Designing Assignments for Accounting Ethics Education

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Designing Assignments for Accounting Ethics Education

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Habitual Repetition

Drama & Trauma

EXPERIENCE

KNOWLEDGE=
Promises & Consequences

SKILL=See & Label &
Explain & Weigh
Ethical Issues
Teaching Goals: FUN & Thinking

FUN FOR the teacher!!!
You won’t get PAID more for teaching well.

THINKING.....
Lots of Thinking
Hard Thinking for Students
Designing Your (stand-alone) Accounting Ethics course

• Provide Substantial chunks of ethical reasoning skill
• Provide substantial chunks of professional obligations knowledge
• Make sorting & development incredibly easy and…..FUN
Designing Ethics Assignments for Integration in Technical Accounting Courses

• Connect Ethical Reasoning skill
• to Course Content Knowledge

• Make sorting & development incredibly easy and.....FUN
What Are Ethics?
What does Ethics Education Attempt?

• Morals = What “should” be done = rules
• Ethics = What best reasons say to do = why

• Ethics Education develops capacity to know what should be done better than it instills desire, resolve, or ability to actually do it
Collaborative Exercise in digging for reasons underneath well known rules

- Rank the commandments in terms of importance to YOU of other people following each one:

- #Commandment--------Why it matters to me that you follow it
Reasons for Inflicting Ethics Education for Accounting Students

1) Posturing…..don’t just STAND there!
2) Ethics develops critical thinking
3) Human desire to know & do right thing

Faculty applying the golden rule…. Give what we wish we had been given
Moral Behavior is affected by more than just individual ethics

- Deterrence = impact × risk × delay
- Punishments do not scare effectively
- especially if uncertain or delayed

- Temptation = opportunity & motive
- Reducing opportunity & motive are better strategies than relying on ethical will power to resist temptation
Most moral behavioral does not involve resisting temptation or ethical dilemmas

Moral Temptation = we KNOW what is right but we don’t really want to do it

Ethical Dilemma = we have to DECIDE what is right, then resolve to do it

Most behavior is unthinking habitual repetition
Most immoral things we don’t do aren’t tempting
Ethics are not the only tool for critical thinking

- Accounting itself develops and reveals critical thinking

- Studying many of our liberal arts subjects also develop and reveal critical thinking
What WILL Improve our Ethics?
What Probably will not?
What improves our own Ethics?
Walking by the Commandments?

- Will?
  - 1
  - 2
  - 3
  - 4
  - 5

- Won’t?
  - 1
  - 2
  - 3
  - 4
  - 5
KNOWLEDGE = Habitual Repetition

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WHICH Habits improve ethics?
Which VIRTUES matter?
For Accountants? For Students?

- 1
- 2
- 3
- 4
- 5
Student as Worker Virtues List

1) Show up
2) On Time
3) Prepared
4) Participate
5) Cooperate
Consistently Keep Promises
Tools for Habit Development

• Lecturing---------telling?
• Examples----------------seeing?

• Conditioning!
• Bribes versus Threats?
• Service Learning?
Which Feelings Improve Ethics?

• 1

• 2

• 3
Emotional Experiences which affect our crucial virtues?

EMPATHY          PATIENCE

Desire = Consequences-size
x Risk-%
x Delay----patience discount
x Distance---empathy discount
Super-virtues which connect Ethical Egoist with Utilitarian

Expected Consequences of any threat =
= exposure x risk x delay x distance

Impatience discounts future consequences
Selfishness discounts effects on others

Impartiality treats future effects = present
Impartiality treats effects on others = self
Red Flags that ruin Patience and Empathy

• 1) Drugs
• 2) Gambling
• 3) Romance-Sex
• 4) Work-betrayal-depression
• 5) Family trauma-death/divorce
Which feelings can we manipulate for affective anchoring?

• FEAR?

• Anger?

• Joy?
What KNOWLEDGE improves our Ethics

1) Promise-keeping is improved by knowing what promises we have made…or become a party to by joining the profession

2) Fairness is improved by knowing how people are treated, by knowing people’s needs and what people have done to earn treatment

3) Wisdom & Kindness consider the effects of our actions on ourselves and on others, so knowing those effects improves our ethics.
One explanation of Ethical Reasons “Moral Standards Approach”

- RIGHTS = respect for human autonomy
- FAIRNESS = treatment as deserved, relative to others, to earned, to needs
- KINDNESS = long run beneficial to all
What ARE ethical reasoning skills? How do we develop them?

- **SKILL** = See, Label, Explain & Weigh

- **Empowerment Cycle** =
  » Explain Why
  » Explain How
  » Show How
  » Watch them Try .......... Repeat
THE SKILL
of ethical reasoning development

• SEE the ethical issues
• LABEL the ethical issues
• EXPLAIN the ethical issues
• WEIGH the ethical issues
Autonomy Ethical Issues
Rights and Duties to respect

- Body?
- Property?
- Truth?
- Promises?
- Privacy?
You are driving along on a dark and stormy night. You pass a bus stop at which are waiting:
1) An elderly woman who is about to die,
2) An old friend who once saved your life,
3) The perfect mate you’ve been dreaming about.
IF there can only be one passenger in your car…

IF you may never find your dream lover again.

Pick up dying old lady BECAUSE_____
Pick up old friend BECAUSE___________
Pick up perfect mate BECAUSE_________
Moral Standards Approach
Bus Stop Application

- Pick up dying old lady BECAUSE_____

- Pick up old friend BECAUSE________

- Pick up perfect mate BECAUSE_______
TRY IT OUT

See & Label the “Bus Stop” Issues

• THEN Grade Student Papers:
  • R= explained Rights
  • F= explained Fairness
  • C= explained Consequences

• Stack by issues explained
Fairness & Justice Ethical Issues

• Equals treated the same?

• Deserve=Earned?

• Deserve= Need?
Consequences Ethical Issues

- **Wise**=long run self-interest?

- **Kind**=beneficial to others?

- **Worthwhile**=nets out best for all?
Consequences Ethical Analysis: Ethical Egoist and Utilitarian

- **Ethical Egoist** = look out for self-interest
  - “enlightened self-interest” considers long run

- **Utilitarian** consider all effects on everyone
  - Choosing to increase combined future happiness of everyone as equally important
Rest’s suggested assignments

- Sensitivity = Smell = See/Label/Explain?
- Judgment = Weigh = Reasoning Skills
- Motivation = Feel & Care = Movies?
- Character = social psychology skills?
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Assignment Types for ANY Accounting course

• Individual Reading Quizzes
• Individual Homework----usually essays

• Team Quizzes---usually calculations
• Team Homework----usually problems

• Comprehensive Final Examination
• Multiple Choice or Problems & Essays
Grade Components and weights

• Individual Quizzes and Homework as percentage of top individual’s total

• Team Quizzes and Homeworks as percentage of top team’s total

• Comprehensive Multiple Choice final Exam
Experience Assignments
Unique to Ethics Class

- Community Service = build empathy
  Also cognitive dissonance of believe what you do
  Also creates optimism about effectiveness

- Movies = build empathy
  - Get to know and like characters
  - Music, suspense, and dilemmas stir emotions
  - Vicariously experience of hard to arrange events
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Promises & Consequences
LEARNING OBJECTIVES by Primary Learning Methods

• Reasoning Skill = Writing & Speaking

• Knowledge = Reading & Listening

• Habitual Experience = Conditioning

• Emotional Experience = Vicarious Cases
Tools for Habit Development

• Lecturing-------------telling?
• Examples--------------seeing?

• Conditioning!
• Bribes versus Threats?
• Service Learning?
Tools for Knowledge Acquisition

• Listen?

• Read?

• Watch?
Tools for Reasoning Skill Development

• Thinking about WHY

• Writing to think

• Collaboration to think
Effect of Affect on knowledge & skill anchoring

• We remember what we FEEL

• We condition response to feelings

• We condition resistance to stress
Which Cases to Assign?

INTENSE = Experiences Students feel strongly about!

YOUNG = Students identify with decision makers!
Weekly Reading Assessment Test
Individual Essay Quizzes

- Teams write essay questions on the board
- Professor chooses one or two questions
- Teams eliminate end of chapter questions
- Professor chooses one or two remaining

- Student read assignments BEFORE class
- Teams discuss the readings BEFORE class
- Quizzes are easy, almost fun to grade
Weekly Reading Assessment Test

- Teams eliminate end of chapter questions
- Professor choose from remaining or
- Teams Write Proposed questions on board
- Professor selects from their suggestions
- Either way Students all read BEFORE Class and teams discuss reading BEFORE class begins, sorting content for the Professor
Weekly Ethics Essay
Individual Homework

• Students WILL attend class.....for points
• Students WILL arrive on time...likewise
• Students WILL have read the case...
• Students WILL have thought about the case
• Students WILL be ready for team activities
Grading Weekly Ethics Essays

• One page typed
• Name on the back
• Never early or late
• Highlight Rights label, \( R= \text{explained} \)
• Highlight Fairness label, \( F= \text{explained} \)
• Highlight Consequences label, \( C= \text{explained} \)
• Stack left to right: 9, 8, 7, 6, & 5
Develop and Sort Success at “the Skill”

See, & Label, & Explain Ethics Issues

Three paragraph, one page essay with:

1) Rights/Respect Issues are ______________
2) Fairness/Justice Issues are ______________
3) Consequences Issues are ______________
POWER OF PREPOSITIONS
as secret weapon
to LABEL ethical issues

• RIGHT TO _______________

• FAIR BETWEEN _____ &_______

• CONSEQUENCES OF________
Weekly Ethics Essay
Individual Homework

• Students WILL attend class…..for points
• Students WILL arrive on time…likewise
• Students WILL have read the case…
• Students WILL have thought about the case
• Students WILL be ready for team activities
Discovery Learning Activities Rewarded as Team Quizzes

- Teams are given objective questions:
- Lists, T-accounts, rankings etc.
- One answer provokes discussion
- Hopefully with reasons & evidence
- Teams compete for best answers
- Collected and scored from 5-9
- Or Teams write their best idea on board
Social Contract Exercise for assigned student group collaboration

• Write your own Mayflower Compact

• Include Promises & liquidated damages

• Include forbidden words & confidence
Social Contract Theory of Ethics

• Necessities of collaborative society:

• 1) DO NOT HARM

• 2) KEEP PROMISES
Write-Your-Own-Final-Exam
Weekly Team Homework

- Teams bring multiple choice questions
- Bribe the first 5-9 per team per week
- Writing questions inspires active reading
- Students realize they are learning
- Students quiz other to prepare for exam
LEARNING OBJECTIVES by Primary Learning Methods

Reasoning Skill = Writing & Speaking
Emotional Experience = Vicarious Cases
  – Individual Homework & Team Quizzes
Knowledge = Reading & Listening
  – Individual Quizzes & Final Exam
Habitual Experience = Conditioning
  – Team quizzes & team homework
Empowerment Cycle for Skill Development

Explain WHY & Explain HOW
Show HOW & Watch TRY

Many SHORT cycles of explain, demonstrate, assign, supervise, & critique attempts
Teaching Goals: FUN & Thinking

FUN FOR the teacher!!!
You won’t get PAID more for teaching well.

THINKING.....
Lots of Thinking
Hard Thinking for Students
Designing, Assigning, and Grading Ethics Essays

- Participants will learn how to choose Ethics essays to assign in either integrated with accounting procedure or stand-alone accounting ethics courses. Participants will learn how to train Students, how to provide feedback, and how to sort and grade one page weekly essays, based on the reasoning skill set of: See, Label, Explain, and Weigh the ethical issues. Participants will practice sorting, scoring, and applying the simple 9, 8, 7, 6, 5 & zero rubric while being supervised using real student essays from >20 terms of stand-alone Accounting Ethics and >20 years of Accounting Information Systems.
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