

Video Documentaries as an Effective Way to Learn Both Accounting and Business Ethics

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Research Purpose

Myers (2005) offers suggestions for changing course in Accounting education. Two specific suggestions included emphasis of communication skills and "real-world" cases to broaden students' educational experiences. Morris (2006) asserts that students often learn valuable ethics lessons by watching films such as "The Firm", "Boiler Room", and "Wall Street". While lessons from the fictional movies are excellent ways to learn about ethical issues and peak students' interest, our assertion is that documentary-type videos may provide more reality and current event interest for the students. The purpose of our presentation is to offer suggestions of ethical issues that can be discussed in other recent documentary-type videos: "The Big Buy: Tom DeLay's Stolen Congress" (Tom DeLay's ethics problems in Congress), "A Day without a Mexican" (immigration issues and costs of products), "Wal-Mart: The High Cost of Low Prices" (employee quality of life issues and costs of products), and "Iraq for Sale" (the war and effects of private companies providing so many services). The goal is to enhance and assess critical thinking skills, ethical reasoning skills, and communication skills among students.

Background

- Required new Ethics course for Accounting and Business students in many states/schools now
- Morris (2006) provides some ideas for teaching ethics by using movies such as “The Firm”, “Broiler Room”, and “Wall Street”.
- Myers (October, 2005) offers suggestions for changing course in Accounting education. Two very specific suggestions included emphasis of communication skills and real-world cases to broaden students’ educational experience.
- Extend the educational idea with documentary-type videos



“A Day without a Mexican” – mockumentary of the California economy and the immigration issues

- Migrant workers importance because agriculture is California’s #1 industry and California is the 5th largest economy in the world
- Exploitation of illegal workers as elitists use them for nannies, hotel workers, car wash attendants, and construction employees
- Border wars between the border patrol agents and the Mexican people ... concerns about Hispanics bringing drugs with them and committing crimes in the United States
- Other legal Hispanics (people from Cuba, Guatemala, and even Armenia) being grouped as “Mexican” as they both benefit and endure bad treatment with this cultural stereotype
- Blood relative conflict versus work-related friendship as Jose saves the life of a boy
- Recognition that the “Golden State is not shining” without the Mexicans – people realize that they may be taking an estimated \$3 billion in welfare, but they generate an estimated \$100 billion in revenues to California’s economy
- A change of heart by the Border Patrol and others after dealing with the chaos of their disappearance ... the song was “California is beautiful, but it’s lonely without you”

“Wal-mart: The High Cost of Low Prices”

- a somewhat one-sided view of

Wal-mart's business practices

- Driving down retail workers' wages to the point that they seek state and federal assistance for basic living needs in spite of being fully employed
- Expectations of workers to stay late, come in on days off, etc. with a purposeful shortage of employees as well as an overabundance of part-time workers so benefits are avoided
- Fear, intimidation, and retaliation for employees who voice concern or want to unionize
- Sexist, racist remarks being tolerated in the workplace
- City subsidies given to Wal-mart estimated at more than \$1 billion nationwide while small businesses cannot compete and other public services (education, fire, police) suffer
- EPA fines for careless storage of merchandise
- Inhumane working conditions in China, Bangladesh, and other countries producing goods
- Lack of safety in the Wal-mart parking lots and deception associated with the problems
- Bill Gates donating 58% of his money to charity while the Walton family members (estimated total worth of \$102 billion) donate less than 1%

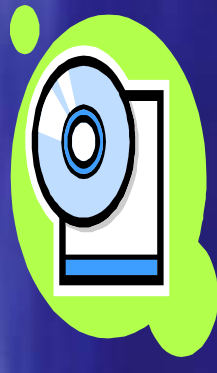
“Iraq for Sale” The War Profiteers”

High social and taxpayer cost of the Iraq war

- Companies that are thriving on defense contracts that do not seem to correspond to the military goals of the Iraq war.
- Human life lost because civilians (without any weapons or safety equipment) were expected to deliver goods into an area where a military battle was being fought.
- DCAA estimates \$1.4B overcharges made
- Nepotism in the political/military relationships is the “moral equivalent of insider trading”
- “What would Thomas Jefferson think about it?”

Plan Columbia: Cashing in on the Drug War Failure

- U.S. military and paramilitary forces spraying crops of Columbia – both political and ecological issues related to this activity
- Drug trafficking and civil unrest
- Military funding issues and alternative reasons for interest in Columbia such as their oil reserves



Oil on Ice

- Controversy related to drilling for oil in Alaska's Arctic National Wildlife Refuge
- Explore the interests of the Native Americans versus the American consumers of oil as dependency on fossil fuels increases instead of renewable resources
- Role of environmentalists in business



Who Killed the Electric Car?

- Learn from experimental consumers of electric cars in California
- Understand the interaction that takes place between oil companies and the auto industry because of complementary products – gasoline and cars
- Explore the role of marketing in changing the nature of business ... the Humvee's rise and the electric car's demise





In Debt We Trust

- Investigation of American's love affair with credit cards and the level of consumer debt that it has created in society
- The relationship between our government and the credit card industry
- The overall effect of living in a society that is so "financialized" and where businesses often gain by luring people into deep debt

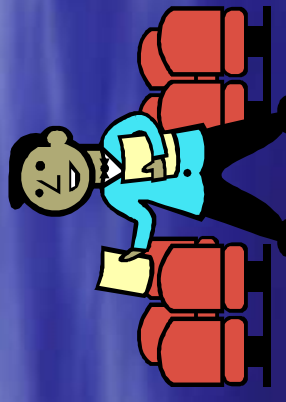


An Inconvenient Truth

- Depicts former Vice President Al Gore's passion for the environment
- Discusses global warming effects and the role that business has played in harming the environment
- Encourages consumers to do small things that, in collection, can make a big difference
- This documentary won a 2007 Oscar

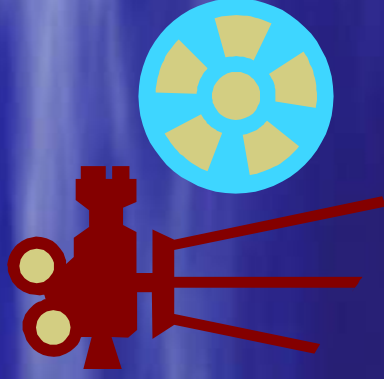
Five Lessons Learned

- People need to be vigilant about the way in which the government is spending their tax dollars are a part of civic responsibility
- Consumers play a role in the way that resources are allocated and products are produced – they need to be knowledgeable
- Preserve integrity
- Admit to mistakes
- Don't be afraid to ask “Why”



Core Competencies

- Strategic and Critical Thinking
- Ethical Reasoning
- Reflective Thinking
- Risk Analysis
- Legal and Regulatory Perspective
- Industry and Sector Perspective
- Research



Grading Rubric

- Each area graded 1 to 3
- Ethical Issue
- Ethical Reasoning
- Resolutions (Alternative)
- Lessons Learned
- Self-reflection
- Effect on Society



Concluding Remarks



- While lessons from fictional movies are excellent ways to build discussion of ethical issues and peak students' interest, our research assertion is that documentary-type videos may provide more reality and current event interest for the students.
- The content of the three films describe offer a rich format for ethical reasoning and discussion.
- Suggestions for other Business-related films and documentaries would certainly be appreciated.

Suggestions for New Documentaries?