WC 51 Ethics: Internal controls and operational performance

When it comes to ethical decision making, there is a lot of scholarly debate on whether or not the behaviours are contained inside control environments. Control environments, according to Steinberg (2011) set the tone for organizations and factors range from integrity and ethical values to operating styles – the way management assigns responsibilities. (Johnson, 2018) argues that for decades scholars have viewed ethical decision making as a cognitive process, however, in the recent past, many have come to question it.

The four components or ethical decision making include; moral sensitivity – in order to solve a problem, we have to first acknowledge its existence, moral judgement – making judgements on what is the wrong or right thing to do in a situation, moral focus – which deals with motivation, the reason why we do somethings and the conflicts that occur internally, and finally moral character – deals with the virtues and character of the leader (Johnson, 2018).

I learn from these four components of Rest’s model that in order to make ethical decisions which in turn help operational performance, one has to build from not only the cognitive processes but also with the virtues and beliefs am willing to stand up for.

References

Johnson, C. (2018). *Meeting the Ethical Challenges of leadersship: casting light or shadow.* (6th Editio). Thousand Oaks, CA: Sage Publications Inc.

Steinberg, R. M. (2011). *Governance, Risk Mangement and Compliance; It can Happen to us - Avoiding coporate disaster while driving success*. Hoboken, New Jersey: John Wiley & Sons, Inc.