

# ETHICS MATTERS

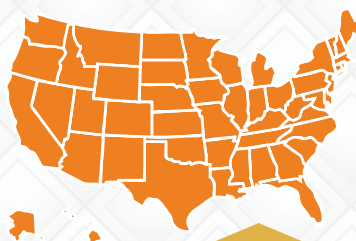
NASBA  
CENTER FOR THE  
PUBLIC TRUST



WE CHAMPION ETHICAL LEADERS

September/October 2017

## TOP 3 Forms of Observed Misconduct in the U.S.



1.

Abusive or intimidating  
behavior toward  
employees

2.

Lying to employees,  
customers, vendors  
or the public

3.

Decisions made or actions  
taken that benefit the  
employee (or friends/family  
of employee) over the interest  
of the organization

Screenshot from the new version of the the ELCP

## CPT Launches Upgraded Version of Student Certification

The NASBA Center for the Public Trust (CPT) has recently launched an upgraded version of the student Ethical Leadership Certification Program (ELCP). The ELCP is a six-module, online tool that helps college students identify ethical issues, learn how to respond to dilemmas and enhance their decision-making abilities. The CPT has teamed up with learning management system, Thought Industries, to provide a user-friendly interface and additional reporting features for professors. The new, upgraded system enhances the ELCP's mobile optimization, gamification, reporting and enrollment capabilities.

The Beta Gamma Sigma version of the program has also been upgraded on Thought Industries, and features leadership lessons from current and past CEOs from companies such as Kimberly Clark, AT&T, UPS and Texas Instruments.

Since the launch of the ELCP in the spring of 2014, nearly 4,000 students have been certified in ethical leadership nationwide. More than 25 classes, totaling 800+ students, had pre-registered as of early September.

To learn more about the ELCP,  
email [info@thecpt.org](mailto:info@thecpt.org). ☆



"I highly recommend this certification course to anyone  
who wants to take their leadership skills to the next level!"

Josh French, University of Northern Colorado

## GOOD NEWS

### Facebook Committed to Being a Safe Medium for Users

The social media platform, Facebook, has strived to be a digital community of individuals who demonstrate tolerance and acceptance. With the platform's mission of making the world more open and connected, on many occasions, leaders at Facebook have stated that there is zero tolerance for harmful or hateful speech.

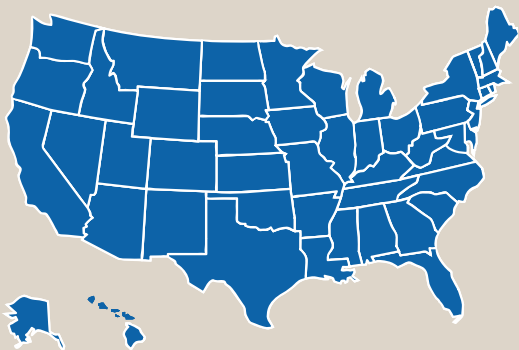
Considering recent events throughout the country, Facebook CEO, Mark Zuckerberg, made a statement about Facebook's commitment to remove any threats of physical harm. "It's important that Facebook is a place where people with different views can share their ideas. Debate is part of a healthy society," Zuckerberg wrote.

The CPT appreciates companies that value individuals of varying race, gender, nationality and religion who make up our communities. Have you heard of a good news story lately? Share it with us at [info@thecpt.org](mailto:info@thecpt.org). ☆

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## Boards of Accountancy Implementing CPT Training

As a part of the CPT's mission to enhance ethical leadership among professionals, a partnership has been formed with the Missouri State Board of Accountancy to incorporate the Ethical Leadership Training program as a part of their disciplinary action protocol. This CPT program is aimed at enhancing ethical decision-making skills in professionals and can be customized to fit the needs of any Board of Accountancy. Tom DeGroodt, Executive Director of the Missouri State Board of Accountancy, had this to say about the new partnership:

*"The beauty for the staff is we don't have to do anything, all the fees are collected, all the work is done by the CPT program. The beauty for the CPT is they have a revenue source that they fold back in and establish more StudentCPT chapters on college campuses, which enables them to broaden the base across the country, which if you think about it, feeds into the pipeline initiative."*

In addition to piloting this program with the Missouri Board, the CPT is slated to partner with the Kansas and Oklahoma Boards of Accountancy in the coming months and is in talks with several other states about the program. These partnerships will assist the CPT in carrying out its mission of developing ethical leaders, while generating revenue to support StudentCPT programming. ☆



## LEAD WITH INTEGRITY

*Ethical Leadership: An Idea or a Commitment?*

**ALFONZO D. ALEXANDER**

**PRESIDENT, NASBA CENTER FOR THE PUBLIC TRUST  
CHIEF RELATIONSHIP OFFICER, NASBA**

Speaking with a group of future business leaders and entrepreneurs not long ago, we discussed commitment to ethical leadership versus the idea of ethical leadership. Our discussion contrasted leaders who behave and lead in a way that shows a commitment to making the most ethical decisions they can, regardless of the circumstances, to those who like the idea of ethical decision-making, unless circumstances force them (in their minds) to do something that may benefit them, while hurting or deceiving others.

This interesting discussion started during a recent conference, where I participated as an attendee and speaker. I was on the program to talk about business ethics and was scheduled to speak after the business partner of a very successful, celebrity entrepreneur. In the business partner's address, he told the story of how he and the celebrity entrepreneur took a risk that catapulted them from a struggling startup to a major player in their industry, but it violated an industry rule. While acknowledging that what they did was wrong, he told the audience the circumstances caused them to make the decision they made. After that story, he spent several minutes talking about positive values he appreciates in companies. However, during his Q&A session, he admitted that he and the celebrity entrepreneur would probably make the same decision again because of how it impacted their business.

As I approached the podium, I contemplated how I could talk about ethical leadership in this new context without completely changing my prepared comments. What came to me was a new title and message: Many leaders like the idea of ethical leadership, but the best leaders are committed to it. What is the difference? How a leader responds under pressure.

At the conclusion of my remarks, the audience was in agreement with me on the following points. First, we all have an opportunity to decide if we want ethical decision-making to be our priority over the bottom line. Secondly, numerous examples show that companies with an ethical culture lead their industries and have outperformed the stock market (Fred Kiel makes this point in his book *Return on Character: The Real Reason Leaders and Their Companies Win*). Finally, commitment is a daily decision that does not change with circumstances, but an idea can change with any opportunity.

My hope is that you like the idea of ethical leadership enough to commit to it. Be committed with me, my friends. And as always, *Lead with Integrity.* ☆

## Inaugural CPT Golf Classic on Par with Supporting Future Leaders

In July, the NASBA Center for the Public Trust (CPT) hosted its inaugural CPT Golf Classic at The Governor's Club in Brentwood, TN. Nearly 60 participants enjoyed a day of golf at the beautiful, private course while learning more about CPT programming and sponsors.



With the help of the CPT's generous donors and participants, the CPT raised enough funds to provide life-changing leadership and ethics training for college students [continued on page 3](#)



## STUDENT NEWS

Students from Truman State University

### CPT Launches Two New StudentCPT Chapters

In September, the CPT welcomed two new schools into the StudentCPT family. The CPT staff is excited to work with student leaders at Truman State University (Kirksville, MO) and the University of Mount Olive (Mount Olive, NC). The CPT is grateful to Barton Baldwin and others who helped generate support for the establishment of these chapters. The support of these individuals and organizations helps make a lasting ethical impact on campuses and communities alike.

### CPT President Visits Texas A&M and MSU

CPT President, Alfonzo Alexander, recently spoke to several ethics classes at Texas A&M University and Michigan State University about the importance of ethical leadership now and later in careers. Students were given tips on how to be an ethical leader, analyzed the RAISE Model and dissected several ethics cases.

### SEMO Shines in Ethics

CPT team members, Ryan Hirsch and Sydney Shearer, recently visited the StudentCPT chapter at Southeastern Missouri State University. Nearly 20 students were enlightened with an interactive ethics presentation that demonstrated why good people can sometimes make bad decisions. Hirsch and Shearer empowered these student leaders by teaching them strategies for overcoming pitfalls in their careers, so they can make positive decisions that align with their values.

### UNCO Students Tackle Ethics in Accounting and Fashion

More than 50 students from the University of Northern Colorado StudentCPT chapter recently attended an engaging ethics workshop, which was led by the CPT's Operations Director, Ryan Hirsch. During this meeting, students examined strategies for navigating ethical dilemmas in the accounting and clothing manufacturing industries. Chapter leaders also shared their experiences from the StudentCPT Leadership Conference and encouraged other students to join the chapter. ☆

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### Inaugural CPT Golf Classic on Par with Supporting Future Leader

in Middle Tennessee and across the United States. Through StudentCPT chapter programming, the annual StudentCPT Leadership Conference, and *Ethics in Action* Video Competition, college students will learn about the necessary tools needed to become leaders who act with honesty and integrity throughout their careers.

The CPT looks forward to growing this event in 2018. Next year's CPT Golf Classic will be held on July 16, 2018, at the Governors Club in Brentwood, TN. See you on the green! ☆

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# SAVE THE DATE

**2017 Ensuring Integrity:  
The 12th Annual Audit Conference  
Tuesday, November 28  
Baruch College**

Mark your calendars! The conference provides a forum for those in business, public accounting, academia and policy setting.

For more information, email [info@thecpt.org](mailto:info@thecpt.org).

