

## Canadian Centre for Ethics & Corporate Policy

Companion Website at [www.ethicscentre.ca](http://www.ethicscentre.ca) for

### *Ethics & Governance:*

### *Developing & Maintaining An Ethical Corporate Culture, 3e*

By Leonard J. Brooks and David Selley

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This companion website is intended to assist readers in accessing websites used in *Ethics & Governance*, and in presenting additional, up-to-date helpful websites and references.

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#### **Chapter 2:                    *What is an Ethical Culture and why have one?***

<http://www.tnellen.com/ted/tc/schein.html>   Summary of Edgar H. Schein,  
*Organizational Culture and Leadership* (San Francisco: Jossey-Bass, 1985)  
<http://www.aacsb.edu>   AACSB Ethics Education Task Force Report  
<http://www.bentley.edu/cbe/research/surveys/17.cfm>   Summary of Executive Briefing,  
*1999 KPMG Business Ethics Survey: Managing for Ethical Practice*, March  
1999.

CSR and Sustainability awards are given from such organizations as:  
PRNews/GeorgeTown University at <http://www.prnewsonline.com/awards/csr/> ,  
CICA at <http://www.cica.ca> , and the Global Responsibility Initiative at  
<http://www.globalreporting.org>

Broad disclosure frameworks under development: Triple Bottom Line Reporting by  
AccountAbility at <http://www.accountability21.net/> and the Global Reporting  
Initiative (GRI) <http://www.globalreporting.org/Home>  
<http://www.sio.com>   review of socially responsible investments

#### **Chapter 6                    *Reinforcement & Compliance***

<http://theecoa.org>   Ethics & Compliance Officer Association  
[http://nikebiz.com/responsibility/cr\\_governance.html](http://nikebiz.com/responsibility/cr_governance.html)   Nike

#### **Chapter 7                    *Monitoring & Reporting Ethical Performance***

Corporate ethical performance rating services:  
USA KLD Research & Analytics, Inc. at <http://www.kld.com>,  
Canada EthicScan Canada at <http://www.ethicscan.ca> and  
Jantzi Research at <http://www.jantziresearch.com>,

UK Ethics Investment Research Service (EIRIS) at  
Email: [ethics@eiris.win.uk.net](mailto:ethics@eiris.win.uk.net).  
*Corporate Ethics Monitor*, EthicScan Canada: <http://www.ethicscan.ca>  
Walker Information <http://www.walkerinfo.com>  
The Best 50 Corporate Citizens in Canada Annual Survey, *Corporate Knights Magazine*,  
<http://www.corporateknights.ca/reports/>  
Disclosure standards for CSR Reports:  
<http://www.globalreporting.org> Global Reporting Initiative (GRI)  
<http://www.accountability.org.uk> AA1000 Sustainability Reporting Framework  
<http://www.sa-intl.org> SA8000 Social Accountability and Audit Framework  
Sustainability Reports:  
<http://sustainabilityreport.shell.com/servicepages/welcome.html>  
<https://www.vancity.com/MyMoney/AboutUs/WhoWeAre/CorporateReports/AccountabilityReport/>  
AA1000 Accountability Assurance Standard Summary  
<http://www.accountability21.net/>

## **Chapter 8**                    ***Making Ethical Decisions***

AACSB EETF Report, 2004, Report of the Ethics Education Task Force: Ethics Education in Business Schools, see <http://www.aacsb.edu>  
“BA Dirty Tricks Cost £3m” BBC News online,  
[http://news.bbc.co.uk/onthisday/hi/dates/stories/january/11/newsid\\_2520000/2520189.stm](http://news.bbc.co.uk/onthisday/hi/dates/stories/january/11/newsid_2520000/2520189.stm)

## **Chapter 9**            ***Conflicts of Interest***

*Enterprise Risk Management—Integrated Framework: Executive Summary*, Committee of Sponsoring Organizations (COSO) of the Treadway Commission, September 2004, <http://www.coso.org/publications.htm>

## **Chapter 10**        ***International Operations***

Texaco's website at: <http://www.texaco.com/sitelets/ecuador/en/>  
International Labour Association  
<http://www.ilo.org/public/english/bureau/stat/download/articles/1997-3.pdf>  
Social Accountability International (SAI) at <http://www.sa-intl.org/>  
Corruption of Foreign Public Officials Act (Canada)  
<http://www.justice.gc.ca/en/dept/pub/cfpoa/guide5.html>  
Transparency International  
<http://www.transparency.org> — the worldwide site, based in Berlin  
<http://www.transparency.ca> — the Canadian site  
<http://www.transparency-usa.org> — the U.S. site  
“Not Seeing is no Defence” <http://www.camagazine.com/3/3/9/9/2/index1.shtml>

David Selley, “Bribing foreign government officials now illegal,” *management ethics* (February 1999): 1-3. Available online at:

<http://www.ethicscentre.ca/EN/resources/February%201999%20methics.pdf>

Principles for Business, Caux Round Table

<http://www.cauxroundtable.org/documents/Principles%20for%20Business.PDF>

## ***Chapter 11 Not-for-profit Entities & Small Owner-managed Enterprises***

*Business Ethics for SMEs, Business Ethics Briefing*, Institute of Business Ethics, December 2007, Issue 6, <http://www.ibe.org.uk/BusinessEthicsforSMEs.pdf>

L.J. Spence, *Practice, Priorities, and Ethics in Small Firms*, (London: Institute of Business Ethics, 2000). Available online at: <http://www.ibe.org.uk/PPE.html>

## ***Appendix A: CSR & Sustainability Reports, Indexes & Rankings***

GRI website, <http://www.globalreporting.org>

Jantzi Social Index website, <http://www.jantzisocialindex.com>

AccountAbility Ranking website, <http://www.accountability21.net>

*The Corporate Knights Magazine* at <http://www.corporateknights.ca/reports/>

Dow Jones Sustainability World Index (DJSI) website, <http://www.sustainability-index.com>

## ***Appendix B: Governance Framework Requirements***

Regulatory Requirements:

- U.S.A.
  - SEC <http://www.sec.gov>
  - PCAOB <http://www.pcaobus.org/>
  - NYSE <http://www.nyse.com>
- Canada
  - CSA <http://www.csa-acvm.ca/>
  - CPAB <http://www.cpab-cerc.ca>
  - Ontario Securities Commission (OSC) <http://www.osc.gov.on.ca/>
  - TSX <http://www.tsx.com/>

Rogers Governance Report at

[http://www.shoprogers.com/corporategovernance/corporategovernance\\_overview.asp](http://www.shoprogers.com/corporategovernance/corporategovernance_overview.asp)

COSO, Committee of Sponsoring Organizations of the Treadway Commission,

[http://www.sox-online.com/coso\\_cobit\\_coso.html](http://www.sox-online.com/coso_cobit_coso.html)

## ***Readings***

David Selley, “Bribing foreign government officials now illegal,” *management ethics* (February 1999): 1-3. Also available online at:

<http://www.ethicscentre.ca/EN/resources/February%201999%20methics.pdf>

### ***Useful Books***

*Integrity: Doing the Right Thing for the Right Reason*, Barbara Killinger, McGill-Queens University Press, 2007

### ***Useful Centres & Subjects***

Institute for Business Ethics [www.ibe.org.uk/codesofconduct.html](http://www.ibe.org.uk/codesofconduct.html)

W. Maurice Young Centre for Applied Ethics <http://www.ethicsweb.ca/resources/>

See Center for Ethics & Business website for several

<http://www.ethicsandbusiness.org/links/indexlo.htm>