The Art of Teaching Ethics

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Cal Poly San Luis Obispo

AAA Webinar
September 24, 2021
What are the goals of teaching ethics to accounting students?

What are the best methods to teach ethics to accounting students?

How can you assess student learning?
<table>
<thead>
<tr>
<th>Goals of Ethics Education</th>
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<tbody>
<tr>
<td>Develop students’ abilities to spot ethical issues</td>
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<td>Provide students with a way(s) to analyze ethical issues</td>
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<td>Develop students’ ethical reasoning skills</td>
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<td>Apply an ethical decision-making model</td>
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<td>Provide a pathway to help students to carry out ethical decision-making with ethical action</td>
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<td>Reflect on the decision to be made</td>
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From Ethical Awareness to Ethical Decision-making

What are the ethical issues related to accounting, financial reporting, taxation (if applicable) and/or auditing?
How do these issues relate to the ethics of the profession?
What are the options available to deal with the issues?
How can you deal with the pressure that may be imposed by a superior to “go with the flow?”
Who can you turn to for support?
What should you do as a final check before deciding?
Pedagogical Issues

- Integrate ethics throughout the curriculum
- Develop a separate accounting ethics course
- Do both

- Lecture
- Discussion questions
- Case studies – i.e., roleplaying
- Student presentations
  - On case studies
  - Develop a new case study
- Engage with professionals
- Using blogs
- Others?
- Assessment Issues
Shortcuts to Ethical Decision-making*

• The legal test
• The professional values test
• The smell test
• The mom test
• The front page test
• The social media test

* Take from Rushworth Kidder: *How Good People Make Tough Choices*
How to Grade Case Presentations

• Subjective analysis of the content and quality of the presentation.
• Have students grade each other.
• Developing a list of key learning objectives and match to presentations.
• Using rubrics -- next.
• Others?
<table>
<thead>
<tr>
<th>Category/Criteria</th>
<th>3 Excellent</th>
<th>2 Satisfactory</th>
<th>1 Unsatisfactory</th>
<th>Total Criteria Weight</th>
<th>Grade Assigned</th>
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</thead>
<tbody>
<tr>
<td>Identify the facts</td>
<td>100%</td>
<td>70%</td>
<td>35%</td>
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<tr>
<td>Identify Ethical Dilemma and Ethical Reasoning Theories</td>
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<td>7.00%</td>
<td>3.500%</td>
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<td>Identify stakeholders and obligations</td>
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<tr>
<td>Identify core (professional) values/virtues</td>
<td>Identifies all major core values and refers to professional codes of conduct and most of the minor ones</td>
<td>Identifies most of the major core values and refers to professional codes of conduct but omits a few of the minor ones</td>
<td>Major core values are not addressed and/or references are not made to professional codes or they are inadequately addressed</td>
<td>10.0% 7.00% 3.500%</td>
<td>10%</td>
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<tr>
<td>Identify operational and accounting issues</td>
<td>Addresses all major operational and accounting issues and most of the minor ones</td>
<td>Addresses most of the major operational and accounting issues but omits a few minor ones</td>
<td>Operational and accounting issues are not addressed or they are addressed inappropriately</td>
<td>10.0% 7.00% 3.500%</td>
<td>10%</td>
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<tr>
<td>Identify alternative options</td>
<td>Addresses all major alternative options and most of the minor ones</td>
<td>Addresses most of the major alternative options but omits a few of the minor ones</td>
<td>Alternative options are not addressed, or they are addressed inappropriately</td>
<td>10.0% 7.00% 3.500%</td>
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<tr>
<td>Identify consequences of options</td>
<td>Addresses all major consequences and most of the minor ones</td>
<td>Addresses most of the major consequences but omits a few of the minor ones</td>
<td>Consequences are not addressed or they are addressed inappropriately</td>
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<tr>
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<tr>
<td>Choose an alternative course of action and defends</td>
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<td>option selected from and ethical reasoning perspective (i.e. rights, justice, virtue) after considering the consequences</td>
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<td>Determines the “best” option and defends it with ethical reasoning</td>
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<td>Determines an inferior option or fails to fully defend it ethically</td>
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<td>No option selected or ethical defense of option is not made</td>
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<td>Organization</td>
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<tr>
<td>Structure of the response is well-organized and readable. Ideas flow in a logical sequence. Concepts are cohesive and writing stands together</td>
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<tr>
<td>Structure of the response is organized and readable, but simple. Ideas flow in a logical sequence, for the most part. Concepts are generally cohesive</td>
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<td>Structure is not well-organized, confusing and/or readable. Sequence of ideas is random or confusing. Concepts are disjointed and writing is unclear</td>
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<td>Language mechanics, voice, and style</td>
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<tr>
<td>Sentences are fluent and well-built. Word choice reflects the content effectively. Minimal, if any, errors in grammar, punctuation, spelling, syntax or semantics are present</td>
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<td>Sentences are clear with minimal confusion. Word choice reflects content adequately. Few errors in grammar, punctuation, spelling, syntax or semantics are present</td>
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<td>Sentences are not well-built. Overall, word choice does not reflect content. Many errors in grammar, punctuation, spelling, syntax or semantics are present</td>
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How can we most effectively express our point of view?
What should we say?
To whom?
In what sequence?
What data do we need to gather?
How can we frame the situation to make it easier to move the relevant parties to a different position?

Curriculum available for free on GVV website after registering.
<table>
<thead>
<tr>
<th>GVV Common Reasons and Rationalizations</th>
<th>Expected or standard practice</th>
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<tbody>
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<td></td>
<td>Materiality</td>
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<td>Locus of responsibility</td>
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<td>Locus of loyalty</td>
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<td>One-time request</td>
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Usefulness of GVV in Ethics Instruction

• How to speak up and voice values when pressures exist within an organization to do otherwise.

• What steps to take to voice values when you’ve decided what to do but can’t quite figure out how to get it done.

• Easy to implement in the classroom – Use case studies/group project/roleplaying with scripted responses
Have Students Write Blogs

- Step 1: Planning Process (i.e., choose topics)
- Step 2: Headlines
- Step 3: The Writing Part
- Step 4: Using Images Effectively
- Step 5: The Editing Part
- Step 6: Have Someone Look at it and Provide Feedback
- Post the Blog
Assign Movies

• Provide a list of acceptable movies.
• Have students identify and evaluate the ethical issues.
• Have students write a paper on the primary ethical issue faced by the main character and how it was resolved?
• Use groups to have students analyze the case and make classroom presentations
• Use rubric to grade
• Discuss selected movies with students after the grading process
Use External Resources

• Use the “Ethics Game” – ethics toolkit
• GVV materials: U of Virginia website*
• Lockheed “Ethics Awareness Training”*
• U of Texas “Ethics Unwrapped”*

* Free of charge
Use the “Ethics Game” – ethics toolkit

- Uses an ethics lens perspective to have students gain an awareness of ethical preferences.
- Simulations that monitor what’s done in business.
- Focus on compliance and strategies for building an ethical, values-based culture.
- Provides experiential case studies designed to meet the students where they are and help them develop an understanding of ethical approaches.
Lockheed Ethical Awareness

- How to speak up when you know what the right thing to do is.
- Apply core value of integrity.
- How to deal with roadblocks that need to be addressed before acting.
- Methodology
  - Training based on video scenarios.
  - Group discussions (using teams) to craft a plan of action.
  - Learning how to voice one’s values to maintain integrity.
  - Uses GVV.
- Academic institutions can license video training materials free of charge for classroom use.
Ethics Unwrapped, UT, Austin

- Free program to colleges and universities around the world.
- Emphasizes practical application of behavioral ethics to instill integrity into ethical decision-making.
- Differs from traditional philosophy by including psychology/cognitive development.
- Addresses the way we think about ethical dilemmas and resolve them based on behavioral ethics components.
- Provides a foundation for classroom use through short videos and case discussions.
- A module approach to teaching ethics.
- Uses engaging cartoon-like images to make points about ethical behavior---next
THE ART OF TEACHING ETHICS TO ACCOUNTING STUDENTS

Questions & Comments-----smintz@calpoly.edu