EXHIBIT 2
Dimensions of the Revised Balanced Scorecard

External Indirect
How do we look to these stakeholders?
- SEC regulation
- Industry regulatory agencies

Internal Indirect
How can we learn to evaluate the ethics of the organization (e.g., cultural audit)?
- Control environment
- Corporate governance

Internal Direct
Which internal ethical processes must we improve?

External Direct
How do we look to these stakeholders?
- Profitability, liquidity, risk and growth