

ORGANISATIONS ARE DOING MORE

In the last three years:



training on ethical issues has increased by 9% to 62%

organisations providing incentives for staff to uphold its standards has increased by 84% to 46%



provision of internal hotlines and helplines to help report ethical issues has increased by 20% to 59%

adoption of a code of ethics or similar document on ethical standards has increased by 3% to 82%



statement of ethical values, business principles or commitments to stakeholders has increased by 5% to 81%

BUT IS THIS IMPACTING ETHICAL CULTURE?



Over three quarters of those surveyed state that their senior manager sets a good example of ethical business behaviour



Over one in four of all respondents agreed that management sees those who report concerns about unethical or dishonest behaviour as troublemakers

# BEYOND THE POLICY – EMBEDDING AN ETHICAL CULTURE

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

## MANAGING RESPONSIBLE BUSINESS 2015 EDITION

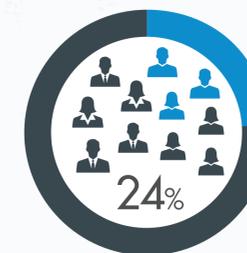
The culture of an organisation is reflected by how people treat each other, their customers and their impact on wider society. Policies, law and compliance alone cannot influence how a company operates nor how staff behave. The working environment and the culture that enables this is critical. With companies reporting ongoing ethical transgressions globally, how a company operates and the culture that informs is now under the spotlight. Ultimately, boards are increasingly being called on to be accountable for their organisation's actions.

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

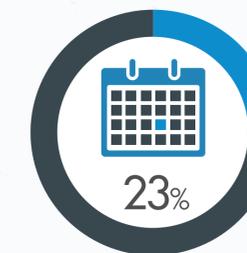


DOWNLOAD THE MANAGING RESPONSIBLE BUSINESS REPORT AT [cgma.org/responsiblebusiness2015](http://cgma.org/responsiblebusiness2015)

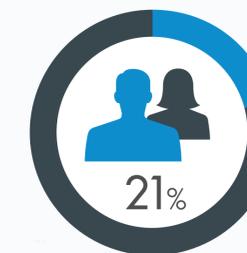
WHERE IS THIS PRESSURE COMING FROM?



Working with colleagues from different functional areas



Meeting reporting deadlines



Dealing with customers

Management accountants play an important role in managing ethical performance

HOW MANAGEMENT ACCOUNTANTS CONTRIBUTE

As emphasised in the Global Management Accounting Principles®, management accountants are trusted to be ethical, accountable and mindful of their organisation's values, governance requirements and social responsibilities



76% In 2014, 76% of CGMA designation holders felt they were valued or extremely valued by their employers for professional standing and commitment to a code of ethics



80% recognise managing ethical performance as a specific part of their roles