Title: How to use “The Ethical Compass – A Toolkit for Integrity in Business” in your Classroom

February 24, 2017, Friday
3:00pm (Eastern)
Presenters:

Moderator:
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Presenter:
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The Ethical Compass

1 Advanced Case Studies
2 Case Studies
3 Sox Challenge
4 Role Plays
5 Code Challenge
6 Burden of Proof
7 Risks and Perception

A toolkit for integrity in business

Advanced case studies

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The Ethical Compass

1 Advanced Case Studies
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A toolkit for integrity in business
Advanced case studies

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Advanced case studies
# Overview

## Key compass concepts

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Description of the advanced case studies

The advanced cases are a series of ethical dilemmas in the form of case studies or short scenarios, which will be examined by students. They are designed to help students recognize ethical issues in business and professional settings and employ an ethical decision-making process. The Applied Ethics Case Studies are accompanied by a presentation that will provide a framework for ethical decision making.
Overview

Key compass concepts

1. Description of the advanced case studies

2. Objectives of the advanced case study activity

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Objectives of the advanced case studies

The cases will help students to better:
— Recognize situations in business that may compromise ethical behavior
— Understand and employ a system of ethical decision making
— Respond to ethical conflicts by using a system of ethical decision making
— Cultivate team building skills
— Improve classroom presentation techniques.
Overview

Key compass concepts

1. Description of the advanced case studies
2. Objectives of the advanced case study activity
3. Framework for discussion
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5. Advanced case study activity
What is business ethics?

**Ethics** refers to rules that govern behavior.

**Business ethics** refers to rules that govern behavior in commercial activity.
The profit motive

There is one, and only one, responsibility of business—to use its resources and engage in activities to increase its profits.

—Milton Friedman, Recipient of the 1976 Nobel Memorial Prize in Economic Sciences
Doing the right thing

"A business that makes nothing but money is a poor kind of business."

—Henry Ford, Inventor and entrepreneur
Doing the right thing

You are waiting in a long line for a cup of coffee. The person at the register is very rude when you ask for a napkin.

As you leave the store, you realize the cashier gave you change for $20.00 but you only gave him $10.00.

What would you do?
Doing the right thing

You are waiting in a long line for a cup of coffee. The person at the register is very rude when you ask for a napkin.

As you leave the store, you realize the cashier gave you change for $20.00 but you only gave him $10.00.

What would you do?

What was the right thing to do?
And one more...doing the right thing

You are waiting in a long line for a cup of coffee. The person at the register is very rude when you ask for a napkin.

As you leave the store, you realize the cashier gave you change for $10.00 but you gave him $20.00.

What would you do?

What was the right thing to do?
Doing the right thing

You are waiting in a long line for a cup of coffee. The person at the register is very rude when you ask for a napkin.

As you leave the store, you realize the cashier gave you change for $20.00 but you only gave him $10.00.

What would you do?

What was the right thing to do?
Integrity is choosing your thoughts and actions based on values rather than personal gain.
Business ethics: Two views

The purpose of business is to make money—to maximize returns for investors and to increase its profits.

Business is responsible to stakeholders: employees, customers, vendors, the local community, or even society as a whole.
Too far in one direction or the other

Greed is good. Greed is right. Greed cuts through, clarifies, and captures the essence of the evolutionary spirit.

—Gordon Gekko, Fictional CEO

The theory of communism may be summed up in one sentence: Abolish all private property.

—Karl Marx, Philosopher, social scientist, historian, and revolutionary
The third way?

Is it possible for businesses “to do the right thing in the right way…”

To maximize shareholder profit while being responsible to stakeholders?

YES!
Rules for business

The professionalization of business led to the development of business ethics.

Business is no longer *dog-eat-dog* but a system maintained by professional *codes of conduct*.
Codes of conduct

— Unlike in business, “personal life” does not have a code of conduct.

— Kant, an ethical philosopher, attempted to create a code of ethics. A principal concept is the categorical imperative. For example, truth telling is a duty (imperative) that binds unconditionally (categorical).

— According to Kant, people assume honesty in others:
  - Without this assumption of honesty, it would be pointless to initiate communication with anyone; one would have to assume that every response would be a lie.
Kant and consumer confidence

Does the assumption of honesty apply to commercial activity?

Consider the different prices for different grades of gasoline.

A consumer assumes honesty in the seller—that such a difference exists.
Honesty and used cars

Consumers are reassured through brand integrity.

If the seller does not have a brand, consumers attempt to acquire more information about both the seller and the good or service being sold.

Retailers make efforts to ensure integrity. Certified used cars are an example.

Is this a good car to buy?
Let’s revisit the definition of business ethics

**Ethics** refers to rules that govern behavior.

**Business ethics** refers to rules that govern behavior in commercial activity.

**Business ethics** makes commercial activity possible.
Applied ethics

Applied ethics is a system of rules that govern behavior in specific realms of human action like:

- **Medical ethics**
- **Legal ethics**
- **Accounting ethics**

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— In a general sense, the practices of medicine, law, and accounting are not predominantly characterized as “commercial activity.”

— These are professions that are vital to continuing social organization, unlike selling used cars.
Do you think I need to lose weight?
A doctor would answer that question differently from a husband or a wife.

Personal responsibilities are different from professional responsibilities.
Professionalization

Professionalization is the process by which an occupation transforms through a commitment to integrity and competence. This involves establishing qualifications, a professional association to oversee the conduct of members, and a code of conduct—*rules* that govern the profession.

*Professionalization results in barriers to entry!*

It is more difficult to become an accountant than a used-car salesperson.
Are rules enough?

“Rules cannot substitute for character.”

—Alan Greenspan, Former chairman of the U.S. Federal Reserve Board
Knowledge Check

1. Which of the following statements is correct?

A. Business ethics refers to rules that govern behavior in commercial activity.
B. Business ethics makes commercial activity possible.
C. Businesses can maximize shareholder profit while being responsible to stakeholders.
D. Professionalization is the process by which an occupation transforms through a commitment to integrity and competence.
E. All of the above
Knowledge Check

1. Which of the following statements is correct?

A. Business ethics refers to rules that govern behavior in commercial activity.
B. Business ethics makes commercial activity possible.
C. Businesses can maximize shareholder profit while being responsible to stakeholders.
D. Professionalization is the process by which an occupation transforms through a commitment to integrity and competence.
E. All of the above
Overview

Key compass concepts

1. Description of the advanced case studies
2. Objectives of the advanced case study activity
3. Framework for discussion
4. Ethical decision making
5. Advanced case study activity
Rules and decision making

When ethics theories are insufficient for decision making, a TWO PART reflective decision-making process is recommended.

**Before you DECIDE…**

**CARE**

**Before you ACT…**

**CARE**

**CARE**
CARE² ethical decision-making process

When ethics theories are insufficient for decision making, a TWO PART reflective decision-making process is recommended.

The process before you DECIDE!

- Consider
- Assess
- Review
- Evaluate

The process before you ACT!

- Consistency
- Awareness & Accountability
- Rules & Principles
- Equity

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Student handout

CARE² Model =

Ethics Theories and Decision Making

When ethics theories are insufficient for decision making, a TWO PART reflective decision-making process is recommended.

Before you act → CARE
Overview

Key compass concepts

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The bankruptcy

While performing an audit on Mega Company, Stan Stalemate, a new auditor with one of the world’s largest public accounting firms, learned of confidential and damaging financial information that will likely bankrupt Mega Company.

Just days later, Stan’s Aunt Hazel, an old widow and dear family friend, was visiting for the holiday. Aunt Hazel shared her good news at the dinner table that her son Walter was recently promoted to a high-ranking position with Mega Company. Aunt Hazel told everyone about Walter’s terrific benefit plan, which grants him the right to acquire Mega Company stock for a discounted price. Aunt Hazel announced that she plans to give Walter all her money to acquire Mega Company stock. Aunt Hazel said that she has been finding it difficult meeting her monthly bills since she lost her husband two years ago, so she believes this investment strategy is her answer. Aunt Hazel leans over to Stan at the dinner table and whispers,

“What do you think Stan… good idea?”
Before you decide…

- **C**ONSIDER all the facts
- **A**SSESS alternative actions
- **R**EVIEW ethical issues
- **E**VALUATE potential outcomes
Employing the applied CARE\textsuperscript{2} process

- **Consider facts**: List the particulars of the situation.
- **Assess alternatives**: Identify the available options.
- **Review resources**: Refer to rules and sources of guidance and support.
- **Evaluate outcomes**: Predict the potential consequences of each decision.
Discuss Stan’s decision-making process

Consider facts:

1. Stan is an auditor.
2. Aunt Hazel wants his advice.
3. The information is confidential.
4. Mega Company’s stock is about to become worthless.
5. Aunt Hazel wants to invest all of her money in Mega Company.
6. Aunt Hazel’s son works at Mega Company.
7. Aunt Hazel lives on a fixed income.
Discuss Stan’s decision-making process

Assess alternatives:

1. Stan can tell Aunt Hazel not to invest in Mega Company.
2. Stan can tell Aunt Hazel to ask her son.
3. Stan can tell Aunt Hazel that it is a generally accepted investment strategy to diversify.
4. Stan can tell Aunt Hazel he does not know what she should do.
5. Stan can tell Aunt Hazel to consult a broker.
6. Stan can inform Aunt Hazel of his professional obligations to not say anything.
7. Stan can ignore Aunt Hazel’s question and say nothing.
Discuss Stan’s decision-making process

Review resources:

1 Code of professional conduct – Stan should review the code of conduct that governs his profession to determine the best course of action. Would disclosure violate the code? Would keeping silent violate the code?

2 Firm resources – Stan should consult assistance made available at his firm: an ethics hotline, ethics officer, or supervisor.

3 Laws that govern Stan’s profession – Stan should review any applicable laws of which he is aware and can access. Would disclosure break the law? Would keeping silent break the law?

4 Trusted colleagues – Stan can also seek out trusted colleagues and talk the situation over with them.

5 Personal sources of guidance and wisdom – Stan can also seek out family members, friends, mentors, or spiritual advisers for help.
Discuss Stan’s decision-making process

Evaluate outcomes:

1. If Stan discloses confidential information, then he could lose his job.

2. If Stan discloses confidential information, then his firm’s reputation might suffer.

3. If Aunt Hazel goes forward with an investment in Mega Company, then she could lose everything.

4. If Aunt Hazel loses everything, then Stan’s family may hold him accountable.

5. If Stan discloses confidential information, then he may be subject to criminal penalties.
Decide

After considering facts, assessing alternatives, reviewing resources, and evaluating outcomes, make a decision.

Then, test your decision *before you act.*
Employing the CARE² process

What decision do you recommend for Stan?

“Stan should do nothing.”
The decision: Stan decides to say nothing.

Thinking mostly of his obligation to not disclose, Stan decides to remain silent in response to Aunt Hazel’s request for information about her investment plans.

Let’s use the CARE² process to challenge Stan’s decision before he acts…
CARE² ethical decision-making process

Before you act...

- **C**ONSISTENCY
- **A**WARENESS & aCCOUNTABILITY
- **R**ULES & pRINCIPLES
- **E**QUITY
How do we challenge our decisions?

**Consistency**

Would I make the same decision if a similar situation arises in the future? Would I want everyone to decide the same way?

**Awareness & accountability**

Have I behaved responsibly? Am I proud of my decision? Would I want it to be public knowledge?

**Rules & principles**

Does my decision follow the RULES? Am I willing to accept my decision as a general PRINCIPLE that would apply to everyone?

Is my decision supported by logic?

**Equity**

Would I want to be treated this way? Do I treat everyone equally, regardless of who they are?
“Stan decides to say nothing.”

**Consistency**

Would Stan make the same decision in a similar situation? → If Stan is asked by a close family friend to disclose confidential financial information, would he make the same decision?

Is Stan proud of his decision? → Would he be comfortable if his family, his colleagues, or regulatory authorities knew he was aware of Aunt Hazel’s situation and said nothing?

**Awareness & Accountability**

Is Stan’s decision following the rules and principles of the profession? → Would Stan’s decision change if he wasn’t personally involved? Has Stan weighed all of the facts, alternatives, and possible outcomes?

Would Stan want to be treated this way? → Would Stan be satisfied if someone didn’t provide him with confidential financial information that could have prevented a monetary loss?

**Rules & Principles**

**Equity**
The decision: Stan decides to say nothing.

After challenging the decision, has it changed?

Based upon this challenge, should Stan say nothing?
CARE² process

C - Consider all the facts
A - Assess alternative actions
R - Review ethical issues
E - Evaluate possible outcomes

Challenge

C - Consistency
A - Awareness & accountability
R - Rules & principles
E - Equity

ACT
Advanced case studies - Conclusion

Ethical dilemmas are difficult to resolve, because often, no one right way to proceed is evident. The best way to ensure an ethical outcome is to use a reflective process of ethical decision making and to *think before you act*.

Before you act, CARE not once but twice—CARE².
Knowledge Check

2. An effective ethical decision-making model, like CARE2, should consider which of the following elements of an ethical conflict?

A. The rules and principles of the profession.
B. The emotional component of the situation.
C. The optimal personal outcome of the decision maker.
D. The financial gain created from the result of the decision.
E. None of the above
Knowledge Check

2. An effective ethical decision-making model, like CARE2, should consider which of the following elements of an ethical conflict?

A. The rules and principles of the profession.
B. The emotional component of the situation.
C. The optimal personal outcome of the decision maker.
D. The financial gain created from the result of the decision.
E. None of the above
Advanced case studies for classroom exercise

CARE²

Case 1: A questionable expense
Case 2: The shady signature
Case 3: A lack of expertise
Case 4: Covering the mistake
Case 5: Same as last year
Case 6: The new intern
Case 7: Going green
Case 8: Two week’s notice
Case 9: The birthday party
Case 10: The roommates
Case 11: My sister’s stock
Case 12: The expense report
Student activity

List of the applied ethics cases:

Case 1 – A Questionable Expense
Case 2 – The Shady Signature
Case 3 – A Lack of Expertise
Case 4 – Covering the mistake
Case 5 – Same as last year
Case 6 – The new Intern

Case 7 – Going green
Case 8 – Two weeks’ notice
Case 9 – The birthday party
Case 10 – The roommates
Case 11 – My sister’s stock
Case 12 – The expense report
Group instructions

- Read the case.
- Use the CARE² ethical decision-making process.
- Select a group leader to present your decision.
- Please listen to other group presentations.
Homework exercise - Optional

Write your own ethics case:
— Refer to the ethics cases discussed in class for inspiration and style.

Requirements:
— Write your own case, approximately three paragraphs.
— State the first four steps in the CARE$^2$ process.
— Determine a decision.
— Challenge your decision using the second four steps in the CARE$^2$ process.
Case studies
Overview

Key compass concepts

1. Description of the case studies
2. Objectives of the case study activity
3. Framework for discussion
4. Ethics theories and decision making
5. Case study activity
# Overview

## Key compass concepts

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Case study description

The cases are:
— A series of ethical dilemmas
— Designed to help you recognize ethical issues
— Accompanied by a framework for ethical decision making.
Overview

Key compass concepts

1. Description of the case studies
2. Objectives of the case study activity
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5. Case study activity
Objectives of case study activity

These case studies will help you:

— Recognize common situations that may compromise ethical behavior

— Identify an ethical dilemma

— Understand and employ a system of ethical decision making

— Respond to ethical conflicts by using a system of ethical decision making

— Cultivate team-building skills.
Overview

Key compass concepts

1. Description of the case studies
2. Objectives of the case study activity
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4. Ethics theories and decision making
5. Case study activity
What is ethics?

Ethics refers to principles that define behavior as right, good, and proper.

Ethics principles do not always dictate a single course of action but provide a means of evaluating and deciding among alternatives.
Identifying ethical behavior

When I do good, I feel good; when I do bad, I feel bad.

— Abraham Lincoln

Is Lincoln’s ethical decision-making process sufficient?
Ethical?

Saint Teresa of Calcutta

Humanitarian
Ethical?

Nelson Mandela
Former President of South Africa
Identifying ethical behavior

Bernie Madoff

Pledged guilty to 11 federal crimes relating to his Ponzi scheme

How do we decide?
Sources of ethical norms

- Individual Conscience
- Cultural Beliefs
- Region of Country
- School/College
- Employer
- Society at Large
- Religious Beliefs
- Fellow Workers
- Family
- Friends
- The Law

The Individual Conscience
Normative ethics theories

Normative ethics

Consequentialist
The rightness or wrongness of actions depends entirely on the moral value (goodness) of the **consequences**.

Deontological
Rightness and wrongness is determined by fundamental and objective **rules**.
Normative ethics theories

Normative ethics

Consequentialist
The rightness or wrongness of actions depends entirely on the moral value (goodness) of the consequences.

Deontological
Rightness and wrongness is determined by fundamental and objective rules.
Normative ethics theories: Consequentialism and utilitarianism

John Stuart Mill
The greatest good for the greatest number

The issue is:

Who decides?

What is the basis for this decision?
Normative ethics theories

**Normative ethics**

**Consequentialist**

The rightness or wrongness of actions depends entirely on the moral value (goodness) of the **consequences**.

**Deontological**

Rightness and wrongness is determined by fundamental and objective **rules**.
Scenario 1

You are waiting in a long line for a cup of coffee. The person at the register is very rude when you ask for a napkin.

As you leave the store, you realize the cashier gave you change for $20.00, but you only gave him $10.00.

What would you do?
Scenario 1

You are waiting in a long line for a cup of coffee. The person at the register is very rude when you ask for a napkin.

As you leave the store, you realize the cashier gave you change for $20.00, but you only gave him $10.00.

What would you do?

What was the right thing to do?
Scenario 1

You are waiting in a long line for a cup of coffee. The person at the register is very rude when you ask for a napkin.

As you leave the store, you realize the cashier gave you change for $20.00, but you only gave him $10.00.

What would you do?

What was the right thing do?

Is this an ethical dilemma?
Scenario 2

You are waiting in a long line for a cup of coffee. The person at the register is very rude when you ask for a napkin.

As you leave the store, you realize the cashier gave you change for $10.00 but you gave him $20.00

What would you do?

What was the right thing do?

Is this an ethical dilemma?
What is an ethical dilemma?

An ethical dilemma is a situation that will often involve an apparent conflict between moral imperatives, in which to obey one would result in transgressing another.
### Normative ethics: Deontology

**Deontology definition**

- Derived from the Greek word *deon* or duty.
- Consequences are irrelevant; only satisfaction of duty matters.

**Deontology focus**

- Focus on rules and principles of ethical behavior.
- Rules apply under all circumstances.

**Ethical dilemmas**

- Arise when rules and principles contradict each other.
Deontology - Rules in conflict

Rule 1: Always be honest.
Rule 2: Always be kind.

“Do you think I need to lose weight?”

The issue is:
Which rule should be broken?
Case Studies – student handout

Case studies – Overview
The Case Studies are a series of ethical dilemmas in the form of short stories, which will be read and analyzed by students. They are designed to help students recognize ethical issues and aid in the development of an ethical decision-making process. The Case Studies are accompanied by a presentation that will provide a framework for discussion and will highlight a process of ethical decision-making.

List of the case studies:

Case 1 – The exceptional offer
Case 2 – The internship
Case 3 – The athletic enhancement
Case 4 – The management firm
Case 5 – The recruiting tactic
Case 6 – Global or green
Case 7 – The underdog
Case 8 – The case competition

Group instructions conflict case

Form small groups:
— Read the scenario
— Use CARE² Ethical Decision-Making Process
— Select a group leader to present your decision.
— Please listen to other group presentations

Presentation guidelines for group leader:
— Summarize your Conflict Case
— Identify the key issues your team considered when using the CARE² Ethical Decision-Making Process.
— Share your Team’s decision.
Knowledge Check

3. Which of the following statements is incorrect?

A. Ethics principles do not always dictate a single course of action but provide a means of evaluating and deciding among alternatives.

B. An ethical dilemma is a situation that will often involve an apparent conflict between moral imperatives, in which to obey one would result in transgressing another.

C. Consequentialist is an ethical theory that measures the rightness or wrongness of actions entirely on the moral value (goodness) of the consequences.

D. Deontology is derived from the Greek word *deon* or duty and although the satisfaction of duty matters, the consequences of one’s actions must be measured.

E. All of the above are correct statements.
Knowledge Check

3. Which of the following statements is incorrect?

A. Ethics principles do not always dictate a single course of action but provide a means of evaluating and deciding among alternatives.

B. An ethical dilemma is a situation that will often involve an apparent conflict between moral imperatives, in which to obey one would result in transgressing another.

C. Consequentialist is an ethical theory that measures the rightness or wrongness of actions entirely on the moral value (goodness) of the consequences.

D. Deontology is derived from the Greek word *deon* or duty and although the satisfaction of duty matters, the consequences of one’s actions must be measured.

E. All of the above are correct statements.
The Ethical Compass

1. Advanced Case Studies
2. Case Studies
3. Sox Challenge
4. Role Plays
5. Code Challenge
6. Burden of Proof
7. Risks and Perception

A toolkit for integrity in business
Advanced case studies

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The SOX challenge
Overview

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1. Description of the SOX Challenge
2. Objectives of the SOX Challenge activity
3. Framework for discussion
5. SOX Challenge activity
Description of the SOX Challenge

The SOX Challenge is an interactive student activity pertaining to the Sarbanes–Oxley Act of 2002 (SOX), highlighting the importance of ethical behavior and professional conduct within the accounting profession.

The SOX Challenge is accompanied by a presentation that will provide a framework for discussion pertaining to the components of SOX and the importance of compliance with the act.
Role plays
Overview

Key compass concepts

1. Description of the role plays
2. Objectives of role play activity
3. Framework for discussion
4. AICPA Code of Professional Conduct
5. Role play activity
Description of the role plays

The role plays are a series of ethical dilemmas in the form of improvisational role plays to be acted out by students. They are designed to help students recognize ethical issues and potential violations of the AICPA Code of Professional Conduct.
Code challenge
Code challenge overview

Key compass concepts

1. Description of the code challenge
2. Objectives of code challenge activity
3. Framework for discussion
4. AICPA Code of Conduct
5. Code challenge activity
Description of the code challenge

The code challenge is a fun, interactive student activity pertaining to ethical behavior and professional conduct within the accounting profession.

The code challenge is accompanied by a presentation that will provide a framework for discussion of the components of the AICPA Code of Professional Conduct and the importance of professional behavior and compliance with the Code.
Burden of Proof
Burden-of-Proof overview

Key compass concepts

1. Introduction of the Burden-of-Proof
2. Framework for discussion
3. Burden-of-Proof activity
4. Debrief of Burden-of-Proof activity
5. Conclusion
Introduction of the Burden-of-Proof

The Burden-of-Proof is an examination of factors that may lead to employee fraud. Organized as a group activity, the examination is designed to help students recognize types of fraud and behaviors that are common among employees that commit fraud.

The Burden-of-Proof activity is accompanied by a presentation that will discuss the various dimensions of fraud: how it is defined, how it is recognized, and how it is categorized.
Risks and Perception
Risks and Perception overview

Key compass concepts

1. Description of the risks and perception
2. Introduction to risks and perception activity
3. Risks and Perception activity
4. Framework for discussion
5. Debrief of Risks and Perception activity
6. Conclusion
Risks and Perception

Risk and Perception Toolkit is a series of ethical scenarios to be discussed by students. Organized as a group activity, the scenarios are designed to help students recognize ethical issues and measure their ethical influence on a group.

The Risk and Perception activity is accompanied by a presentation that will discuss the obstacles people face when assessing the risks that accompany decisions with ethical dimensions.
The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act upon such information without appropriate professional advice after a thorough examination of the particular situation.
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Case Study: Emirates Airlines Three cases
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REGISTER

Step 1: Your Information

Required fields

FIRST NAME  M.I.  LAST NAME

EMAIL ADDRESS

CONFIRM EMAIL ADDRESS

PASSWORD

CONFIRM PASSWORD

Stay signed in

I AM
Student

SCHOOL NAME
Select

Use "edu" email address

Select “Faculty”

CONTINUE
LIST OF ADVANCED ETHICS CASES:

- Case 1 – A Questionable Expense
- Case 2 – The Shady Signature
- Case 3 – A Lack of Expertise
- Case 4 – Covering the Mistake - NEW!
- Case 5 – Same as Last Year - NEW!
- Case 6 – The New Intern
- Case 7 – Going Green
- Case 8 – Two Weeks’ Notice
- Case 9 – The Birthday Party
- Case 10 – The Roommates
- Case 11 – My Sister’s Stock
- Case 12 - The Expense Report

TARGET AUDIENCE

Primarily for business majors. Students currently enrolled in their first accounting class may benefit the most from the Advanced Case Studies scenarios.

OBJECTIVE

The Advanced Case Studies module of the KPMG Ethical Compass Toolkit is designed to aid students to: Recognize common situations that may compromise ethical behavior; Develop an understanding of ethical decision-making; Reflect upon the consequences of decisions when confronted with and ethical dilemma.

There are no student downloads for this module.

Download the Applied Ethics instructor materials.
Questions?

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Questions?