# Table of Contents

1. Initial Personal Response .......................................................... 3
2. ACM Code of Ethics Response ....................................................... 4
3. Comparative Analysis .................................................................. 6
1 **Initial Personal Response**

In my opinion, this scenario has three ethical components that need consideration:

1) My fiduciary responsibility to the company as an employee of the company;
2) My managerial and fiduciary responsibility to my subordinates; and
3) My personal moral and social responsibility to protect youths from the dangers of smoking.

The comment made to me by my friend over coffee, if completely true and accurate, would leave me feeling uncomfortable about developing the software. On the other hand, if it eventuated that this was not the purpose for which the software was to be used, there may not be an issue.

Due to the weight of this decision, I would first undertake to confirm the veracity of the claim before making any decision.

Following confirmation of the claim, I would deal with the situation in the following manner:

1. I would raise my concerns with management in the hope that this information may deter the management team from proceeding with the development on the grounds of maintaining corporate social responsibility.
2. Should management make the decision to continue with the project, I would then ask to be removed from the project.
3. If it was not possible to be re-assigned to an alternate project or work assignment, and my skills were essential to the success of the tender and therefore the success of the company as a whole, I would accept management's decision, and give my best effort to the tender and development process.

Although I have strong personal moral and social objections to cigarettes and the companies that sell them, I believe that my managerial and fiduciary responsibility to my subordinates and other co-workers is my primary duty in this scenario.

My fiduciary duty to the organisation and my personal moral and social responsibility to the potential consumers of cigarettes are ranked second and third to this duty, respectively.

In my opinion, this decision comes down to the element of certainty. It is far more important to prevent the certain consequence of the retrenchment of two subordinates, than the less certain consequence that this software will greatly increase the number of people who smoke.
2 ACM Code of Ethics Response

The ACM Code of Ethics has five sections which I believe to be relevant to this scenario and the ethical dilemmas it contains. These sections are:

- Section 1.1 – Contribute to society and human well-being;
- Section 1.2 – Avoid harm to others;
- Section 2.5 – Give comprehensive and thorough evaluations of computer systems and their impacts, including analysis of possible risks;
- Section 2.6 – Honour contracts, agreements, and assigned responsibilities; and
- Section 3.1 – Articulate social responsibilities of members of an organizational unit and encourage full acceptance of those responsibilities.

The course of action that appears to be required by these ethical imperatives in the present scenario is as follows:

1. First, I would need to perform due diligence on the company and its objectives for this tender and development project to confirm the suspicion that the company intends to use the software to target cigarette advertisements at 16-18 year olds.
2. If it is confirmed that the company intends to use the software for a purpose that may be harmful to society and human well-being (sections 1.1 and 1.2), it would be necessary to conduct a comprehensive and thorough evaluation of the proposed system and its potential impacts and risks (section 2.5).
3. The findings of this evaluation must then be reported to management, articulating the social responsibility of the organisation and encouraging adherence to this responsibility (section 3.1).
4. The ACM Code of Ethics then states in section 2.6 that a person and/or organisational entity must honour any contractual obligations and assigned responsibilities; however, the code makes no mention of the course of action one should take if honouring contractual obligations and assigned responsibilities results in action that directly conflicts with the other sections of the code.

In this scenario, honouring my contractual obligation as an employee of the organisation to carry out the duties and projects assigned to me, provided they fall within my job description, results in compliance with section 2.6 of the Code. This may, however, have a negative impact on societal well-being and cause harm to others, thus resulting in non-compliance with sections 1.1 and 1.2 of the Code.

Overall, the ACM Code of Ethics has several potentially conflicting directives, depending on the scenario or ethical dilemma to which they are applied. In this way, the application of various sections to a given scenario still requires an element of discretion to determine which section takes precedence in a
particular case. Interestingly, the code of ethics does state that a person is not absolved of responsibility for any negative consequences of the actions they choose (section 2.6). This reinforces the element of discretion required in the interpretation and application of each section to a particular dilemma.
3 Comparative Analysis

My initial personal response and the course of action dictated by the ACM Code of Ethics are very similar. Both approaches involve similar initial steps such as validating and confirming the risk, and reporting this risk and the societal implications to management. Further, my attempt to have myself removed from the project and re-assigned to other work in the event that management decided to honour their contractual obligations over addressing the corporate social responsibility concerns, was also in line with the ACM Code of Ethics approach.

It could be argued that my initial personal response adheres to the ACM Code of Ethics in that I notified my employer of the risk and chose to honour my contractual obligations as an employee by placing the organisation and my subordinates first, ahead of my personal moral and social responsibility. On the other hand, by honouring this section of the ACM Code of Ethics, it could also be argued that I have failed to comply with sections 1.1 and 1.2, to avoid harm to others and promote societal well-being. Despite this counter-argument I am comfortable with my decision, as I used the element of ‘certainty’ to weigh which section of the Code took precedence in this scenario. In this case, the certainty of a negative outcome that contravenes the code was higher if I didn’t honour my contractual obligations than if I resigned my position on the basis of societal well-being.

Overall, in light of the scope for interpretation revealed by the application of the ACM Code of Ethics to this scenario, I feel that it would be useful to have some mechanism in place to facilitate the prioritisation of directives on a case-by-case basis in the event that two or more imperatives are found to be in conflict with each other.