Ethical management information is often already available in the organisation and allows an assessment of the organisation’s ethical performance. Collecting and analysing ethical information helps highlight both risks and opportunities and is required by a number of stakeholders. Just stating how a company operates and what policies you operate under is not enough. Organisations need to evidence what they are doing and how they are addressing issues that arise.

These statistics are based on responses from 2,500 management accountants worldwide.

**REPORTING ON WHAT’S RIGHT – ETHICAL INFORMATION AND INSIGHT**

The ethical challenges organisations must navigate to succeed in a connected world

**MANAGING RESPONSIBLE BUSINESS 2015 EDITION**

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**WHAT IS THE VALUE IN COLLECTING ETHICAL MANAGEMENT INFORMATION?**

It allows an assessment of the organisation’s ethical performance including:

- Efficacy of relevant policies and procedures
- Oversight of occurrence of breaches, relevant policies or codes
- Collations of views of customers, employees, partners and contractors
- More robust information to investors, regulators and interested parties – avoiding risks and enabling sharing of good practice

**EXAMPLES OF ETHICAL MANAGEMENT INFORMATION:**

- Business data such as marketing, procurement and customer feedback related to products and corporate actions, providing insight into stakeholder views
- Governance data such as regulation breaches, hotline reporting, litigation cases and issues related to security and safety, providing insight into compliance
- Human resources data such as codes, policies, related training, engagement, conduct cases, turnover and reward, providing insight into company culture
- Management accountants are well-placed to assess available information and use it to gain insight into both addressing risks and creating opportunities

**HOW CAN MANAGEMENT ACCOUNTANTS CONTRIBUTE?**

- This can be used to measure effectiveness of activities and recommend action
- They are then able to evidence compliance with regulation and embed ethical practices into their operations

**BUT BUSINESSES AREN’T FULLY RESPONDING**

Only 36% collect ethical management information

Only 41% report on ethical management information

**THE TOP FIVE COUNTRIES WANTING MORE ETHICAL MANAGEMENT INFORMATION ARE:**

- Zambia 100%
- Pakistan 82%
- Sri Lanka 80%
- India 76%
- Malaysia 68%