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A comparative analysis on personal and professional ethics in Indian society

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Abstract
"Ethics is knowing the difference between what you have a right to do and what is right to do"- Potter Stewart
Ethics is a branch of philosophy that studies the difference between right and wrong. We have many opportunities to decide between right and wrong, and making wrong decision can lead to serious problems including corporate failure, loss of reputation, fines, or even jail sentences.
People will come close to an ethical conclusion with different points of view, and we must all accept that different cultures, for example, approach ethics in different ways. In any situation, we must begin with the laws of your country. Secondly we look open the open rules that govern the situation. For example, if we are an auditor, we will be bound by the applicable auditing standards in our jurisdiction. Then, as a professional, we must consider the morality of our professional body which form the basis of our professional ethics.
Most would see themselves as ethical. We usually like to feel we have done 'the right thing'. Our personal ethics are as important as our professional ethics. Clearly, membership of a professional body requires devotion to a code of ethical conduct. As accountants, we 'profess' to a high standard of ethical behavior. This problem is not limited to professional vs personal. All of us are confronted with the reality of rules or laws that we personally believe are unfair or corrupt. We have to determine how to dodge this problem.
This paper basically attempts to trace the synergy between ethics in the professional world and personal world. It will also try to understand people's take on ethics from both dimensions in the Indian society.

Keywords: Ethics, personal, professional, problems, synergy, dimension, Indian society etc

1. Introduction

Ethics is two things. First, ethics refers to well-founded standards of right and wrong that prescribe what humans ought to do, usually in terms of rights, obligations, benefits to society, fairness, or specific virtues. Ethics, for example, refers to those standards that impose the reasonable obligations to refrain from rape, stealing, murder, assault, slander, and fraud. Ethical standards also include those that enjoin virtues of honesty, compassion, and loyalty. And, ethical standards include standards relating to rights, such as the right to life, the right to freedom from injury, and the right to privacy. Such standards are adequate standards of ethics because they are supported by consistent and well-founded reasons. Secondly, ethics refers to the study and development of one's ethical standards. As mentioned above, feelings, laws, and social norms can deviate from what is ethical. So it is necessary to constantly examine one's standards to ensure that they are reasonable and well-founded. Ethics also means, then, the continuous effort of studying our own moral beliefs and our moral conduct, and striving to ensure that we, and the institutions we help to shape, live up to standards that are reasonable and solidly-based.
Personal ethics is a category of philosophy that determines what an individual believes about morality and right and wrong. This is usually distinguished from business ethics or legal ethics. These branches of ethics come from outside organizations or governments, not the individual's conscience. These branches of ethics occasionally overlap. Personal ethics can affect all areas of life, including family, finances and relationships. 'Personal ethics' is rarely identified by philosophical institutions as a formal area for philosophical investigation, but there is little doubt that the history of philosophy, west and east, includes much work about individual choices, good and bad ways of living, and articulating what may be considered

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guides to good living on a personal level. That is, of course philosophers addressed good and bad values in terms of politics, culture, religion, and so on, but they also took seriously individual struggles and values involving such ordinary things as how to eat and how much to eat? How should you devote your time? When do you know you have a good friendship or, backing up, what is friendship and its value? When is solitude good? Can fasting be purifying? Today, some might think of this as a bit too "self-helpy." but while the commercial practice of offering lots of advice to others on how to identify your goals and achieve them (from getting the "right" person to fall in love with you to making a fortune), it should not be forgotten that much of philosophy did address persons' ordinary practices and life choices.

Professional ethics encompass the personal, organizational and corporate standards of behavior expected of professionals. The term professionalism originally applied to vows of a religious order. By at least the year 1675, the term had seen secular application and was applied to the three learned professions: Divinity, Law, and Medical. The term professionalism was also used for the military profession around this same time. Professionals and those working in acknowledged professions, exercise specialist knowledge and skill. How the use of this knowledge should be governed when providing a service to the public can be considered a moral issue and is termed professional ethics. Professionals are capable of making judgments, applying their skills and reaching informed decisions in situations that the general public cannot because they have not attained the necessary knowledge and skills. One of the earliest examples of professional ethics is the Hippocratic oath to which medical doctors still adhere to this day.

2. Indian Society and Its Ethics in Pre Historic Time
India has a very ancient history of thinking about ethics. Its central concepts are represented in rigveda, one of oldest knowledge texts not only of India but of the entire world. In rigveda, we come across the idea of an all-pervading cosmic order (.ta) which stands for harmony and balance in nature and in human society. Here. ta is described as a power or force which is the controller of the forces of nature and of moral values in human society. In human society, when this harmony and balance are disturbed, there is disorder and suffering. This is the power or force that lies behind nature and keeps everything in balance.

In Indian tradition, the concept of ta gave rise to the idea of dharma. The term dharma here does not mean mere religion; it stands for duty, obligation and righteousness. It is a whole way of life in which ethical values are considered supreme and everyone is expected to perform his or her duty according to his or her social position and station in life. In Buddhism, the word dhamma is used, which is the Pali equivalent of the Sanskrit word dharma. The guidelines and rules regarding what is considered as appropriate behavior for human beings are prescribed in the Dharma Sastras. These are sociological texts that tell us about our duties and obligations as individuals as well as members of society. In the Hindu way of life, every individual is expected to perform his or her duty appropriate to his or her caste (var.a) and stage of life (asrama). This division of one's life into the four asramas and their respective dharmas, was designed, in principle at least, to provide fulfilment to the person in his social, moral and spiritual aspects, and so to lead to harmony and balance in the society. The four asramas are: (1) brahmacarya, stage of studentship; (2) g. hastha, stage of the householder; (3) vanaprastha, life in the forest; and sa.nyasa, renunciation.

3. Indian Society and Its Ethics in the Present Day Scenario
In ancient India, we find examples of Sadhus and Rishis having sex with girls without formally marrying them(how Rishi Ved Vyasa was born), concepts like "Niyoga" where a impotent man would ask a Brahmin to have babies with his wife(How Pandu and dhritrashtra were born). It was acceptable for men and women to have multiple husbands or wives (Krishan had 16,000 wives and draupadi had 5 husbands). In latter periods there was concept of acceptable prostitution like Dev Dasis or Amrapali, the famous "nagarvadhu of Vaishali". In latter times, such values became unacceptable. Laws were passed banning polygamy for example. Devdasi tradition was banned. In latter period Kamasutra was a respected text. During Victorian British rule, texts about sex came to be considered obscene illicit and immoral. As shown in ancient paintings, statues and even in TV serials such as Ramayana and Mahabharata, women wore revealing clothings, appropriate to hot indian climate. During muslim and Victorian British occupation period, this came to be considered obscene. Till last couple few decades, it was common for sadhus etc. to imbibe bhang (marijuana). God Shiva is mentioned in hindu texts as the originator of using Marijuana. Now Cannabis in India is regulated and banned if it is processed as marijuana, since drug addiction has been proved to be medically harmful. Present Indian society sees sex becoming less of a taboo again. Women are wearing revealing clothings again. This of course bothers older people who had been brainwashed during Muslim occupation and British rule. Change is a constant. And older people not liking change, is also a constant factor.

4. Methodology
Methodology is the systematic, theoretical analysis of the methods applied to a field of study. It comprises the theoretical analysis of the body of methods and principles associated with a branch of knowledge. Typically, it encompasses concepts such as paradigm, theoretical model, phases and quantitative or qualitative techniques. In this paper, we have used descriptive method to analyze the synergy between professional and personal ethics.

A methodology does not set out to provide solutions - it is, therefore, not the same as a method. Instead, a methodology offers the theoretical underpinning for understanding which method, set of methods, or so-called "best practices" can be applied to specific case, for example, to calculate a specific result.

5. Synergy between Personal and Professional Ethics
5.1. Personal Ethics
One important type of ethics is the 'personal ethics'. Personal ethics is that category of philosophy which determines what an individual believes about morality and right and wrong. It is completely outside the domain of community, government and organizations. Personal ethics can affect all areas of one's life, including family, friends, finances and relationships. Expressing one's personal grasp of ethics may not be understood immediately in the world at

large or even in the household. This is usually because every man has a different set of rules and principles for himself.

Today what may be right for one person may not be right for the other person. Personal ethics may overlap with business ethics and vice versa. What is the algorithm to be followed when one's principles are being challenged?

Personal ethics may vary from person to person. Every child is taught to not cheat, share things, speak the truth, work diligently and many other things. The real test arises when the child grows up, skips a traffic light and has to bribe the police officer. No rule in India or any country in the world has made following the code of ethics a law. But the sidelining of morals and principles is the real reason for the world to be in this state of war and violence.

How can a person's conscience allow him to commit a crime and sleep peacefully? It is because he sacrificed his morals and principles for something else. Today, when the country needs strong citizens, it is important for people to not forget what they had learnt. It is important that the greater good is not always given preference but individual good and collective good are given privilege.

Man should not strive for his success, power and progress by squashing somebody else's rights. But this is what has been happening. We cannot have laws to uphold morality but we can have a strong conscience achieve our goal.

5.2. Professional Ethics

The other type of ethics is 'professional ethics'. Professional ethics are codes of conduct or certain standards that people set in a specific profession. A code of ethics is expected in every profession in the society today.

Respect and honesty are the two main components of professional ethics. All employees in a company are expected to represent a business in such a way that the goodwill of the company is maintained.

Again like personal ethics, the professional ethics may be different for different persons and their company. What may be considered 'justified' by one organization may not be right for the other one. Professional ethics generally talk about the collective good of the company or organization.

The competitive world has given rise to many power hungry individuals who have made innumerable profits. How far has their success been 'ethical' is a vital question. Every employee has to be loyal to his company, he is expected to be truthful and work diligently. Today the society tends to question professional ethics because it often comes in the way of personal ethics. But everything needs to change with the changing trends in the society. Acceptance to strict professional conduct is one of them. An employee is expected to not question his company's policies. An employee is also expected to keep complete secrecy and maintain the company's privacy.

How far does following professional ethics help the society is a vital question. If professional conduct fails to acknowledge personal morals then the downfall of people's character is inevitable. Thus it is important that a company protects its rights and at the same time the rights of its employees and society.

6. Personal Vs Professional Ethics

After having discussed what personal and professional ethics are, we come to the most talked about argument in the society today- the conflict between personal and professional ethics. Man in his everyday life often comes across situations where he has to either choose his personal morals or make professional decisions which go against these morals. The professional decisions are taken either to achieve some ambitious gain or to keep his job ahead of his personal life.

Many a times when we face a conflict of personal and professional morals, we tend to succumb to pressure and take professional decisions without thinking about our principles. Many companies want their employees to take up professional decisions without stopping to consider their personal morals. When a mega company has to set up a factory which emits hazardous waste in the environment, thus affecting the local people, the project head doesn't stop the project. The greater good of the company and its profits are of prime importance then and not the lives of innumerable people.

Very few individuals in the society can work with a clear conscience and still manage to achieve professional success. What is required today is a steady balance of one's morals with one's decisions. Progress achieved at the cost of sacrificing one's principles will be progress but only at its face value. If millions give up their ethics in the name of development, the developed world will be left with a pool of shallow people.

The companies and organizations are adopting and adapting today to keep their records clear and corruption free. They are adopting ideas and techniques that ensure growth through the path that is right. Why does one have to choose between a personal or professional ethic? Why is there a conflict between these two ethics? What is right should prevail and what is wrong should be changed.

It is time that all organizations, companies and groups safeguard the personal ethics of its employees while making professional decisions. The need of the hour is a system which does not compromise what is right and yet manage to touch new heights of success. We want people to not worry about having to keep their principles at home. At the end of the day what is right for the society and man should prevail.

7. People's Take on Personal Ethics and Professional Ethics

What is good and bad in the context of a moral obligation is a subject that deserves far more attention, be it at the level of the individual, corporation, society, or a nation. It's only during an economic downturn, grief, calamity in an individual's life, that of a company, or that of a nation we seem to deliberate on the principles of conduct.

To my mind a collapse at the individual level leads to the collapse of the family as a unit. So, the foundations of ethics in a society rests to a great extent on the values and beliefs, we learn or are exposed to early in life. Surveys that highlight the differences in ethical practices do not provide for the context of the behavior patterns that have evolved over period of time in different societies across the world.

Work ethics do differ widely among societies. One factor that has a major influence on personal/work ethics is the state of development and particularly economic development of a society. Even countries like India that have a rich past in terms of cultural heritage do demonstrate that in the last 50 years the level of corruption and unethical practices have been on the rise. One wonders how and why did we land in this kind of a situation. While there are no linear/simple answers to this question, one cannot deny that in our quest for ensuring a secular democracy and adopting

a socialistic pattern of life, we unintentionally permitted our systems/procedures (relating to what to produce, for whom, and at what price) did encourage bribery and corruption. Shortage of goods and services in any society would lead to some adopting shortcuts to achieve goals.

At an individual level, one needs to be clear in one's own mind what he or she stands for in life — what kind of conduct one subscribes to. In my life, I have always endeavored to examine issues/options before exercising my judgement.

For instance, if there is a shortage of milk or any product or services, in my town, I would never hoard milk, or any commodity or service in short supply, by virtue of my relative economic affluence. If I could save on levy of taxes in the purchase of a car by registering the ownership in a town where the tax rates are lower, and I am legally not a resident of that particular town, I've always adopted a solution even if it meant a greater financial burden on me and my family. To my mind, it would be proper ethics. I always pay my taxes to the internal revenue department, and sometimes in excess. It's absolutely important at the individual level to ensure that one is clear in what one stands for in life. Otherwise ethics and its framework will remain just a pious debate in all walks of life.

At the organizational level, managers/entrepreneurs should exercise their judgement on what is good and what is bad. This brings us to the subject of corporate governance. Corporate governance systems vary across countries, and these differences directly affect both the process for developing strategies and the kind of strategies that can be adopted. What we need to be clear and sensitive to as managers/entrepreneurs is how our decisions influence the final outcome of allocation of resources, delivering services and products in keeping with our promise to all stake holders. Since the spate of corporate scandals in the last 10 to 15 years, corporate governance has undergone intense scrutiny by shareholders, regulators, the media, and by corporations themselves.

If one were to look at recent developments in global markets, one would conclude that governance has been ineffective. Some may challenge this view. To my mind, what matters most is the integrity of the decision maker, the transparency of the processes, the personal character of the individuals at the helm, and the managers/entrepreneurs personal value and beliefs matter to act in the best interests of all stakeholders based on information and inputs available. The onus is on us to ensure that we have as much inputs from appropriate sources is extremely critical. There are, I believe, several ways to address this challenge. One way is to ensure that we invite strong-willed independent directors to the boards. I have always believed "strong insiders invite weak governance."

Hence in the composition of my boards, I have always run the last mile to seek the guidance and support of strong and respected independent directors to manage the board. While this should be the goal and philosophy, one cannot be blind to the fact that handling the unknown facts and data, in some situations, does sometimes cause unwarranted damage to the reputation of individuals/corporations. "Earth provides enough for every man's need but not for every man's greed." My view is that protecting one's own personal ethics/believes and values becomes an increasingly complex task. At the cost of overemphasis, its pertinent to note that this is a challenge sometimes even the best of managers have not been successful in handling. The view is one should exercise the utmost diligence, be extremely transparent, speak about the risks to all stakeholders, and institutionalize such processes.

At the end of the day, one's character determines the velocity, speed, and quality of ones success. We do have control over our actions, but not on the consequences. Hence, our actions will always influence the consequences. It's for us to take as appropriate as necessary actions in our daily lives. While we need to achieve a given quality of life within a timeframe, to ignore the wisdom of patience can land us in a quandary. We should always look at the long-term effect of our decisions.

Mahatma Gandhi reminded us, "Earth provides enough for every man's need but not for every man's greed." By A.P. Parigi

8. Conclusion

Summarizing all that is discussed in the given paper, ethics be it any, personal or professional, are of importance. But achieving one at the cost of another is wrong for the individuals and society in general. This competitive and power hungry society needs people who uphold their principles. We need citizens who enjoy their rights while recognizing their duties. What is right should ultimately be the law. Legal entities should also be moral and ethical.

We need people, groups, companies and organizations to keep in mind the principles taught to man since early ages. Customs should not be forced but not discarded outright. A steady balance between the constantly conflicting personal morals and professional ethics is the need of the hour. A nation developing at the cost of its citizens' character and morals is developing but not progressing.

The laws relating to Intellectual Property or any field for that matter, framed by a country should acknowledge the owner's innovation but at the same time leave ample scope for moderation and development.

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