



How to Teach Ethics When Your Syllabus Is Packed

Bite-sized ethics lessons can have a big impact.

by Dawn Wotapka

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Accounting faculty often grapple with the question of how—and how often—to teach ethics. Some departments offer full classes in ethics (especially in states where an ethics class is a prerequisite for taking the CPA exam), and others coordinate how ethics will be taught across the curriculum. But in many cases faculty are on their own. Regardless of how their department handles the teaching of ethics, faculty often struggle to fit ethics into their content-rich classes.

Here are some tactics accounting faculty use to make ethics meaningful to students and to find time to teach it:

Connect ethics to students' own lives. Some professors introduce the topic in a way students can relate to. Wayne Pinnell, an accounting professor at California State University, Fullerton's Irvine campus, asks his students if they have ever taken something from their employer, such as office supplies—like a pen or notepad—that hasn't been explicitly given to them. No one has to raise his or her hand, but there are a lot of sheepish grins, he said. Students discuss whether such trinkets are perks or if the employer would welcome the free marketing from having a logo seen by the public. While this anecdote isn't centered around accounting, the ensuing discussion allows Pinnell, who is also the managing partner at independent Southern California CPA firm Haskell & White, to understand how the students think.

He then asks students how they would account for their time if a project was supposed to take eight hours, but the work demanded more: Would they work the extra hours without reporting them, or would they alert superiors that the work is taking longer than expected? This discussion of "timesheet fraud" can then lead into real-life examples of businesspeople who faced ethical dilemmas around reporting time.

Use case studies and real-world examples. Case studies drawn from real life can make ethics more concrete to students, as they reveal the implications of unethical behavior. Faculty also suggest that students read publications such as *The Wall Street Journal* to learn about real-life ethical issues. "There's always some sort of scandal going on out there because people are trying to beat the system and do things the easy way," said John Dexter Jr., a CPA and associate professor at Edinboro University in Edinboro, Pa.

Look local. Students may be even more engaged by local examples, which often can be found in the business coverage of local newspapers. Eileen Taylor, an associate professor of accounting at N.C. State University in Raleigh, N.C., will cite an example of a local organization with serious debt problems and ask students questions such as "Why is accounting important?" As she tells them, "The decisions you make about an accounting estimate might impact other people for good or for bad."

Use mini-lessons. If there's not room in your syllabus for a case study, you can incorporate ethics in your class by making it part of the material you already teach. "As you go over a homework problem, instead of just going over what's there, you add an extra 30 seconds to 60 seconds on ethics," Dexter said. "It emphasizes how much proper ethical behavior is a foundation for what we do in our profession. If students can see that it affects everything they do, it's going to seem more important, and it will stick with them longer."

Teach building blocks. Instruct students to ask themselves whether something is right or wrong early and often. Let them know that, if they need to question a decision, good advice is to take a breath and think wisely before acting. Many instances of white-collar crime "start very small," said Dexter. "That's why [students] need a moral foundation."

Remain available. Let students know you're available after the semester ends, or even after graduation. Encourage them to seek out a mentor, friends, peers, or family as a sounding board if they're unsure whether something is ethical, said Taylor, whose research specialties include whistleblowing, and judgment and decision-making in accounting. "If they're questioning themselves on a decision, they probably need to pause and not make that decision without talking to somebody," she said.

Faculty can be that somebody. "I say, 'We're here, you know where to find us,'" Taylor said. "I have students who come back five years later with issues."

Tap existing materials. Don't feel that you have to start from scratch. Resources include:

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