Ethical reasoning ♣ Understand the situation ♣ Know several theories of ethical reasoning ♣ List the ethical principles involved ♣ Determine which principles outweight others

At its simplest, ethics is a system of moral principles. They affect how people make decisions and lead their lives.

Ethics is concerned with what is good for individuals and society and is also described as moral philosophy.

The term is derived from the Greek word *ethos* which can mean custom, habit, character or disposition.

Ethics covers the following dilemmas:

* how to live a good life
* our rights and responsibilities
* the language of right and wrong
* moral decisions - what is good and bad

**Ethics is about the 'other'**

Ethics is concerned with other people

At the heart of ethics is a concern about something or someone other than ourselves and our own desires and self-interest.

Ethics is concerned with other people's interests, with the interests of society, with God's interests, with "ultimate goods", and so on.

So when a person 'thinks ethically' they are giving at least some thought to something beyond themselves.

**Ethics as source of group strength**

One problem with ethics is the way it's often used as a weapon.

If a group believes that a particular activity is "wrong" it can then use morality as the justification for attacking those who practice that activity.

When people do this, they often see those who they regard as immoral as in some way less human or deserving of respect than themselves; sometimes with tragic consequences.

**Good people as well as good actions**

Ethics is not only about the morality of particular courses of action, but it's also about the goodness of individuals and what it means to live a good life.

Virtue Ethics is particularly concerned with the moral character of human beings.

**Searching for the source of right and wrong**

At times in the past some people thought that ethical problems could be solved in one of two ways:

* by discovering what God wanted people to do
* by thinking rigorously about moral principles and problems

If a person did this properly they would be led to the right conclusion.

But now even philosophers are less sure that it's possible to devise a satisfactory and complete theory of ethics - at least not one that leads to conclusions.

Modern thinkers often teach that ethics leads people not to conclusions but to 'decisions'.

In this view, the role of ethics is limited to clarifying 'what's at stake' in particular ethical problems.

**Information Systems Audit and Control Association**

ISACA code of professional ethics

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**Members and ISACA certification holders shall:**

1. Support the implementation of, and encourage compliance with, appropriate standards and procedures for the effective governance and management of enterprise information systems and technology, including: audit, control, security and risk management.
2. Perform their duties with objectivity, due diligence and professional care, in accordance with professional standards.
3. Serve in the interest of stakeholders in a lawful manner, while maintaining high standards of conduct and character, and not discrediting their profession or the Association.
4. Maintain the privacy and confidentiality of information obtained in the course of their activities unless disclosure is required by legal authority. Such information shall not be used for personal benefit or released to inappropriate parties.
5. Maintain competency in their respective fields and agree to undertake only those activities they can reasonably expect to complete with the necessary skills, knowledge and competence.
6. Inform appropriate parties of the results of work performed including the disclosure of all significant facts known to them that, if not disclosed, may distort the reporting of the results.
7. Support the professional education of stakeholders in enhancing their understanding of the governance and management of enterprise information systems and technology, including: audit, control, security and risk management.

*Failure to comply with this Code of Professional Ethics can result in an investigation into a member's or certification holder's conduct and, ultimately, in disciplinary measures.*