

Chapter 1

Managerial Accounting and the Business Environment

Solution to Discussion Case

Benefits to employees of having a code of conduct:

- Creates clarity as to how *all* employees are expected to behave. This should help employees avoid behaviours that the company prohibits.
- Provides protection for employees when dealing with superiors given the guidelines related to protection from discrimination and harassment.
- Establishes guidelines for workplace safety, which should help protect the health of employees.
- Provides information on the consequences of code violations, which will help understand employees understand the outcomes of prohibited behaviours, if detected.
- Provides guidance as to what employees should do if they witness a violation of the code and protects those employees who do report an incident.

Disadvantages to CIBC of having a code of conduct:

- May create the impression among employees that they are not trusted by senior management to act appropriately.
- The obligation to report violations could create a culture of suspicion and mistrust among employees.
- Enforcing the code may be costly and time consuming in large organizations such as CIBC. For example, investigations of possible violations could take weeks.
- CIBC may be at a competitive disadvantage versus firms that have a less 'restrictive' code of behaviour.

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Lester E. Heitger, Serge Matulich



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