The tragic accidents of Boeing 737Max have taken away nearly 350 lives. After carefully studying and analyzing the two similar accidents, the conclusion is that dozens of failures in the engineering code and ethics finally leads to the catastrophe. The whole aviation industry relearns the importance of safety measures. As the engineering code of ethics defined "Engineers should paramount the safety, health and welfare of the public"[1]. In this case, Boeing allow the malfunctioning alerting system for MCAS to be an option for all the airline company, based on the nature of the commercial company, if there is an option, profit is always the top priority. Therefore, the ignorance of the importance of safety, in the end, resulted in severe accidents. In contrast, Boring's opponent Airbus had set up a system with an excess amount of validation. Two to Three computers are assigned to the same task and an action will execute unless all the computers are in agreement. Therefore, Boeing failed in this code of ethics, because Boeing values sales to be more important than safety. Moreover, FAA, Federal Aviation Administration, is a Regulatory body responsible for establishing a national standard and ensuring that every company is consistently implementing the standards-based engineering code of conduct [2]. In theory, FAA should qualify and disqualify products based on the standards and codes. But in the case of Boeing 737MAX, Boeing as a commercial company persuade FAA to set the MCAS safety system as an option, which betrays the codes and ethics and the original duty of the company. Thirdly, the disclosure made by engineers is not treated properly by Boeing. Before the accident, there are two known disclosures made by engineers cautioning the bad effects of introducing a new system into the airplane but without being required to train the pilot. However, due to the cost and impact of the extended releasing date, the request for change and disclosure is being ignored by Boeing. The code of ethics that which company should encourage engineers to stand up and reveal the proper concern during the development stage for the safety of the public is being ignored. Furthermore, Boeing is not properly responding and dealing with the issue being pointed out during the whistle-blowing. Obviously, Boeing ignores the suggestion from the engineers and do not take responsibility for their system which goes against the engineering code of ethics. Last and most importantly, Boeing has the responsibility to communicate with the pilot about the change in the design and how to react in an emergency. On the other hand, a company should rigorously unit test their product before the release to the customer. As the accident revealed, Boeing had failed in this regard which leads to the accident in the end. The unfortunate accident has again emphasized the importance of following the code of ethics and the possible consequence when codes are ignored.