

# 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**

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**KNOWLEDGE=**  
**Promises &**  
**Consequences**

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**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 x risk x 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**

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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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# 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
- » or
- Teams eliminate end of chapter questions a
  - 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=explained
- Highlight Fairness label, F=explained
- Highlight Consequences label, C=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

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# 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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