

The Art of Teaching Ethics

Steven Mintz
Professor Emeritus
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?**

Goals of Ethics Education

Develop students' abilities to spot ethical issues

Provide students with a way(s) to analyze ethical issues

Develop students' ethical reasoning skills

Apply an ethical decision-making model

Provide a pathway to help students to carry out ethical decision-making with ethical action

Reflect on the decision to be made

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?

Integrated Detailed Case Analysis Grading Rubric

Category/Criteria	3 Excellent	2 Satisfactory	1 Unsatisfactory	Total Criteria Weight	Grade Assigned
	100%	70%	35%		
Identify the facts	Identifies all major facts and most of the minor ones	Identifies most of the major facts but omits a few of the minor ones	Facts are not identified or they are identified improperly		
	10.0%	7.00%	3.500%	10%	
Identify Ethical Dilemma and Ethical Reasoning Theories	Addresses all major dilemmas and relevant theories and most of the minor ones are addressed	Addresses most of the major dilemmas and theories but omits a few of the minor ones	Dilemmas and theories are not addressed or they are addressed inappropriately		
	10.0%	7.00%	3.500%	10%	
Identify stakeholders and obligations	Addresses all major stakeholders and ethical obligations and most of the minor ones are addressed	Addresses most of the major stakeholders and obligations but omits a few of the minor ones	Stakeholders and obligations are not addressed or they are addressed inappropriately		
	10.0%	7.00%	3.500%	10%	

Category/Criteria	3 Excellent	2 Satisfactory	1 Unsatisfactory	Total Criteria Weight	Grade Assigned
	100%	70%	35%		
Identify core (professional) values/virtues	Identifies all major core values and refers to professional codes of conduct and most of the minor ones are identified	Identifies most of the major core values and refers to professional codes of conduct but omits a few of the minor ones	Major core values are not addressed and/or references are not made to professional codes or they are inadequately addressed		
	10.0%	7.00%	3.500%	10%	
Identify operational and accounting issues	Addresses all major operational and accounting issues and most of the minor ones	Addresses most of the major operational and accounting issues but omits a few minor ones	Operational and accounting issues are not addressed or they are addressed inappropriately		
	10.0%	7.00%	3.500%	10%	
Identify alternative options	Addresses all major alternative options and most of the minor ones	Addresses most of the major alternative options but omits a few of the minor ones	Alternative options are not addressed, or they are addressed inappropriately		
	10.0%	7.00%	3.500%	10%	
Identify consequences of options	Addresses all major consequences and most of the minor ones	Addresses most of the major consequences but omits a few of the minor ones	Consequences are not addressed or they are addressed inappropriately		
	10.0%	7.00%	3.500%	10%	

Category/Criteria	3 Excellent	2 Satisfactory	1 Unsatisfactory	Total Criteria Weight	Grade Assigned
	100%	70%	35%		
Chooses an alternative course of action and defends option selected from and ethical reasoning perspective (i.e. rights, justice, virtue) after considering the consequences	Chooses the “best” option and defends it with ethical reasoning	Chooses an inferior option or fails to fully defend it ethically	No option selected or ethical defense of option is not made		
	10.0%	7.00%	3.500%	10%	
Organization	Structure of the response is well-organized and readable. Ideas flow in a logical sequence. Concepts are cohesive and writing stands together	Structure of the response is organized and readable, but simple. Ideas flow in a logical sequence, for the most part. Concepts are generally cohesive	Structure is not well-organized, confusing and/or readable. Sequence of ideas is random or confusing. Concepts are disjointed and writing is unclear		
	10.0%	7.00%	3.500%	10%	
Language mechanics, voice, and style	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	Sentences are clear with minimal confusion. Word choice reflects content adequately. Few errors in grammar, punctuation, spelling, syntax or semantics are present	Sentences are not well-built. Overall, word choice does not reflect content. Many errors in grammar, punctuation, spelling, syntax or semantics are present		
	10.0%	7.00%	3.500%	10%	

Giving Voice to Values (GVV)

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.

GVV Common Reasons and Rationalizations

Expected or standard practice

Materiality

Locus of responsibility

Locus of loyalty

One-time request

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

Ethics Game

- **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 a 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

