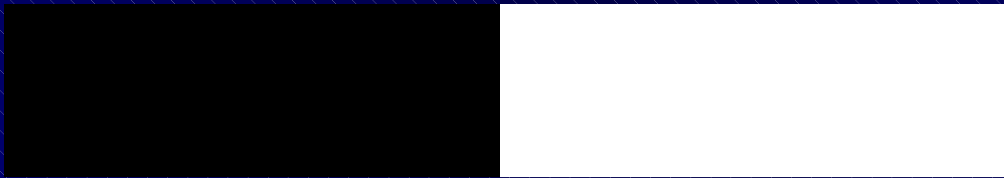


# Ethics in Christian Leadership

General Conference Auditing Service  
Second International Seminar  
Chiang Mai, Thailand  
January 18-24,2008

Presented by:  
Lowell C Cooper



"Numbers are sooo much easier than words! They are concrete, specific, definite, are not ambiguous, have no nuances, have no pronunciation or spelling challenges, etc., etc! However, one can tell lies with them! Best wishes!" --Eric Korff email to Lowell Cooper, 7/31/2007

# Outline

- The meaning of ethics.
- Foundations for ethical standards.
- How are ethical values developed?
- Why good people make bad choices.
- Developing an ethical Church.
- GCAS values.
- Ethical road hazards for travelers.
- A personal code of conduct.

# What is meant by 'ethics'?

An ethical situation is one in which we recognize that we have to make a choice, and, from the standpoint of right or wrong, one choice may be better or worse than the other.

# What is meant by "ethics"?

- Standards of behavior for how humans ought to act in various situations.
- Not the same as:
  - Feelings
  - Religion
  - Obeying the law
  - Following my culture
  - Scientific advances

Ethical values cannot be performed by themselves. They are descriptions of the **moral quality** of an action. Values must be translated into specific observable behaviors, and then those behaviors must be sought, taught, appraised and rewarded.

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What is the foundation for ethical standards?

# Foundations for ethical values:

1. Religion (the Bible and teachings of Jesus)

# Ethics can be very complex

- No direct discussion of many current ethical issues in the Bible
  - Nuclear war
  - Genetic engineering
  - Organ transplants
  - Environmental pollution
  - Responsibility of corporations
  - Allocation of scarce medical resources

# Ethics can be very complex

- No direct discussion of many current ethical issues in the Bible
- Issues which are discussed in the Bible are not always identical to today—they require careful interpretation
  - 1 Cor 11:3-16 Women to use head covering
  - 1 Cor 14:34-35; 1 Tim 2:11-15; Rom 16:7

# Ethics can be very complex

- No direct discussion of many current ethical issues in the Bible.
- Issues which are discussed in the Bible are not always identical to today—they require careful interpretation.
- Ethical principles can be in conflict, sparking a debate as to which principle should have priority.

# Ethics can be very complex

- No direct discussion of many current ethical issues in the Bible
- Issues which are discussed in the Bible are not always identical to today...
- Ethical principles can be in conflict...
- Wisdom and judgment necessary rather than emphasis on absolute right
  - Rom 14:14-18

# Foundations for ethical values:

1. **Religion** (the Bible and teachings of Jesus)

# Christian ethical foundation

- The person and character of God



"I am the LORD your God, who brought you out of the land of Egypt, out of the house of bondage."

—Exodus 20:2

"And you shall be holy to Me, for I the LORD *am* holy, and have separated you from the peoples, that you should be Mine."

—Leviticus 20:26

"For the LORD your God *is* God of gods and Lord of lords, the great God, mighty and awesome, who shows no partiality nor takes a bribe. He administers justice for the fatherless and the widow, and loves the stranger, giving him food and clothing. Therefore love the stranger, for you were strangers in the land of Egypt" –

Deuteronomy 10:17-18

"You shall not pervert justice; you shall not show partiality, nor take a bribe, for a bribe blinds the eyes of the wise and twists the words of the righteous. You shall follow what is altogether just, that you may live and inherit the land which the LORD your God is giving you."

—Deuteronomy 16:19, 20

"But let him who glories glory in this,  
That he understands and knows Me,  
That I *am* the LORD, exercising  
lovingkindness, judgment, and  
righteousness in the earth.  
For in these I delight," says the  
LORD."

—Jeremiah 9:24

"He has shown you, O man, what *is* good;  
And what does the LORD require of  
you but to do justly, to love mercy,  
and to walk humbly with your God?"

—Micah 6:8

"Therefore you shall be perfect, just as  
your Father in heaven is perfect."

—Matthew 5:48

# Christian ethical foundation

- The person and character of God
- A biblical worldview (creation, fall, redemption, renewal)
- The grace of God
- The presence of God through His Holy Spirit



The basis of Christian ethics  
is "pleasing God."

LORD, who may abide in Your tabernacle?  
Who may dwell in Your holy hill?  
He who walks uprightly,  
And works righteousness,  
And speaks the truth in his heart;

He *who* does not backbite with his  
tongue,  
Nor does evil to his neighbor,  
Nor does he take up a reproach against  
his friend;

In whose eyes a vile person is despised,  
But he honors those who fear the  
LORD;

*He who swears to his own hurt and  
does not change;*

He *who* does not put out his money at  
usury,

Nor does he take a bribe against the  
innocent.

He *who* does these *things* shall never be  
moved.

—Psalm 15 (NKJV)

"...that you would **walk worthy of God**  
who calls you into His own kingdom and  
glory."

—1 Thess 2:12 (NKJV)

"...urge and exhort in the Lord Jesus that you should abound **more and more**, just as you received from us how you ought to walk and to **please** God."

—1 Thess 4:1-2 (NKJV)

"...for I always do those things that please Him."

—John 8:28-29 (NKJV)



"He died for all so that all who live - having received eternal life from him - might live no longer for themselves, to please themselves, but to **spend their lives pleasing Christ** who died and rose again for them."

—2 Cor 5:15 (TLB)

"We try to live in such a way that no one will ever be offended or kept back from finding the Lord by the way we act, so that no one can find fault with us and blame it on the Lord."

-2 Corinthians 6:3

Therefore, since it is by God's mercy that we are engaged in this ministry, we do not lose heart. We have renounced the shameful things that one hides; we refuse to practice cunning or to falsify God's word; but by the open statement of the truth we commend ourselves to the conscience of everyone in the sight of God.

—2 Corinthians 4:1-2

# Christian ethical foundation:

- The person and character of God
- A biblical worldview (creation, fall, redemption, renewal)
- The grace God
- The presence of God through His Holy Spirit

# Sources of ethical standards:

1. **Religion** (the Bible and teachings of Jesus)
2. **Utilitarian approach** (most good/least harm)
3. **Rights approach** (human dignity, freedom of choice, access to truth, protection from harm, privacy, etc.)
4. **Fairness or Justice approach** (equality)
5. **Common good approach** (interlocking relationships of society call for a system of laws, effective police and fire departments, health care, a public educational system, or even public recreational areas)
6. **Virtue approach** (focus on ideals: What kind of person will I become if I do this?)

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How are ethical values  
developed?

Values don't simply transmit like  
**language and culture**. Values come  
from deliberate **choices**.



How effective are these traditional ways of seeking to impart values that have life-long usefulness:

1. Moralizing/preaching?
2. Hoping/resolving?
3. Modeling?

Moralizing: Ordering, preaching, coaxing, advising, (**may not be persuasive**)

Hoping/resolving: A good start but is **usually abandoned before permanent change.**

Modeling: May be helpful—but usually only within a deep bond of **mutual respect.** (There are pervasive and conflicting “models” all around us.)

# Embracing an ethical value usually involves:

1. **Thinking** about a proposed position, behavior or plan. Significant thinking, analyzing, interpreting, observing, hypothesizing, considering alternatives.
2. **Choosing** a value freely from among alternatives and praying for God's help in exhibiting the value.

# Embracing ethical values...: (cont'd)

1. Feeling positive about the value and **affirming it publicly**. Feelings (emotions) interact with our thinking.
1. **Acting consistently** on values/beliefs/goals.

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# When good people make bad decisions:

- Not all misdeeds are done by bad people.
- Unethical acts can result from failings rather than selfishness and greed.
- Good people can inadvertently make unethical decisions.
- Ethical actions require more than just good intention.

# Ethical judgment traps:

- Highly repetitive situations that engender automatic response patterns (what psychologists refer to as "scripts").
  - Ford Pinto recall

When I was dealing with the first trickling-in of field reports that might have suggested a significant problem with the Pinto, the reports were essentially similar to many others that I was dealing with (and dismissing) all the time..... I was making this kind of decision automatically every day. I had trained myself to respond to prototypical cues, and these didn't fit the relevant prototype for crisis cases.

— Dennis Gioia, Ford recall coordinator



# Ethical judgment traps:

- Highly repetitive situations that engender automatic response patterns (what psychologists refer to as "scripts").
  - Ford Pinto recall
  - Nurse following doctor's written orders misread the directions to place ear drops in a patient's right ear as "place in Rear."
  - Approaches by homeless or suffering

# Ethical judgment traps:

- Highly repetitive situations that engender automatic response patterns (what psychologists refer to as "scripts").
- Busyness and distractions.
  - Speech by divinity students
  - Car trip to important meeting
- Moral exclusion of groups.
  - Conflict situations

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# Developing an ethical Church

# 7 signs of ethical collapse:

1. Pressure to maintain those numbers
2. Fear and silence (dissent not tolerated)
3. Bigger-than-life president/CEO, aspiring colleagues
4. Weak boards

# 7 signs of ethical collapse:

1. Conflicts of interest not addressed
2. Success is all that matters
3. Goodness in some areas atones for evil in others

Employees stunned most academics by saying that the code of ethics for their company had very little influence on whether they made ethically correct choices. It was the culture of their companies and the examples set by their leaders that influenced their conduct.

—from a 2004 study by the Journal of Business Ethics

"By portraying everything in shades of gray, we create an ethical culture that leads to a constantly moving line of propriety...this method of analysis, in which there is no right and wrong, is part of the problem with corporate cultures and contributes to collapse."

—Jennings, *The Seven Signs of Ethical Collapse*, p. 13



# Case #1:

The conference constituency meeting will be held next year. The administration wishes to present a report of good progress. The baptismal goal for this year is two times higher than the achievements of any previous year. Each pastor is assigned a goal. Pastors who reach baptismal goals will receive an iPod free of charge.

## Case #2:

The conference budget for the year is based on a 5% tithe increase over the last year. Ten months into the year tithe income is not keeping pace with the budget. There is not enough money to pay salaries so the officers agree to borrow from designated funds with the intent of returning the funds next year.

## Case #3:

An anonymous donor has given \$10,000 to the local church. The pastor and church treasurer agree to place this in a "Pastor's discretionary fund". Rather than keeping it on the local church records the fund is transferred to the conference—but is completely under the control of the pastor.

## Case #4:

You are a member of the nominating committee. Two names are under consideration for the post of president. One person is from your language group and you know him well. The other is from another language group in the territory and you do not know much about him. You vote for the one you know because he is a "good man" and "knows our needs".

## Case #5:

You have has a busy schedule of work and travel for the last three weeks. The place where you are now is a tourist attraction. You could complete your work here in two days—but why not take a little time off each day, thus extending your stay (and per diem allowance) by one or two days? After all, one should live a balanced life.

# Case #6

The president of the organization takes travel advances each month but is very delinquent in submitting travel expense reports. Halfway through the quinquennium the outstanding travel advances exceed his annual salary.

# Stealing in nonprofit orgs:

*Report to the Nation on Occupational  
Fraud and Abuse*

*2004*

by the

Association of Certified Fraud Examiners  
(ACFE)

- In the case of large corporations (Enron, WorldCom and other for-profits) the primary offense was misrepresentation of financial information.
- In nonprofits, the crimes tend to involve unauthorized taking of funds for personal use (payroll and check tampering, false invoices, skimming).



# Occupational fraud:

- Fraudulent disbursement
  - Paying false or inflated bills
  - Payroll—time reports, ghost employees
  - Expense reports—falsified claims
  - Check tampering
  - Falsified cash register disbursements

# Finding fraud:

- Relatively rare for fraud to be found via the audit process.
- Fraud caught by:
  - Tips by employee/vendor/customer 43%
  - Internal audit/internal controls 25%
  - Caught by accident 22%
  - External audit 10%

# Predictive characteristics:

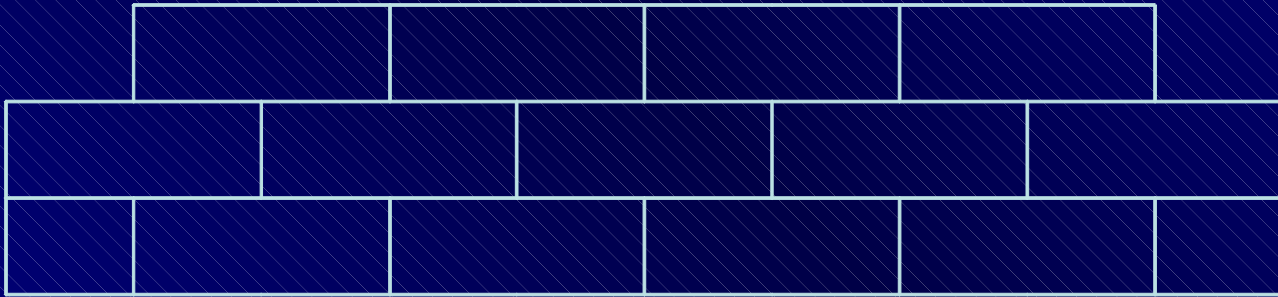
- Employees with high personal debts.
- Employees who live beyond their means.
- Workplace without clear lines of authority and procedures for transaction authorization (bank reconciliations by someone not authorized to deposit/withdraw).
- Financial personnel who refuse to take vacations.

# Management of fraud risk:

- Careful background checks on employees.
- Insurance or bonding for employees with access to/control of cash or other assets.
- Culture of safety in reporting of suspected fraud or abuse.
- Periodic review of internal controls.

Creating an  
organizational culture  
of constructive self-criticism  
is not a choice but an obligation  
for leaders.

# Building Trust



To be trusted  
is a greater compliment  
than to be loved.

—George Macdonald (1824-1905)

**% of Canadians who trust:      2003      2002      Diff**

• Fire fighters	<b>96%</b>	<b>98%</b>	<b>-2</b>
• Nurses	<b>94%</b>	<b>96%</b>	<b>-2</b>
• Farmers	<b>91%</b>	<b>93%</b>	<b>-2</b>
• Doctors	<b>89%</b>	<b>92%</b>	<b>-3</b>
• Teachers*	<b>88%</b>	<b>--</b>	<b>--</b>
• Police Officers	<b>80%</b>	<b>88%</b>	<b>-8</b>
• Judges	<b>73%</b>	<b>80%</b>	<b>-7</b>
• Notaries	<b>71%</b>	<b>82%</b>	<b>-11</b>
• Bankers	<b>70%</b>	<b>72%</b>	<b>-2</b>
• Church Representatives	<b>65%</b>	<b>73%</b>	<b>-8</b>

\* Since teachers are more in contact with the public than scientists they have replaced the latter in the 2003 survey.



% of Canadians who trust:	2003	2002	Diff
• Pollsters	62%	70%	-8
• Senior Public Servants	50%	56%	-6
• Lawyers	48%	54%	-6
• Journalists	46%	53%	-7
• Insurance Brokers	46%	51%	-5
• Real Estate Agents	40%	44%	-4
• Unionists	39%	41%	-2
• Publicists	38%	47%	-9
• Car Salespeople	20%	23%	-3
• Politicians	14%	18%	-4

Source: Leger Marketing

$$\text{Trustworthiness} = \frac{C + R + I}{S}$$

Where

C = credibility

R = Reliability

I = Intimacy

S = Self-orientation

—Galford and Drapeau, *The Trusted Leader*

Credibility is intellectual

Trust is intuitive

Personal trust: trust that employees and church members have in individual leaders

Organizational trust: trust that an organization's purposes are valid and that its policies will be fairly administered and implemented as stated

# Building trust:

1. Careful and attentive listening
2. Willingness to be influenced
3. Avoiding the exploitation of another's weakness
4. Commitment to fairness with oneself and others
5. Fulfilling promises, honoring commitments

# Building trust: (cont'd)

1. Transparency, being straight forward in dealing with others
2. Subjecting emotions to objectivity and reason
3. Valuing others
4. Admitting errors and weaknesses
5. Demonstrating principle-based convictions in moments of crisis



Building trust is a primary leadership task in voluntary organizations.

It is a global leadership task in the Seventh-day Adventist Church.

A collection of various mechanical watch parts, including gears, plates, and jewels, scattered on a light surface. The parts are in shades of silver, gold, and brass, and are arranged in a somewhat chaotic but organized manner. The background is a plain, light-colored surface.

# Internal Controls

Why we need them  
and what they are!



Internal controls refer to the ability of an organization to monitor the reliability and integrity of financial and operating information.

# Why internal controls are needed:

- To safeguard assets from
  - Waste
  - Fraud
  - Unauthorized use
- To protect people from false accusation

# Basic features:

- Executive committee members and unit officers set an example of integrity and ethical behavior.
- There is a system to manage conflicts of interest.
- The organization has reasonable objectives and goals—there is no undue pressure for short-term results.
- Safe way to report improper conduct.

# Basic features: (cont'd)

- Reports indicate decisions carried out
- The organization has written procedures for:
  - Accounting
  - How many/whose signatures on checks
  - Computer security
  - Personnel
  - Purchasing
  - Records retention
  - Travel

# Basic features: (cont'd)

- The organization has a code of conduct and the code is known by employees.
- The organization follows through with discipline for unacceptable conduct.
- Comprehensive budget approved by the executive committee.
- Regular and timely financial statements
  - Comparison of actual to budget
  - Comparison of actual to previous year

# Basic features: (cont'd)

- Segregation of duties:
  - No one person handling the receiving, receipting, accounting, and depositing of cash
  - Approval of expenditures by a designated person.
  - Bank reconciliations by someone who is not the accountant.
  - Frequent (daily) monitoring of cash on hand.

# Basic features: (cont'd)

- A professional and 'independent' financial oversight system.
  - Since responsibility and decision-making is widely dispersed throughout the Seventh-day Adventist organization a church member should have confidence that the financial oversight system assures credibility in financial management and accountability across the entire range of denominational structure.

What can we do, individually or collectively, to enhance organizational trust, that is, to increase the level of confidence that members have in Church organization and administration in general?



I cannot persuade them (my church attending nephews and adult children and their friends) to give tithe to the conference system. They believe the layers of self retaining administrative leaders in the church will never change until the present organizational system comes crashing down around them. They say that no one in the system has the "guts" to face the needed changes and establish efficiency and expert administration since it means cutting their own self sustaining structure and benefits.

They want the majority of their tithe dollars going to the spread of the Gospel of Jesus and his Grace--only then will they pay their tithe to the system again. Now their tithe money goes to local SDA schools, Maranatha, CARE, ADRA, Student Missions and any other good place--but not to the SDA church tithe! No, not for "administrative waste and bad judgment"!

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# GCAS Values

Delivering excellence through:

Service

Integrity

Respect

Professionalism

Efficiency

# Universal Principles and Values

- **E** - Empathy - understanding the thoughts and needs of others
- **P** - Patience - taking the time to understand before we act
- **I** - Integrity - honesty and truth in all situations
- **C** - Courage - doing what is right even when it is difficult

# Ethics filters—'PLUS'

- P = Policies Is it consistent with my organization's policies, procedures and guidelines?
- L = Legal Is it acceptable under the applicable laws and regulations?
- U = Universal Does it conform to the universal principles/values my organization has adopted?
- S = Self Does it satisfy my personal understanding of right, good and fair?

# Six Steps to Ethical Decision Making

- Step 1: Define the problem PLUS
- Step 2: Identify alternatives
- Step 3: Evaluate alternatives PLUS
- Step 4: Make the decision
- Step 5: Implement the decision
- Step 6: Evaluate the decision PLUS

Ethical living results from

**choices**

based on thoughtful application  
of

**core values.**



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# Ethical road hazards for travelers



- Spiritual interference
- Irritation
- Lack of routine
- Isolation and anonymity
- Ungodly influences

# Ethical safety in travel:

- Maintain a daily devotional time.
- Get enough sleep.
- Get exercise.
- Stay in touch with family.
- Attend church on Sabbath.
- Awareness of being observed.

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# The six mistakes of man:

1. The delusion that personal gain is made by crushing others.
2. The tendency to worry about things that cannot be changed or corrected.
3. Insisting that a thing is impossible because he cannot accomplish it.

# The six mistakes of man: (cont'd)

1. Refusing to set aside trivial preferences.
2. Neglecting development and refinement of the mind...
3. Attempting to compel others to believe and live as he does.

Cicero (106-43 B.C.)

From the error of others  
a wise man corrects his own.

—Publilius Syrus (First Century B.C.)

# Attribution error:

We take the credit for our successes and blame others for our failures.



Careful cultivation of Christian values in life is important because:

**"At crucial moments of choice, most of the business of choosing is already over."**

—Iris Murdoch, *The Sovereignty of Good*

"When a Christian jealously guards his secret life with God, his public life will take care of itself."

—Oswald Chambers (1874-1917)

"Intense devotion to God by the individual or groups brings substantial outward success. Outward success brings a sense of accomplishment and a sense of responsibility for what has been achieved—and for further achievement... The sense of accomplishment and responsibility reorients vision away from God to what we are doing and are to do... The mission increasingly becomes the vision. It becomes what we are focused upon... Goals occupy the place of the vision of God."

—Dallas Willard, *The Great Omission*, p. 95

"Our lives begin to end the day we become silent about the things that matter."

—Martin Luther King, Jr.

"Press with determination in the right direction, and circumstances will be your helpers, not your hindrances."

—E G White, *Christ's Object Lessons* 332

"The development of all our powers is the first duty we owe to God and to our fellow men. No one who is not growing daily in capability and usefulness is fulfilling the purpose of life."

—E G White, *Christ's Object Lessons*, p 329-330

On the last day, that great *day* of the feast, Jesus stood and cried out, saying, "If anyone thirsts, let him come to Me and drink. He who believes in Me, as the Scripture has said, out of his heart will flow rivers of living water."

—John 7:37-38 (NKJV)

Your influence in the world  
is not dependent  
on your skills  
or your position.



If you want to be a  
person of influence  
the most important thing is  
to get right  
with Jesus Christ  
—and he will make your life  
influential.

What is your code of conduct?

# Leadership Pledge

*Recognizing that the call to leadership in the church is a call to service as modeled in the life and ministry of Jesus Christ, and*

*Realizing the manner in which a leader's life creates a wide and lasting influence, I solemnly declare that, by God's grace:*

- I dedicate my life to humble service in whatever capacity or post I may be called upon to hold.*

# Leadership Pledge (cont'd)

- *I covenant to lead a spiritual life of Bible study, prayer and Christlike behavior.*
- *I accept my leadership assignment as a sacred trust which is to be used for the glory of God.*
- *I promise to uphold the high moral standards of Christian life and leadership.*
- *I vow to be a faithful steward and do my utmost to protect the interests of the church and to nurture its development.*

# Leadership Pledge (cont'd)

- *I determine to strive for excellence in every aspect of my life and work.*
- *I pledge to demonstrate a spirit of cooperation and openness with my colleagues, realizing that in a multitude of counselors there is wisdom.*
- *I commit myself to the principles of shared leadership in the church.*
- *I devote myself to the noble purpose of advancing the kingdom of God and preparing people for the return of Jesus.*

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Live out thy life within me  
O Jesus, King of kings.  
Be thou thyself the answer  
To all my questionings.  
Live out thy life within me  
In all things have thy way.  
I, the transparent medium  
Thy glory to display.

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