

NACUBO

National Association of College and University Business Officers

Code of Ethics

Institutions of higher education are entrusted by society with great resources and commensurately great responsibilities for creation, dissemination, and preservation of knowledge. College and university business officers play a key role in assuring that high standards of ethical practice attend to the custody and use of these resources. The business officer's personal and professional conduct reflects on his or her institution, the collective profession, and the higher education enterprise at large. To guide business officers in setting and practicing high standards of ethical conduct, the National Association of College and University Business Officers has devised the following code of ethics. NACUBO embraces the values expressed in this code and advocates their observance by its members.

The business officer's conduct should be characterized by integrity and dignity, and he or she should expect and encourage such conduct by others.

The business officer should adopt and be faithful to personal values that:

- accord respect to self and others; preserve honesty in actions and utterances;**
- give fair and just treatment to all;**
- accept intellectual and moral responsibility;**
- aspire to achieve quality;**
- refuse conflict, or the appearance of conflict, between personal and institutional interests; and**
- engender forthright expression of one's own views and tolerance for the views of others.**

The business officer should act with competence and should strive to advance competence, both in self and in others.

The business officer should understand and support his or her institution's objectives and policies, should be capable of interpreting them within and beyond the institution, and should contribute constructively to their ongoing evaluation and reformulation.

The business officer should communicate to institutional colleagues the content of this code of ethics and should strive to ensure that the standards of professional conduct contained therein are met.

In discharging his or her duties in accordance with this Code of Ethics, the business officer should enjoy the following rights:

- the right to work in a professional and supportive environment;**
- the right to have a clear, written statement of the conditions of his or her employment, procedures for professional review, and a job description outlining duties and responsibilities;**
- within the scope of his or her authority and policy, the right to exercise judgment and perform duties without disruption or harassment; and**
- freedom of conscience and the right to refuse to engage in actions that violate the ethical principles contained in this code or provisions of law.**

*Adopted by ABA Financial Services Managers
California State University, Sacramento
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