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Culture and code of ethics: Connecting the dots through measurement

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Organizational culture seems to be discussed daily, yet few can define it. For our purpose, we can use a simple definition: the way we do things around here. Edgar Schein's three components are useful for a more precise and enduring definition: underlying assumptions and beliefs, norms and values, and artifacts that reflect these.^[1] The next stumbling block is cultural measurement, a controversial topic. Exactly which aspects of culture are being measured by different assessment tools is not always clear. In addition, many assessments purport to measure culture against a preconceived standard of what "good" should look like.^[2] One established measurement system being utilized is the Barrett Cultural Values Assessment (CVA), which has several advantages for integrity practitioners. It measures culture through the medium of the values and behaviors present in the organization. It aids risk assessment by essentially measuring "culture risk," or the extent of dysfunction that can lead to disengagement and increase the risk of unethical behavior. Whichever system is used, leaders must understand their organization's culture(s), track what changes over time, and know whether the ethical code has the desired effect.

Documented evidence of changes to culture over time shows commitment to internal and external stakeholders—including regulators.^[3] The importance of the connection between culture and the company's ethical code cannot be overlooked. It works in both directions—the process of developing and socializing the code can contribute to an improvement in organizational culture as people become more aware. And the culture itself must be considered when drafting and designing the code and the ways of accessing it.

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