PROFESSIONAL SKILLS AND ETHICS

1. GENERAL OVERVIEW OF ETHICS

THE CONCEPT OF ETHICS
Philosophers have attempted to determine goodness in conduct according to two chief principles, and have considered certain types of conduct either good in themselves or good because they conform to a particular moral standard. The former implies a final value, which is desirable in itself and not merely as a means to an end. In the history of ethics there are three principal standards of conduct, each of which has been proposed as the highest good: happiness or pleasure; duty, virtue, or obligation; and perfection, the fullest harmonious development of human potential.

WHAT IS ETHICS?
To be able to understand what concepts of ethics is all about, we need to know or understand what ethics means. Thus, we pause to ask – what is ethics? “Ethics” as a word developed from the word ‘ethos’ which simply means the distinctive habitual character and disposition of an individual, group or race (Chambers dictionary, 1990). Holmes (1973) says ethics is about the good and about the right. Good, as to the values and virtues we should cultivate; and right, as to what our moral duties may be. Ethics are thus the moral principles that an individual uses in governing his/her behavior. It is the personal criteria by which an individual distinguishes ‘right from wrong’.

Gill (2000) on the other hand defines ethics or morality as matters of good and evil, right and wrong and subscribes to the fact that “we are living today in an ethical wilderness” meaning a wild, untamed, and unpredictable landscape. Gill believes ethics is in ferment and chaos among all people. He also emphasized that ethics is not about what we are or what we were, or even about what we will be. He insists that ethics is about what ought to be i.e. the standard by which we judge character and action.

According to Simon Long staff, “Ethics is about answering Socrates” question, “what ought one to do?” This, said he, is a practical question what do I do here and now?”…What should anyone do in my situation? It is a question that is almost impossible to avoid.
Longstaff said the ethical dimension is an area of ‘grey’ rather than ‘blacks and whites’: one always encounters the genuine ethical dilemma it is sometimes a matter of choosing the least bad alternative.

Ethics is about relationships. The ultimate test of our ethics ‘arises in circumstances when we have to weigh the interests ourselves and others’.

The ethical dimension is not susceptible to ‘quick fix’ solutions. This is because we live in a time characterized by a concern about the effects of constant change: governments (and other institutions) that are relatively interventionist; a profound desire for certainty; a belief that ‘technology’ will solve all of our problems.

OBJECTIVES OF ETHICS
(a) It helps a person to determine the propriety of his/her conduct in society.
(b) It gives fellow humans a basis for feeling confident that a person desires to serve society and places service above personal reward.
(c) Public interest is protected since people in privilege positions act in line with the principle of ‘right and wrong’.

BASIC ETHICAL THEORIES
There are at least five different sources of these standards:

1. Virtue: Virtue is very distinct from other ethic theories in that it looks at a person’s individual character, not necessarily his actions. Virtue ethics originates with Aristotle, who held that being ethical involves internalizing a set of virtues, such as justice and bravery. These virtues then find expression through behavior. When observing an unethical position, the virtue theory considers the person’s reputation and purpose for committing the act. If a high school student is temperate, modest, witty and intelligent and plagiarized on a class writing assignment, the virtue theory would analyses the student’s past personality traits and interpersonal skills in order to determine whether the student is truly guilty.

   Advantages
a. Intentions to act ethically matter.
b. It concerns itself not only with how someone acts, but with what kind of person an individual should strive to embody.

   Disadvantages
a. It cannot generate specific rules to guide behavior.
b. The absence of such rules makes it difficult for a group of people to come to a consensus about what constitutes ethical behavior in a situation.
c. Without making one virtue the supreme virtue, serious conflicts can arise about which virtue should take precedence in making choices.

2. **Kantian Ethics/Deontologism:** Immanuel Kant in his ethics, holds that morality and the question of rightness and wrongness of actions were not dependent on a particular situation or on the consequences of the action. Rather, morality was simply a question of certain eternal, abstract and unchangeable principles that humans should apply to all ethical problems. To be morally good, one must consciously adhere to rules previously calculated by “reason” to be right or just, and the incentive for observing those rules must be for duty sake. Kant’s categorical imperative is an example of the eternal, abstract and unchangeable principle that, according to him, humans should apply to all ethical problems. The second formulation of Kant’s categorical imperative states that you treat humanity either in your own person or the person of another always as an end in itself and never as a means only. Going by the act of deception, fraud and lying displayed in our Case Study, the prescription or requirement of the second formulation of Kant’s categorical imperative has been negated as prospective investors and the general public will perpetually be treated as a means only.

3. **Results Approach:** The result-based approach, also known as end-based approach, utilitarianism or consequence-based approach analyses moral actions from the viewpoint of the results that flow from ethical decisions. A key principle in the evaluation of results is “the greatest good for the greatest number.” The earliest proponents of utilitarianism were John Stuart Mill and Jeremy Bentham. Utilitarianism is a moral theory that implements fair choices in an effort to ensure the least amount of harm is done to all parties involved. The utilitarianism approach requires that you decide what course of action needs to be done and evaluate the outcomes of each action. By focusing on the outcome of each action, utilitarianism demands that you decide on what course of action based on the benefits or harm of the actions without regard to the cost of the action. For example, Julie walks into a hostage situation. There are 20 hostages and she is told that if she shots one hostage, she will save the lives of the other 19. Utilitarianism would support Julie’s killing of one of the hostages because the other 19 lives are a greater benefit, regardless of the fact that the cost would be one person’s life.

**Advantages:**

a. They take consequences into account.

b. They seek specifically to promote the human good as a whole.
c. They also provide guidance for behavior, enabling people to know what qualifies as the moral choice.

Disadvantages:

a. Utilitarian theories suffer from the problem of making it morally permissible to imprison, murder and torture individuals, even innocent ones, in order to achieve a greater good.

b. Only total human good or happiness matters under utilitarian theories, while individual happiness or good finds consideration only as part of the total, which runs counter to many democratic ideals, such as autonomy.

c. It disregards the rights of the minority.

d. Also it is very unrealistic. To expect people to act in the interest of others above themselves. For example, a train bridge conductor is about to let down the bridge for a train to cross, when he notices that his son is playing in the gears. There's not enough time to get his son out of the way and lower the bridge. Does he save his son and let a train load of people die, or does he crush his son and save the majority?

4. Ethical Egoism: Ethical egoism expresses the view that human conducts should be based exclusively on self-interest. An action is good if it therefore maximizes the personal good.

a. The situation above is indicative of the unjustifiable exploitation of state-holders which infringe upon their autonomy and their right to informed and free choice. From another perspective, deception and lying hinder investors from making objective assessment of the actual status of the organization in which they want to invest in.

PROFESSIONAL ETHICS OF SELECTED PROFESSIONS

What is Professional Ethics?

Professional ethics therefore considering the aforesaid is perceived as set of principles which discusses in broad terms the profession’s responsibilities to the public; to clients, and to fellow practitioners, and emerge for the following reasons. Professional associations have a vested interest in enhancing the public image of the profession. The society expects the profession to establish its own rules of professional conduct for members, and to develop methods of enforcing these rules.

The ethics of profession, collectively, are based on the desire of the state that licensed that profession; while an organized state might license a profession through statutory action, whereas an unorganized society might “license” a profession through social consent. The effect may not be the same. The core of what the learned
profession is their trustworthiness. The adage of the citizen is “we don’t care that you are learned, until we know that your care”.

Defined by International Federation of Accountants (IFAC) Education Committee professional ethics is the professional behavior and characteristics that identify professional accountant as members of a profession. They include the principles of conduct, (i.e. ethical principle) generally associated with and considered essential in defining the distinctive characteristics of professional behavior.

ADVANTAGES OF ETHICS
By and large, a code of ethical standards serves the following purposes.

i. It helps the accountant to determine the propriety of his conduct in his professional relationship.

ii. It indicates the kind of professional posture the accountant must maintain if he is to succeed.

iii. It gives clients and potential clients a basis for feeling confident that the professional sincerely desires to serve them well and places service above financial reward.

iv. It gives clients assurance that standards of competence, independence and integrity shall remain the goal post of the accountant.

v. It enables member bodies and regulatory authorities to fulfill their responsibility of ensuring that the professional accountants have the capabilities and competence expected of them by employers, clients and the public.

vi. Public interest is protected and the credibility of the profession is enhanced.

DISADVANTAGES OF ETHICS

i. Loss of job/employment

ii. Loss of clients

iii. Lack of affluent but comfortable living

iv. Loss of wealth

v. Unpopularity

vi. Loss of life

OBJECTS OF PROFESSIONAL ETHICS
Careful study of the criteria which distinguish profession from other pursuits shows three interesting objects of their (professions) existence. These three objects revolve around the concept of ethics and they are as follows:
i. **Unique responsibility to serve the public’s best interest:** professionals are expected to put the public interest foremost: even at the sacrifice of personal advantage. Thus, the professional, in spite of the disparity in knowledge and skill between him and other members of the community, is required to offer fair and competent professional service to the community.

ii. **Code of professional conduct:** All organized professionals are required by society and in fact generally do have codes of ethics which provide members of the profession with guidelines for conducting themselves in a manner consistent with the responsibilities of the profession.

iii. **Application of professional judgment to resolve problems and dilemmas:** Professionalism has to do with high sense of responsibility and good sense of judgment in diverse circumstances of life. This is so because there cannot be enough written rules to provide answers and/or serve as guide in every situation. The professional is however required to act in the best interest of the public, client and fellow practitioners in every situation - hence the application of professional judgment.

**Distinguishing the Professional from the Non-Professional**

i. In all professional practitioners must use their professional judgment to resolve many problems and dilemmas.

ii. Professionals have the unique responsibility to serve the public’s best interest even at the sacrifice of personal advantage. This is because the public has little technical knowledge in the professions. Yet fair and competent performance by professional is vital to the public’s health safety or well-being.

iii. All real professions involve a complex and evolving body of knowledge.

iv. Professions are self-regulating. The term regulating means that society expects the profession to establish its own rules of professional conduct for individual practicing the professional and also to develop methods of enforcing these rules.

v. All recognized professions have developed codes of professional ethics. The basic purpose of these codes is to provide members of the profession with guidelines for conducting themselves in a manner consistent with the responsibility of the professional codes of ethics generally hold the practicing professional to higher standards of conduct than do the laws regulating that profession.
vi. All professions are governed by Institutes/Associations/Society which set and maintain standards and develop the skills and standard of their calling.

vii. There is a belief on the part of those engaged in the calling. In the virtue of interchange of view and in a duty to contribute to the development of their calling, adding to its knowledge sharing advances, in knowledge and techniques with fellow members.

Differences between a profession and a vocation:

a. Vocation is an occupation either professional or voluntary that is carried out more for its altruistic benefit than for income, which might be regarded as a secondary aspect of the vocation.

b. Vocation can be seen as fulfilling a psychological or spiritual need for the worker and the term can also be used to describe any occupation for which the person is specifically gifted and usually implies that the worker has a form calling for the task.

TERMINOLOGIES

Ethics
Ethics is concerned with norms, rules, principles or conducts of behavior and practice carrying out by a group of people, community or profession. Such profession may include consulting, researching, teaching, and writing. Ethics also can be seen as acceptable standards of behavior or moral principles that guide the society, an organization or discipline.

A profession

A profession is a calling or a job that need special education and training. It is a specialized body of discipline or knowledge that is trained educationally. A profession is also an occupation requiring special education especially on liberal arts, sciences and social sciences example medical profession “they formed a community of scientist” accounting, journalism, legal body etc.

Standards
It is a level of behavior that is considered to be normally acceptable among a group of people.
Responsibility

Responsibility is a duty to take care, or look after an assignment that is committed to someone to handle on behalf of another person, such that blame can be apportioned for negligent of duty.

Public Interest

This is the hallmark of every profession. It is an obligation to act in a way to serve the interest of the public, honor, public trust and demonstrate commitment to professionalism.

Conflict of Interest

Conflict of interest is a situation in which someone in a position of trust such as lawyers, medical doctor, accountant or any other professional has competing professional or personal interests. And such competing interest can make it difficult to fulfill his or her duties impartially. A conflict of interest exists even if no unethical or improper act results from it. It creates an appearance of impropriety that can undermine confidence on the person, profession or court system.

Confidentiality

It is the responsibility of a professional to refrain from disclosing confidential information acquired in the course of their work except when authorized or unless legally obliged to do so. It involve refraining from using or appearing to use confidential information required in the course of their work for unethical or illegal advantage either personally or through third party.

Integrity

Is defined by Oxford Advanced Dictionary as the quality of being honest and having strong moral discipline, it is also a situation where professional has the responsibility of refraining from engaging in any activity that would prejudice his ability to carry out his or her duties ethically. It means, to refuse any gift or offer, hospitality or favor that would influence or would appear to influence his judgment or action.

Competence
It is ability, or skill or enough knowledge required to do something well and to the required standard necessary. Every ‘body of knowledge’ requires professional skill to discharge his professional duty in accordance with statutory regulation.

**Due Care**
Due care is the responsibility of a professional to observe ethical and technical standards by striving continually to improve competence and quality of his service.

**Laws**
These are rules and regulations enacted by a way of decree or act that guide or regulate the behavior of sovereign nation. It is a whole system of rules that everyone in a country or society must obey.

**Lawyer (Legal Practitioner)**
Lawyer is a person who is trained and qualified to advice people about the law and to represent them in a law court of law and to write legal documents. It also refers to both barrister and solicitors whether in private practice or practicing as corporate in government courts.

**Medicine**
It is the science and “art” of maintaining and/or restoring human health through the study, diagnosis and treatment of patients. It is also seen as the study and treatment of diseases and injuries. The term is derived from Latin word “arc medicine” meaning the art of healing.

**Doctor**
Is a person who has been trained in medical science, whose job is to treat people who are ill or injured.

**Accounting**
Accounting has been traditionally regarded as the process of recording, classifying, summarizing and reporting business transactions and interpreting result thereof.

**Accountability**
It is the process of being accountable, rendering the duty of stewardship in accordance with the lay down principles
Accountant

Is a person who is trained in the art of accounting who prepares and report business transaction of an organization and the interpretation of the result thereof.

Ethics of the Accountancy Profession

The issues addressed by the accounting code of professional conduct can be grouped into five, namely;

i. **Independence, Integrity and Objectivity:** Independence in the context of professional ethics refers to the degree of freedom with which the auditor is ‘allowed’ (i.e. able to) carry out his work - examine the records, and express an opinion - on the said records. Simply put, independence refers to the extent to which an auditor can work without undue influence from any party connected with the organization being audited.

   Integrity, another issue of professional conduct, means uncompromising adherence to a code of moral value. Integrity is a call that professional accountant should not compromise in the course of his duty. When in public practice, he is expected to be objective, that is remain steadfast and report issues without bias. To maintain objectivity, an auditor should avoid receiving undue hospitality from the organization of whom he is auditor.

ii. **Technical Competence:** A professional accountant must be technically competent and qualified. He must be thoroughly grounded in all matters concerning accepted auditing standards as well as generally accepted accounting principles. In fact, in agreeing to provide professional services, a professional accountants acknowledges that he/she possesses a level of competence necessary to perform the services and that his/her knowledge, skill and experience will be applied in the performance of that service.

iii. **Fairness:** A professional accountant in public practice must be fair, honest and transparent to his clients whose interests he must endeavor to protect and serve to the best of his professional ability.

iv. **Confidentiality:** A professional accountant should respect confidentiality of information acquired during the course of performing professional services. It should be remembered that auditors are empowered to obtain all necessary information for the purpose of their audit engagements. Some of the information is very confidential to clients. He therefore not use or disclose such information without proper authority or unless there is a legal requirement or professional duty or right to disclose.
v. **Responsibilities to Colleagues:** A professional accountant should conduct himself in a manner that promotes good relations among other members of the profession. This he can do by adopting the following approaches to particular situations:

- **Avoiding undue publicity**  
  Members are discouraged from engaging in self-advert through such means as the media or the use of large signposts to canvass for client. This arrangement is meant to prevent members from clamoring to publicize themselves and thereby create animosity between members.

- **According co-operation to incoming auditors**  
  Where an auditor is disengaged for one reason or the other, it is unethical for him to constitute a stumbling block to other qualified auditors interested in taking over the job.

- **Seeking arbitration with relevant institutes**  
  Professional institutes usually have standing committees that handle cases of professional misconduct by members. Where a member feels that a colleague has treated him fairly, he can file an Appeal Complaint with the relevant institute arbitration.
2. ETHICS AND CONFLICT OF INTEREST
Conflict of interest has been defined as “a situation in which a person, such as a public official, an employee, or a professional, has a private or personal interest sufficient to appear to influence the objective exercise of his or her official duties”. There are three elements in this definition.

First, there is a private or personal interest. Say, to provide a special advantage to a spouse or child. Taken by themselves, there is nothing wrong with pursuing private or personal interests, for instance, changing jobs for more pay or helping your daughter improve her golf stroke.

The problem comes when this private interest comes into conflict the feature of the definition an “official duty”... Quite literally the duty you have because you have an office or act in an official capacity as a professional you take on certain official responsibilities, by which you acquire obligations to clients, employers, or others. These obligations are supposed to trump private or personal interests.

Third, conflicts of interest interfere with professional responsibilities in a specific way, namely, by interfering with objective professional judgment. A major reasons clients and employers’ value professional is that they expect professionals to be objective and independent. Factors, like private and personal interests, that either interfere or appear likely to interfere with objectivity are then a matter of legitimate concern to those who rely on professionals - be they clients, employers, professional colleagues, or the general public. So it is also important to avoid apparent and potential as well as actual conflicts of interests.

A potential conflict of interest involves a situation that may develop into an actual conflict of interest. With this in mind, consider the following types of conflicts of interest listed by Canadian political scientists Ken Kernaghan and John Langford in their book- The Responsible Public Servant.

*They listed seven categories;*

1. **Self-Dealing:** For example, you work for government and use your official position to secure a contract for a private consulting company you own. Another instance is using your government position to get a summer job for your daughter.

2. **Accepting Benefit:** Bribery is one example; substantial (no token) gifts are another. For example, you are the purchasing agent for your department and you accept a case of liquor from a major supplier.
3. **Influence Peddling:** Here, the professional solicits benefits in exchange for using her influence to unfairly advance the interests of a particular party.

4. **Using your Employer’s Property for Private advantage:** This could be as blatant as stealing office supplies for home use, or it might be a bit more subtle, say, using software which is licensed to your employer for private consulting work of your own in the first case, the employer’s permission eliminates the conflict; while in the second, it doesn’t.

5. **Using Confidential Information:** While working for a private client, you learn that the client is planning to buy land in your region. You quickly rush out and buy the land in your wife name.

6. **Outside Employment or Moonlighting:** An example would be setting up a business on the side that is in direct competition with your employer. Another case would be taking on so many outside clients that you don’t have the time and energy to devote to your regular employer.

   “In combination with (3) influence peddling, it might be that a professional employed in the public service sells private services to an individual with the assurance that they will secure benefits from government: “if you use my company, I am sure that you will pass the environment review”.

7. **Post-Employment:** Here a dicey situation can be one in which a person who resigns from public or private employment and goes into business in the same area. For example, a former public servant sets up a practice lobbying the former department in which she was employed.
3. THE ACCOUNTANT AND HIS PROFESSIONAL ETHICS

THE COMPONENTS OF AN ETHICAL PERSON

These 10 enduring/universal values are characteristics that must be present in a person before he or she can be said to be ethical:

1. HONESTY
   First, everyone regardless of their culture believes in honesty. Honesty is a condition of sincerity of, who and what we are, truthful representation, fair and straightforward conduct. It connotes truthfulness; connotes non-deception which differs from truthfulness. In many cases, it involves candor: and, in some cases, depends upon the nature of the relationship and whether or not there is an obligation to be forthright. It is precisely the application of these subtle principles, truthfulness, non-deception, and candor that we explore in the context of various relationships.

2. INTEGRITY
   Second is integrity - having the courage of one’s convictions, acting on principle rather than one’s expediency. However, it is not enough to have integrity. After all, Hitler had integrity; he had the courage of his convictions. One must have good convictions. Those people who blow with the wind, are two-faced; who are hypocritical, praise-singers, and will not stand for anything, stand for nothing.

3. PROMISE-KEEPING
   A third characteristic is promise-keeping. Promise keeping is to be distinguished from honesty. Most promise keeping problems are ex post, after the promise is made. People may be honest in making a commitment but may later break that promise. They may have all kinds of reasons and excuses for not following through but that doesn’t mean they were dishonest when they made it. Keeping to one’s promise requires moral courage, honesty of purpose, integrity and commitment. Promise-keeping seeks to keep both the letter and the spirit of the law.

4. FIDELITY
   Fidelity or loyalty is the fourth principle. This is a difficult characteristic because we have so many loyalties. In fact, fidelity and loyalty are the cause of most ethical problems. Usually, it is the excuse we use to sacrifice one of the other nine principles.

5. FAIRNESS
   Next is fairness. It implies absence of one’s own feeling, desire, interests, and prejudices in order to achieve a proper balance of conflicting interests. However, what is fair depends on the circumstances.

6. CARING
Sixth on the list is caring for others. In many ways, this characteristic absorbs all ten of the ethics principles. The most significant and probably dominant ethical rule is the Golden Rule: Do unto others as you would have them do to unto you. This encompasses such phrases as love your neighbor, care about others, you are part of a community, and you are not an island unto yourself. One of the great human conditions we have is natural compassion, caring, sense of community, and sense of family.

7. RESPECT
Next on the consensus is respect for others. This is different from caring because although you may not even care about another, you may respect their autonomy and respect them as human beings. In this attribute, remember that respect is reciprocal and that respect begets respect.

8. RESPONSIBILITY
Responsible citizenship requires participating, being law-abiding, and being someone who is part of a community. It requires you to ask what you can do for your community and not what your community can do for you.

9. EXCELLENCE
The pursuit of excellence infers that we do our job very well. Why is it important? Take for example, a patient consults his/her conduct over an ailment, or a client doesn’t understand the ramifications of investments and their tax consequences so hires accountant. He trusts him to take care of his resources. He has an ethical obligation to be informed. It is more than just a competency issue; it is an ethical obligation which is no different than a surgeon who has an ethical obligation to be excellent.

10. ACCOUNTABILITY
The final ethical characteristic is accountability. The difficulty in professions such as law and accounting lies in determining how one can be both representational and accountable. Professionals must wrestle with the need for accountability and ethical balance.
4. THE CONCEPT OF WHISTLE BLOWING

Whistle blowing is an act ordinarily associated with referees officiating football, basketball, volleyball, etc., matches to indicate, mostly, infringement of game rules and regulations so that appropriate corrective actions could be taken to prevent re-occurrence. In this act, the whistle blowers are highly respected, as they are ‘judges’ in their own right.

In the fight against fraud, corruption and maladministration, philosophers, sociologist, economists, political scientists and accountant have found the term “whistle blowing” as a concept describing the action of courageous individuals who discloses organizational wrongdoing. These individuals could be inside the organization (private or public).

Whistle blowing occurs when an employee (or former employee) either circumvents the prescribed internal channels of communication or resorts to contact an external agency, which could include the media. A citizen of a country might also resort to press on noticing some wrongdoing in public governance as against the government wish. Whistle blowing; therefore, has to do with disclosure of information on any illegal or immoral act. It is about ethical resistance.

It is generally defined as “…the disclosure of illegal, unethical or harmful practices in workplace to parties who might take action” (Rothschild and Meithei, 1994:254).

Definition of Whistle Blowing

Whistle Blowing is variously defined as follows:

**Whistle Blowing:** Bringing an activity to a sharp conclusion as is by the blast of a whistle (Oxford English Dictionary); giving information (usually to the authorities) about illegal or underhand practices (Chambers Dictionary). Exposing to the press a wrong doing or cover up in a business or government office (US, Brewer dictionary). Raising a concern about wrong doing within an organization or through an independent structure associated with the organization or the public. (UK Committee on Standards in Public Life). Police Officer summoning public help to apprehend a criminal: referee stopping play after a foul in football (Origins).

According to George Kervan, “word of the week” columnist for the Scotsman, “The etymological origins of whistle blowing are gloriously obscure”. Yet, even without knowing the term’s pedigree, we get a vivid picture from the words themselves. Kervan suggest the obvious one - as police officer shrilling on a whistle when he or she catches a crime in progress.
Whistle blowing means calling attention to wrong doing that is occurring within an organization. Experts and analysts believe that whistle blowing, the act of exposing fraud waste, abuse or misbehavior in a company or organization is on the rise globally.

The government accountability project lists four ways to blow the whistle:
(a) Report wrong doing or a violation of the law to the proper authorities such as supervisors, a hotline or an Inspector General.
(b) Leaking evidence of wrong doing to the media.
(c) Testifying in a legal proceeding.
(d) Refusing to participate in workplace wrong doing.

Of course, whistle blowing goes on in the private sector, where some of the most famous figures include former Enron Vice President Sherron Watkins and Tobacco Executive Jeffrey Wigan. But because government, by its very nature, is supposed to be open and transparent, full disclosure of unethical or illegal behavior in the public sphere is particularly important. Not all of the problems in the public sphere are, however, generated within the government organization, outside vendors, contractors, and individual can participate in and even breed government corruption.

Overview of Whistle Blower
The term whistle blower drives from the practice of English hobbies who would blow their whistle when they noticed the commission of a crime. The blowing of the whistle would alert both law enforcement officers and the general public of danger.

Who is a Whistle Blower?
A whistle blower is an employee, former employee, or member of an organization especially a business or government agent who reports misconduct to people or entities that have the power and presumed willingness to take corrective action; generally, the misconduct to people or entities that have the power and presumed willingness to take corrective action. Generally, the misconduct is a violation of law, rule, regulations, and corruption. One of the most publicized whistle blowing cases involved Jeffrey Wigand, who exposed the Big Tobacco Scandal, revealing that executives of the companies knew the cigarettes were addictive while approving the addition of known carcinogenic ingredients to the cigarettes.

Types of whistle Blower
1. **Internal Whistle Blower:** A person who reports misconduct to another employee or superior within their company or agency. A disclosure made in good faith - essentially honestly to the employer (be it a Manager or Director) will be protected if the whistle blower has a reasonable suspicion wrong doing has occurred, is occurring or is likely to occur.

2. **External Whistle Blower:** reports misconduct to outside persons or entities. In these cases, depending on its severity and nature whistle blowers may report the misconduct to lawyers, the media, and law enforcement of State or Federal agencies.

Wider disclosures media, consumers and non-prescribed regulators) are protected if, in addition to the tests for regulatory disclosures, they are reasonable in all the circumstances and they are not made for personal gain. A wider disclosure must, however, meet one of four preconditions to trigger protection. These are either;

(a) The whistle blower reasonably believed he would be victimized if he raised the matter internally or with a prescribed regulator.
(b) There was no prescribed regular and he reasonably believed the evidence was likely to be concealed or destroyed
(c) The concern had already been raised with the employer or a prescribed regulator.
(d) The concern was of an exceptionally serious nature.

**What Ethical Dilemma does whistle Blowing present?**
When a person encounters wrong doing in the public sphere his or her first step should probably be a use of organization’s internal whistle blowing mechanisms. William Black, Professor of Missouri Kansas City, was himself a whistle blower when he worked as savings and loan regulator in the 1980s. During a term as visiting scholar at the ethics center, he wrote about his experience.

Whistle blowers in the public sector often face the unique problem that their disclosure may constitute a crime. This can create an ethical dilemma when the ongoing misconduct is severe and there is no reasonable prospect that the abuse will end absent blowing the whistle.

All government bodies should have fairly straight forward line of authority. For example, if a council person has a problem with city staff, he or she would go to the city manager. If an employee of the water district sees wrongdoing, he or she would start with a supervisor and move up to the chain of command and go forth. It’s always
best to start with the mechanisms the organization has set up to deal with problems because these represent the best chance at an amicable solution.

The first thing a potential leaker should ask is the status of the information itself. Is the information “classified”, proprietary”, or otherwise “protected?” Is there a system in place which clearly considers this information restricted? If the information is clearly intended to be protected, then the leaker must meet a staff test if he or she wants to leak it.

The second consideration is whether the potential leaker has a specific obligation, legal or ethical, to protect the information or has the information only because another person violated his or her obligation. To keep it secret; if so, then it is a much more serious matter to reveal it.

The third consideration is whether the information is about public or private matters; information about another’s sexual orientation, about his or her private finances. Or about personal phone calls has more off a claim to privacy than information about a person’s actions as a corporate executive or a government official.

On the other hand, a leaker must determine if the conduct he or she is exposing represents actual wrongdoing or if it is simply represents a policy disagreement. Of course, much of the public’s business should be debated in public, and speaking up about disagreement on most issues is not only acceptable but also desirable. Closed-door sessions, however, are secret for a reason.

Revelations about a city’s interest in a particular piece of property may boost the price of that parcel. Exposure of sensitive information about a hiring or firing decision may needlessly cause harm to an individual. As much as council or board members views may differ on these issues, they should remain secret if the problem does not raise the level of conduct.
5. CORPORATE GOVERNANCE

Introduction:
Corporate governance has succeeded in attracting a good deal of public interest because of its apparent importance for the economic health of corporations and society in general. However, the concept of corporate governance is poorly defined because it potentially covers a large number of distinct economic phenomenon. As a result different people have come up with different definitions that basically reflect their special interest in the field. It is hard to see that this “disorder” will be any different in ‘the future, so the best way to define the concept is perhaps to list a few of the different definitions rather than just mentioning one.

Definitions of Corporate Governance
In the journal of Finance, Shleifer and Vishny (1997:737) averred that, “Corporate Governance deals with the way in which supplies of finance to Corporations assure themselves of getting as return on their investment.”

According to Maw et al (1994:1) “some Commentators takes too narrow a view, and say it (Corporate Governance), is the Fancy term for the way in which directors and auditors handle their responsibilities towards shareholders. Others use the expression as if it were synonymous with shareholders’ democracy. Corporate Governance is a topic recently conceived, as yet ill-defined and consequently blurred at the edges ---- Corporate governance is seen as a subject, as an objective, or as a regime to be followed for the good of shareholders, employees, customers, bankers and for the reputation and standing of our nation and its economy”.

James Wolfensohn, President of World bank as quoted by an article in Financial Times (June 21, 1999) said, “Corporate governance is about promoting corporate fairness, transparency and accountability”. This is explained further as, “the holy trinity” of good corporate governance which has long been seen as shareholders and Board accountability”. Thus, corporate governance is overly concerned with board structure, executive compensation and shareholder reporting; the underlying assumption is that it is the board that is responsible for managing the business and controlling the risks to its assets and trading future.

Corporate Governance Issues
The issues that have generated interest during debates on corporate governance development, some of which were not accorded approval, include.

- The structure of the Board
- The role and other commitments of the Chairman of the Board
The role of the non-executive directors
- The recruitment and appointment procedures to the board
- Induction and professional development of Directors
- Board qualification, tenure and time commitment
- Remuneration of Directors
- Resignation procedures for directors
- Audit selection and remuneration committees
- Board liability
- Relationships between the directors, shareholders and external auditors.

The Essence of Good Corporate Governance

i. Corporate Governance aims to promote a culture among Directors of integrity and high ethical standard.

ii. Corporate Governance enforces compliance with audit regulations, corporate disclosure framework and shareholders participation, to improve the accountability and transparency of companies.

iii. It ensures that the audit committee assists the Board of directors in ensuring the accuracy and integrity of the financial statements of the company, ensuring compliance with the legal and regulatory requirements, and the efficiency of the company’s internal audit function.

iv. It ensures the credibility of companies, and the existence of managerial system which promotes creative entrepreneurship.

v. Corporate Governance helps in maximizing corporate value by enhancing transparency and efficiency.

vi. Corporate Governance prevents the exploitation of investors by the managers.

vii. Accountability of government and its institutions and officials for their decisions and actions.

viii. The existence of institutions and mechanisms to enforce government Accountability and to redress transgressions.

ix. Transparency in government decision-making procedures, processes, contracts, appointments, etc., so as to prevent corruption and enhances economic. Efficiency.

x. Consistency in government decision-making and actions such that government behavior is predictable.

xi. Openness and availability of information about government decisions and actions, and public access to such information.
xii. Introduction of the Rule of Law for the conduct of government business; government, institutions and private actors in the economic arena should be subjected to rules and regulations which everyone in the society understands.

xiii. Mass participation and empowerment of the people.

xiv. Interactions among and within the state, civil society and the private sector so as to satisfy the political, economic and social dimensions of good governance.

xv. Value-for-money auditing of government activities and programs.

xvi. Corporate governance ensures that investors and other stakeholders in companies have adequate rewards.

Principles of Corporate Governance

There is no one unique best principle of good corporate governance that can be adopted by all companies. Companies should design and implement strategies in light of regulatory framework that will produce an efficient, qualitative and result-oriented outcome, for optimizing corporate performance and accountability, in the interest of shareholders and the broader economy.

Good corporate governance should be designed in line with the circumstances surrounding each entity and continuously reviewed according to the changing circumstances of the time. However, for companies which intend to compete internationally, the following are recommended as basic principles of corporate governance:

• Lay solid foundations for management operations.
• Structure the board to add value.
• Promote ethical and responsible decision-making.
• Safeguard the integrity of financial reporting.
• Make continuous, timely and credible disclosures to the Stock-Exchange.
• Respects the rights of shareholders.
• Recognize and manage risk.
• Encourage enhanced performance evaluation.
• Remunerate fairly and responsibly.
• Recognize the legitimate interest of stakeholders.
• Demonstrates social responsibility to the community.
6. SOFT SKILLS
What are soft skills, anyway? Simply put, soft skills are the personal attributes that allow us to effectively relate to others. These skills enhance our personal interactions and lead to greater job performance and satisfaction. Unlike hard skills, which are the technical and knowledge skill set we bring to our work, soft skills are interpersonal and can be applied in a broad array of situations. Soft skills encompass both personality traits, such as optimism, and abilities which can be practiced, such as empathy. Like all skills, soft skills can be learned.

Definition of Soft Skills
Soft skills are personal attributes that allow us to effectively relate to others. Applying these skills helps us build stronger work relationships, work more productively, and maximize our career prospects. Often we place the focus of our career development efforts on hard skills - technology skills, knowledge, and other skills that specifically relate to our ability to get work-related tasks done. This means we neglect to develop our soft skills. However, soft skills are directly transferrable to any job, organization, or industry. As a result, they are an investment worth making.

Soft skills include:
- Communication
- Listening
- Showing Empathy
- Networking
- Self-confidence
- Giving and receiving feedback

Empathy and the Emotional Intelligence Quotient
Empathy is perhaps the most important soft skill we can develop for better interpersonal interactions. Empathy is the ability to identify with another person’s experience. While we often think of empathy in terms only of identifying with someone’s pain or negative experience, we can apply empathy in a variety of situations. Developing empathy allows us to imagine ourselves in another person’s shoes, to respond to others, and even to vicariously experience others’ feelings of emotions. When we demonstrate empathy, we create connections with others, which can help to build teamwork or otherwise create shared goals. Empathy also helps to forge stronger interpersonal connections between team members and colleagues, which is as important as shared goals or complementary skills when it comes to accomplishing work.

Empathy is one component of what is known as Emotional Intelligence, or EI. Emotional Intelligence is the ability to recognize and manage our feelings so that they
are expressed appropriately. Exercising emotional intelligence helps to create harmonious, productive relationships.

**There are four key components to Emotional Intelligence:**
- **Self-awareness:** The ability to recognize our own feelings and motivations
- **Self-management:** The ability to appropriately express (or not express) feelings
- **Social awareness:** Our ability to recognize the feelings and needs of others, and the norms of a given situation
- **Relationship management:** Our ability to relate effectively to others

Taken together, these skills make up our Emotional Intelligence Quotient (EQI). The EQI is a measure of your ability to exercise soft skills such as empathy.

**Professionalism**
The word “professionalism” often conjures up images of a cold, distant, brusque person in a nondescript navy blue suit. In fact, many people have the sense that to be “professional” is exactly the opposite of demonstrating empathy and emotional intelligence! However, professionalism is a key soft skill, and it doesn’t require you to be inauthentic, distant, or detached. Professionalism is simply the ability to conduct yourself with responsibility, integrity, accountability, and excellence. Acting with professionalism also means seeking to communicate effectively with others and finding a way to be productive. Professionalism involves what may seem to be small acts, such:
- Always reporting to work on time and returning promptly from breaks
- Dressing appropriately
- Being clean and neat
- Speaking clearly and politely to colleagues, customers, and clients
- Striving to meet high standards for one’s own work

**Learned vs. Inborn Traits**
Because soft skills are talked about as traits of a person’s personality, it may seem as though you have to born with them. While some soft skills come more easily to one person than they might to another, soft skills are not inborn. Like all skills, they can be learned. Because we all have our own preferences and ways of moving through the world, some soft skills may be more difficult to learn than others. But if we think back, there are also aspects of our hard skill set that were difficult at first, though they now seem to come quite naturally to us. We develop soft skills in the same way we develop hard skills - we practice! Spending time with people who seem to be able to effortlessly demonstrate a soft skill that you find challenging is one way to build your soft skill set. Another way is to seek opportunities to practice in which the risk of
failure is low, until you feel confident in your ability. You don’t have to be born a networker or an empathetic person - you can learn and build these skills throughout your career.

Case Study
Debra was just not a “people person.” She preferred to work by herself, and her position at her company allowed her to do that most of the time. She valued her productivity and her ability to meet deadlines and exceed expectations, and anything that got in the way of that was an annoyance. When she had to interact with coworkers throughout the day, she preferred to keep the interactions as brief as possible so she could get back to work. Her coworker Elizabeth mentioned that people often found Debra unapproachable. “I’m just not wired to be social,” Debra told her. “I don’t relate well to others when I feel like they’re wasting my time. I’ve always been a loner - it just comes naturally to me.” Elizabeth explained that she also preferred to focus on her tasks and work independently, but she had learned to relate to her coworkers so that she could have a more harmonious work experience.

Elizabeth encouraged Debra to try changing her approach to coworkers, to try to see them not as interruptions but as fellow humans who were worth paying attention to. Debra decided to try this, though it was hard for her. The next time a coworker interrupted her while she worked, Debra tried to really listen to what he needed rather than rushing him out of her office. She realized that her coworkers often didn’t come to her until things were in crisis because they found her distant. She then realized that cultivating better relationships was a way to prevent crises in the workday.
7. COMMUNICATION

Communication is the most important soft skill, because all other soft skills are built on the ability to communicate clearly and professionally. Communication is more than just sending a message - it is also the ability to receive messages, listen actively, and “hear” what isn’t being said. Many times we focus on learning to speak or write clearly, but this is only one component of communication - and perhaps not even the most important!

Ways We Communicate

Human communication is complex. The first thing that comes to mind when we hear the word “communication” is often words - either spoken or written. But the words we speak and hear are just one way we communicate, and some studies show that most of our communication takes place through other means. Humans communicate in many different ways:

- **Nonverbal communication**: Communication without words, such as eye contact or posture
- **Verbal communication**: Communication with words, both written and spoken
- **Body language**: Communication through gestures, personal space, and touching
- **Artistic communication**: Communication through images and other creative media
- **Musical communication**: Communication through music, whether with lyrics or without.

Most of us have a preferred method of communication, but all of us use these different forms at one point or another. Learning to communicate effectively in many forms helps not only when you craft your own messages, but when you receive messages as well.

Improving Nonverbal Communication

Studies show that up to 70% of the information we communicate comes through nonverbal communication - gestures, eye contact, posture, personal space, and all the other ways we use our bodies to send messages. Other studies show that if a person’s nonverbal communication and verbal communication don’t match in terms of message, the listener is more likely to doubt what he or she is saying. Improving your nonverbal communication can help improve your overall ability to both send and receive messages.

Improving your nonverbal communication starts with awareness. Pay attention to how you use your body when you are talking or listening to someone. An open stance, frequent (but not continuous eye contact), nods, and a relaxed posture help to communicate that you are open and approachable, and that you are communicating...
honestly. A closed stance, folding your arms across your chest, staring at the floor, or refusing to make eye contact all indicate that you are not listening, or that you are not communicating openly. Shifting from foot to foot, pacing, or otherwise moving continuously indicate impatience. We do many things without thinking about them, especially when we are otherwise busy. Take time to notice both your own nonverbal communication and others’, and especially your reaction to others.

**Listening**

The ability to receive messages is as important, if not more important, than the ability to send them. Listening is more than just hearing the words someone speaks. It is a total way of receiving verbal and nonverbal messages, processing them, and communicating that understanding back to the speaker. Many of us listen in order to respond - we are formulating our next message while another is still talking. We should instead listen to understand - to fully take in, process, and comprehend the message that is being sent.

“Active listening” is sometimes thrown around as a buzzword, but it’s a valuable soft skill to develop. Active listening is a form of listening where you listen to the speaker and reflect back what you understand the speaker to have said. You may also give the speaker nonverbal feedback through nods of agreement or other techniques which indicate you are listening and understanding. Active listening involves staying focused on the present, both by giving the speaker your full attention and by keeping the discussion to the issue at hand. Reflect back to the speaker what you understand him or her to have said by carefully rephrasing the message, such as, “So, I hear you saying that....” Check for understanding and use “I” statements rather than “you” statements.

**Openness and Honesty**

Open, honest communication is the key to building workplace relationships and demonstrating professionalism. While you do not need to discuss personal or private topics in the workplace, being transparent and honest about work matters and generally being willing to communicate with others is vital. People can sense when someone is hiding something or withholding information, and tend not to trust him or her. This damages workplace trust and relationships, and may lead to lower productivity and morale. Each of us has a different level of comfort with what we choose to disclose about ourselves, but being willing to share parts of yourself with your colleagues also helps to build rapport.
8. TEAMWORK
Even if you work fairly independently most of the time, inevitably you must also work with others. Finding ways to build teams that accomplish what needs to be done in the most efficient and accurate manner is often challenging, especially when bringing together team members with diverse sets of hard and soft skills. There are some basic techniques you can use when building, or working with, a team to help create a cohesive unit that leverages everyone’s talents and ensures that each person contributes.

Identifying Capabilities
Einstein said that everyone is a genius, but if you judge a fish by its ability to climb a tree, it will live its life thinking it is stupid. When building a team, it is key to identify the different talents, skills, and capabilities each team member brings. Identifying what each team member does well and can contribute helps ensure that work is allocated in a way that takes full advantage of the talent resources on the team. Assigning a team member work that is completely outside his or her skill set is a recipe for failure! On the other hand, leveraging all the diverse capabilities, skills, and talents on your team helps you achieve the maximum results.
When you build or join a team, take the time at the outset to ask each member what he or she brings to the team. What skills, abilities, and relationships does each team member have that can enhance the project? What does each person feel he or she does well? How can the team use all these talents and capabilities to achieve the best outcome?

Get Into Your Role
When you are given a role on a team, it’s important to get into it! Be sure you know what is expected of you, and what you can expect of others. Even if the role is a new one or a stretch for you, it is key to step into it. This also means stepping out of others’ roles, even if they are roles you have played before. Use your communication skills to create open, honest dialogues with your other team members so that you are all on the same page. Be clear about where your role begins and ends, and be willing to assert those boundaries. Teamwork can be challenging in the best of circumstances, but it is even more so when roles are unclear. A key step in creating a team is clearly outlining what each person’s role is (and is not).

Learn the Whole Process
Knowing your role and stepping fully into it is a vital part of effective teamwork. At the same time, it’s important not to get isolated in your own piece of the project. Learning the whole process not only ensures that you understand your own role and
accountabilities, but helps you know what to expect of and from others. When you take the time to learn the whole process, it puts your work and your relationships with team members into a larger context. Knowing the whole process also means that you can help a colleague troubleshoot if problems arise, and that your colleagues can be of assistance should you need it. In the worst case scenario, having every member of the team know the whole process means that others can step in if there is a crisis or breakdown in the project.

The best way to learn the whole process is to talk to team members who are working parts of a project different from your own. Take the time to ask questions and to listen actively to the answers. This not only demonstrates that you care about the outcome of the project, but that you are interested and invested in each of your teammates’ work and success. Learning the whole process helps to build collaborative relationships among team members, which helps to enhance communication and overall productivity.

The Power of Flow
Psychologists define “flow” as a mental state that occurs when we are fully immersed in an activity. When we are a flow state, we are completely absorbed in what we are doing, and this produces a feeling of energized focus and enjoyment. Tapping into flow is a powerful way to increase your own productivity, and the productivity of your team. We are most likely to achieve flow when we are engaged in a task to which our skills are well matched - another reason to identify the capabilities of each person on a team. Flow also comes about more easily when we have clear goals and can focus on the process rather than the end product. Perhaps the most important key to achieving flow is to minimize interruptions when you are working.

When we can find the flow state, time seems to pass quickly without our noticing. We are also more likely to create accurate, high quality work with fewer errors. Because we are focused totally on what we are doing, a flow state may be a key aspect of mastering a new set of skills - stretching your skill set and cultivating flow can be a great tool for professional development.
9. TIME MANAGEMENT

We all have the same number of hours in the day, so why is it that some people seem to get so much more done? The ability to effectively manage your time is key to productivity. You may not be able to create more time in your day, but applying time management skills can help you make the most of the time you do have!

The Art of Scheduling

We know that if we want to have a meeting, get a haircut, or see our healthcare provider, we need to make an appointment. We schedule our errands and vacations. But when it comes to our own time and work we do independently, too often we take a piecemeal approach and just do whatever comes to hand first. Taking the time to schedule work tasks, even those you do independently, helps you make better use of your time. Instead of doing work as it comes to you, take the time to slot in a block of time on your schedule for each task. Don’t forget to schedule in breaks, too! Scheduling tasks makes them a priority – after all, you wouldn’t just skip a doctor’s appointment or other scheduled obligation. Seeing something on your schedule also helps you remember that it needs to get done! Scheduling can take some time to master - you may discover that tasks take much more (or much less) time than you plan for. Spend a week or so keeping track of how you spend your work time so that you can better plan ahead for how much time to schedule a given task or project.

Prioritizing

Managing your priorities is key to managing your time. Taking the time to determine what is most important, whether in terms of value or in terms of completion, is the first step. Take time each day and week to determine what your priorities for the coming days are. Slot these into your schedule first. This allows you to ensure that time is blocked off and resources allocated for the most important tasks and projects. When we don’t take time to set priorities, everything becomes equally urgent – which means that we move from task to task in a way that is haphazard and does not make the best use of our time or energy. Setting priorities helps ensure that you take care of the things that are most pressing or which deliver the most value. Prioritizing is especially key when working with others. If people who must work together have differing senses of what the priorities are, this can lead to miscommunication, conflict, and reduced productivity.

Managing Distractions

A major key to productivity, especially if you want to find a flow state, is to manage your distractions. Distractions happen - we can minimize them and manage them, but never eliminate them altogether. Creating a plan for managing distractions is a key time management skill. The first step is to determine what your major distractions
are. Is it colleagues popping into your office? Is it your email or voicemail? Do you get bored with routine tasks if you have to focus on them too long? Figuring out what your major distractions are can help you brainstorm solutions and better manage them.

**Some common distractions are:**

- Colleagues stopping by to chat
- Checking email or voicemail
- Noise in the environment
- Clutter in your workspace
- Boredom after spending too long on one task

**You can solve these by:**

- Establishing “open door” hours
- Closing your door or otherwise indicating “Please Do Not Disturb”
- Using noise canceling headphones
- Setting a regular time to check voicemail and email
- Letting calls go to voicemail
- De-cluttering your workspace
- Building in breaks

**The Multitasking Myth**

Multitasking is exactly what it sounds like - trying to do more than one thing at a time. Many of us multitask throughout our day - listening to a colleague while checking email, working on a document while talking on the phone. We have the idea that we get more done when we multitask or that this is the best way to maximize our time. However, studies show that 30-40% more time is spent when you multitask rather than when you mono-task (work on one thing at a time). Multitasking also means your attention is divided, which can lead to miscommunication and errors. Multitasking can also damage relationships, as it may convey that we are not really interested in what another is saying. It can be difficult to break the multitasking habit, but it is key if we are to be the best we can be.
10. ATTITUDE AND WORK ETHIC
Creating a positive attitude is one of the best things you can do for your productivity and your workplace happiness. People who have a consistently positive attitude are seen as approachable and can build more effective workplace relationships. A positive attitude also serves you well when you face challenges or setbacks - it breeds resilience. Coupled with a positive attitude, a strong work ethic helps you build strong relationships with team mates and superiors. A solid work ethic also helps you find reward in the work you do, and shows a dedication not just to goals and outcomes but to your overall professional development.

What Are You Working For?
Being clear about what you’re working for is a key part of building a positive attitude and strong work ethic. If you are not sure what you are working for, it can be difficult or even impossible to fully invest in a project or in developing your skills. Take time to clarify what your personal goals are, both in terms of specific projects and in terms of your overall career. Set specific goals and then create plans to achieve them. Tie these goals to your day to day tasks and responsibilities so that you can keep them in sight. When working with a team, it is also vital that you outline clear group goals. Know what each member of the group is working for, and what the group is collectively working for. Find ways to consistently tie individual tasks or steps to the overarching group goals and to individual members’ personal goals.

Caring for Others vs. Caring for Self
Is there really a difference between caring for others and caring for yourself? Too often, we assume that to show care and concern for others and their needs, we have to put ourselves and our needs at the bottom of the list. We may believe that we can either practice self-care of be a good colleague and team member who demonstrates compassion for others, but that we cannot be both. However, when we come to the realization that we have shared goals with those we work with, we can find a way to both care for ourselves and care for others. We may also realize that caring for ourselves is in itself a way of demonstrating care for others -- that by taking good care of ourselves, we become the best colleague we can be, which demonstrates care for others.

Even more, we may hold the false belief that there can only be one “winner” in any given situation. As a result, we may believe that we can pursue our own goals or help others pursue theirs, but never do both. Seeing the ways in which everyone is interconnected, and the way in which everyone’s success benefits the entire group is an important attitude shift. When we can find a way to care for others and ourselves, we develop a more positive, productive workplace.
Building Trust
Nothing undermines productivity and morale in a workplace like lack of trust. If people don’t trust you, they find it hard to work with you, invest in you, or pursue shared goals. Take the time to build trust with those you work with, and everyone will thrive. Many of the soft skills help to build trust - effective communication, openness and honesty, a positive attitude and a strong work ethic. Continuously demonstrating that you are trustworthy helps not only to build personal relationships, but also to create buy-in for your initiatives and projects. People who are branded trustworthy by colleagues share some characteristics:

- They are skilled at their jobs
- They are passionate about their work, with a strong work ethic
- They communicate honestly and value transparency
- They have others’ best interests at heart
- They care about people and demonstrate this
- They are self-aware

Work Is Its Own Reward
One result of adopting a positive attitude and strong work ethic is that you begin to see work as its own reward. When we operate from this standpoint, we are no longer working with others or completing tasks based on what we will gain financially or professionally from doing so, and this makes us seem more engaged and trustworthy. There is nothing wrong with valuing our salaries and other compensation - they are a vital part of why we work. However, when we take the focus off the material rewards for work and instead focus on the satisfaction we derive from the work itself, we are better able to grow and thrive.

A person who clearly loves what they do and considers it a reward in itself is also more trustworthy, as others do not question his or her motives. If it is difficult for you to consider your work as anything other than the source of a paycheck or path to advancement, it may be time for you to consider why you do the work you do. Learning to practice gratitude around your work is one way to learn to see it as its own reward. What does your work provide you in terms of satisfaction, contentment, excitement, and other non-material benefits? Are you excited to do the work you do? Why or why not? Do you feel content at the end of the day with what you’ve accomplished? Every day won’t be a dream come true - there are always rough days! - but if you can find a way to love the work you do the majority of the time, you are on the path to greater professional and personal happiness.