

## Ethikos Volume 37, Number 1. January 02, 2023 Pioneers in business ethics: Barbara Kipp

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A note on this series: In the last 40 years or so, an entirely new academic and occupational niche for practicing ethics in business has emerged. Many of the original academic business ethicists came to the field through philosophy, then brought their thinking and research into business schools. Many of the original practitioners came to the field through the law and remain close to the practice of law.

In an effort to preserve and share this knowledge and practical experience, the Center for Professional Responsibility in Business and Society at the University of Illinois Gies College of Business has filmed and transcribed the oral histories of these pioneers and early adopters. Editing many of the videos into five-to-eight-minute clips is being completed through the Philosophy Department at Utah Valley University and is available upon request. To date, almost 50 academics and practitioners have been interviewed, each with 25 years or more of experience in the field of business ethics. This series aims to provide a better understanding of how the business ethics field and profession have evolved over the decades through the interviewees' own experiences. This interview was condensed for clarity and brevity. This interview is loosely based on the Business Ethics Pioneer interview that took place earlier, and updates have been made. For more details on this series, contact Winter.

**GW & PW:** Tell us the story about how you became involved in ethics and compliance.

**BK:** Like many others, being an ethics practitioner wasn't part of my career goals. In fact, it wasn't even a career I was aware existed. I was trained as an accountant and financial auditor for large accounting firms. In 1997 or so, I was looking for something different to do at Coopers and Lybrand. We had a senior leader who championed creating an ethics program, which would be a first for the public accounting profession. He did all the right things. He formed a committee. He had the authority to make this happen. He hired consultants and experts, including our beloved Mike Hoffman. The committee began to realize that building an ethics program involved real work, like creating training, drafting codes of conduct, operating helplines, and doing outreach to employees. He sought a junior partner, and I, knowing nothing about the field, was given the opportunity to work with him. It was such an amazing career opportunity because I built a team, created a program, globalized that program, and then merged it into a comprehensive ethics and business conduct program when Price Waterhouse and Coopers and Lybrand merged into PricewaterhouseCoopers (PwC).

At some point, the other big accounting firms came along and said, “Can you help us?” We thought long and hard whether ethics was a competitive advantage. We quickly concluded that we should help our competitors because it would be good for our profession.

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