

Engaging Students in Accounting Ethics Education: Why? What? How?
Objectives, Content and Delivery
Saturday, August 4, 2018; 1:00-5:30 pm

INTRODUCTION

1:00pm – 1:05pm

Joan Lee, Fairfield University

OBJECTIVES

1:05pm – 1:45pm

Dawn Massey, Fairfield University

The Objectives of Accounting Ethics Education

Dawn Massey’s talk focuses on the “Why?” and “What?” of Accounting Ethics Education. She reviews key theoretical considerations accounting faculty should bear in mind when designing their courses with ethical content. In so doing, she highlights the objectives that faculty incorporating ethics into their accounting courses can expect to achieve – and not achieve – in their classrooms.

CONTENT

1:45pm – 2:15pm

Steven Mintz, Professor Emeritus, Cal Poly San Luis Obispo.

The Ethics of “Hot Button” Issues

Steve Mintz will address some how to analyze the ethics of a current hot button issue. Non-GAAP metrics are disclosed by 90% of companies, yet little is understood about the way these numbers should be determined; management’s intent in disclosing non-GAAP metrics; auditor responsibilities to assess whether material misstatements exist; and whether the public interest is best served when companies disclose non-GAAP numbers alongside GAAP numbers. An ethical framework will be discussed that can help make these determinations.

Coffee Break 2:15 – 2:45pm

2:45pm – 3:30pm - John Thornton, Azusa Pacific University

John Thornton applies various lenses from philosophy, theology and psychology to address why accountants act as they do and how they can use those lenses to select the “right” thing to do.

3:30pm – 4:15pm

Patrick Kelly, Providence College

Integrating Leadership Topics and Accounting Exemplars into the Accounting Ethics Course

Pat Kelly’s session will focus on integrating leadership topics into an accounting ethics course. Accounting professionals rarely make ethical decisions “in a vacuum”, but rather while serving in a supervisory position or as a member of a team. Understanding leadership subjects such as values, professional standards, power, and organizational culture can assist accounting professionals who will invariably be called upon to make ethical decisions. This session will also address how accounting exemplars can serve as positive role models for students who aspire to be ethical leaders in the accounting profession.

DELIVERY

4:15pm – 4:45pm

Melissa Beran Samuelson, Arizona State University

Personalizing the Accounting Ethics Course with Online Resources

Melissa Samuelson will share her experience on the opportunities and challenges when teaching accounting ethics courses in larger class sections (50+ students). She will discuss strategies she uses to make ethical decisions personal and relevant for students, even in a large class environment and how to incorporate the student's personal knowledge of philosophical ethics. Also, she will share ideas for using on-line cases and simulations to engage students and stimulate classroom discussion.

4:45pm - 5:30pm

Joan Lee, Fairfield University

Teaching Accounting Ethics: Meeting Students Where They Are

Joan Lee will discuss how to teach ethics to students with different learning styles, and will provide faculty with hands-on experience using case analyses and an interview assignment that they can use to incorporate ethics into their accounting courses. Attendees will gain familiarity with these assignments so that they can adopt, or adapt, them to appeal to a variety of student learning styles.