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Business Governance and Functional Department Participation Plan

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Abstract:
Globalization is making the world flatter every day. Businesses and organizations are stretching far and wide across the borders as well as venturing into new markets that they previously were not. Businesses and organizations are also getting more multi-cultural and including a diverse group of people in their structures. With the increase in international business and governance comes the need for organizational leaders to have a well structured governance plan that will assist them in defining plans and improving their processes so that mistakes and examples of organizational malaise and collapse as seen from other businesses will not happen to current and future organizations. This paper is divided into two parts, the first part will address the components of a business governance plan and all the necessary instruments that can assist an organization in achieving it's goals such as the moral underpinnings, political implications, impediments to a successful governance plan, and solutions on how those plans can be implemented by an organizations leadership or the board of directors. The second part of the paper discusses the functional departments that should participate in a governance plan including their roles, significance and political ramifications.

Keywords: *Businesses and organizations, Business governance, FDP, Globalization*

1. Components of a Business Governance Plan

An organization's board of directors is responsible for creating a governance plan in which they set out a concrete agenda on how to carry forward the established goals of their organization keeping in mind stake holder interest. A solid business governance plan addresses the goals and direction of an organization and how leadership can have a desired outcome based on proper strategy, oversight and implementation. The board members or those in leadership are responsible for designing a plan to fit the culture of the organization in which they must keep in mind the interest of their stakeholders, the applicability, practicality, both the ethical, moral and legal implications or obligations and the desired outcome of the governance plan (Frohlich, Karp, Smith and Sujansky, 2007). In aligning with an organizations' goals, mission and vision, board members must keeping in mind the stake holders interests as well as impediments or successes that will arise from creating governance plans.

When designing a governance plan, organizational leaders must ensure that the plan they are getting ready to put in place will align with both their current and future organizational goals and how feasible it will be for those plans to be implemented given the current situation in the organization. In determining the practicality, leaders should keep in mind if the desired governance plan will be suited to their current framework. For example, leaders will need to keep in mind whether their employees or other stake holders accept or reject the plans and how will it affect the leadership and stakeholder relationship as well as increase or decrease the value of the organization. The legal implications of a successful governance plan ensures that an organization is current on all established regulations such as privacy laws, well established implementation process, keeping in mind liability concerns and standards (Frohlich, Karp, Smith and Sujansky, 2007).

2. Moral underpinnings

A person's level within an organization often determines the way in which they make decisions. Forte (2004) stated that organizational or corporate ethics is very critical if an organization is to succeed. The type of decisions an organization's board makes can have both a positive and negative impact on an organization's overall goals (Hartman, 1997). The practice of good ethics can stare an organization's current culture into the right direction so that board can make informed decisions on how best to achieve the desired results of their governance plan. Moral underpinnings such as share of market loss, capital, and stakeholders can have a negative effect on an organization through unintended risks stated (Arnott, 2004).

3. Political implications

A business governance plan designed by a board should be cognizant of the political implications of their actions if the plan includes any unethical underpinnings. Organizations working in other countries must respect the culture, norms and business laws that govern how organizations and companies set up and run businesses in those countries. Lack of respect for the business laws and regulations can make relationships between a business and their host countries go bad. Understanding of a country's culture and norms eases political tensions between the host culture and an organization. Not implementing good governance plans can have a bad effect on businesses or organizations as they can be sued by their stakeholders for unethical or illegal practices.

4. Qualities that promote organizational integrity

Keeping in mind stakeholder interest is very important when designing a governance plan. Organizational leaders should have good personal ethics Organizations can respond to ethical challenges by putting together a board of directors or other organizational leaders who are interested in challenging the ethical malaise in their organization. Raiborn and Payne (1996), suggested that implementing a Total Quality Management or TQM can assist an organization in maximizing its profit and enhance its overall performance. The techniques of a Total Quality based Management includes techniques that can assist an organization's stake holders to practice increased moral behavior therefore, creating more better personal ethics. Besides organizational commitment from those in leadership to promote integrity, trust is also very important. Employers must instill the value of trust in their employees so as to promote a culture or environment in which sharing of ideas can be easily passed on as suggestions to those in leadership. Employee's always want to have the confidence that their imputes or observations about the current conditions in the organization can be welcomed by those in leadership without them being penalized through various actions such as suspension, demotion and scorn.

5. Issues resulting from a lack of organizational integrity

Lack of organizational integrity can cause a great deal of malaise between leaders and their stakeholders. When board of directors or an organizations leadership do not have moral, ethical or personal integrity or lack the ability to promote good ethics in their organization, the governance plan will not materialize. Organizations with bad reputation or public image will have issues with organizational integrity. Other issues that can result from a lack of organizational integrity are scandalous behaviors of board members or leaders, false advertising of products and services, misrepresentation of organizational goals, taking advantage of host community or other stakeholders and not following the designed code of ethics. Organizational leaders can learn from the failures of other national and international organizations and businesses and they can follow regulations that direct their actions.

For example, in recent years, scandals have riddled many high profiled organizations such as WorldCom, Enron and so on where the leaders at the top tier of those organizations made several unethical decisions regarding employee stocks. Employees in those companies lost their life savings while corporate executives cashed in on millions. An oversight or a committee to oversee the ethical and moral implications of employee's or leaders position in an organization should be included in the governance plan so that those employee's who go against the moral or ethical values of the organization are punished either through a warning, suspension, demotion or revocation of their contracts.

6. Applying Established Practices

Putting together a good board of directors with individuals who have similar goals or ideas for the vision of an organization can assist in challenging some of the moral and ethical malaise or issues within their organizations. Applying other established practices such as following the Sabanes-Oxley Act, respecting the different oversight committees within the board leadership that deals with issues such as fraud, governance, compensation and employee / employer relations will assist an organization in following all established practices (Dunham – Weidner, 2009). Organizations can incorporate a value based ethics that can assist in retention, employee loyalty, and good relationships within the community By doing so, organizations can increase sales, overall performance and effectiveness (Dunham – Weidner, 2009). In order to make an ethics program a success in an organization, there must be a commitment from those who run things for example, the board, or organizational executives or managers need to show that they are interested in incorporating such values.

Other established practices organizations can include in their governance plan can be to practice moral and social responsibility, include stake holders in every development and planning phase, and increase the level of their socially responsible activities. Haigh and Hazelton (2004) posited that Stakeholder investments in an organization will be low if the organization does not improve on its social responsibility. By investing in social concerns that will benefit their communities, organizations can be more socially responsible when the issues and causes that affect their communities the most are paid closer attention such as "social justice, economic development peace or a healthy environment" (p. 59). This improvement of socially responsible practices can be mutually beneficial for both organizations as well as their stakeholders.

7. Factors that impede successful implementation

Another impediment to successful business governance is lack of time or the inability for organizational leaders to create the time in their schedules to implement such programs. Other factors that can impede the successful implementation of a governance plan includes high rate of employee attrition, lack of will or commitment from organizational leaders, low profit or sales, inability to promote a strong image in the community, lack of teamwork or participation and improper implementation of the governance plan (Austin, 2009). An organization where one or more members of the board or leadership is not in tune with the way the organization is being or when in conflict among other members or leaders will impede the successful implementation of a governance plan.

8. Solutions to those impediments

For any governance program to work there has to be commitment from leadership. Such commitments include making an ethic program part of the annual training, having a code of conducts or bylaws that will govern the board of directors or other leaders within the organization. Those leaders must also enlist the support of their employees in following these set rules so that they can be properly implemented (Dunham – Weidner, 2009). Many organizations especially those working on social issues or concerns use their organizational goals and missions to foster good ethics especially if those issues relate to advocacy within a specific community or towards a particular cause. Publically traded companies can establish the Sabanes-Oxley Act while other public and private funding receiving funding from other stake holders can write annual reports stating what the funding has been used for and how they plan to continue to serve the needs of their stakeholders (Guay, Doh, and Sinclair 2004). To avoid any impediments to the successful implementation of a governance plan, organizations will need to enlist the trust of each board member as well as have training for those in leadership and all employees. Overall, board members must be committed and include ethics programs in their board governance plan also as part of their annual planning and training in order to promote a morally, socially responsible image of their organization's future goals to their stakeholders.

9. Need for Strong Board of Directors

As businesses and organizations are leaning towards a flatter world, so must their practices and governance structure. The need for organizations to designate a strong board of directors or those in leadership to implement a solid governance structure is very critical to the growth and expansion of organizational goals. In recent times, many companies and organizations have witnessed a collapse in structure, value and stakeholder investments. Many other organizations have also seen increased employee attrition, legal and political malaises as well as organizational leaders who do not have good personal ethics so as to increase both the moral and socially responsibly aspects of their organizations.

In putting together a business governance plan, several variables were considered such as who is responsible in an organization for creating and implement such plans, how feasible those plans were, some impediments some organizations can face when attempting to implement a governance plan as well as solutions that could enhance an organization's goals in achieving success of creating and or implementing the plan. Overall, for a governance plan to succeed there has to be a strong commitment and good sense of initiative from those at the very top of an organization. Without this commitment, other people in leadership as well as employees will not welcome the idea. To achieve organizations' overall goals and success, stake holder's interests have to be given a high consideration so that the organization can continue to be a value based one with a good code of ethics.

10. Functional Department Participation Plan

Departments that should participate in a governance plan and their roles in the governance plan, significance of their roles to the plan and the political ramifications in including each of the following departments in the plan. A functional department plan allows an organization to develop an organizational structure of the responsibilities of certain departments that should be included in the governance plan or such departments that are responsible for observing certain rules and regulations in ensuring that an organization clearly defines the roles significance and the political ramifications that are inherent with each functional department of a governance plan.

11. Human Resources Department

The human resources department of an organization is responsible for hiring, appraisal, rewards, employee compensation, performance and ensuring clearly written job descriptions. Overall the role of the human resources department is to provide orientation, staff development, compensation and benefits, human resources planning, performance analysis and staff retention programs, oversee administration (Beatty, Ewing, Tharp, 2003). The role of the human resources department is to foster a culture of value and respect where employees feel secure in performing their job. With this security come policies and codes of conducts barring unacceptable behaviors on the job (Weaver, 2001). The issue of sexual harassment has been prevalent in many organizations and the role of the human resources department is to curb or stop this unacceptable behavior as well as providing an avenue where people who have been harassed van report such violations. The department can work with the legal department in terms of compliance with an ethics program as well as other regulations. Besides creating local policies, the human resources department can be a strategic partner is assisting an organization expanding its business oversees and for ensuring that the organization is in compliance with the rules, regulations, norms and customs of the country where they are expanding to (Anfuso, 1995). The human resources department ensures good organizational structure where employees are given an avenue to report violations, threats to their job and sexual harassment either through a mediator like an ombudsman or through the legal department of the organization or an outside counsel. This department is the bridge between the organization and employees (Kennedy, 2004).

11.1 Significance

An ombudsman is responsible as a buffer between two people or individuals in an organization seeking to report a concern, violation or conflict and wishing to settle it before it gets out of hand. An ombudsman meets individual or privately with the involved parties to try to solve the conflict or situation between them. Depending on the size and budget of the organization, an ombudsman can be part of the human resource or legal department or can be a separate entity tasked with handling issues before they are referred to other departments within the organization. The significance of the human resources department in a governance plan is responsibility for monitoring, implementing, evaluating and mediating administrative, employee policies and other violations. Having a point or contact person like an ombudsman can be implemented in an organizations code of ethics or policies for employee code of conducts and behavior. To avoid liability, shareholder and stakeholder investments or respect, clearly stated or properly written policies and procedures should be pasted on notice boards, signed and included with every employee’s contract (Palatte, 1997). The human resources department can implement several actions in place in order to reduce sexual harassment and other violations in the workplace. Such actions can include periodic training for all employees on the subject matter and the consequences for violating such policies. Strict rules and regulations should be implemented so that those that violate policies will be punished either through demotions, losing their jobs, sued, or fined depending on the severity or duration of the harassment (Alapo, 2009).

11.2 Political ramifications

The human resources department can work closely with the legal department or corporate counsel to follow guidelines, policies and regulations both at an employee and at an organizational level. Adoption and following an effective compliance program to ensure employee rights and safety (Gandossy and Sonnefield, 2004). The human resources department is responsible for ensuring that all employees understand the employee codes of behavior, conducts and policies. This department must provide clearly written policies that employees needs to read before signing their contracts as well as these policies posted in a public space where employees can have easy access to them such as in the hallways, by the elevators, in the cafeteria and even in the bathrooms. Organizations can be held liable for violations of policies towards their stakeholders when there are no policies or codes of behaviors implemented there usually are hefty penalties for improperly implementing policies in the workplace. The human resources department is also responsible for ensuring that they follow guidelines and regulations set forth by the Equal Employment Opportunity Commission (EEOC) to deter such as discrimination on the basis of gender, physical impairment and age and making sure that they are current with revisions and updates to employment laws that they can pass on to their employees (Beatty, Ewing, Tharp, 2003).

12. Legal Department

The legal department in an organization is responsible for policies and procedures implementation such as the department of justice policy that deters prosecutors from indicting a corporation whose employee is accused of wrong doing if that organization has a program in place deterring wrongdoing to the government (N.A, 1996). The legal department can work closely with the human resources department in implementing and updating its ethics programs, policies and regulations. This department is the face of the organization in settling cases and suits and for representing the overall organization’s interests in terms of policy and regulations implementation. The role of the legal department varies as it depends on the budget and size of an organization (N.A, 1996). Most small organizations have people in the human resources departments as counsels or attorney so a separate legal department is not needed. But for large organizations, a legal department working very close

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with the human resources department and the board is very important as the legal department is responsible for settling any violations, law suits and for compliance issues (Thomas, Schermerhorn and Dienhart, 2004).

12.1 Significance

The overall significance of the legal department in a governance plan is to work closely with all the functional departments such as the board of directors, the human resources, the marketing and advertising and the finance departments. Transparency in organizational goals is very important therefore, the significance of the legal department of an organization in a governance plan is to ensure that all procedures, rules and regulations are current and being followed properly to avoid liabilities suits and fines (N.A, 1996). The legal department also plays a significant role in the marketing and advertising department as the legal department will be liable for the contents of advertisement and marketing strategies by the organization. The legal department can assist all functional departments in implementing and updating policies and regulations such as the Sarbanes-Oxley Act, the EEOC policies on employment discrimination, getting permits and representing employees and executives of an organization (Sox-online, n.d).

12.2 Political ramifications

The political ramifications inherent for an organization's legal department in a governance plan is that if not properly implemented or followed, the organization can be sued or be in violations of regulations, policies and laws. The legal department has to also be in close contact with the other functional departments and to oversee that all the departments are in accordance with local, state and federal regulations. Overall, the legal department has more responsibilities in linking closely with all the functional departments.

13. Finance Department

The role of the finance department of an organization is to convey information about an organization's financial resources, commitments and the use of organizational resources overtime through audits, financial statements, balance sheets and so on to depict an organizations how much an organization is spending and or bringing in (Gandossy and Sonnefield, 2004).

The finance department's main role is in preparing audits, financial reporting, and transparency, accuracy in reporting, verification of data and accountability in providing financial information to both shareholders and stakeholders. The role of the finance department in a governance plan ensures accuracy in financial reporting so as to prevent money laundering, altering figures and embezzlement of company or organizational funds by executives. The finance department can also assist in the governance plan by making sure that financial reports are verified and made public for publicly traded companies or the annual or periodic report is sent to the donors for nonprofit's. Including the finance department in a governance plan assists both stake holders and share holders to have an idea of their investments and where their stocks and money is going.

13.1 Significance

The significance of the finance department in a governance plan includes having a strategic plan for fiscal responsibility and legal compliance with set standards and regulations which can assist an organization in avoiding any mismanagement or financial loss and to improve fiscal responsibility (Duham-Weidner, 2009). If the company is a publicly traded one, the finance department can ensure that financial information is made public as soon as all data and numbers have been verified so that the stakeholders are kept abreast of their investments and stocks (Gandossy and Sonnefiled, 2004). For Non – profits or private organizations, the role of the finance department is in its annual or periodic audits, financial or year-end reports which are usually sent to donors or funders as a means or measure to verify and clarify what the funds that were given have been appropriated exactly to where they were supposed to be used for.

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The significance of the finance department is also to ensure that the Sarbanes-Oxley Act is being properly followed and implemented in the organizations governance plan or overall finance structure. This act provides the tools necessary for publically traded companies to ensure that those at the leadership or decision making levels within the organization are commitments to ethical issues and concerns in their organizations. With this act, organizations can create different committees on their board or for those in leadership positions to oversee certain aspect of organizational issues and how best to ensure that those issues are rectified or controlled (Dunham-Weidner, 2009). This act also creates standards for accountability in organizations by asking publicly traded companies to have an internal control of their finances and to make sure that company financial data and records are accurate. The act has specific financial reporting guidelines and regulations that organizations must follow during a financial audit (Sox-online, n.d). The significance of the finance department in a governance plan allows for third party verification of data and financial records and investments which can curb questionable purchases, mis-use or mis-management of organizational funds (Gandossy and Sonnefiled, 2004).

13.2 Political ramifications

Some political ramifications inherent in including the finance department in the governance plan, is that organizations whose finance departments fail to adhere to the requirements of the Sarbanes - Oxley Act can be held liable and responsible for accounting and financial reporting frauds and scandals. Corporations can be fined or sanctioned and executives can be convicted for not properly following or implementing the Sarbanes – Oxley Act (Sox-online, n.d). To avoid criminal liability, the finance department of an organization must ensure that local, state federal and international laws if applicable are followed and implemented properly in their governance plans (Gandossy and Sonnefield, 2004). Compliance program and government review of public wrong doing by organization's operations. Including the finance department in a governance place will ensure following the Sarbanes –Oxley Act for publically traded companies while non – profits can lose stakeholder trust and funding or can together be sued or shut down for not following the proper guidelines for annual or periodic audits, financial or statement reporting (Sox-online, n.d).

14. Marketing and advertising

The role of the marketing and advertising department in a governance plan is to promote a good image about an organization's products and services to its stakeholders. An organization's marketing department ensures and promotes good image of an organization, its services and or products to stake holders. Deception in marketing and advertising can cost an organization to lose its stakeholders as well as be liable to legal penalties if advertised or marketed products or services are different or cause arm or injuries to stakeholders (Attas, 1999).

14.1 Significance

The significance of an organization's marketing and advertising department in a governance plan according to Hartman (1997) is that businesses and companies that subscribe to and practice good codes of ethics in their advertising and marketing can avoid some of the ethical issues and challenges such as false advertising, bribery and lawsuits if they implement a marketing and advertising strategy that fosters a good code of ethics. In advertising, organizations need to be ethical and advertise approved contents and materials to the appropriate markets (Jacobs, 2004). A value based ethics can assist organizations to improve their public image, marketing, advertising, distribution, loyalty of their customers and employees, foster good relationship between employee, employer and clients, assist in overall attrition of staff, help increase sales and value to the organization (Dunham-Weidner, 2009).

14.2 Political ramifications

The political ramifications inherent in a marketing and advertising department are that this department is responsible for all the contents regarding the image and services provided by an organization to the public. The marketing and advertising department can cause the stakeholders to have problems with

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the organization due to false advertising. The human resources and legal departments needs to work closely together with the advertising and marketing department to ensure appropriate contents in marketing and advertising and in promoting a good image for the organization.

15. Board of Directors

An organizations' board of directors are individuals usually elected by share or stakeholders to an organization's leadership to head it for a few years usually on a rotational basis (Gandossy and Sonnefield, 2004). The board of an organization meets regularly to discuss overall goals, performance, management and other matters that will ensure the overall success of an organization. They provide oversight for the organization's management team as well as in the creation of a governance plan, control and integrity in financial reporting, oversee good organizational culture and promoting good image with shareholders, investors as well as stake holders. For non – profits organizations, board members ensure accountability at all levels of the organization. They help curb financial and accounting scandal by ensuring proper overseeing of management as well as audits for the organization.

15.1 Significance

The significance of a board of directors in a governance plan is to ensure that an organization has a well structured governance plan on how the organization is to run and the different committees that will be responsible for different aspects of the organization. A board helps an organization with management or other issues or problems before they get out of control or into the public. The board is also responsible for choosing the chief executive officer or executive director of an organization who will be the point person between management, staff and the board of directors.

15.2 Political ramifications

Generally responsible for accountability issues and governance plans, the board has discretion over the types of internal and external reporting system as well as an effective program on how procedures and organizational structure and culture are done. Board members can be liable of break of duty if they do not properly implement and follow the specific guidelines and regulations for their organizations (Gandossy and Sonnefield, 2004). The board of directors can be held accountable and liable for all human resources, financial reporting, legal and marketing malaise of an organization even though sometimes, those departments are separate entities from an individual person but the board, because of its oversight in a governance plan must ensure that all rules and regulations are properly implemented and followed so that the goals of the organization can be achievable.

16. Conclusion

The different functional departments of a governance plan ensure that the individual departments responsible for certain aspects of an organization are explained with their roles in achieving the goals of the organization. Overall, in a governance plan, the board of directors is responsible accountable for answering to stakeholders, therefore, the board must ensure that in order to avoid any political ramifications, each functional department of the governance plan whether human resources, finance, advertising and marketing, legal and even the entire board is held liable and accountable for overseeing the other functional departments. To have an effective governance plan in place, an organization needs to have all or most of the functional departments outlined in this paper.

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