**Integrating Character and Ethics into Managerial Accounting Curricula**

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1. **Context**
	1. **Summary Points:**
		1. **Point #1:** use virtues → to identify and meet responsibilities → to build trust → to foster “good” relationships.
		2. **Point #2:** Virtues are acquired by repeated actions/activities (Consistent).
		3. **Point #3:** I need integrity—strong virtues of competence to identify and character to meet responsibilities in the presence of incentives.
	2. **Characteristics of resources: 1) Concise, 2) Consistent, 3) Supported**
2. **Incentives-Response Approach**
	1. **The elements/components:**
		1. **Economic incentives:** What decision is in my best self-interest?
		2. **Legal/Social incentives:** What decision best complies with the law/norms?
		3. **Ethical incentives:** What decision meets my responsibilities?
		4. **Impacts:** What are the impacts of my decision?

**Text resource:** Hosmer, L. T. (2011) *The ethics of management: A multidisciplinary approach*, New York, NY: McGraw-Hill.

* 1. **Articles from Jennings (2004):** Jennings, M. (2004). “Incorporating ethics and professionalism into accounting education and research: A discussion of the voids and advocacy for training in the seminal works in business ethics”, *Issues in Accounting Education,* 19:1, 7-26.
		1. **Economic Incentives:**
			1. **The Parable of the Sadhu:** McCoy H. B. (1997). “The Parable of the Sadhu”, *Harvard Business Review*, 54-64.
		2. **Social Incentives:**
			1. **The Milgram Study of Obedience:** Milgram, S. (1963). “Behavioral study of obedience”, *The Journal of Abnormal and Social Psychology*, 67(4), 371-378.
			2. **The Asch Group Conformity Study:** Asch, S. E. (1951). Effects of group pressure upon the modification and distortion of judgment. In H. Guetzkow (ed.)Groups, leadership and men. Pittsburgh, PA: Carnegie Press.
	2. **Cases:**
		1. **Lorman Lumber Co.:** Stuebs, M. (2010). “Lorman Lumber Co.: What *‘wood’* you do?” *Strategic Finance* (July), 49-53.
		2. **Beyond Oil:** Chevis, G. and M. Stuebs. (2012). “What ethics lie *Beyond Oil*?” *Journal of Accounting Education*, 30:3, 307-324.
		3. **Festival Cruiselines:** Stuebs, M.; C. Edison, and K. White. (2014). “Sunk costs: What costs do you ‘sea’?” *IMA Educational Case Journal*, 17:3, 1-7.
		4. **IMA Educational Case Journal**
		5. **Journal of Accounting Education**
		6. **Issues in Accounting Education, vii. Harvard Business Review**
1. **Character Journal**
	1. **What is the character journal:**
		1. Journal opportunity for reflection on character development
		2. Each character journal entry contains:
			1. a catalyst story,
			2. a personal story/entry (i.e., the student’s journal entry).
		3. Each personal entry includes:
			1. **Review:** What are important lessons from the catalyst story for me?
			2. **Reflect:** What related specific experiences have happened in my life?
			3. **Digest:** How will these experiences affect my future growth?

* 1. **Resource:** Stuebs, M. (2010). “The character journal: An assessment tool for advancing character learning”, *Assessing Business Ethics Education*, Dann Fisher and Diane Swanson (Eds), Charlotte, NC: Information Age Publishing (IAP), 381-401.
	2. **Movies:** A source of real-world experiences.
		1. **Resources:**
			1. **Accounting:** Bay, D. and S. Felton. (2012). “Using popular film as a teaching resource in accounting classes” *American Journal of Business Education*, 5:2, 159-172.
			2. **Business:** Kester, George W., Gregory J. Cooper, Roger A. Dean, Peter T. Gianiodis, and Michael G. Goldsby, “Hollywood in the Classroom: A Resource for Teaching Business Ethics to Undergraduates,” in Handbook of Research on Teaching Ethics in Business and Management Education, Volume 1, Charles Wankel and Agata Stachowicz-Stanusch (editors), IGI Global, Hershey, Pennsylvania, 2012, pp. 622-639.
1. **Recognition and Awareness:**
	1. **Source: The Happiness Advantage:** Achor, S. (2010). *The happiness advantage: The seven principles of positive psychology that fuel success and performance at work* (First edition.). Broadway Books.