NO.

Before discussing the ethical implications of stealing and plagiarising a competitor’s code, we need to first discuss the legal ramifications of such an action. The competitor’s code will be their copyright as it can be classified as an original literary work, and as such any attempt to copy and use their code will be a breach of copyright under the Copyright Act 1994 principle 30, and as such be illegal. Being a breach of copyright, the competitor will be able to bring legal action against you and your company, permanently damaging both the reputation of your company, and yourself. Next, we will look at this from varying ethical perspectives, under the guise of utilitarian and duty ethics. From a utilitarian perspective it may seem that the immediate pleasure received from completing the two-year contract would make this stealing ethical, however the repercussion of legal action to yourself, your co-workers, and the company will most certainly outweigh any immediate gain, making it unethical. Next, from a duty-based ethics approach it may seem that you have a duty to your co-workers and your manager to complete the project, as failing to do so will damage the reputation of the business and possibly cost your co-workers their jobs. However, you also have a duty to uphold the rule of law, and as such it is again clearly unethical for you to steal and use your competitors code. It can also be argued that the manager in this situation is acting unprofessionally, unethically, and potentially illegally, and it can be argued that you have an ethical duty to report him to authorities for the possession of stolen property.

**Māori cultural considerations regarding the storage of information about and/or presentation of information to people, particularly regarding names and places or life events**

When working as a professional within New Zealand, or any country, it is important to consider and actively incorporate any and all cultural considerations that may be present within the local people. With regard to New Zealand and the Māori considerations regarding the collection, storage, and presentation of information, it is vital that whakapapa (genealogy of knowledge) and mātauranga Māori (knowledge) is preserved and protected.

With regard to those aspects mentioned above, Māori data sovereignty must be maintained. To achieve this, it is important to first identify what classifies as Māori data. According to information available at data.govt.nz [1], Māori data encompasses any data that is directly collected from Māori/iwi, data generated by others about Māori, and data about Māori resources. It is stated that for Māori data sovereignty to be maintained, Māori must maintain rangatiratanga (authority) of their data, kaitiakitanga (guardianship) of their data, and manaakitanga (reciprocity) of their data.

It is also important to ensure that consideration is taking when seeking advice on matters of rangatiratanga and kaitiakitanga. According to Karaitiana Taiuru, although all Māori are bone with whakapapa, not all Māori understand Kawa (protocols, customs). This means that then looking to investigate possible considerations for an engineering project, you must first ensure that you are discussing with people that are knowledgeable of the history and customs of Māori.

I would like to note that in regards to cultural considerations, there are far too many things to account for to summarise in only 3 paragraphs, and defiantly far greater complexity and nuance that can be found from online research. When looking to undertake a project in what you must take into account cultural considerations, it is crucial that you seek out and discuss the project with the cultures you are interaction with, as they will be able to provide a far richer outlook than I can provide in this space.

[1] <https://www.data.govt.nz/assets/Uploads/Presentation-Tahu-Kukutai.pdf>

[2] https://www.taiuru.maori.nz/tiritiethicalguide/#What\_is\_Tikanga

**Xero**

**Return on equity**

Return on equity provides a measure of the monetary return on investments made into a business. A return on equity analysis should ideally show returns greater than current interest rate provided by banks.

|  |  |  |  |
| --- | --- | --- | --- |
| **Year** | **Net profit after tax ($000s)** | **Total Equity**  **($000s)** | **Return on equity**  **(%)** |
| 2021 | $19,774 | $745,946 | 2.65% |
| 2020 | $3,336 | $422,366 | 0.79% |

From this we can clearly see that the return on equity for Xero has greatly increased from the 2020 financial year, and would suggest that the company doing well financially. We can also note that with the current interest rates, the return on equity for investments into Xero is much greater.

**Working capital**

The working capital ratio provides a measure of a business’s ability to meet its short-term financial commitments. When looking to use this ratio to make statements about a business’s financial status, a ratio of 2:1 can be used as a rough indication of a healthy state.

|  |  |  |  |
| --- | --- | --- | --- |
| **Year** | **Current Assets ($000s)** | **Current Liabilities**  **($000s)** | **Working Capital** |
| 2021 | $1,204,306 | $168,824 | 7.13 |
| 2020 | $718,510 | $116,132 | 6.18 |

From this we can see that Xero has had an increase in their working capital ratio from 2020. We can also clearly see that for both the 2020 and the 2021 financial year, the working capital ratio has indicated that Xero has maintained a very healthy business state.

**Proprietorship**

The proprietorship ratio is the proportion of shareholders' equity to total assets, and provides a measure of the degree of capitalisation of a business by the owners/shareholders. A low proprietorship ratio can indicate undercapitalisation of a business. This can indicate risk as shareholders in a business should maintain an appropriate stake relative to its creditors. It is suggested as a rough ratio that a business should aim for a 40% proprietorship ratio as a minimum.

|  |  |  |  |
| --- | --- | --- | --- |
| **Year** | **Total Equity**  **($000s)** | **Total Assets**  **($000s)** | **Proprietorship**  **(%)** |
| 2021 | $745,946 | $2,024,028 | 36.9% |
| 2020 | $422,366 | $1,153,688 | 36.6% |

From that table above, we can see that the proprietorship ratio for Xero appears to be below the suggested minimum, and hasn’t show substantial change between the 2020 and 2021 financial year. Although this suggests a risk, it should be noted that Xero is still a recently started company that is actively looking to grow, and as such will be looking to acquire assets to grow. Based on this it can be suggested that this low proprietorship ratio is not abnormal.

**Expenses to sales (revenue) ratios**

The expense to sale ratio provides a measure of a business’ profitability, looking at the ratio of expenses to sales. This ratio is often used to help estimate future business expenses, and to help identify trends in expenses such as increases over time.

|  |  |  |  |
| --- | --- | --- | --- |
| **Year** | **Total Expenses**  **($000s)** | **Total Sales**  **($000s)** | **Expense to Sales**  **(%)** |
| 2021 | $663,825 | $848,782 | 78.2% |
| 2020 | $580,090 | $718,231 | 80.7% |

From the table above, we can see that Xero has a very high expense to sale ratio. Although it is high, it can be expected due to their current and previous efforts to expand their business, which will be greatly increasing their expenses. We can also see from this ratio that Xero’s expense to sale ratio from the 2021 financial year is substantially lower than that of 2020, which suggests that their expenses are currently decreasing.

**Summary of the Vox article:**

This Vox article on the Myers-Briggs Type Indicator test brings forth a myriad of complaints and issues regarding the use and validity of this test. Their argument rests mainly on three key points, the test is based on unproven theories, it provides inconsistent and inaccurate results, and it has been disregarded by psychologists. The test is based on the untested theories of Carl Jung, in which he stipulated that every person can be categorised using 4 personality type indicators.  Dr Jung himself even stipulated that his theory was limiting, and wrote that "Every individual is an exception to the rule,". These theories were later adapted into the test we know today by Katherine Briggs and her daughter Isabel Briggs Myers, both of which had no academic training in psychology. It was also discussed in the article that over half of the people that take the test a second time will be given a different answer from their original, outlining how the test is very inconsistent. Finally, the article discusses how the test is widely disregarded by psychologists, and not considered to be suitable for use within a clinical setting. This is attributed to the factors discussed above, as well as issue with the test being designed to be pleasing to take rather than accurate in its results.

**Test Construction & Accuracy:**

The Myers-Briggs Type Indicator test consists of 90 yes/no questions that have been designed to identify how a person fits into the 4 identifying categories of ‘extraverted/introverted’, intuitive/observant’, ‘thinking/feeling’, and ‘judging/prospecting’. As was suggested by the Vox article discussed above, constructing the test to use binary yes/no questions to identify complex and fluid personal characteristics results in mischaracterisations and inaccuracy. The construction of the testing questions is also highly ambiguous, and subject to constant changes throughout the period of a day, let alone a person’s life. An example of this would be the question “You often feel overwhelmed”, as a person’s answer to this question may change with current workload, home environment, time of day, sleep schedule, and many more. With regards to the 16personalities.com iteration of the test, it would seem that they may have at least tried to circumvent the issue of using a binary yes/no answer through the use of a scale ranging from agree to disagree. As we have no way of knowing the true implementation of their testing system however, it is difficult to know if this provides any substantial changes to the test. It should also be noted that 16personalities.com also only provides 60 of the original 90 questions required to administer the official test. Overall, it is agreed upon by psychologists that the original Myers-Briggs Type Indicator test provides little to no accurate and reproducible results, and it is unclear what improvements the 16personalities.com iteration of the test provides if any.

**Personal Comment on Accuracy:**

Over the past 3 years I have taken the Myers-Briggs Type Indicator test 5 times, and I have never once received the same result. I have even received different results when taking the test a few hours apart. Due to this, I can personally attest to the inaccuracy and unrepeatability of this test, as I believe that any clinical test should at least have the ability to return similar results over the course of the same day. It is also clear that this test attempts to draw conclusions well beyond the bounds of what it can concluded based on the questions asked. Once a test has been completed it provides you with a lengthy description of your personality type, attempting to present information pertaining to your romantic relationships, friendships, parenthood, and career. This information has been set in an intentionally broad scope, and is full of generic statements that anyone could identify with such as “you tend focus on using your strengths”. It has also been intentionally constructed to never provide any type with negative feedback, ensuring that those taking the test will always complete it and feel validated. Based on this I personally believe that the Myers-Briggs Type Indicator test is closer to ‘psychological astrology’ than it is to a clinical test.