

THE PROFESSIONALS' DILEMMA?

Sustainable Development, Ethics and Professional Practice

Financial services professionals are in the spotlight because of their reckless and buccaneering contribution to the global meltdown as well as the arguments about bankers' bonuses. They have been harried by the media and by select committees as well feeling the heat of the so-called "court of public opinion". And yet none of their professional bodies who accredit their professional status have said a word either in their defence or indeed in condemning their breeches of professional codes of practice.

Many of the professional bodies, which represent the 6.5 million professionals in the UK, face a real dilemma about the ethics of their member professional practice. At a fundamental level they realise that they need help in understanding how to put the principles of sustainable development into professional practice because sustainability is as much about ethics and values as it is about environmental protection and mitigating environmental impacts. The fact is that professionals in all sorts of roles must demonstrate their competency throughout their professional life, in complying with a growing and complex set of environmental, social and ethical issues. As the chairman of the British Medical Association's medical ethics committee stated, 'the days when patients simply left it to doctors to try what they thought best are over'. Another high profile commentator suggested that 'we have gone from a *trust me* culture to a *show me* culture' - which is why there is a new and growing emphasis on occupational standards, competency and codes of conduct within the professions. There is no easy solution to the diminishing public trust in professionals and their professional bodies. Their increasing reliance on rules, codes of practice and complex regulatory frameworks is also being questioned both for their lack of openness in terms of membership and the transparency of their procedures. What we need is a fundamental review of the professions and their professional bodies focusing on the role they should play in the economy and more fundamentally in contributing to a more sustainable society.

. It is important to distinguish between 'ethics' – which is a code of conduct, which prescribes what professionals should or should not do, and 'values' which refer to things professionals aim towards and regard as valuable or good in some sense. Any approach to sustainable development will have values and ethical principles embodied within it. For example, a transport engineer may ask why traffic pollution should concern us? The answer presumably is

because it adversely affects human welfare. This raises a straightforward ethical issue about limiting activities, which cause serious harm to others. There is also explicit reference to human welfare as something we value. Every time a manager considers how to balance the value put on safety against the value put on reducing costs; they are dealing with an ethical issue and are being required to make an ethical judgement. Recent accounting scandals have led to criticisms of practices that permit accountancy professionals to provide additional consultancy services to the companies they audit. However, the underlying problem is essentially one of ethics – how can auditors maintain their independence if companies are paying them directly? Regulators and lawmakers will need to consider much more fundamental solutions to this vexed problem.

Labour MP Austin Mitchell, one of the accountancy profession's most scathing critics says "The UK accountancy bodies have always behaved like trade associations, not guardians of public interest. They seek economic advantages for their members. They lobby government departments to protect their interests. They aim to shift the tax burden from the rich to the poor.... Rather than ethics, social responsibility and professional judgement, accountants shelter behind the latest accounting and auditing standards and their self protecting ingenuities." Hence there is a growing debate around the notion of professional social responsibility to match the developments in corporate social responsibility in a growing number of businesses.

A real dilemma for professionals is that ethics and values are not given the same priority as science and technology. A common but profoundly mistaken belief is that whilst science is 'hard', objective and based on empirical evidence, ethics and values are 'soft', subjective and entirely personal, like tastes. Issues of right and wrong, good or bad are not like a preference for red as opposed to white wine. Ethics are based on reason and reason can be subject to rigorous analysis. These are crucial issues for professionals, but if they treat them as superficially as taste, then they are unlikely to subject them to rational adjudication and debate.

It's time that professional bodies and their members addressed this issue seriously and urgently rather than remaining silent whilst the public, politicians and the media debate what it should mean to be professional.

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