

## TECHNOLOGY AND ETHICS

The Internet boom has provided many benefits for society, allowing the creation of new tools and new ways for people to interact. As with many technological advances, however, the Internet has not been without negative aspects. For example, it has created new concerns about privacy, and it has been hampered by spam and viruses. Moreover, even as it serves as a medium for communication across the globe, it threatens to cut off people who lack access to it.

Technology can serve to promote or restrict human rights. The *Information Society* should foster the use of emerging technologies in such a way as to maximize the benefits that they provide while minimizing the harms.

In many cases, this promotion may be less a matter of technological control than of oversight: establishing the proper legal or regulatory system to ensure that technology capable of abuse is not in fact abused and that the benefits of technology are shared among all.

*Ethics* is particularly important for the accountancy profession, with a code for professional ethics based on five basic principles – integrity, objectivity, competence and due care, confidentiality, and professional behavior. However, the emergence of new technologies raises some new challenges for the profession to address.

The increasing use of big data, algorithmic decision-making, and artificial intelligence can enable more consistent, evidence-based and accurate judgments or decisions, often more quickly and efficiently. However, these strengths can potentially have a darker side too, throwing up questions around the ethical use of these fairly new technologies.

For example, outputs can be based on biased data, which could lead to discriminatory outcomes. Indeed, where systems learn from real-world data, there is a significant risk that those systems simply recreate the past and subsequently build in errors or systemic biases. Closely linked to discrimination is personalization, and the impact of tailoring decisions very specifically to individuals, based on preferences, activities and other features. While this can be beneficial for many, others can lose out, and outcomes can again seem unfair or unethical.

Additionally, questions are being asked regarding the interaction between computers and humans. How much reliance can we place on data and models, and what is the role of *human judgment*, as well as how do we ensure that we understand the decision-making process? Whatever the power of the machine, humans will still need to be involved, so that people can be held accountable, or explain the reasons behind a decision.

A central problem of the ethics of technology is that it tends to arrive too late. In many cases, ethical issues are only recognized when the technology is already on the market and problems arise during its widespread use. Ethics can then become a tool to clean up a mess that might have been avoidable. It is probably not contentious to say it would be desirable to have ethical input at the earlier stages of technology design and development.

Indeed, there are ethical theories and approaches that explicitly aim at an early integration of ethics into the technology life cycle. One central problem of this type of approach is that the future is unknown. By definition, we do not know with certainty what will happen in the future and ethics that relies on future development needs to be able to answer the question of how it decides which technological developments to pursue. Ethics has traditionally not been well equipped to deal with issues of uncertainty and, in particular, future uncertainty.

### **General ethical principles**

1. Contribute to society and to human well-being, acknowledging that all people are stakeholders in computing.
2. Avoid harm.
3. Be honest and trustworthy.
4. Be fair and take action not to discriminate
5. Respect the work required to produce new ideas, inventions, creative works, and computing artifacts.
6. Respect privacy.
7. Honor confidentiality

**Professional responsibilities.**

1. Strive to achieve high quality in both the processes and products of professional work.
2. Maintain high standards of professional competence, conduct, and ethical practice.
3. Know and respect existing rules pertaining to professional work.
4. Accept and provide appropriate professional review.
5. Give comprehensive and thorough evaluations of computer systems and their impacts, including analysis of possible risks.
6. Perform work only in areas of competence.
7. Foster public awareness and understanding of computing, related technologies, and their consequences.
8. Access computing and communication resources only when authorized or when compelled by the public good.
9. Design and implement systems that are robustly and usably secure.

**Professional leadership principles.**

1. Ensure that the public good is the central concern during all professional computing work.
2. Articulate, encourage acceptance of and evaluate fulfillment of social responsibilities by members of the organization or group.
3. Manage personnel and resources to enhance the quality of working life.
4. Articulate, apply, and support policies and processes that reflect the principles of the Code.
5. Create opportunities for members of the organization or group to grow as professionals.
6. Use care when modifying or retiring systems. Interface changes, the removal of features, and even software updates have an impact on the productivity of users and the quality of their work.
7. Recognize and take special care of systems that become integrated into the infrastructure of society.

**DIGITAL PRIVACY**

**Digital Privacy** is the protection of personally identifiable or business identifiable information that is collected from respondents through information collection activities or from other sources. It is a collective definition that encompasses three sub-related categories; information privacy, communication privacy, and individual privacy. It is often used in contexts that promote advocacy on behalf of individual and consumer privacy rights in digital spheres, and is typically used in opposition to the business practices of many e-marketers/businesses/companies to collect and use such information and data.

**INFORMATION PRIVACY**

In the context of digital privacy, **information privacy** is the notion that individuals should have the freedom, or right, to determine how their digital information, mainly that pertaining to personally identifiable information, is collected and used. Every country has various laws that dictate how information may be collected and used by companies. Some of those laws are written to give agency to the preferences of individuals/consumers in how their data is used. In other places, like in the United States, privacy law is argued by some to be less developed in this regard. For example, some legislation, or lack of, allows companies to self-regulate their collection and dissemination practices of consumer information.

**COMMUNICATION PRIVACY**

In the context of digital privacy, **communication privacy** is the notion that individuals should have the freedom, or right, to communicate information digitally with the expectation that their communications are secure; meaning that messages and communications will only be accessible to the sender's original intended recipient. However, communications can be intercepted or delivered to other recipients without the sender's knowledge, in a multitude of ways.

Communications can be intercepted directly through various hacking methods; this is expanded upon further below. Communications can also be delivered to recipients unbeknownst to the sender due to false assumptions made regarding the platform or medium which was used to send information. An example of this is a failure to read a company's privacy policy regarding communications on their platform could lead one to assume their communication is protected when it is in fact not. Additionally, companies frequently have been known to lack transparency in how they use information, this can be both intentional and unintentional. Discussion of communication privacy necessarily requires consideration of technological methods of protecting information/communication in digital mediums, the effectiveness, and ineffectiveness of such methods/systems, and the development/advancement of new and current technologies.

**INDIVIDUAL PRIVACY**

In the context of digital privacy, **individual privacy** is the notion that individuals have a right to exist freely on the internet, in that they can choose what types of information they are exposed to, and more

importantly that unwanted information should not interrupt them. An example of a digital breach of individual privacy would be an internet user receiving unwanted ads and emails/spam, or a computer virus that forces the user to take actions they otherwise wouldn't. In such cases the individual, during that moment, doesn't exist digitally without interruption from unwanted information; thus, their individual privacy has been infringed upon.

### **Some digital privacy principles**

- **Data Minimization:** collect the minimal amount of information necessary from individuals and businesses consistent with the Department's mission and legal requirements.
- **Transparency:** Notice covering the purpose of the collection and use of identifiable information will be provided in a clear manner. Information collected will not be used for any other purpose unless authorized or mandated by law.
- **Accuracy:** Information collected will be maintained in a sufficiently accurate, timely, and complete manner to ensure that the interests of the individuals and businesses are protected.
- **Security:** Adequate physical and IT security measures will be implemented to ensure that the collection, use, and maintenance of identifiable information are properly safeguarded and the information is promptly destroyed in accordance with approved records control schedules.

### **Accountability and trust**

When emerging technology creates far-reaching and rapid change, it can also bring new risks. Understanding and mitigating them will help to build confidence. Often legal and regulatory frameworks haven't kept pace with digital transformation, and organizations are seeking guidance.

This challenge is exacerbated by the speed at which technological change is occurring and the breadth of its adoption – which is introducing new risks that demand new responses.

Emerging technologies can provide improved accuracy, better quality and cost efficiencies for businesses in every sector. They can enhance trust in the organization's operations and financial processes, which is crucial for sustainable success. But this can produce a paradox: the very solutions that can be used to better manage risk, increase transparency and build confidence are often themselves the source of new risks, which may go unnoticed.

There's a danger that the use of technology will degrade people's willingness to judge and intervene because they feel that they are less personally connected to consumers and consumer outcomes – the logic of the machine has taken over from individual responsibility.

The obligation of an individual or organization to account for its activities, accept responsibility for them, and to disclose the results in a transparent manner. It also includes the responsibility for money or other entrusted property.

## **TREATS AND CHALLENGES**

### **Ethical and regulatory challenges**

With Technology moving at a fast pace it is always been a challenge for Security. As security professionals, we need to keep pace with ever-changing technology and be aware of the AI, IoT, Big Data, Machine Learning, etc. It is no more Guards, guns & gates it is more than that & we need to play a major role for a security professional to support business or rather we should be able to understand the language of business and talk to the leaders in their language. With Growing needs Cyber & Data Security is getting prominence that requires security practitioners to focus on the business need for securing data, understanding security and risk from a business perspective by extensively interacting with the business community in understanding their requirements or what they want.

Emerging technologies are already impacting how we live and work. They're also changing how we approach, plan, and integrate security operations. Certainly, we are living in an era where innovation, agility, and imagination are all essential in order to keep pace with the exponential technological transformation taking place. For security, both physical and cyber, the equation is the same catalyzing many new potential applications for emerging technologies. Emerging technologies are making an impact include:

1. Counter-terrorism and law enforcement informatics via predictive analytics and artificial intelligence.
2. Real-time horizon scanning and data mining for threats and information sharing
3. Automated cybersecurity and information assurance
4. Enhanced Surveillance (chemical and bio-detection sensors, cameras, drones, facial recognition, license plate readers)
5. Simulation and augmented reality technologies for training and modeling

6. Safety and security equipment (including bullet and bomb proof) made with lighter and stronger materials
7. Advanced forensics enabled by enhanced computing capabilities (including future quantum computing)
8. Situational awareness capabilities via GPS for disaster response and crisis response scenarios
9. Biometrics: assured identity security screening solutions by bio-signature: (every aspect of your physiology can be used as a bio-signature. Measure unique heart/pulse rates, electrocardiogram sensor, blood oximetry, skin temperature)
10. Robotic Policing (already happening in Dubai!)

### **Challenges in using Artificial Intelligence**

AI is only as good as the data it is exposed to, which is where certain challenges may present themselves. How a business teaches and develops its AI will be the major factor in its usefulness. Humans could be the weak link here, as people are unlikely to want to input masses of data into a system.

Another dilemma that comes along with AI is its potential to replace human workers. As machines become more “intelligent” they could begin to replace experts in higher-level jobs. Alternatively, AI also has the potential to take the burden of laborious and time-consuming tasks from these people, freeing up their time and brainpower for other things e.g. doctors using diagnostic AI to help them diagnose patients will analyze the data presented by the AI and make the ultimate decision. Managing the challenges posed by AI will require careful planning to ensure that the full benefits are realized and risks are mitigated.

### **Challenges in using Robotics in manufacturing**

With automation and robotics moving from production lines out into other areas of work and business, the potential for humans losing jobs is great here too. As automation technologies become more advanced, there will be a greater capability for automation to take over more and more complex jobs. As robots learn to teach each other and themselves, there is the potential for much greater productivity but this also raises ethical and cybersecurity concerns.

### **Challenges in using the Internet of Things**

As more and more connected devices (such as smartwatches and fitness trackers) join the Internet of Things (IoT) the amount of data being generated is increasing. Companies will have to plan carefully how this will affect the customer-facing application and how to best utilize the masses of data being produced. There are also severe security implications of mass connectivity that need to be addressed.

### **Challenges in Big Data**

Almost all the technologies mentioned above have some relation to Big Data. The huge amount of data being generated on a daily basis has the potential to provide businesses with better insight into their customers as well as their own business operations. Although data can be incredibly useful for spotting trends and analyzing impacts, surfacing all this data to humans in a way that they can understand can be challenging. AI will play a role here.

### **Treats**

New and emerging technologies pose significant opportunities for businesses if they utilize them well and understand their true value early on. They also pose risks and questions not only to business but to society as a whole. Planning for how to deal with these emerging technologies and where value can be derived while assessing potential risks before they become a fully-fledged reality is essential for businesses that want to thrive in the world of AI, Big Data and IoT.

### **Some risks of emerging technology are:**

- **Driverless car:** while a compelling option for future fleet cars, companies could crash and burn from claims related to bodily injury and property damage.
- **Wearables:** Google glass, Fitbit and other wearables can expose companies to the invasion of privacy claims that may not be covered by general liability or personal injury claims that weren't foreseen.
- **Drones:** Turbulence is in the offing for manufacturers and organizations that fail to protect themselves for property damage and bodily injury, as well as errors and omissions.
- **Internet of things:** The proliferation of sensors and cross-platform integration creates potential exposure from privacy invasion, bodily injury and property damage that may connect an organization to huge liabilities.