

- 8) Levi Strauss and Company
- 9) Mortorola

From a preliminary review of these codes the following comments can be made:

- 1) It is clear that there is some common ground shared by all the Codes of Conduct reviewed. This would seem to indicate that there exists the possibility of developing an acceptable standard for all businesses.
- 2) Most of what is commonly expressed in these codes is contained in the Caux Round Table Principles for Business Ethics. We would recommend that this document be consulted and viewed as the starting point for the development of a Code of Conduct for Canada.
- 3) Explicit policies on the issues regarding labour were absent in all but one of the codes reviewed. Similarly, explicit policies regarding the environment were absent.
- 4) Only one company clearly stated that the adherence to its ethical guidelines was a priority to be placed above profits.
- 5) Only four of the reviewed codes provided any sort of framework for ethical decision making.
- 6) The language used by all of the codes reviewed is problematic. Specifically, statements about what a corporation will and will not do in regards to labour and environmental issues were at best vague. An example of this comes from the Caux Round Table itself. "A business should protect and, where possible, improve the environment, promote sustainable development, and prevent the wasteful use of natural resources". The use of the words "should" and "where possible" leave too much room for interpretation.
- 7) Only one of the reviewed codes explicitly defined how it would deal with contractors who did not meet the ethical standards of the company.

Recommendations

- 1) An evaluation of the actual effectiveness of the reviewed codes in dealing with human rights and environmental issues. This would help determine which model(s) have the greatest efficacy.
- 2) An evaluation of the practices of corporations in foreign environments. Specifically, there is a need to investigate how discrepancies in the ethical standards between business partners are resolved or dealt with.