In Search of Professional Identity: A Descriptive Study of New Zealand "Professional" Bodies' Codes of Ethics

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ABSTRACT

"Professional" representative bodies are increasingly turning to codes of ethics in order to define acceptable standards of behaviour. This study addresses a gap in academic literature by focusing on the codes of New Zealand professional bodies. The term profession has a number of different conceptualisations, which are explored along with the role of codes within the professions. Definitions of codes of ethics are reviewed. Codes from four New Zealand bodies are content analysed according to Cressey and Moore's (1983) three-point typology: Policy area, Authority and Compliance. A number of differences are noted between the four codes, including area of focus, length, detail, sanctions and the overall utility of the codes in guiding behaviour. Implications for the bodies are discussed, most notably that some of the codes appear not to meet adequate professional standards for guiding ethical behaviour.

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Ethics: The branch of philosophy that investigates and creates theories
about the nature of right and wrong.
Gregory Pence, A Dictionary of Common Philosophical Terms.

In today's corporate and professional environment, there are a number of situations in which the most ethically appropriate, or "right", course of action is not obvious – in other words, an ethical dilemma is created. Indeed, popular agreement on a definition of "right" often proves elusive. Wooten (2001) defines ethical dilemmas as "the multifaceted demands placed on…professionals in which personal, professional and organisational beliefs, expectations, values and needs conflict as a result of environmental influences upon…duties, roles, services and activities" (p.165). There a number of established philosophical and ethical frameworks by which to potentially resolve such ethical dilemmas. Despite literally centuries of debate, however, there is still no comprehensive and agreed model by which to resolve them. Legislation is a problematic solution to regulating or guiding ethical behaviour, due in part to these definitional disputes. As professions try to navigate a way through these ethical frameworks, many are turning to written codes of ethics in order to define acceptable standards.

As noted by Brinkmann and Ims (2003), there is no shortage of academic literature on codes of ethics, particularly surrounding organisational codes of ethics. Indeed, an online journal search on this topic revealed literally hundreds of papers covering a number of aspects of codes. Much of this literature appears to be written within the United States and, to a lesser extent, the United Kingdom. However, there appears to be much less research on the codes of ethics of the professional bodies that represent groups of organisations. In particular, there appears to be little recent, relevant research into either organisational or professional codes of ethics in a New Zealand context.

This research project addresses that gap, focusing on the codes of ethics of New Zealand industry and professional bodies, with the aim of adding to the

academic body of knowledge in this area and offering a critique for use by the bodies themselves. A literature review of professions and codes of ethics is presented, followed by an analysis of the extent to which the examined New Zealand industry and professional bodies have clearly defined codes of ethics designed to deal with ethical dilemmas. The paper offers an analysis of the content of these codes, and explores both the authority on which were created and the means by which they are enforced. It concludes by discussing whether or not the four New Zealand codes of ethics examined appear to be suitable for dealing with ethical dilemmas as they arise, and whether or not the codes meet the ethical criteria for being considered "professional" codes.

LITERATURE REVIEW

This literature review sets out a range of conceptualisations of the term "profession", including discussion about the role of ethics within professions. It notes that professional bodies are tasked with regulating ethics, then proposes definitions of codes of ethics, discusses studies done, their results to date, and discusses professional codes.

Defining "Professions"

Despite a number of papers and texts dealing with professions, a universally agreed conceptual definition appears not to exist in general academic literature. There have been a number of authors who have tackled this ambiguity by attempting to provide a more succinct summary of the traits which make up a profession; typologies which are summarised in Table 1.

Author / Dimension	Bayles (1981)	Barber (1988)	Pugh (1989)	Leicht and Fennell (2001)
Training and knowledge	Extensive training which is required to reach a certain level of competence	High degree of specialised and systematic knowledge	Corpus of theory and knowledge	Mastery of knowledge base requires long, technically specialised training
	Significant intellectual component as opposed to physical		Cast of mind (self awareness)	Knowledge based on theory; complex intellectual techniques
Ethical standards		**Self-monitoring of ethical behaviours through codes of ethics**	**Ethical standards**	**Profession has a well developed code of ethics that guides professional behaviour and defines the profession's values**
Service to society	Provision of an important service in society	Social responsibility	Social ideals	Tasks inherently valuable to society, relevant to key social values
Motivation		System of intrinsic and extrinsic rewards		Practitioners motivated by service to the client's welfare and the profession
Community			Formal organisation to promote interests	Practitioners enjoy a well developed sense of community within the profession
			A "hall of fame" to recognise outstanding leaders	Practitioners exhibit a long term commitment to the profession
Autonomy				Performance of tasks characterised by high degree of autonomy

Table 1: Selected typologies of components of a profession.

Bayles (1981) conceptualised a profession as having three inherent characteristics: extensive training which is required to reach a certain level of competence; a significant intellectual component as opposed to physical; and

provision of an important service in society. Later authors expanded on this definition, such as Barber (1988) who presented a four-point typology which included self-monitoring of ethical behaviours through codes of ethics. Pugh (1989) proposed a 6-point professional typology which included "ethical standards" (p.1) as one of the key distinguishing features, while later, Leicht and Fennell (2001) developed these lists further, presenting a summary typology of eight distinct and defining professional traits. This included the idea that "the profession has a well-developed Code of Ethics that guides professional behaviour and defines the profession's values" (p. 26). Although providing a definitive professional typology was outside the scope of their paper, Hatcher and Aragon (2000) further argued that setting standards of ethical behaviour is a hallmark of a profession, stating that "Professions are distinguished from simple collections of people doing similar work or other non-professions by efforts that define the expected norms of ethical behaviour of their members" (p.208). Ward, Ward and Deck (1993) stated that the development of and adherence to a standard of professional ethics is a common trait of all profession. Kultgen (1988; cited in Wooten, 2001) even went as far as to suggest that professions cannot claim to be fully-fledged professions in their own right unless the ethical dilemmas that occur within them can be identified and resolved. While Leicht and Fennell (2001) note that this trait-based approach may be arbitrary, it is interesting to note that a common theme amongst all of these authors is the need to define ethical standards within a profession; a point not necessarily considered during "everyday" use of the term. For ease of use of terminology, all four of the bodies analysed in this study are referred to as "professional" bodies. Further justification of this point is given in the method section.

As noted by a number of authors, including Bayles (1981) and Pugh (1989), many groups of organisations or professions have bodies who claim to represent the members of that group or profession and promote their interests. In some cases, this body is given legislative status with formal powers to regulate behaviour, including the ability to revoke the ability of its members to practice in that area altogether. Drawing up and subsequently attempting to enforce the ethical standards alluded to above, often in the form of a code of ethics, is often a function of a professional association, and has been one way in which this regulatory function has been discharged.

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Defining "Code of Ethics"

The number of papers on the subject of codes of ethics naturally results in a number of conceptual definitions being proposed. Grundstein-Amadu (2001) sees a code of ethics as a statement of principles that describes professional conduct and guides individuals in resolving ethical problems. Melrose-Woodman and Kverndal (1976; cited in Schlegelmilch and Houston, 1989) see it as "a statement setting down corporate principles, ethics, rules or conduct, codes of practice or company philosophy concerning responsibility to employees, shareholders, consumers the environment or any other aspects of society external to the company" (p. 11). Schwartz (2002) stated that a code of ethics is "a written, distinct, formal document which consists of moral standards which help guide employee or corporate behaviour" (p.28). This study accepts each of these as a definition.

As noted by Tucker, Stathakopolous and Patti (1999), only a limited number of studies focus on codes of ethics of professional associations as opposed to corporate codes, which naturally results in the bulk of the academic literature being focused in the corporate area. Therefore, this literature review draws first on the corporate code of ethics literature, before linking this work with discussion on professionally focused codes.

Corporate Codes

A number of international studies over the past twenty years suggest that codes of ethics are being employed in a corporate environment in large and ever increasing numbers (Giacalone and Payne, 1974; Stevens, 1994; Schwartz, 2002; Carasco and Singh, 2003; Cressey and Moore, 1983). The reasons for this are as diverse and varied as the codes themselves. Reasons include responses to legislative efforts stimulated by ethical crises or to avoid legislation; to increase public confidence in corporations; to increase a corporation's public image; as a result of pressure from stakeholder groups; to provide influence and standards for employees and because it is seen as the right thing to do (Stevens, 1994; Schwartz, 2002; Giacalone and Payne, 1974; Grundstein-Amadu, 2001; Cressey and Moore, 1983; Harvard Law

Review, 2003).

Being a common way in which corporations attempt to engender an ethical climate within them, codes of ethics are the subject of a number of academic studies. Research to date on these codes has included studies on the existence of a code in a particular company or industry; the content of the code; who initiated the code; why it was initiated; how it was developed and implemented; the presence of enforcement mechanisms and sanctions; the institutionalisation of the code's provisions; acceptance of codes by the membership; its perceived effectiveness in terms of strength and weaknesses; future changes contemplated in it; and its review and development processes (Gaumnitz and Lere, 2002; Pajo and McGhee, 2003). One study of particular note is the seminal work of Cressey and Moore (1983), which analysed the codes of 119 American corporations and noted that they had largely failed to alleviate ethical concerns or convince opinion leaders that they had become more socially responsible. This paper is largely based on that work.

However, despite the growing popularity of these codes of ethics, academic research appears divided on their effectiveness in achieving any of the purposes set out above. In particular, a large number of papers on organisational codes of ethics have tended to focus on the effectiveness of the codes in creating ethical behaviour in employees. To date, there appears to be little cohesive agreement on this point. Schwartz (2002) conducted perhaps the most comprehensive literature review of the effectiveness of corporate codes of ethics in modifying employee behaviour, noting a number of seemingly contradictory results and no definitive answers, possibly due to methodological differences or differences inherent within the individuals or organisations studied. Indeed, Baumhart's (1961) seminal research on the sources of managerial ethics showed that a manager's own conscience, not codes, was perhaps the single biggest determinant of ethical conduct. Conversely, an executive's superiors were the most likely cause of unethical behaviour, a position supported by Schroeder's (2002) conceptual contribution, noting that creating an ethical climate primarily requires leadership and top management support. Grundstein-Amadu (2001) also commented on this last point, noting that internalisation of the ideals of the code are the most important point, as without it a code is a meaningless document that can at best only compel blind obedience.

Appearing to agree with Baumhart (1961) in terms of an individual's ethical disposition being paramount, Malloy and Argawal (2003) stated that codes of ethics contribute to ethical climate, but clearly do not constitute enough to be a definitive source of ethical behaviour. Further to this point, Brinkmann and Ims (2003) state that the profession's ethical climate can be determined by examining, among other things, the professional code of ethics. Commenting on the New Zealand situation, Pajo and McGhee (2003) noted that New Zealand organisations lag behind countries such as the United States in terms of their ethical guidelines and behaviour. Of the 53% of companies who responded to a survey, only 55% of these indicated the existence of a code of ethics, a result which suggests the international trend towards written policies is taking some time to become institutionalised on a New Zealand level. Internationally, it is clear that legislation has resulted from well-publicised cases such as the Enron scandal, where despite the existence of a corporate code of ethics, Schroeder's (2002) concept of ethical leadership was lacking and the senior executive team was clearly the source of major ethical transgressions. The US response to Enron was Section 406 of the Sarbanes-Oxley Act 2002, which directs the Securities and Exchange Commission to adopt rules that require a public company to adopt a code of ethics that covers Chief Financial Officers in particular (Harvard Law Review 2003).

Perhaps aware of the problems which this field presents, Giacalone and Payne (1974) and Pettit, Vaught and Pulley (1990) laid down challenges with regards to incorporating an ideal standard with a workable, practically realistic one. This problem appears compounded further in that there appears to be a limited body of knowledge regarding how many of the above findings on corporate codes of ethics are also attributable to professions.

Professional codes

From a review of the literature on professional ethics specifically, it appears that a large number of groups of organisations, industries and professions have their own set of standards for conduct. Grundstein-Amadu (2001) points out that each individual profession has a distinctive code that attempts to satisfy the expectations

and requirements of that profession. This is not necessarily a recent trend. In the United States, groups as diverse as the National Association of Straw Hat Manufacturers and the National Association of Peanut Butter Manufacturers had their own codes of behaviour as early as the 1920s (Heermance, 1924; cited in Stevens, 1994). This diversity in representation generates a number of differences between codes and leads to a number of problems in any academic study of them.

The reasons professions create codes of ethics appear intuitively similar to those cited for creating corporate codes. Frankel (1989) provides perhaps the most succinct definition of a professional code of ethics when he stated "a profession's code of ethics is perhaps its most visible and explicit enunciation of its professional norms. A code embodies the collective conscience of a profession and is testimony to the group's recognition of its moral dimension" (p. 265). Kultgen (1982) sees professional codes of ethics as official expressions of normative components in the self-images of professions, as well as the ideals to which the professional is alleged to be committed. Further to this, Donaldson (1992; cited in Hatcher and Aragon, 2000) claims that codes, if implemented effectively, provide a way of systematically handling values. Boling (1978) saw codes as regulatory devices, a claim further reinforced by Hatcher and Aragon's (2000) argument that self-regulation can be documented and indeed operationalised through standards or codes of ethics and integrity. Jamal and Bowie (1995) see this self-regulation as essential, claiming that if a profession is unable or unwilling to regulate itself then legislative regulation will be demanded. They further argued that it is therefore "in the interest of professions to have professional codes of conduct whose provisions are acceptable to the moral views of the public and it is in the interest of the profession to ensure that most members of the profession adhere to the code" (p.703). Lank (1990) put it more bluntly, suggesting "any profession worth its salt espouses a set of ethical principles which it purports to support and monitor" (p. 50).

Not satisfied with his definition alone, Frankel (1989) elaborated further on his definition of professional codes above, proposing eight conceptual functions of codes as related to professional bodies: As an enabling document to act as a moral anchor; as a source of public evaluation; as a tool for professional socialisation; to enhance a profession's public image; to preserve professional biases; as a deterrent to unethical

behaviour; as a support system; and as an adjudication device. Frankel (1989) also identifies three elements of professional codes: the aspirational (ideals for which practitioners should strive), the educational (which can help in dealing with ethical problems) and the regulatory (a detailed set of rules to govern professional conduct and adjudicate grievances). Stevens (1994) noted that professional codes of ethics generally require that members maintain a higher standard of conduct than that called for by law. Ward, Ward and Deck (1993) saw the code as a vehicle which aims to assure the public, clients and colleagues that members are competent, have integrity, and that the profession intends to maintain and enforce high standards; while Bowman (1976) saw ethical conduct as that which conformed to professional standards of behaviour.

As seen in Schlegelmilch and Houston (1989), codes of ethics are known by a number of different names, including codes of professional behaviour, codes of conduct and operating principles. Much of this appears related to the specific purpose of the code and how this fits into the structure of the entity to which it relates. Interestingly, Stevens (1994) argues that corporate codes of ethics are different to professional codes, although noting that the terms are often used interchangeably by corporations and in academic literature. Although professions and organisations do have differing objectives, the role of a code in engendering ethical behaviour in each is essentially similar. Noting Steven's (1994) claims that distinctions between corporate codes and professional codes often become blurred and sometimes overlap, this paper makes no distinction between any of these terms, considering all of these terms synonymous under the definition proposed above.

Code Critiques

However, there are several authors who note a number of problems with codes of ethics in both corporate and professional settings, not least of all the problems proving their effectiveness. De George (1991; cited Schwartz, 2002) concurs with point made in the introduction regarding conceptual agreement about the definition of "right" and "wrong", stating that the task of business ethics is to facilitate a consensus as to what is right or wrong. He argued that with no evidence of such a consensus

existing, one must question the validity of ethical codes.

Schwartz (2000) presented an interesting critique of corporate codes of ethics, claiming that compelling an employee to adhere to a code automatically takes away that employee's right to make independent and conscientious moral judgements, which suggests that imposing a code of ethics is in fact immoral in itself. He claimed that the fact employees were directly accountable to an employer meant that codes were primarily a subtle control measure, not a genuine attempt to create an ethical organisation. Indeed, it can be argued in this vein that codes are an attempt to focus on the symptoms of a problem, rather than on the problem itself.

Despite being less than convinced about the morality of codes of ethics being employed in a corporate setting, Schwartz (2000) did contend that codes of ethics could make sense for professionals who are judged by their peers, not an employer. It can, however, be argued that this creates accountability issues because realistically, the most severe sanction that can be imposed is expulsion from the professional association, which can have little real effect unless membership of that association is a legislative prerequisite to practice in that profession.

Jamal and Bowie (1995) noted three central concerns with professional codes of ethics at a conceptual level, claiming that codes are public relations documents; they are self-serving in that they protect the economic interests of the profession rather than the public good; and that certain parts of the codes were morally controversial. They further claimed that many provisions of professional codes seem to exacerbate disputes between the profession and the public, rather than providing a framework that satisfies the public's desire for moral behaviour. On a more detailed level, Robin, Giallourakis, David and Moritz (1989) argued that creating rule type statements to deal with all of the important issues within a particular profession is simply too big an undertaking, and suggested imparting values as an alternative. However, including broad value statements naturally leads to the criticism that the code becomes too unspecific, and it seems a trade-off is needed.

Despite the concerns outlined above, however, it is clear that codes of ethics are now widely considered a significant component of professional identity. Noting

again the lack of studies into this area as it relates to a New Zealand context, this paper aims to contribute to an understanding of New Zealand bodies and the content of the codes of ethics within them as follows.

METHOD

As noted earlier, a number of studies to date have performed content analysis on individual corporate codes of conduct. A much more limited number of investigations have focused on the ethical codes of professional associations. Higgs-Kleyn and Kapelianis (1999) also noted that comparisons of professional codes are scarce, a situation particularly applicable to a New Zealand context. This section explains and justifies the sample used in the study, the nature of the study conducted and the analytical processes used in the study.

Sample

The sample for this study was the New Zealand representative bodies of particular interest to the researcher that correspond with majors and subjects offered within the Auckland University of Technology Faculty of Business. These areas include Human Resources, Accounting, Management and Tourism.

Specifically, codes of ethics from the following four bodies were studied. The descriptions are based on information provided on the respective websites of each:

- Human Resources Institute of New Zealand Incorporated (HRINZ) (www.hrinz.org.nz)

Formerly known as the Institute of Personnel Management, HRINZ states it is the professional organisation for people who are interested or involved in the management and development of human resources. It claims to represent the interests of 2,360 individual members who work in private and public sector organisations throughout New Zealand, and provide them with education and

information services, conferences and seminars, publications, representation at government and official levels, and networking opportunities; helping them develop their professional skills and knowledge as human resources practitioners and key decision makers in their organisations.

- Institute of Chartered Accountants of New Zealand Incorporated (ICANZ)
  (www.icanz.co.nz)

The Institute of Chartered Accountants of New Zealand is the country's only professional accounting body and claims to represent nearly 27,000 members in New Zealand and overseas. This body has legislative status under the Institute of Chartered Accountants of New Zealand Act 1996, possessing formal powers to control things such as membership and discipline of the profession. Professional competence as well as academic ability is assessed by ICANZ before members can offer their services to the public.

- New Zealand Institute of Management Incorporated (NZIM)
  (www.nzim.co.nz)

The New Zealand Institute of Management claims to be New Zealand's professional body for managers. NZIM maintains it sets the standards for much of the management education and training in New Zealand. As well as a role in management education, it claims to provide a wide range of services to support just under 20,000 individual managers, and nearly 1,500 New Zealand businesses.

- New Zealand Tourism Industry Association Incorporated (TIANZ), also known as Tourism Industry Association New Zealand
  (www.tianz.org.nz)

The Tourism Industry Association New Zealand (TIANZ) claims to be a membership-based and funded organisation representing the interests of over 3,500 businesses throughout the tourism industry. TIANZ asserts that it provides industry advocacy, business networking, industry development programmes and membership

services.

HRINZ, ICANZ, and NZIM were each selected as they each make overt claims on their websites to being a profession:

The HRINZ website states "The Human Resources Institute New Zealand is the professional organisation for people who are interested or involved in the management and development of human resources", and refers to its code of ethics as a "Code of Professional Behaviour".

The ICANZ website states "The Institute of Chartered Accountants of New Zealand is this country's only professional accounting body", and makes reference in its code of ethics to the "good reputation of the profession".

The NZIM website states "The New Zealand Institute of Management is New Zealand's professional body for managers", and makes reference in its code to "Responsibilities to the profession".

TIANZ, on the other hand, appears not to regard itself as a professional body, making specific references on its website to "the tourism *industry*" (emphasis added), as well as having the word "industry" present in the formal name of the body. However, the concept of professionalism does appear in one line of the Code of Ethics: "Keep proper books of accounts and conduct all affairs in a professional manner"; although this is not a statement which appears intended to classify TIANZ as a professional body. As a representative body, TIANZ was therefore included in the study to determine if there was any substantial difference between its code of ethics and the codes of ethics of the other bodies.

For ease of use of terminology each of these four are often referred to in this study as "professional" bodies, as this study does not intend to answer questions relating to whether or not the bodies included in this study can be considered true "professions" according to each point of the typologies presented earlier. The focus of this study is on each body's code of ethics specifically, and conclusions will be drawn on this aspect of the typologies alone.

Although a secondary objective of this study is to provide the professional bodies studies with "food for thought", the individual codes from the respective bodies were obtained directly from the publicly available sections of the website of each, and as such, no ethical approval was needed. For purposes of this study, a set of statements was identified as being a code of ethics if it contained, or appeared to intend to contain, the comprehensive behavioural guidance that characterises codes of ethics (Gaumnitz and Lere, 2002). As noted above, this paper makes no distinction based on the name of the document but by its content.

The HRINZ document that deals with ethics is called the "Standards of Professional Behaviour", which is incorporated into a document called the "Code of Professional Behaviour", while the ICANZ, NZIM and TIANZ documents that deal with ethics are standalone documents called the "Code of Ethics". The NZIM and TIANZ Codes of Ethics are both one page long. The HRINZ Code of Professional Behaviour is six pages, although the Standards of Professional Behaviour itself is only two pages long. The ICANZ Code, by contrast, is approximately sixty pages long, enough to warrant its own index.

The sampling design used reflects Eisenhardt's (1989) theoretical sampling; in that the cases are chosen for non-random, convenience reasons as they will most obviously demonstrate the area of interest for the researcher. Further benefits of researching these bodies is that they tend to get surveyed less than top individual organisations, making any subsequent research based around more intrusive methods such as interviews more likely to be received well. The sample will also provide interesting insights into bodies with links with AUT.

Nature of Study

Robin et al (1989) note that the differences between individual codes force researchers to analyse them on an individual basis, which reduces the researcher's ability to come up with generalisable results. Reflecting this tension, this study was qualitative in nature. This study is descriptive, aiming to produce rich, descriptive

data on what elements make up each code of ethics and highlight similarities and differences among them. This approach is appropriate in light of Randall and Gibson's comments that the methodological rigor of existing positivist ethical studies is not particularly strong in areas such as conceptualisation, instrument reliability and validity, sample design and response rates. These concerns are perhaps a reflection on the nature of ethics, in that it is easy to understand why it has proven difficult to accurately measure when it has proven so problematic to even define "ethical" behaviour.

Analytical Process

The process of this study began with a literature review of codes of ethics using papers sourced from the ABI/Inform and Proquest 5000 electronic journal databases. Following this, the selection of the four bodies studied as outlined above was made. The codes of ethics of each body were sourced from the websites of each, along with the rules or constitution of each. Each of the codes was then read in depth to gain an understanding of them.

The next step was selection of the nature of the analysis of these codes. Content analysis, a form of textual analysis or qualitative research which involves the systematic analysis and interpretation of written documents (Gephart and Pitter, 1995), was selected and conducted on each of the codes as described below. This content analysis was considered the best method by which to gain a deeper insight into the codes.

Selection or development of a tool by which to conduct this content analysis was perhaps the most problematic aspect of the study. It can be argued that ethics is an interpretive construct with no objective foundation short of reason by which to assess it. A review of the ethical literature appears to agree, in that there is no agreed or fixed tool by which to conduct a content analysis. This difficulty in providing an objective standard has appeared to force authors in this field to use arbitrary tools of analysis, or use existing similarities as a starting point. Many of the studies either justify their methods based on reason or appear to build on the work of

early authors in the field. Bearing this in mind, the literature sourced for the review was then searched for existing content analysis frameworks appropriate to this study.

This author selected the seminal content analysis work of Cressey and Moore (1983) as a basis for the content analysis used in this study. In their analysis of corporate codes of ethics, these authors looked at three key areas in particular: Policy Area; Authority; and Compliance, as detailed below. This method was identified as an appropriate tool for this study as it covered the author's areas of interest. Other authors (Lefebvre and Singh, 1992; Carasco and Singh, 2003) have also used or adapted this three point typology as a basis for their research, suggesting that Cressey and Moore (1983) have gained a measure of acceptance in the field of ethical research. Gaumnitz and Lere's (2002) iterative process for grouping categories within the "Policy area" section was also used in this study. Data grouping and analysis conducted were conducted manually by a single author. Following the tabulation of results as outlined in the following section, conclusions were drawn regarding the four codes of ethics studied.

A more detailed explanation of each section of the Cressey and Moore (1983) three point typology and the Gaumnitz and Lere (2002) iterative process are detailed as follows:

Policy Area

When the individual code was created, consideration must naturally have been given to what types of statements were to be included and the specific areas which would be covered within it. One of the objectives of the Cressey and Moore (1983) study was to summarise the content of the codes they studied so interested parties could gain a better idea of what the authors of the codes sought to achieve. As this study is also interested in a summary of the contents of the studies codes, this study uses the iterative method employed by Gaumnitz and Lere (2002) in developing the coding and grouping structure used within this section. This method allows an accurate identification of appropriate groupings (see Table 2 for groupings):

"Prior to the detailed coding, an examination of the codes was conducted to identify a preliminary set of categories representing themes or behavioural constraints common to significant subsets of the codes. This preliminary coding structure was then expanded, adapted, and modified as the coding proceeded. As the coding proceeded, …labels for categories were modified to improve their descriptive power, and, when entirely new ideas were encountered, additional categories were added to the content structure. The final coding structure evolved in response to the data, which was coded by the author".

Source: Gaumnitz and Lere (2002: 40).

Following this method, a total of ten suitable groupings were identified and explained as outlined in table 2.

Legal compliance	Statements related to an obligation to comply with relevant legislation, regulations or rules
Responsibilities to employers/clients/ employees	Statements related to any responsibilities, duties or obligations to employers, clients, employees or any other stakeholders of the profession
Responsibilities to the profession	Statements related to responsibilities, duties or obligations to the profession as a whole
Responsibilities for developing self or others	Statements related to responsibilities, duties or obligations to learn, develop, enhance, train, or maintain the abilities, skills or competencies of either the member of the profession or any other member of the profession or relevant stakeholder
Independence/ objectivity/ accuracy	Statements related to the professional's perceived or real independence, objectivity, or to the accuracy of the information and opinions provided
Confidentiality	Statements related to obligations to respect privacy and not to disclose information held about any party to another party
Honesty/Integrity	Statements related to character or a need to be a professional of integrity, honesty and any other closely related virtues
Social/ Environmental values	Statements related to social or environmental values beyond that expected in the normal course of pursuing a profession's financial objectives
Equal opportunity/ non-discrimination /equity/ fairness	Statements related to treating all people fairly regardless of any inherent characteristics present
Guidelines for ethical conflict resolution	Statements related to policies, processes or procedures designed to assist the professional in resolving ethical dilemmas in the course of their activities

Table 2: Policy area grouping as per Gaumnitz and Lere (2002) method, as coded by this author.

Although modified slightly, each of these sections was also further codified further as per Cressey and Moore (1983) according to the level of detail provided in regards to each policy area. This was broken down into three categories as follows (see Table 3):

Not discussed:	Code does not mention this aspect at all
Mentioned:	Code mentions or discusses this aspect in some form
Emphasised:	Code mentions this aspect in some detail - either mentions this aspect a number of times; attempts to provide a comprehensive list of activities covered by the policy; or makes explicit statements that this area is more important than others

Table 3: Classification of Policy area detail, adapted from Cressey and Moore (1983).

The results of this analysis are tabulated below under "Policy area" in the findings section below and are explained in detail in Appendix I.

Authority

For a code of ethics to have any substantive "weight" or ability to compel behaviour, it must rest on some form of authority. Cressey and Moore (1983) argue that drawing on authoritative principles gives weight to the standards that make up the code, conceptualising this as the "precepts, tenets or principles that make a code's provisions seem ethical, morally necessary, or legitimate" (p. 59). These authors divided these forms of authority (or "because" statements) into two broad categories as follows (see table 4):

External Authority	That which transcends the profession, such as metaphysical authority (i.e. because virtue is its own reward, inherent good in the action) or legal-political authority (i.e. because of social contract theory stating that private interests are duty-bound to abide by societal rules)
Internal Authority	That which is generated within the profession (i.e. because ethics are important to the survival of the profession, or because ethical guidelines must be followed simply because they are policy)

Table 4: Classification of sources of authority, adapted from Cressey and Moore (1983)

Cressey and Moore (1983) further classify authority into four methods by which the forms of authority in the table above are incorporated into the codes, as

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follows (see Table 5):

Introduction/conclusion	Statement is an overarching introduction or conclusion to the entire document
Predicate	Statement is a precursor to a specific policy or statement
Special section	Statement is in area set aside for specifying or elaborating on authoritative principles
Independent	Statement is free floating or "randomly" inserted into codes

Table 5: Classification of methods of incorporating sources of authority, adapted from Cressey and Moore (1983)

Each of the codes is explored to determine if there appears to be any such authority inherent within it. The results of this analysis are outlined below under "Authority" in the findings section below.

Compliance

If a code of ethics can be seen as ideals to which the profession is alleged to be committed (Kultgen, 1982), then it follows that a process or system should be put in place to ensure that these ideals are followed by those who are bound by them. Cressey and Moore (1983) conceptualise this as "the procedures specified for monitoring, enforcing, sanctioning, or otherwise ensuring compliance with a codes' provisions" (p. 64). Cressey and Moore (1983) identify three principle types of compliance measures (see Table 6):

Control through oversight	Measures using internal control such as peer monitoring or disciplinary committees
Control through integrity	Measures using internalised control; self regulation or integrity; or role models
Control through regulation	Measures using external auditors or legislation

Table 6: Classification of compliance measures, adapted from Cressey and Moore (1983)

Each of the codes is explored to determine if there appears to be any such procedures. The results of this analysis are outlined below under "Compliance" in the findings section below.

FINDINGS

This section details the results of the analysis performed on each of the four codes of ethics in the areas of Policy area, Authority, and Compliance.

Policy area

Following an analysis of the content of the four codes of ethics, the following table was created (see Table 7). Further detail and an expansion of this table can be found in Appendix I (see Table 8).

	HRINZ	ICANZ	NZIM	TIANZ
Legal compliance	Emphasised	Emphasised	Mentioned	Mentioned
Responsibilities to employers/clients/ employees	Emphasised	Emphasised	Mentioned	Mentioned
Responsibilities to the profession	Mentioned	Emphasised	Mentioned	Mentioned
Responsibilities for developing self or others	Emphasised	Emphasised	Mentioned	Not mentioned
Independence/ objectivity/ accuracy	Emphasised	Emphasised	Not mentioned	Not mentioned
Confidentiality	Emphasised	Emphasised	Mentioned	Not mentioned
Honesty/Integrity	Emphasised	Emphasised	Mentioned	Mentioned
Social/ Environmental values	Not mentioned	Not mentioned	Emphasised	Mentioned
Equal opportunity/ non-discrimination /equity/ fairness	Emphasised	Not mentioned	Mentioned	Mentioned
Guidelines for ethical conflict resolution	Not mentioned	Emphasised	Not mentioned	Not mentioned

Table 7: Results of Policy area analysis

Authority

HRINZ

In the absence of any formal legislative requirements, the HRINZ Standards of
Professional Behaviour were voluntarily generated. One particular statement in the
Code of Professional Behaviour (of which the Standards of Professional Behaviour
are a part) is relevant to authority:

"In the public interest and in the pursuit of its objects, the Human Resources Institute of New Zealand is committed to the highest possible standards of professional conduct and competency"

This represents both "External authority" in its reference to the public interest, and Internal authority in its reference to pursuit of the profession's internal objectives. It is given as an "Introductory statement."

ICANZ

The ICANZ Code of Ethics in unique amongst the codes in this study in that the code is a statutorily required document pursuant to Section 7 (Code of Ethics) of the Institute of Chartered Accountants of New Zealand Act 1996. This section states that:

"(1) The Institute must always have a code of ethics that governs the professional conduct of its members.

(2) The code of ethics must be prescribed by the Council.

(3) The Council must, no later than 14 days after the day on which this Act comes into force, deliver a copy of the code to the Registrar for registration.

(4) The Council may at any time amend the code or revoke the code and replace it with a new code.

(5) The Council must, no later than 14 days after passing any amendment to the code or replacing the code, deliver to the Registrar for registration a copy of the amendment or the new code.

There are a number of examples of sources of authority present in the ICANZ code:

"The Code of Ethics of the Institute of Chartered Accountants of New Zealand is made pursuant to section 7 of the Institute of Chartered

Accountants of New Zealand Act 1996"

This Introductory statement represents External authority, in that an Act of Parliament is the main source of authority.

"Observance of these Fundamental Principles is in the public interest"

This "Introductory statement" also represents "External authority", in that the profession recognises and accepts its role as an important member of society. Two paragraphs are dedicated to explaining this concept.

> "Your clients and employers and others who rely on your work expect these ethical principles to be a fundamental part of your professional work and behaviour every day. This is all part of being a member and is a positive point of difference in a competitive marketplace"; "It is members' adherence to the fundamental principle of Integrity that allows the public to derive their trust in the accountancy profession"

These statements are an example of "Internal authority", in that the code appeals to market principles and the necessity for ethics to enhance the standing of a member in the presence of competition. The first is an "Introductory statement", the second a "Predicate statement" to a paragraph further into the code.

NZIM

In the absence of any formal legislative requirements, the NZIM Codes of Ethics was voluntarily generated. The only section of the code that could be thought of as authoritative is as follows:

> "NZIM believes that the well being of New Zealand depends on both economic success and the acceptance of community and environmental responsibilities. Managers can only achieve this through high standards of performance, integrity and ethical and moral behaviour. NZIM Membership is therefore dependent on the

acceptance by each member of a code of ethics that requires these high standards to be met."

This appeals to the wider well-being of the entire country, and as such represents "External" authority. These are given as "Introductory" statements.

TIANZ

In the absence of any formal legislative requirements, the TIANZ Codes of Ethics was voluntarily generated. However, the code did not appear to contain any form of authoritative principles on which it was founded.

Compliance

HRINZ

Although not a part of the code itself, HRINZ appears to have a number of areas from which compliance requirements can be drawn. Some of these include statements which require members to follow ethical guidelines, including the Code of Professional Behaviour, which states:

> "Human Resources practitioners will act at all times in accordance with this code"; and "Human Resources practitioners are expected to adhere to the following standards of professional behaviour".

Section 22 (Codes of Practice) of the HRINZ Constitution and Rules states:

> "1. The National Council shall have the power to formulate, approve and publish codes and statements of professional and membership conduct, practice, behaviour, and standards and each member shall be bound to recognise and observe all such codes and statements."

As part of the Criteria for Professional Competence, a grading panel is

responsible for administration of the Institute's membership grading system. To be graded a certificate member, a person must be able to:

"Advise, influence, and support employees at all levels to adhere to organizational practices that are consistent with appropriate standards of ethical behaviour and HR management practice while enhancing organizational effectiveness."

In the event a member chooses not to follow these rules, they risk not carrying enough substantive weight to ensure compliance. However, Section 9.5 of the Constitution and Rules appears to give the Institute a vehicle by which to expel a member, stating:

"The National Council may cancel the membership of any member who in the opinion of the National Council is no longer a proper person to be a member"

Procedures also exist for raising a complaint against a member, which assists in ensuring members are able to be held accountable for their actions or decisions:

"Any person, whether or not a member, may complain to the Institute that a member has engaged in conduct which is not in accordance with the provisions of this code and/or where that conduct appears likely to bring discredit to the Institute or the profession. Such conduct will be considered under the terms of the Complaints and Disciplinary Procedure in this Code as outlined in Appendix A"

The Complaints and Disciplinary Procedures allow the body to carry out actions including but not limited to cancellation of membership, impositions of restrictions, conditions or reviews upon continued membership. Specific policy details in this area are limited to members only and not available to the public, so it is unclear to what degree the powers of the National Council extend to dealing with ethical transgressions. All of the above measures are "Control through oversight" focused, with no mention made of personal integrity or legislation as a guide. It is

also unclear if agreeing to the code of ethics is in fact a requirement of joining HRINZ.

ICANZ

The ICANZ code of ethics is made pursuant to section 7 of the Institute of Chartered Accountants of New Zealand Act 1996, and as such has official legal standing. This forms a solid backdrop against which to enforce the provisions of the code. The ICANZ website claims that the Code of Ethics is rigorously enforced and provides the public with assurance of professional integrity:

> "Any breaches of the Code of Ethics are viewed very seriously. The Institute has a stringent process for dealing with complaints about members through its Professional Conduct Committee. The Committee can reprimand a member, impose penalties, or refer serious matters to the Disciplinary Tribunal."

The legislative backing of the ICANZ Act 1996 goes as far as allowing the ICANZ disciplinary body to ask a District Court judge to issue legal summons in order to deal with a matter. However, despite the backing of the ICANZ Act 1996, the code itself is only enforceable at the level of the ICANZ disciplinary process:

> "The Institute's jurisdiction is limited to the discipline of its members for any breach of the Institute's Rules or Code of Ethics. In those circumstances where a complainant seeks recovery of monies in dispute or damages, the alternative civil or legal action will need to be pursued separately."

The ICANZ website does contain a section specifically outlining the process by which a complaint can be made and the process the complaint goes through. The Rules of the Institute also contain a comprehensive and detailed outline of the disciplinary process, making specific reference to a breach of the Code of Ethics. Sanctions for a breach include removing a person's name from the register

(effectively preventing a person from practicing under the auspices of ICANZ backing) and fines of up to $20,000. This is a form of "Control through regulation".

The Code of Ethics itself provides comprehensive coverage of the Institute's position, with a number of different controls:

"Compliance with the Code of Ethics is mandatory for all members. Members must be able to demonstrate at all times that their actions, behaviour, and conduct comply with the Code of Ethics

The Code of Ethics is established on the basis that unless a limitation is specifically stated, the requirements are equally applicable to all members, whether they be in public practice, industry, commerce, the public sector or education.

Compliance with the Code of Ethics depends primarily on members' acceptance of their responsibilities to act ethically and their voluntary actions to meet those responsibilities; secondarily on reinforcement by peers and public opinion; and ultimately on disciplinary proceedings.

Members should be bound not merely by the terms but also by the spirit of the Code of Ethics. The fact that particular behaviour or conduct does not receive a mention within the Code of Ethics does not prevent it from amounting to a breach of ethics."

This demonstrates both "Control through integrity" in both appealing to members' acceptance of ethical obligations and peer/societal review, as well as "Control through oversight" in providing a disciplinary mechanism. It is clear via a number of pages on the website, as well as in the code itself, that acceptance and adherence to the code is necessary to continued membership of ICANZ.

NZIM

NZIM does not appear to have any specific area in the code from which compliance

procedures can be inferred. A requirement for compliance is implied by the following paragraph:

> "NZIM Membership is therefore dependent on the acceptance by each member of a code of ethics that requires these high standards to be met."

Section 9 of the NZIM Rules states:

> "A Division Board may forfeit membership…If the Division Board after investigation considers the member has been guilty of dishonourable conduct or conduct derogatory to the Institute or if any other circumstances have arisen which in the opinion of that Board justify this course"

This statement is perhaps the only evidence of intent to enforce the code, which represents "Control through oversight". However, no detail is provided as to how this compliance is enforced, and it is unclear if agreeing to the code of ethics is in fact a requirement of joining NZIM.

TIANZ

Like NZIM, compliance is not explicitly mentioned in the code, although it appears to be implied policy that the code of ethics must be adhered to:

> "Members who are in breach can be kicked out of the association"
> (Chris Gray, personal communication, 27 October 2004)

Section 8 (b) of the constitution states:

> "If any member shall not abide by the rules of the association or shall not comply with any resolution, agreement or contract…such member may be expelled by majority vote…"

Assuming this also relates to ethics, this represents "Control through oversight". However, there appears to be no reference to ethics anywhere else on the public section of the TIANZ website, including the constitution, so it is unclear whether or not a breach of the code of ethics would constitute a breach of TIANZ rules. There appears to be no clear control mechanisms stated anywhere, and it is also unclear if agreeing to the code of ethics is in fact a requirement of joining TIANZ.

DISCUSSION

This section discusses the findings of the study in the areas of Policy area, Authority and Compliance, as per the analysis above.

Policy area

The most obviously striking thing about the four codes is how different from each other they are. There is little implicit agreement between the codes with regards to content, focus, depth, authority, compliance or overall structure. Each of the codes takes a fundamentally different approach to ethics, clearly representing a number of substantial differences between the professions. This difference is reflected in a number of interesting points of note inherent in each policy area.

There were only a few themes which were at least mentioned in each of the codes: legal compliance, responsibilities to the profession and to employees, employers or clients and honesty and integrity, and even within these categories the way in which the issue was dealt with differed greatly. However, as noted by Gaumnitz and Lere (2002), the absence of a particular issue from a code cannot necessarily be interpreted as the profession considering this issue unimportant. It may simply be that the focus of the code is in a different direction or that the issue is not one typically faced by the members of that profession.

For example, independence and objectivity are seen by the accounting profession as central to their identity, and as such these are given substantial weighting in its code. However, it is unlikely that TIANZ would see these factors as

crucial, which may be why this aspect is not mentioned in their code. Similarly, TIANZ refers to acting in an environmentally responsible way, probably due to the industry's stake in maintaining the environment, whereas the ICANZ code is not focused in this area.

Another example of this difference between professions can be seen in the weighting given to the category "confidentiality". For areas such as accounting and human resource management, confidentiality and commercial sensitivity are crucial elements fundamental to their practices. However, this importance is unlikely to be as much of a concern for the tourism industry, which may explain why the emphasis in the HRINZ and ICANZ codes does not appear in the TIANZ code. Similar examples of the differences in policy areas can be seen throughout the codes.

Another key area of difference that emerged was the differences in depth between the codes on areas they did touch on. ICANZ was by far the most in depth, providing definitions, detailed explanations and practical examples of ethical dilemmas and how to resolve them. It is likely that this depth is a response to the legislative origins behind the development of the code, as well as the website's noting of reviews carried out after the international crisis caused by situations such as the Enron collapse. Without the legislative requirements, the other codes lacked the same depth. The HRINZ code generally dedicated a paragraph to each of the points raised, while the NZIM and TIANZ codes were brief and lacked detail or explanations regarding the points raised within them.

The differences in philosophical perspectives also appear to have been highlighted in the differences between the codes. Despite having legislative backing giving its code legal authority, ICANZ, who generally incorporated substantial paragraphs covering each area in the code, made no explicit mention of an obligation to comply with the law in general, something which the others did. Considering the depth of the code in other areas, the ICANZ position appears unlikely to be an oversight, perhaps implicitly taking for granted that statement regarding breaking the law is not the domain of an ethical code, instead choosing to focus on the more problematic areas where the law does not govern behaviour. This appears to be in contrast to HRINZ, for example, where the emphasis appears to be on not acting in a

way that assists others in breaking the law – perhaps an implicit assumption that human resource practitioners were not likely to be engaged in unlawful activities themselves. This assumption also reflects Gellerman (1989), who suggests that it would be futile to codify what a person's upbringing had not already established.

Another example of possible philosophical differences is highlighted in the category of social and environmental values. The HRINZ code discusses the need for members to accept that their responsibility at work is to their employer and, within that commitment, to the organisation's employees or clients. The code does not refer to any of its own social and environmental values, seeming instead to be committed as a whole to helping others achieve their values. Both NZIM and TIANZ made mentions of a focus on social and environmental values, noting their respective roles in society.

Perhaps the most important category in the ten-point typology proposed is that of guidelines for ethical conflict resolution. There are clear discrepancies between the approaches taken by each of the codes on this point. While all of the codes propose a list of "do", "do not" or "must" statements, only the ICANZ code attempts to provide a comprehensive list of specific normative guidelines covering explicit situations identified as being relevant or recurring in the course of practice in this field. This list is extensive, and is designed to provide members with "authoritative guidance" (p.2) on minimal standards through a system of Fundamental Principles, Rules and Application of rules, plus an appendix section suggesting practical ways of resolving conflict.

While Schwartz (2002) argues that codes of ethics by their very definition imply that they contain normative guidelines for behaviour, Robin et al (1989) argue that creating these rule type statements to deal with all of the issues is too big an undertaking. The ICANZ code is the only one to have taken a middle road between these two arguments. While the ICANZ code contains normative guidance, giving directives or suggestions on how to resolve specific conflicts; it identifies that a single code is not capable of dealing with every ethical dilemma that arises in the course of a professional's work. Noting this point, it is logical that the code then needs to offer assistance to a professional in situations which are not covered within the text of the

document itself. ICANZ does so, providing additional guidance on how to deal with such situations. As a result, it would appear that this document is the most useful of the four in providing overall ethical guidance, although this may simply reflect the points noted below under "authority" in the legislative requirement for its existence.

Robin et al (1989) made the interesting observation in their research that many of the statements they assessed were not ethical statements but dictates or rules that demanded specific behaviour. Similarly, the bulk of the codes were based on these dictates or rules, appearing to be intended as a set of requirements, as opposed to a guide. This last point was also seen in the results of this study. For example, requirements to demonstrate integrity and honesty are not strictly ethical dictates. Although Schwartz (2002) argues that a code of ethics implies normative rules, this paper argues that the prevalence of dictates and rules in the codes suggests some conceptual confusion about the content of a code of ethics – a point highlighted in the literature review.

Authority

As seen with the Policy area results, the authority section results showed a clear difference between the codes of ethics studied. Overall, there was a mix of internal and external authoritative principles given.

Perhaps unsurprisingly given its legislative status, ICANZ carried the greatest number of statements of this nature, referring primarily to external authority in the form of legislation and public interest. Both can be seen as important, because as noted in the code, the accounting profession retains its role in society by virtue of being seen to be regulated by both of these external sources. This need for acceptance by society is also closely related the internal source mentioned by ICANZ, in that gaining an edge in the competitive marketplace relies to a certain extent on society's perception that the accounting profession is adequately regulated – an implication that without the code, the profession may struggle to survive.

HRINZ also briefly mentioned both external and internal authority, referring to

both the public interest and internal objectives, in apparent recognition that ethics can be seen to have both a deontological and utilitarian justification. NZIM only referred to external authority in recognising management's impact on the whole country, while the short TIANZ code made no attempt to justify the guidance given within its statements. Each of the authority statements were given as introductory statements to the entire code, negating the need for these statements to be included anywhere else in the text.

Compliance

Of the three areas investigated during this study, the variance in compliance procedures was the most pronounced. Compliance mechanisms are perhaps the most influential component of a code for professionals who, for various reasons, are tempted to stray beyond what the profession has deemed ethical conduct. Indeed, the mere act of devising a code of ethics implicitly assumes that the integrity of professionals is not sufficient and that some sort of sanctioning procedure is needed. It is interesting to note the prevalence of oversight control and the creation of disciplinary mechanisms for a professional body. Without an emphasis on personal integrity, this disciplinary focus almost seems to imply that the professions consider the threat of sanctions a more powerful ethical guide than engendering a climate where unethical conduct is not even considered.

Only HRINZ made references to some form of compliance procedure explicitly clear in the code, although the complaints procedure also covers provisions of the Code of Professional Behaviour outside the ethical sections in the Standards of Professional Behaviour. ICANZ has a significant compliance policy, although like NZIM and TIANZ it appears to regard specific compliance mechanisms as being outside the auspices of the code itself.

The emphasis on control through oversight probably represents several things. The first is a perception of compliance via disciplinary measures as a standard management tool; in that a standard is set and then monitoring occurs against that standard – which naturally leads to normative, rules based dictates in

order to provide a definitive standard. The second reflects a criminal approach to ethics, in that "bad" people will get caught and subsequently dealt with. However, if the professions involved accept this analysis, one essential component is missing from some of these bodies: a definitive punishment matching the nature of the transgression. Legislative or regulatory control usually states that people who transgress against a standard are usually punished in a very specific way; knowledge available to all. ICANZ does this, publishing a number of documents on its publicly available website that deal with specific sanctions. However, with the exception of parts of the HRINZ policy, it is interesting to note that the disciplinary procedures of the other bodies appear to be largely "in-house" matters and not emphasised either in the codes or on the publicly available sections of the websites. Publicising these would certainly be one way of demonstrating to both members of a profession and the public that unethical behaviour will certainly not be tolerated. While the vagueness surrounding the extent to which transgressions are punished is perhaps undesirable, it can be argued that placing this discretionary power in the hands of senior professional figures allows them to retain the power to sanction the transgressors in a way they see fit.

The HRINZ, NZIM and TIANZ compliance procedures, based primarily on control through oversight, draw on constitutions, rules or disciplinary procedures. However, it is unclear if these sources specifically cover unethical behaviour; a clear shortcoming on the part of these bodies. Overall, the three bodies appeared to demonstrate only weak links between the profession's code of ethics and any compliance procedures designed to ensure they were adhered to, while ICANZ, with instances of each of control though oversight, regulation and integrity, is much better in this regard. Members of the accounting profession may have more reason to fear expulsion from their professional body than members of the other three, due to the power of the disciplinary body to revoke membership, which as noted earlier can have implication for a member's ability to practice. However, it is interesting to see that while each of the other codes possibly carries some form of sanction for transgression, they may lack enough emphasis or punitive weight to affect an unethical member.

CONCLUSIONS AND IMPLICATIONS

Limitations

Before any substantive conclusions are drawn or implications noted, a number of limitations to this study need to be noted in conjunction with the findings and the discussion above. While the results may be of some use to the bodies within this study, the fact the study looked at only four New Zealand codes of ethics in its sample means external validity is likely to be limited in that it is unlikely that the results are able to be generalised to a wider professional context. This point is particularly relevant in light of each code appearing to have been specifically written with each body's context in mind. Other limitations include that no interviews were done to determine the extent to which ethics was promoted within the profession or to discover what other mechanisms are used in conjunction with these codes to ensure ethical outcomes. The process by which the code was created also ties in with this last point. Brinkmann and Ims (2003) suggest that the code should be a product of, and revisable by, an open dialogue between all of the code's stakeholders, and it is not known to what extent this occurred within each of these bodies. A further limitation exists in that the bulk of the material sourced for this study was obtained from the publicly available sections of the respective websites of each body. It is possible that more detailed information on the subject of ethics is available in the "members only" section of these websites.

Can the four bodies studied be "professional" bodies?

Overall, it appears that the general lack of academic consensus surrounding issues such as the role and content of codes of ethics is demonstrated in the clear differences noted between each of the codes in this study. Each of the codes was different in policy area focus, authority and compliance. As there will naturally be differences between codes relating to different fields, it may be inappropriate to directly compare each code to each other. Therefore, this conclusion returns to the aim outlined in the introduction: determining the extent to which "professional" bodies

within New Zealand have clearly defined and effective Codes of Ethics which deal with ethical dilemmas within that profession. This conclusion also covers the question of whether or not the New Zealand bodies in this study meet the ethical criteria for being a professional body. Two of the authors identified in the literature are used here: Leicht and Fennell (2001) who argued that a body has to have "a well developed code of ethics that guides professional behaviour and defines the profession's values" (p. 26) in order to be a profession; and Kultgen (1988; cited in Wooten, 2001) who argued that professions cannot claim to be fully-fledged professions in their own right unless the ethical dilemmas that occur within them can be identified and resolved.

While the authors of this paper claims no particular knowledge about any of the fields covered by each of the codes, and accepts that a body needs more than just a code of ethics in order to engender ethical behaviour; the ability of the code on its own to deal with ethical dilemmas as they arise is considered independent of each of these two limitations.

HRINZ

Although not specifically labelled a code of ethics, the HRINZ Standards of Professional Behaviour provide broad guidance of an ethical nature to a moderate extent, covering a number of areas seen by HRINZ to be relevant to the human resource field. The Standards may need to be broken out into a separate document and relabelled a "code of ethics" if this is in fact its aim. This paper contends that while it appears that the HRINZ code could be useful for dealing with some ethical dilemmas as they arise, it would need substantial improvements in the area of providing specific normative detail about common ethical issues faced and an increase in guidelines for ethical conflict resolution before it met the ethical criteria of the Leicht and Fennell (2001) professional typology. The absence of specifically identified dilemmas and normative guidelines to deal with them also suggest a lack of professional identity as per Kultgen's (1988; cited in Wooten, 2001) comments.

ICANZ

The ICANZ Code of Ethics provides extensive and comprehensive normative ethical guidance specifically tailored to accounting. These qualities of the ICANZ code meant this document stood out as most able to provide constructive ethical guidance. This paper considers that the ICANZ code is very useful for dealing with ethical dilemmas as they arise and needs no significant improvements. Therefore, it meets the ethical criteria of the Leicht and Fennell (2001) professional typology, and the specifically identified dilemmas and guidance in resolving them appears to satisfy Kultgen's (1988; cited in Wooten, 2001) critique.

NZIM

While the NZIM Code of Ethics attempts to provide a degree of ethical guidance, it appears too broad and too unspecific on its own to provide significant guidance in times of ethical uncertainty. The statements contained within it appear well intentioned, but lack the detail needed in order to be useful in providing assistance in resolving ethical dilemmas. While providing comprehensive normative guidance for a field as diverse as management would undoubtedly be a significant undertaking, this paper contends that NZIM has a great deal of work to do on its code if aims to provide substantial ethical guidance. This paper further contends that the NZIM code would need substantial improvements in a number of areas before it met the ethical criteria of either the Leicht and Fennell (2001) or Kultgen (1988; cited in Wooten, 2001) professional ideals.

TIANZ

While the TIANZ Code of Ethics also attempts to provide a degree of ethical guidance, it too appears too broad and unspecific to provide significant guidance in times of ethical uncertainty. The code appears to lack the detail needed in order to be useful in providing assistance in resolving ethical dilemmas on its own. This paper contends that the TIANZ code too lacks sufficient explanation and detail in order to deal with significant ethical dilemmas as they arise, and would need substantial improvements in a number of areas before it met the ethical criteria of

either the Leicht and Fennell (2001) or Kultgen (1988; cited in Wooten, 2001) professional ideals. Although this must be qualified by noting again that TIANZ claims to be an industry body, this status does not absolve it of responsibility to ensure its code is adequate to ensure the code meets the aims of its creation.

S<small>UMMARY</small>

Despite the growing amount of research in the field of professional ethics, it appears that the development of some of the codes in this study have not been carried out with this research in mind. It is imperative that if professions are truly committed to ethical conduct within themselves that they draw on established frameworks and appropriate assistance in order to guide them. To this end, it is hoped that this study, and in particular its noting of the disparities between the codes, will act as a catalyst for New Zealand professional bodies to re-examine their policies or procedures for ensuring ethical conduct within them.

Noting in particular the lack of research into New Zealand corporate or professional ethics, there are a number of areas in which further research can be conducted and advances can be made. The codes of ethics within this study appear to demonstrate differences in ethical priorities for different professions, both in terms of the areas of focus within them and the emphasis given to their use in ensuring ethical outcomes. This would be an ideal area in which to focus more effort both locally and on an international scale. Other areas for further research include the processes or methods by which the codes were developed, why they were developed, how they are practically enforced and what review process are used to ensure they are current.

Despite ethics having been around for centuries as a philosophical field, its application in a "professional" setting is an area still very much in a developmental stage. It is clear that more research is needed in order to develop a fuller understanding of the role that codes of ethics play in engendering ethical conduct within these bodies.

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APPENDIX I: Expanded "Policy area" findings

Table 8: Expanded detail of Policy area

	HRINZ	ICANZ	NZIM	TIANZ
Legal compliance	Emphasised: "Members must act within the law and must not encourage, assist or act in collusion with employers, employees or others who may be engaged in unlawful conduct"; "Human Resources practitioners will not act or advise in any way that would knowingly countenance, encourage or assist unlawful conduct by either their employer or employees; "promote sound human resources policies and practices which are in accordance with current law"	Emphasised: No specific obligation on the member to personally comply with the law, other than one point dealing with a specific situation: "…members must have regard to…any requirements from legislation"; However, certain sections, e.g. 75, 119, Appendix 2 etc refer to specific Acts or another person's illegal activities, e.g. "In those circumstances where a member, in the course of the member's professional work, discovers evidence of fraudulent or illegal activities, the member must… consider the member's legal… rights and duties to disclose the information to other parties"	Mentioned: "Comply with the laws of New Zealand"	Mentioned: "Uphold and observe all laws and regulations"; and "by observing all laws and awards"
Responsibilities to employers/ clients/ employees	Emphasised: "members accept fully that their responsibility	Emphasised: Seen in many places including "Members must perform their	Mentioned: Sections headed "Responsibilities to those who use our managerial skills	Mentioned: "Discharge all responsibilities to employees by observing all laws

	HRINZ	**ICANZ**	**NZIM**	**TIANZ**
	at work is to their employer and, within that commitment, to the organisation's employees or clients"; and "The role of human resources practitioners is to provide professional knowledge, advice and support to their employer"; "…the duties they owe their employers, employees and clients"	professional work with due care and diligence, ensuring that all professional obligations are completed in a timely manner and are carried out in accordance with the relevant technical and professional standards appropriate to that work" under Fundamental Principles – Quality Performance; plus an entire section dedicated to defining and explaining it	(employers)" and "Responsibilities to those who are the object of our managerial skills (public, customers, fellow employees)"	and awards, by giving proper training and instruction, by providing adequate working conditions, equipment and facilities and supervising standards of safety and work practice"
Responsibilities to the profession	Mentioned: Although not explicitly stated, many implicit sections such as "members of the Institute…concerned to see the development and maintenance of good practice in all areas of human resources management."	Emphasised: Includes "Members must act in a manner consistent with the good reputation of the profession and refrain from any conduct which might bring discredit to the profession" under Fundamental Principles – Professional Behaviour; plus an entire section dedicated to defining and explaining it	Mentioned: Section headed "Responsibilities to the Profession", followed by "Behave in such a manner as to uphold the standing and reputation of the NZIM"	Mentioned: "Uphold the interests and reputation of New Zealand as a quality destination for visitors and travellers, offering friendly, hospitable service"
Responsibility for developing self or others	Emphasised: A heading for each of "self" and "others", plus mentions of a need to keep abreast of developments within the field	Emphasised: Includes paragraph under Fundamental Principles – Competence; plus an entire section dedicated to defining and explaining it, including "A	Mentioned: Section headed "Responsibilities to develop self and others", followed by "Commit to personal and others' ongoing professional development"	Not mentioned:

	HRINZ	ICANZ	NZIM	TIANZ
		member has a duty to observe and maintain a high standard of professional Competence throughout the member's professional career"; no mention of developing others		
Independence/ objectivity/ Accuracy (including conflicts of interest)	Emphasised: 2 paragraphs referring to quality and accuracy under section headed "advice and information"; "should carefully consider potential implications… especially where any such…could create a conflict between the Practitioner and the organisation"; "If there is a conflict between those obligations, the practitioner will make all efforts to resolve that conflict"	Emphasised: Includes "Members must be fair, impartial and intellectually honest, and must not allow prejudice or bias, conflict of interest or influence of others to override Objectivity. Members…must be, and be seen to be, Independent" under Fundamental Principles – Objectivity and Independence; plus an entire section dedicated to defining and explaining it (including conflicts of interest)	Not mentioned:	Not mentioned: Although "Ensure that advertising is accurate and truthful" exists, this does not reflect the intended nature of this category
Confidentiality	Emphasised: 3 detailed paragraphs under headings "Confidentiality" and "consultants"	Emphasised: 6 paragraphs detailing this; plus extensive coverage of duties where confidentiality conflicts with law and other ethical obligations	Mentioned: "Respect the confidentiality of information that comes to me in the course of my duties"	Not mentioned:

	HRINZ	ICANZ	NZIM	TIANZ
Honesty/ Integrity	Emphasised: 1 paragraph under heading "Integrity"; "members are required to exercise integrity, honesty and appropriate behaviour…"	Emphasised: ICANZ logo includes the word "integrity"; includes "Members must behave with Integrity…Integrity implies not merely honesty but fair dealing and truthfulness" under Fundamental Principles - Integrity; plus an entire section dedicated to defining and explaining it	Mentioned: "…high standards of performance, integrity and ethical and moral behaviour"; "Discharge responsibilities as a manager with integrity".	Mentioned: "Maintain high standards and fair practice in all business transactions"; "Recognise and affirm customers' rights to courteous, prompt and honest service"
Social/ Environmental values	Not mentioned: Although "impact of technical, economic and social change on people at work" exists, this does not reflect the intended nature of this category	Not mentioned:	Emphasised: "NZIM believes that the well being of New Zealand depends on both economic success and the acceptance of community and environmental responsibilities"; "Have regard for the interests of society"; "Demonstrate humanity"; "Make every endeavour to conserve the environment, balancing the rights of future generations with current economic needs"	Mentioned: "Act in an environmentally responsible way"
Equal opportunity/ non-discrimination/ equity/fairness	Emphasised: 2 paragraphs under headings "Equal opportunities" and "equity and fairness"	Not mentioned:	Mentioned: "avoid all discriminatory practice"; "Ensure that fair and equitable treatment of employees and respect cultural and moral values and the dignity of the individual"	Mentioned: "Accord customers of all cultural origin equal respect and consideration"

	HRINZ	ICANZ	NZIM	TIANZ
Guidelines for ethical conflict resolution	Not mentioned: Although a directive exists - "If there is a conflict between those obligations, the practitioner will make all efforts to resolve that conflict, and if necessary where a resolution cannot be reached, will consider whether they should continue acting in that role", this is not considered guidance on how to resolve a situation	Emphasised: Appendix 2 gives detailed suggestions on ways to resolve ethical conflicts; Rules supported by normative guidance for specific situations; tests provided such as "In the absence of specific rules…a member should test their decisions and actions against the following question: Am I doing what a person of integrity would do?" – appeals to virtue ethics as well as normative guidelines	Not mentioned:	Not mentioned:

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