

# Distortions, Delusions, and Deviations: Recognizing and Addressing the Cognitive and Contextual Challenges to Good Ethical Behavior

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**EMORY**  
CENTER FOR  
ETHICS

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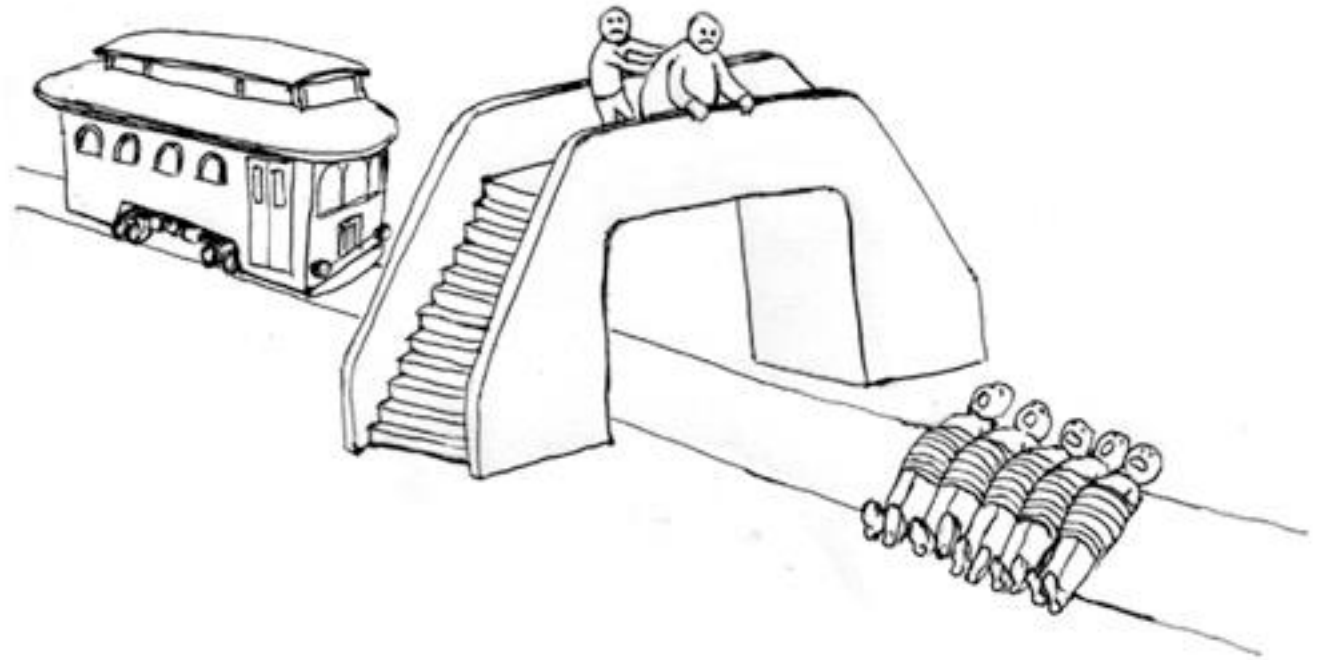
*Igniting the Moral Imagination of 21st Century Leaders.*

# Trolley Car Problem

- To switch or not to switch?

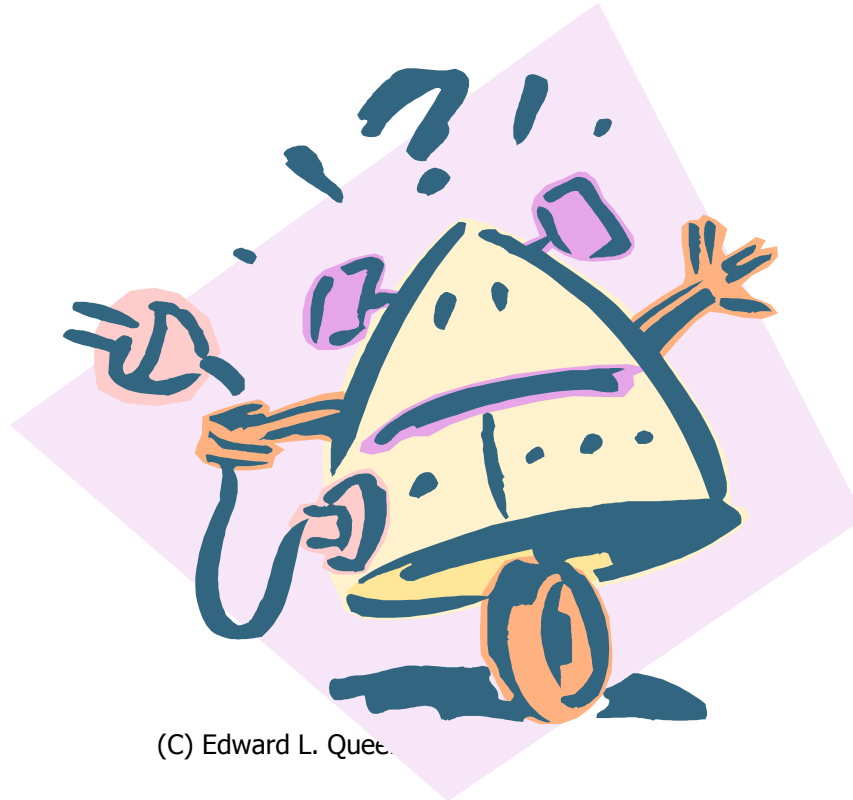


But what about this?



# What Are We Talking About?

- What is/are Ethics?



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# Practical Ethics

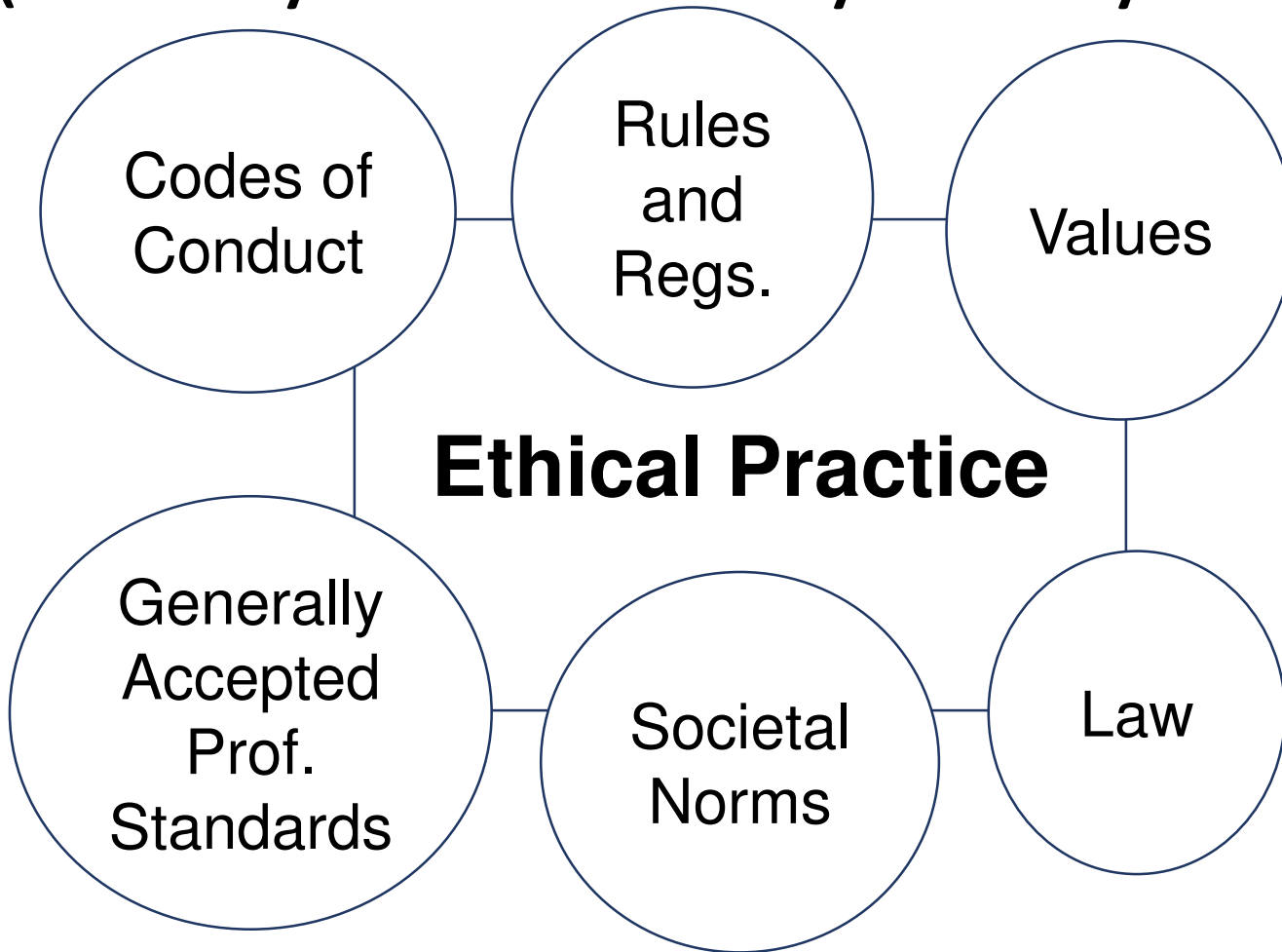
- Definition: Practical ethics is a rational (thoughtful/reflective) process designed to come to a decision about right conduct and the bases to defend one's action. An attempt to answer the questions:
    - “How should I act now?”
- and
- “Why should I act that way?”

# Professional Ethics

The standards, norms, rules, or principles an organized group working in the same occupation holds to be the ideal way to practice that occupation, that "profession." While incorporating the broader norms of ethics these norms usually include duties or the valorization of certain principles not incumbent on those outside of the profession.

# Ethics in Practice

(What you do on day to day basis)



# Components of an Ethical Decision

- Facts
- Context
- Role
- Analysis of the facts.
- Values/Principles/Rules
- Application of Principles or Rules
- Action—What to do and how to do it.



# Whence Come the Rules or Principles?

- Law
- Organization's code of ethics/statement of principles or values
- Professional obligations and norms
  - e.g, AICPA Code of Ethics and Professional Conduct
- Generally accepted ethical/moral norms.  
The moral universe in which you operate.

# Distortions, Delusions, and Deviations

External and Psychic Distortions of Ethical  
Decision-making.

# External Factors

- Normalization of Deviance
- Conformity bias
- Time pressure
- Secrecy
- Fatigue
- Chaotic conditions

# Psychic Factors

- Self-serving bias
- Loss aversion
- Framing/Conceptualization
- Overconfidence
  - “Self-enhancement” effect: Tendency to take “a tendentionously positive view of oneself.”
  - Dunning–Kruger effect—The weaker one’s ability and knowledge the greater the tendency to assess one’s ability as being greater than it is.

# AICP Code of Ethics and Professional Conduct

A.2. c) We shall avoid a **conflict of interest** or even the **appearance of a conflict of interest** in accepting assignments from clients or employers.

Other relevant standards at B.4-9, 14, 19,

# What is a Conflict of Interest?

- A conflict of interest exists in any situation where an individual finds herself or himself facing [potentially] competing interests or loyalties.
  - Particularly significant where competing (typically secondary) interests or loyalties could lead the individual to decide or act in a manner that violates a duty, a primary interest.

**Conflict of interest is a fact  
not a wrong!**

# When Does the Wrong Exist?

- The wrong in a conflict of interest is independent of whether or not one actually is influenced by the secondary interest in a way that violates the primary interest or duty.
- The wrong exists in proceeding to act in light of the conflict or in failing to clear the conflict.



# What to do when a conflict exists?

- Clear it by:
  - Announcing
  - Explaining
    - AICP Code B. 3. We shall not accept an assignment . . . to publicly advocate a position . . . indistinguishably adverse to a position we publicly advocated . . . within the past three years unless (1) we determine in good faith after consultation with other qualified professionals that our change of position will not [harm] our previous client or employer, and (2) we make full written disclosure of the conflict to our current client or employer and receive written permission to proceed with the assignment.
  - Withdrawing

# This requires:

- Recognizing existence of a conflict,
- Acknowledging it,
- Taking the actions necessary to clear it.

But. . . .!

# What are the challenges?

- All the sources of distortion we discussed previously, particularly:
  - Self-serving bias
    - Among other issues feel offended that we would act inappropriately, but
      - Present to hand issue
  - Framing/Conceptualization
  - Overconfidence

# Appearance of Conflict Interest

- Appearance of a conflict of interest exists in situations where an unbiased external observer reasonably could view the decision-maker's or actor's relationships as creating a situation where decisions or actions might be influenced by other, secondary interests.

# Challenges of Appearance of Conflicts

- Often the fact of acknowledging them feels insulting. “I know that nothing is wrong.”
- Requires us to put ourselves in minds of outside observers.
  - Demands reflection. Stopping to ask question, “How would this look?”

# Why it Matters.

“All business in a democratic society begins with public permission and exists by public approval.”

Arthur W. Page--A.T.&T. Public Relations VP  
1927-1946

# Importance of Social Trust

Your corn is ripe today; mine will be so tomorrow. 'Tis profitable for us both that I shou'd labour with you today, and that you shou'd aid me tomorrow. I have no kindness for you, and know that you have as little for me. I will not, therefore, take any pains on your account; and should I labour with you on my account, I know I shou'd be disappointed, and that I shou'd in vain depend upon your gratitude. Here then I leave you to labour alone: You treat me in the same manner. The seasons change; and both of us lose our harvests for want of mutual confidence and security.

David Hume, *A Treatise of Human Nature: A Critical Edition*, III.II.5

# Thank You

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