

**SECTOR: BUSINESS SERVICES**

**SUB-SECTOR: ACCOUNTING & BUSINESS SERVICES**

**LEVEL 5**

**CCMPE501: APPLY PROFESSIONAL ETHICS**

## **ELEMENTS OF COMPETENCE**

### **UNIT 1: APPLY HUMAN VALUES:**

- 1.1 Adequate valuation of human right
- 1.2 Adequate promotion of integrity
- 1.3 Convenient valuation of time
- 1.4 Careful variety of moral issues

### **UNIT 2; RESPECT ENGINEERING ETHICS:**

- 2.1 Appropriate application of rules and regulations of the work
- 2.2 Adequate application of credible management of the work
- 2.3 Adequate team spirit at the work

### **UNIT 3: APPLY SAFETY:**

- 3.1 Proper risk analysis
- 3.3 Convenient personal safety precautions
- 3.3 Adequate respect of hygienic rules

## **INTRODUCTION**

The term **ethics** is derived from the Greek word (ethos) meaning moral character.

**Ethics** deals with the study and justification of moral beliefs. It is a branch of philosophy which examines what is right and what is wrong.

**Professional ethics** is defined as the personal and corporate rules that govern behavior within the context of a particular profession

## **UNIT 1: APPLY HUMAN VALUES**

### **1.1 Valuate human right**

#### **1.1.1. Introduction**

Human values are the **virtues** that guide us to take into account the human element when we interact with other human beings.

Human values are, for example,

- Respect,
- Acceptance,
- Consideration,
- **Appreciation**,
- Listening
- Openness
- Affection, **and**
- **Love** towards other human beings.

**Human rights** are rights inherent to all human beings, whatever our nationality, place of residence, sex, national or ethnic origin, colour, religion, language, or any other status.

We are all equally entitled to our human rights without discrimination.

### **1.1.2. Basic characteristics of human rights**

The following are the basic characteristics of human rights:

#### **1. Inherent –**

Human Rights are inherent because they are not granted by any person or authority. Human rights do not have to be bought, earned or inherited; they belong to people simply because they are human. Human rights are inherent to each individual.

2. **Fundamental:** – Human Rights are fundamental rights because without them, the life and dignity of man will be meaningless.

#### **3. Inalienable**

- Human rights cannot be taken away; no one has the right to deprive another person of them for any reason. People still have human rights even when the laws of their countries do not recognize them, or when they violate them - for example, when slavery is practiced, slaves still have rights even though these rights are being violated. Human rights are inalienable. Human Rights are inalienable because:

a. They cannot be rightfully taken away from a free individual.

b. They cannot be given away or be forfeited.

#### **4. Imprescriptible**

Human Rights do not prescribe and cannot be lost even if man fails to use or assert them, even by a long passage of time.

#### **5. Indivisible**

To live in dignity, all human beings are entitled to freedom, security and decent standards of living concurrently. Human rights are indivisible. Human Rights are not capable of being divided. They cannot be denied even when other rights have already been enjoyed.

#### **6. Universal**

Human Rights are universal in application and they apply irrespective of one's origin, status, or condition or place where one lives. Human rights are

enforceable without national border. Human rights are the same for all human beings regardless of race, sex, religion, political or other opinion, national or social origin. We are all born free, and equal in dignity and rights— human rights are universal.

## 7. **Interdependent**

Human Rights are interdependent because the fulfillment or exercise of one cannot be had without the realization of the other.

### 1.1.3. **Human Right Issues:**

#### **a) Independence**

The state of wanting or being able to do things for yourself and make your own decisions, without help or influence from other people:

As a manager he is known for his **independence of** mind.financial/personal **independence.**

#### **b) Security**

**Security** is freedom from, or resilience against, potential harm (or other unwanted coercive change) caused by others. Beneficiaries (technically referents) of security may be persons and social groups, objects and institutions, ecosystems, and any other entity or phenomenon vulnerable to unwanted change by its environment.

Security mostly refers to protection from aggressive forces, but it has a wide range of other senses: for example, as the absence of harm (e.g. freedom from want); as the presence of an essential good (e.g. food security); as resilience against potential damage or harm (e.g. secure foundations); as secrecy (e.g. a secure telephone line); as containment (e.g. a secure room or cell); and as a state of mind (e.g. emotional security)

### **c) Right to vote**

A **vote** is a choice made by a particular person or group in a meeting or an election.

### **d) Medication**

### **e) Education**

The **right to education** has been recognized as a human right in a number of international conventions, including the International Covenant on Economic, Social and Cultural Rights which recognizes a right to free, compulsory primary education for all, an obligation to develop secondary education accessible to all, in particular by the progressive introduction of free secondary education, as well as an obligation to develop equitable access to higher education, ideally by the progressive introduction of free higher education.

### **f) Employment (Right to work)**

- The **right to work** is the concept that people have a human right to work, or engage in productive employment, and may not be prevented from doing so. The right to work is preserved in the Universal Declaration of Human Rights and recognized in international human rights law through its inclusion in the International Covenant on Economic, Social and Cultural Rights, where the right to work emphasizes economic, social and cultural development.
- Everyone has the right to work, to free choice of employment, to just and favorable conditions of work and to protection against unemployment.

### **g) Promotion**

- Promotion is the advancement or increase in the post of an employee. It is an added responsibility given to him. A person working wholeheartedly in any organization should be considered for rising to the top.
- Promotion is a major incentive for an employee to work and prove his skills.

## **h) Leave(Holydays)**

Employees become entitled to annual holidays, public holidays, sick leave, bereavement leave, parental leave and other types of leave as long as they meet certain conditions

- **Public holidays**

Employees have minimum rights that apply to public and annual holidays. An employee is entitled to a public holiday only if the public holiday falls on a day that the employee would otherwise have worked (if the day hadn't been a public holiday).

Official holidays in public and private sector shall be determined as follows:

- 1st January: New Year's Day
- 2nd January: Day after New Year's Day
- 1st February: National Heroes Day
- Good Friday
- Easter Monday
- 7th April: Genocide against the Tutsi Memorial Day
- 1st May: Labor Day
- 1st July: Independence Day
- 4th July: Liberation Day
- Friday of first week of August: Umuganura Day
- 15th August: Assumption Day
- 25th December: Christmas Day

- 26th December: Boxing Day
- EID EL FITR: the date shall be announced each year by Rwanda Moslems Association;
- EID AL-ADHA: the date shall be announced each year by Rwanda Moslems Association

Coincidence of official holidays with the days of weekend

Except 7th April, Genocide against the Tutsi Memorial Day, if an official holiday falls on one (1) day of the weekend, the following working day shall be an official holiday. If two (2) consecutive official holidays fall on a day of weekend, the two (2) official holidays shall be compensated in one (1) working day that follows. In case of coincidence of two (2) official holidays, the following working day shall be an official holiday to compensate one (1) of the two (2) coinciding official holidays.

**What an employee gets for a public holiday depends on:**

- whether or not they actually work on the holiday (or on the day the public holiday has been transferred to), and
- whether or not the day is a day they would otherwise have worked were it not for the fact that it was a public holiday.

**An employee can only be made to work on a public holiday if:**

- it falls on a day that they would have otherwise worked on, and
- their employment agreement says they have to work on the public holiday.

- Annual holidays



All employees become entitled to four weeks' annual holidays (annual leave) after 12 months of continuous employment.

If an employee has been working less than a year, then they aren't entitled to annual holidays, but their employer may let them take some of their annual holidays in advance.

If an employee's job ends before they become entitled to annual holidays (and the employer has not been paying annual holidays as paid-as-you-earn) the employer must pay out any outstanding annual holidays at 8% of the employee's total before-tax earnings from the time they started the job to the end

- **Sick leave**

Five paid days of sick leave per year is available to employees so they can care for themselves or their dependants.

Sick leave is paid time off work if an employee, their spouse, partner, dependent child, or other person who depends on them is sick or injured.

- **Maternal leave**

Information about parental leave and associated entitlements such as government-funded parental leave payments.

Employees may be able to take leave from work to care for their new child. To take parental leave they must meet either the six or twelve month criteria

- **Mourning leave**

Bereavement leave is a special kind of paid leave that all employees who meet certain criteria can use if someone close to them dies.

Bereavement leave gives an employee time to grieve and to take care of matters to do with the bereavement. This can be taken at any time and for any purpose

relating to the death, and does not have to be taken straight away or on consecutive days

- **Other types of leave**

Other leave types such as garden leave, long service leave, voting leave, jury service, defence forces leave, and leave options for workplace stress or following a natural disaster.

### **Stress leave**

An employer may provide an employee with sick leave if they have work-related stress.

### **Garden leave**

Is not referred to in employment legislation but is a term sometimes used to describe a period when an employee retains their employment, receives full pay but does not report to work.

### **Defence force volunteers**

An employer has to let employees take leave and must keep their job open while doing training or service for the Armed Forces.

### **Leave without pay**

An employee can take leave without pay if their employer agrees. The agreement should be recorded in writing.

### **Election voting leave**

Leave to vote in general elections or by-elections.

## **Employment during and after disasters**

During and after a disaster or emergency, employers and employees need to consider issues such as health and safety, emotional wellbeing and payment options.

### **i) Intellectual property Right**

Intellectual property rights given to persons over the creations of their minds. They usually give the creator an exclusive right over the use of his/her creation for a certain period of time.

## **1.2. Promote integrity**

**Integrity** is the quality of being honest and having strong moral principles, or moral uprightness.

In ethics, integrity is regarded as the honesty and truthfulness or accuracy of one's actions.

**Promoting integrity** means developing and maintaining an organizational culture or environment that supports ethical conduct.

Promoting integrity encompasses good governance and employee conduct, which is achieved through the following elements:

- Systems, policies and processes;
- Leadership (communication, actions, commitment)
- Organizational culture (values, employee engagement, actual behavior).

Why is integrity important in school?

Having academic **integrity** is **important** for several reasons. First, having academic **integrity** means that others can trust you. ... Second, having academic **integrity** is **important** because it provides value to your degree.

### **How to incorporate honesty and integrity into your business**

1. Keep your word. If you want to establish a solid reputation you must deliver on your promises. ...
2. Keep your commitments. ...
3. Pay attention to your environment. ...
4. Stay focused. ...
5. Surround yourself with honest people. ...
6. Take responsibility. ...
7. Respect your employees.

### **Examples of integrity**

- Responsibility.
- Respect.
- Fairness.
- Honesty.

### **CIVIC VIRTUES**

#### **Tax compliance**

Tax compliance means making tax payments and producing and submitting information to the tax authorities on time and in the required formats

#### **Environmental protection**

Environmental protection is the practice of protecting the natural environment by individuals, organization and governments. Its objectives are to conserve natural resources and the existing natural environment and where possible to repair damage and reverse trends

### **Self-reliance**

Self-reliance is the ability to do things and make decisions by yourself, without needing other people to help you.

### **Honesty**

Is the quality of being honest

### **Respect for others**

Respect is a way of treating or thinking about something or someone. If you respect your teacher, you admire her and treat her well. People respect others who are impressive for any reason, such as being in authority like a teacher, like a grandparent etc.

## 1.3 VALUATE TIME

### **\* PREPARATION OF AGENDA**

An **agenda** is a list of meeting activities in the order in which they are to be taken up, beginning with the call to order and ending with adjournment .

**-Agenda of meeting:** is a list of items that participants hope to accomplish at a meeting.

### **Agenda of meeting**

A list of the business or subjects to be considered at a meeting.

### **Function:**

To list items to be discussed in a forthcoming meeting

**Context of use:**

An agenda is prepared when an organization requires having a meeting. Before the meeting, the secretary of an organization has to compile an agenda in consultation with the chairman about what to be discussed in the meeting.

**Linguistic Characteristics:**

The language used in agenda should be formal, clear and concise.

- a. The language used is formal or neutral. Abbreviation is not appropriate.
- b. Present tense is used for agendas of meeting

**Format & Layout and Way(s) of Organizing Information:**

For the sake of clarity, an agenda is written in point form.

**a)A standardized format**

Date of meeting	
Time of meeting	
Venue of the meeting	
Persons in charge of meeting	
People involved in the meeting	
Summary of the previous meeting 1. Issue A 2. Issue B	
Issues to be discussed in the meeting 1. Issue 1	

2. Issue 2	
3. Issue 3	

**a) At the end of the agendas of meetings, the person-in-charge of the meeting should sign his/her name.**

Agenda begins with a heading that states the name of the body that will meet and when and where the meeting is to be held.

-PERSONAL AGENDA: It means you are a person who has some kind of individual outcome for yourself in mind, perhaps in contradiction to what others have in mind for themselves or for you.

### **VARIETY OF MORAL ISSUES**

Moral value issues: As stated earlier moral values help us distinguish between what's right and wrong, good or bad for you as well as society.

### **Reason of behaving unethically**

#### COMMON REASONS FOR UNETHICAL BEHAVIOR

- Pressure can drive people to do things they wouldn't normally do.
- Some people make unethical choices because they are not sure about what really is the right thing to do.
- Self-interest, personal gain, ambition is at the bottom of a lot of unethical activity in business.

- Then there are those who simply never learned or do not care about ethical values.

-**RESOURCE CRUNCH** is a situation, that occurs because of a shortage of time or resources.

-**OPPORTUNITY**: is a situation in which it is possible for you to do something that you want to do

-**ATTITUDE**: is a feeling or opinion about something or someone

#### 1.4 **MORAL ISSUES**

\* Morals are guiding principles that every citizen should hold.

\* Morals are foundational concepts defined on both an individual and societal level.

\*At the most basic level, morals are the knowledge of the difference between right and wrong.



## **UNIT 2: ENGINEERING ETHICS**

ENGINEERING ETHICS is the study of related questions about moral ideals, character, policies and relationships of people and organizations involved in technological activity.

### **2.1 Rules and Regulations of the work**

**Different professional rules and regulations are:**

- **Public building regulations:**

**Public buildings** are any type of building that are accessible to the public and are funded from public sources. Typically, public building sare funded through tax money or local governments.

- **Human settlement policies**

The instructions aimed at encouraging the development of rural centers into planned and unplanned residential areas in urban areas in order to improve the living conditions of the population.

- **Labor code:** A labor code, (also called a code of labor laws) is a codification of labor laws in legislative form.
- **National labor code:** Congress enacted by a Nation to protect the rights of employees and employers, to encourage certain private sector **labor** and management practices, which can harm the general welfare of workers, businesses.

- **International labor code:** international labor standards refer to conventions agreed upon by international actors, resulting to protect basic worker rights, enhance workers' job security

## **2.2 Credible management of the work**

Ethical theories about Right Action

- Utilitarian theory based on most good for all people
- Duty Ethics based on duties to respect persons
- The Virtue Theory based on duties to differentiate good and bad
- Self-realization ethics based on awareness /understanding others
- Justice (Fairness) theory based on human right

## **2.3 Work with team spirit**

### **. Cooperation (working together)**

. **Empathy** (the ability to understand and share the feelings with another) it includes:

- Understanding others
- Service orientation
- Uplift others(raise/elevate so morally)
- Leveraging diversity (use s.th to maximum advantage)
- Political awareness (having knowledge about politics)

## **UNIT3: APPLY SAFETY**

### **3.1 ANALYSE RISK**

#### **Methods for Risk analysis:**

- Scenario analysis (scenario analysis is a process of analyzing possible future events by considering alternative possible outcomes.)
- Failure mode (lack of success) and effect analysis (consequence of action)
- Fault-tree analysis (top-down analysis)
- Event-tree analysis (bottom-top)
- Human error (mistake which cause something bad)

### **3.2 PERSONAL SAFETY PRECAUTIONS**

#### **SAFETY AND RISK**

“A thing is safe (to a certain degree) with respect to a given person or group at a given time if, is aware of its risks.

Risk: is the potential that something unwanted and harmful may occur. We take a risk when we use a product that is not safe.

**Occupational hazard:** is a risk accepted as a consequence of a particular occupation.

**Safe exit:** safe exit prevents the kind of accidents that can occur when car doors are opened as other vehicles are approaching from behind.

### **3.3 HYGIENIC RULES**

**Hygiene** refers to conditions and practices that help to maintain health and prevent the spread of diseases." Personal **hygiene** refers to maintaining the body's cleanliness.

#### **Maintenance of Hygiene**

- Keep your hands clean by washing thoroughly with soap and water. Use an alcohol hand gel when soap and water are not available.
- Avoid sharing clothing, or uniforms.
- Avoid sharing personal items (e.g., deodorant, razors).
- Change socks and underwear daily.
- Drying clothes in a hot dryer, rather than air-drying, also helps kill bacteria in clothes.
- Bathe or shower with soap each day.
- Bathe or shower with soap after every sports practice or competition.
- Follow your health care provider's instructions on proper care of wounds.
- Avoid contact with other people's wounds or material contaminated by wounds.

#### **PPE (Personal Protective Equipment)**

Personal protective equipment is protective clothing, or equipment designed to protect the wearer's body from injury or infection.

## **IMPORTANCE OF PPE**

### **1. Head Protection**

Hard hats are common on construction sites. They are designed to protect against flying or falling objects that would otherwise impact or penetrate the worker. Hard hats should be well-fitted; those that are too large or too small are inappropriate for use.

### **2. Eye and Face Protection**

Eye and face protection are equally as important as head protection. Safety spectacles and full face shields can give you the protection needed for the eyes and face.

### **3. Respiratory protection**

Respiratory protection is vital on sites where toxic substances are present. In work environments, respirators are relied upon when adequate ventilation is unavailable or other engineering control systems are not feasible or inadequate.

### **4. Hand & Skin protection**

Construction jobs typically require the use of hands. Gloves are an essential item in providing skin protection. Using gloves helps to avoid hazards usually involved when working with chemicals, glass, sheet metal, electricity, hot materials etc.

### **5. Hearing protection**

Industrial noise is often discounted as an occupational hazard since it isn't visible to the eye. Earplugs and earmuffs are common hearing protection tools.

1. Define a risk

## **REVIEW EXERCISES**

2. Define code?

Ans: code is a set of standards and laws

3. Enumerate the role of code

Ans: inspiration and guidance, support, discipline, education

4. What are the types of theories about morality?

Ans: Virtues, utilitarianism, duty ethics, right ethics, etc

5. Give the two aspects of honesty

Ans: truthfulness includes meeting responsibilities, truth telling,

6. Define integrity?

Ans: integrity is the bridge between responsibility and professional life

7. What are the criteria required for a profession?

Ans: knowledge, organization, public good

8. Define engineering ethics

Ans: is the study of the moral issues and decision confronting individuals and organizations engaged in engineering

9. Define ethics?

Ans: is the study of right or wrong, good and bad, obligation and right, justice

Suppose that you are a head of an organization. Prepare an agenda of meeting to your employees.

10. Explain why some people behave unethically?