	State Services Commission
STEEP LEDGES	Stakeholder, Technological, Economic, Environmental, Political, Legal, Ethical, Demographic, Geographical, Educational, and Social analysis method
SWOT	Strength, Weaknesses, Opportunities, and Threats analysis method
TBS	Treasury Board Secretariat of Canada
UBS	Uses, Benefits, and Stakeholders
UN	United Nations
USB	Universal Serial Bus
USDOL	US Department of Labor
USQ	University of Southern Queensland
USSC	US Sentencing Commission
VAR	Value At Risk
VP	Vice President
WCP	PSC's <i>Wholistic Competency Profile</i>
WEF	World Economic Forum
WHO	World Health Organization