O F E

AUSTRALIAN ETHICS

PRESIDENT'S REPORT

Welcome to the Summer 2017 Edition of Australian Ethics.

In this edition, James Page explores the ethics of same sex marriage reform, Chris Provis illuminates the recent turn of business ethics towards Confucianism, Alan Tapper tackles the vexing ethical trade-offs between prosperity and inequality, and Charmayne Highfield thinks through the perils and promises of artificial intelligence.

It will be no surprise to anyone that 2017 has been another busy year for the AAPAE. Our work culminated in the wonderful conference in June on 'Applied Ethics in the Fractured State', ably hosted by the Institute for Public Policy and Governance, UTS. The conference was brim-filled with thoughtful paper presentations, provocative keynote speeches and fascinating discussions. The publication process for the conference edition of Research in Ethical Issues in Organisations (REIO) is well in train, and I look forward to reading the final articles later in 2018. (For more information on REIO, check out the terrific results reported on p.10)

The 2017 Conference saw the very first AAPAE Award for Best PhD Paper. Congratulations go to our inaugural first prize winner of \$500 by Jaco Fourie for his paper, 'Employees and building an authentic CSR strategy'. In his award-winning paper, Jaco uses

interviews with Australian bank employees to highlight the importance of the role employees play in terms of conferring corporate social responsibility strategies with legitimacy and authenticity. The AAPAE reviewers were impressed with his argument that employees of small banks were significantly more able to appreciate and influence CSR policy and practice than their counterparts in large banks, declaring that: "The case is well made, with clear evidence and logical interpretation. It is a well-written and wellconstructed paper and a worthy winner of the first AAPAE PhD paper prize." Congratulations also go to second-prize award winner Fiona Pacey for her paper, 'Conceiving a 'Quasi-Independent' National Regulatory Agency'. Hopefully the Award will be a valuable and exciting part of our annual conferences going forward. So all PhD Candidates and Supervisors in applied ethics should start planning now for submission for the 2018 prize!

Above all, our heartfelt appreciation goes to Bligh Grant and Joseph Drew for running the conference so smoothly, and bringing together so many engaged academics and reflective practitioners to explore the theme.

Turning to the future, we can all look forward to the upcoming 2018 Con-

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25th AAPAE annual con-

ference

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25TH ANNUAL AAPAE CONFERENCE

To be hosted by:

THE SCHOOL OF GLOBAL, URBAN AND SOCIAL STUDIES RMIT, MELBOURNE

CONFERENCE THEME

Ethics in a Crowded World

Wednesday, 5 September to Friday, 7 September 2018

KEY DATES

- Now open: Call for papers/abstracts
- 1 March 2018: Early bird registration opens
- 1 July 2018: Last day for submission of full papers for refereeing
- 16 July 2018: Last day for submission of papers/abstracts
- 31 July 2018: Early bird registration closes
- Early August 2018, but TBA: for submission of full papers for the PhD Award
- 5-7 September 2018: Conference

VENUE

Storey Hall RMIT City campus

Building 16 Level 7
Conference rooms
336–348 Swanston Street
(near the corner of La Trobe Street)
Melbourne, Victoria

Getting there: Public transport options can be found at: https://www.ptv.vic.gov.au/

Best PhD paper presented at the Conference

First prize will be an award for A\$500 and second prize A\$250

Submission deadline full papers: TBA (Early August 2018)

If you want to extend
your stay in Victoria,
you can visit:
http://
www.visitvictoria.com
/Events/September
for ideas

CONTACT DETAILS

CONFERENCE WEBSITE

Conference convener:

Dr Vandra Harris

Conference email:

aapae2018@rmit.edu.au

https://www.rmit.edu.au/events/allevents/conferences/2018/september/ ethics-in-a-crowded-world

CALL FOR ABSTRACTS AND PAPERS

The **25th Annual AAPAE Conference** calls for abstracts and papers related to the central theme of **ethics in a crowded world** and other issues in applied ethics and the professions. Papers are invited that question, critique, support or encourage the role that individuals and institutions can or do play in promoting ethics in the contemporary global economy. Submissions from practitioners and from outside Australia will be particularly welcome. Potential topics may include, but are not limited to:

- ethical challenges of populism
- humanitarian ethics
- corporate social responsibility
- contested values, pluralism, and authority
- the role of media and education in a crowded world
- globalisation, inequality, and human movement



SUBMISSIONS

Submissions are welcome from academic faculty, doctoral students, and professionals. If you wish to make a submission for presentation at the 2018 AAPAE Conference, please submit a 250-word abstract by **16 July 2018**.

Authors will be notified of submission outcomes within 10 working days of submitting their abstract.

Full papers may also be submitted, to be peer reviewed if required by your funding institution (submission deadline **1 July 2018**).

PUBLICATION OPPORTUNITY

Authors of papers presented at the conference will be invited to submit completed papers to the AAPAE's associated journal, *Research in Ethical Issues in Organizations* (REIO).

REIO is a peer reviewed journal, listed in the ERA submitted journals list and the ABDC list, and all submitted papers will go through a rigorous double-blind review process to determine suitability for publication. Please note submission for peer review prior to the conference does not guarantee acceptance for publication.

THE ETHICAL COMPLEXITIES OF SAME-SEX MARRIAGE REFORM

hroughout the western world there are now processes under way for the reform of marriage legislation to include same-sex couples. Most often this involves the amendment of legislation so that marriage is not necessarily between a man and a woman, but between any two persons. Most often such reforms have been supported by progressives, but I want to suggest that, from a progressive perspective, there are aspects of such changes which may be problematic.

Like beauty, that which is progressive is often in the eye of the beholder. Interestingly, the word assumes some inevitable progress, with those opposing such progress supposedly being on the wrong side of history. What is progressive is thus not always clear, but, in this context, I define progressive as that which is inclusive, and that which is supportive of and in agreement with democratic and human rights.

In discussing same-sex marriage, there is an argument that, as a matter of principle, traditional definitions of social institutions ought to prevail, that is, in this case marriage ought to be interpreted as between a man and a woman. Indeed, writers such as George Orwell have long warned about changing definitions to suit social and political changes. For the moment, however, I will take as accepted that definitions of social institutions, such as marriage, will change over time.

My focus, therefore, is to identify some critical ethical issues with same-sex marriage reform, which may be of particular concern to progressives.

We live in challenging times, of rising expectations and challenges to norms. ... we need to tread carefully, but we also need to be thinking creatively, and to start thinking of creative changes.

Firstly, it is difficult not to see amending existing marriage legislation to include same-sex couples as involving some exclusion and discrimination against people of a bisexual orientation, especially those involved or seeking to be involved in long-term relationships. By definition, the long-term sexual relationships of a bisexual person may involve more than one relationship. And just as discrimination and exclusion against people of a homosexual orientation can be argued to cause psychological damage, so it could be argued that exclusion and discrimination against bisexual persons could cause psychological damage.

Secondly, it is difficult not to see

James Page

amending existing marriage legislation to include same-sex couples as involving some exclusion and discrimination against those of a polyamorous orientation, especially those polyamorous persons involved in or seeking to be involved in long-term relationships. As with those of a bisexual orientation, long-term sexual relationships of the polyamorous, by definition, may involve more than one partner. And, as with bisexuals, just as exclusion and discrimination against homosexuals can be argued to be psychologically damaging, so too exclusion and discrimination against the polyamorous could be argued to cause psychological damage.

Thirdly, it is not difficult to see that amending the existing marriage legislation to include samesex relationships results in problems of freedom of expression and freedom of religion. For instance, if a person indicates that she or he believes that marriage is properly a gendered enterprise, that is, between a man and woman, then the expression of that view could be deemed discrimination against those involved in a same-sex marriage. Freedom of religion and free speech have always been foundational values for modern liberal democracies, and this would seem to be an issue that progressives, regardless of their religious persuasion, ought to be concerned about.

Fourthly, there is the issue of human rights. It is often claimed that

(Continued on page 5)

On 9 December 2017,
amendments to the
Marriage Act 1961
commence to redefine
marriage as the 'union of 2
people to the exclusion of
all others, voluntarily
entered into for life'. The
right to marry under
Australian law will no longer
be determined by sex or
gender. www.ag.gov.au/
FamiliesAndMarriage/Marriage/

Documents/Fact-sheet-Changes-to-

marriage-forms-and-certificates.pdf

(Continued from page 4)

amending existing marriage legislation to include same-sex couples is a matter of human rights. A closer analysis, however, suggests that this is not as straightforward as it seems. The right to marriage in human rights documents is a compound right, in that it is linked to the founding of a family. Further, both the United Nations Human Rights Committee and the **European Court of Human Rights** have ruled that there is no inequality or breach of human rights where a state retains the traditional definition of marriage.

Finally, there is the issue of the rights of the child. In human rights discourse, the rights of the child are widely regarded as taking precedence over other rights, given the vulnerability of children. It would be difficult to contest the proposition same-sex parents can be loving and effective parents, just as heterosexual parents can be. That said, it is still valid to

THE ETHICAL COMPLEXITIES OF SAME-SEX MARRIAGE REFORM (CONT.)

raise the question of the rights of the child, and in particular: Does a child have a right to have an opportunity to have a father and a mother? It is a question related to same-sex marriage reform, and a question which those concerned with human rights need to ponder.

How then ought we proceed? If we conclude that traditional marriage legislation wrongly excludes same-sex relationships, and that this exclusion needs to change, then I would like to suggest a lateral solution is to start a conversation about revoking marriage legislation entirely. This means that individuals could interpret marriage the way they wanted to, which would be arguably appropriate in a pluralist society, and also consistent with the modern doctrine of separation of religion and state. Conservatives will probably counter the above suggestion by positing that marriage is an important legal institution for the protection of the vulnerable, and in particular women and children. This may be true in principle, although an obvious response is it is not all that clear that marriage as a legal institution now really works effectively in protecting the vulnerable, given the extent of domestic violence and the abuse of children around the world. Indeed marriage as a legal institution can serve as a cover for violence against women and children.

The issue of protection of the vulnerable therefore may need to be

addressed more deliberately than merely having marriage legislation, of whatever shape or form. It is arguable we need more directed education for nonviolence and respect, and we also need to have active structures to support those who seek to establish families, on whatever basis that may be, as well as intervention processes where the vulnerable are at risk. It is arguable there is a need for a comprehensive and deliberate commitment to a culture of peace and nonviolence.

We live in challenging times, of rising expectations and challenges to norms. I think we need to tread carefully, but we also need to be thinking creatively, and to start thinking of creative changes.

Dr James Page

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The AAPAE President, **Hugh Breakey**, has also written on this topic.

http:// hugh-

breakey.blogspot.com.au/2017/0 9/same-sex-marriage-andmarriage-equality.html

For an update on 'The Ethics of Yoga' (Australian Ethics, Summer 2016) visit: https://
theluminescent.blogspot.com/2017/11/aculture-of-silence-satyanandayoga.html

WHY CONFUCIANISM?

ver the past few years a number of journal articles have started to explore ways in which Confucianism might figure in business ethics. Why is this? Is there some particular appeal that Confucianism might have in business? Or is it merely that scholars are constantly seeking new opportunities and excuses for publication? Or are there other factors?

Some other factors are obvious. Confucianism has a long historical association with east Asian countries, China especially, and China's business world has rapidly emerged as a key part of the world economy, even a dominant part. Some writers have argued that the success of east Asian businesses can sometimes be explained by their Confucian culture and heritage. This has been debated, but quite apart from direct effects that Confucianism may have on business, the increased world prominence of Chinese business makes more salient the elements of traditional Chinese culture.

Apart from that, however, scholars have noticed some kinship between classical Confucian teaching and Western traditions like Aristotelian virtue ethics that have quite independently become the focus of more and more attention. Since early articles like Anscombe's "Modern Moral Philosophy" and Stocker's "The Schizophrenia of Modern Ethical Theories", there has been a move from focussing on the ethical evalua-

tion of people's separate actions toward greater consideration of character and extended courses of action. That move is very consistent with Confucian teaching, which emphasises the junzi, the person of exemplary character, and influence that it is possible to have by example.

Confucianism has been criticised generally and in business more specifically for its authoritarian and elitist elements, including deference expected within the "five relationships": between ruler and minister, between father and son, between husband and wife, between elder and younger brothers, and between one friend and another. These ideas are sometimes attributed to "Confucians" generally, but they have actually been the subject of some controversy amongst Confucian authors. It seems to have been later writers who developed aspects of Confucian doctrine to create "a ready tool for autocracy to maintain social order" (Chai and Chai 1973: 105). The authoritarian parts of the tradition have certainly been very real, and Ip forcefully articulates its negative implications for business firms and business ethics, where it can manifest itself in authoritarian paternalism, with "a culture of sheepish compliance" (Ip 2009: 469). In that form, it can not only reflect diminished regard for employees' interests, but also can inhibit regard for general ethical norms and goals, and discourage employee initiative and creativity.

Chris Provis

Nevertheless, the historical tradition also has shown some contrary features, and Confucianism has sometimes provided a basis for political and social dissent (see e.g. de Bary 1991). In these respects, Confucianism seems no different from other religious traditions that have sometimes been appropriated for the benefit of dominant political elites but have also sometimes been turned around as the basis for opposition to those elites.

CONFUCIUS

551 BCE—479 BCE
Philosopher,
Political Figure,
and Teacher

Confucianism can most especially offer a basis for dissent from authority through the emphasis its original teaching has on ideas like ren, or humane-ness, and through its focus on the way that individuals' respect one another's humanity and dignity through the everyday actions of ordinary life. It is this aspect of Confucian teaching that can also be a basis for its interest in business ethics. It can draw attention to the fact that as we work and act in business organisations our activities are not set apart from other parts of life. There, as elsewhere, we are constantly involved with other people in ways that build on shared expectations and convey meaning within our cultural world. How we do so, has an important ethical dimension.

WHY CONFUCIANISM? (CONT.)

(Continued from page 6)

For Confucians, the central idea of social behaviour is the idea of li, reasonably translated as "ritual", and some parts of the classical Confucian writings can seem quaint or arcane as they refer to specific habits of dress or behaviour that reflect social rituals of the time. But in his account of Confucianism, Herbert Fingarette (1972) pointed out the extent to which customs and rituals of our own social world would seem equally quaint to others, even though we barely notice them. The title of Fingarette's book, Confucius: The Secular as Sacred, suggests the central point: for classical Confucians, one did not need to go to a priest or a temple for contact with transcendental experience. Transcendental experience is present for us all in our social life: when we share experience with others, that in itself can be a form of experience that goes beyond the mundane and commonplace. Anytime we make contact with other people, we have the opportunity to enter sacred space.

Its focus on the everyday world is an especially notable facet of Confucianism. It does not deny possibilities for transcendental experience elsewhere: it simply remains silent about the aspects of existence that are the central part of many religions. Instead, it refines and concentrates its account of ordinary social life. It recognises the rich possibilities that it contains. It also combines this with a

salutary wisdom about the realities of everyday life: the fact that we tend to have special affection for our kin, and often feel special obligations to them, the fact that much of our moral education occurs within our families, and that the examples set by others are an important factor in our moral education and our continuing ethical behaviour. It takes a diachronic rather than a synchronic approach to ethics, reflected by its general interest in the development of people's character and judgment.

Overall, then, there are several elements of Confucianism that lead naturally to interest from writers on business ethics.

Its focus on everyday social life is seen also in the prominence it gives to the idea of harmony. Present in classical Confucianism, with examples taken from music and from cuisine as well as from social life, the idea of harmony gained even greater emphasis in the Neo-Confucian revival from the eleventh century onwards. Just as in the emphasis on character, the prominence of harmony can also be seen in Aristotelian ethics, in Aristotle's Doctrine of the Mean.

Overall, then, there are several elements of Confucianism that lead naturally to interest from writers on business ethics. Everyday social life in modern organisations is often considered only in

its instrumental aspects, and not as an opportunity for mutual encounter. The realities of moral development and moral psychology have also been more and more at issue as we seek explanations for notable moral failures in business. And the idea of harmony is a key one in discussions of sustainability and the need to maintain effectively functioning ecosystems in both the social and the natural world. Since the rise of Western neoliberalism in the 1970s and 80s, all these have needed better accounts than neoliberalism can offer. It may be that Confucian accounts can help to fill the neoliberal vacuum, with all the more weight from the increasing profile of Chinese and other east Asian business, and in harmony with developing Western scholarship in virtue ethics.

For a **list of references**, please contact the author direct.

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RISING PROSPERITY, INCREASING INEQUALITY? AN ETHICAL PROBLEM

Alan Tapper

uch has been written recently about rising economic inequality. In some places inequality has risen while incomes have been flat. In other places, incomes have risen with little or no increase in inequality. In others still, both incomes and inequality have been rising. There is of course no contradiction in this last scenario. Everyone's income might rise while the gap between top and bottom increases.

My subject here is not the trends, though I have written on the trends for Australia (see Australian Ethics, 2015). Rather, it is the ethical problem of weighing up two different kinds of value: the value of prosperity and the value of equality. Most of us attach some importance to both equality and prosperity. But the problem is how to weigh up their relative value.

The usual response to this problem is to treat it as merely "intuitive" or "subjective". All we can do is assign a relative value to each, according to our personal opinion of the matter, so it is commonly said. Some will care more about equality, some more about prosperity, even when all would wish for rising incomes and decreasing inequality.

But perhaps there is a way of resolving this seemingly intractable problem. A possible solution is credited to the economist Amart-ya Sen, and is known as "the Sen welfare index". Actually it is not easy to find any clear source for Sen's contribution. There is (as far as I can see) no definitive paper in which it is outlined and defended. But nevertheless, we can happily call it Sen's achievement.

The idea is simple. Incomes can be measured in some standard way. Usually "equivalent household disposable income" is taken as the best measure. That is what is used in OECD publications. "Equivalent" here means taking account of household size. Roughly, a household of two adults and two children require twice the income of a single individual to be deemed to have the same standard of living.

There is also a standard way of measuring economic inequality, known as the Gini index or Gini coefficient. It is a very neat device for calculating the position of a given income distribution in relation to perfect equality where each household has exactly the same income. Perfect equality means a Gini coefficient of zero, perfect inequality means a coefficient of one. Gini scores for incomes are usually between 0.300 (low inequality) and 0.400 (high inequality). (For more, see https:// en.wikipedia.org/wiki/Gini_coefficient.)

Here is Sen's solution to our values problem. Take the average income figure and multiply it by one minus the Gini coefficient. The result is the Sen welfare index. So, if average equivalent household incomes are \$50,000 per annum, and the Gini is 0.300, then the Sen welfare index is (50,000 * (1 minus 0.300)), which is 35,000. This is a rough-and-ready score for Australia today. (See http://www.abs.gov.au/ausstats/abs@.nsf/mf/6523.0)

How does this help? It can be used in two ways: across countries, and across time in any one country. High-income high-inequality countries can be compared with low-income low-inequality countries. A number of countries can be ranked using the index. Likewise, trends can be tracked within one country, to see whether things are improving or declining in relation to the two values that we wish to evaluate.

Mathematically, then, the index can be applied. But does it really do the job? That is the ethical question, and it is a hard question. I find it appealing because it replaces fuzzy and competing intuitions with something rather more objective-seeming.

And it produces results that accord with our intuitions. If inequality is rising while average incomes are flat or falling we con-

Most of us attach some importance to both equality and prosperity.

But the problem is how to weigh up their relative value.

RISING PROSPERITY, INCREASING INEQUALITY? AN ETHICAL PROBLEM (CONT.)

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sider that retrograde. If inequality is falling while average incomes are flat or rising, we consider that a good thing. The first scenario results in a negative Sen welfare index score, the second results in a positive score.

The more interesting point is that the index can be used to rank cases where inequality and average incomes are both trending up or both trending down. We might have a large increase in average incomes and a small increase in inequality, in which case the Sen welfare index will show that as a net gain. Or we might have a small increase in average incomes and a large increase in inequality, which will be a net loss. This is where the index is doing some valuable

work. It will show us the difference between these two cases. And it will do the job better than relying on sheer intuition. That's why I think it should be better known than it is.

The Sen welfare index can be used for wealth distributions as well as for income distributions. Typically, ference in Melbourne, hosted by by a Gini score of 0.600 (Australia is a case in point), while for high wealth inequality the Gini rises to 0.750 or 0.800 (the US, for example). The Sen welfare index for wealth can be calculated using those Gini scores.

Wealth inequality is typically twice that of income inequality. The main reason for this is that wealth is more highly correlated with age than is income. But that is a different story.

Dr Alan Tapper

Senior Research Fellow John Curtin Institute of Public Pol-Curtin University, WA

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The President's Report (cont.)

the School of Global, Urban and Social Studies at RMIT. The theme is an intriguing one for our modern world:

'Ethics in a Crowded World'.

Make sure to mark your diaries now, as the conference will be taking place in September, rather than our usual mid-year spot.

I look forward to seeing you all there!

Regards, Hugh

GETTING THE HISTORY RIGHT?

Much has changed in applied ethics in Australia over the last few years. The AAPAE has changed, so have universities and professions; some of the issues have changed.

The most recent issue of REIO Research in Ethical Issues in Organizations v18 includes a "Short History of Applied Ethics in Australia", compiled by Howard Harris. There is a list of AAPAE conferences and Presidents, and some other items about applied ethics in Australia.

Please have a look and see what was missed out. The author of the short history, and the editors of REIO, welcome additions and corrections. The intention is to include a "History Letters" section in a later issue of REIO which would publish short one- or two-paragraph contributions which would allow a "You did not include...." or "I was at the ... event and here is my recollection" format. It is one person's view, and others may think that important aspects have been omitted. There may also be factual errors. Please help to get it right.

A pre-publication version of the paper is available on ResearchGate at:

https://www.researchgate.net/profile/Howard Harris2

and comments can be sent to Howard Harris at: howard.harris@unisa.edu.au

REIO: THE BENEFITS OF THE AAPAE JOURNAL

EIO gets better year after year. Citations are up, downloads and readings are up, and over 50 papers from AAPAE conferences have been published in *Research in Ethical Issues in Organizations*. REIO is the official journal of the AAPAE, and is listed in the ABDC journal list and in the ERA journal list.

REIO was re-launched as the AAPAE journal in 2013, after a gap of five years. Citation measures are often based on activity in the last five years and with the gap from 2007 to 2013 the citation ratings for REIO were low. They are increasing. What we do know is that people read REIO, and that they are reading it more often.

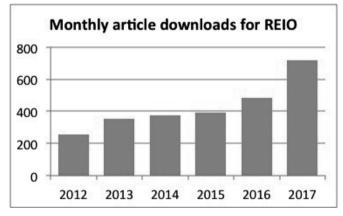
One way to increase readership, and hence citation and ranking is to tell people about REIO, to let your colleagues know that it is a quality journal in the applied and professional ethics field with Australian editors, helpful reviewers and prompt turnaround. The issue with the papers from the June 2016 AAPAE conference in Adelaide was available online in May 2017, 11 months later.

People often find papers by searching on the internet. REIO is indexed in Scopus, with links to Google Scholar, ORCHID and Book Citation Index. You can help things along by listing your publications as frequently as possible, using sites such as ResearchGate.

REIO supports open access. Authors can put links on their websites, can post the paper on the website subject to certain reasonable conditions, and can post the link and DOI. REIO supports ROMeO green and has an open access option for funded research that requires open access publishing.

Have you published a book. REIO publishes book reviews. Contact the book review editor, Debra Comer, debra.r.comer@hofstra.edu if you would like your book reviewed.

The chart below shows mean monthly downloads for REIO, Research in Ethical Issues in Organizations. In the graph above, the figure for 2017 is to end Oc-



tober.

REIO still needs more papers submitted, more people willing to act as referees to maintain the high quality that brings repeat readership, downloads, and citations, and more AAPAE members promoting REIO as a publication alternative. With ABDC, ERA, and international recognition, REIO is a desirable publication outlet in applied ethics. If you are interested in refereeing for REIO, please send an email, noting your areas of expertise, to the series editors.

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FOR THE NEXT EDITION OF AUSTRALIAN ETHICS

The tentative closing date for submission for the **Winter 2018** edition of *Australian Ethics* is **1 May 2018** — All articles, news items, upcoming events, book reviews, interest pieces, etc. are welcome. Please email the editor at: charmayne@enya-lea.com.

ARTIFICIAL INTELLIGENCE:

World domination or just another tool to live a good life?

Charmayne Highfield

he introduction of desktop computers was to pave the way for a 3-day work week, but to-day we find ourselves working much longer and far harder in our 24/7 economies – economies that never sleep. Society is addicted to social media and interconnectivity is a virus consuming our beautiful minds – altering what it means to be human[e].

Already, intelligent systems are undertaking many of the mundane tasks that only humans could previously do. While Professional Accountants were early adopters of desk-top computers to deliver greater value to their clients, artificial intelligence (AI) presents new opportunities to reimagine, reformulate, and reinvent the way Professional Accountants 'value-add'.

Will AI mean job losses?, absolutely, but it depends upon how you define an accountant – process driven, number cruncher or valued business partner, and it is the 'value add' component where AI will create new jobs and working opportunities for the Professional Accountant of the future.

Professional Accountants take pride in delivering personalised service and providing the best possible advice, but where does ethics and giving back to the community come in? Sure, an algorithm can be written for profit at all costs, but what about writing an algorithm for 'helping others' (no, not just random acts of kindness now and then, but assisting those in need with respect and sincerity)?

Moreover, algorithms originally designed (by humans) to achieve optimum efficiencies may also have a significant downside and the threats are difficult to predict.

To maximise value, AI still needs to be combined with human intelligence. This is because the algorithms we currently use struggle with uncertainty. To make a fully informed judgment call requires understanding of the context and the nuances of the situation. AI is unable, as yet, to independently determine where these grey areas lie.

"Implications for peace and survival in the nuclear age – it is obvious that the grandest and most important moral issue is that of the world's survival".

Hon. Justice Michael Kirby
in Legal and Ethical Issues in Artificial Intelligence
(Nov 1987, pp4-7)

As Professional Accountants how do we ensure these intelligent systems always work 'in the public interest', and how long will it take for these systems to master metacognition? Will AI ever be able to reflect on and direct its own thinking – be truly autonomous and always act in the public interest? AI may never reach a point of sophistication where it will prevent all possible negative outcomes, but there is no turning back.

Al is already an integral part of how we live our lives and will live our lives in the future, but this does not change the importance of being ethical.

Justice Michael Kirby's concern about AI (noted above) from 1987 remains a grave concern, perhaps even more so today, than it was 30 years ago.

We should not forget that navigating the ethics of AI comes back to a singularity as relevant today as it was for Plato, Confucius, Aristotle, and other great ethical philosophers: ethics is about human behaviour and unethical behaviour does not originate from AI, at least not yet.

Dr Charmayne Highfield

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Artificial Intelligence began as a philosophical conundrum in ancient times, developed into a science fiction forecast (and warning) in the Modern Era, and is a practical reality today - **Bernard Marr** (Sep 2017), www.forbes.com/sites/bernardmarr/2017/09/22/12-ai-quotes-everyone-should-read/#339b6b5358a9

Ethics in a crowded world!

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AAPAE Charter

The broad purpose of the AAPAE is to encourage awareness of, and foster discussion of issues in, professional and applied ethics. It provides a meeting point for practitioners from various fields and academics with specialist expertise and welcomes everyone who wants or needs to think and talk about applied or professional ethics.

The AAPAE fosters and publishes research in professional and applied ethics, as well as attempting to create connections with special interest groups.

However, the AAPAE does not endorse any particular viewpoint, but rather it aims to promote a climate in which different and differing views, concerns, and approaches can be expressed and discussed.

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