VIDEOS TO PROMOTE ETHICAL DECISION MAKING – A PEDAGOGICAL TOOL

DAVID S. CHRISTENSEN
SOUTHERN UTAH UNIVERSITY

ABSTRACT

Note that this version of the paper is publicly available and limited: it contains no teaching notes. A longer version of the paper, including the teaching notes, is available through the Mountain Plains Journal of Business and Economics website.

This paper provides a tool for developing the ethical decision making skills of business students. Videos can enrich business ethics education by exposing students to more complete and realistic descriptions of ethical dilemmas and the characters involved. Instead of reviewing end-of-chapter ethics vignettes, students are exposed to interviews and testimonies of real people who faced real ethical challenges. The paper provides links and focus questions to videos available from Frontline and other excellent sources. The focus questions, formatted into convenient one-page handouts, encourage students to pay attention to the videos, and provide opportunities for in-class discussions and reflection. Teaching notes with answers to the focus questions and an annotated bibliography of the videos are available to instructors.

INTRODUCTION

The Association to Advance the Collegiate Schools of Business (AACSB) has long required an ethics component in business education. Numerous corporate failures at the beginning of the twenty-first century prompted AACSB to call for a renewed emphasis on ethics education in business schools (AACSB 2004), where strategies to improve the ethical decision making of business students are encouraged. These strategies include classical frameworks that emphasize ends-based reasoning, means-based reasoning, and a virtue-based approach that focuses on the character of the moral actor. Videos provide numerous opportunities to apply these strategies.

To facilitate the development of ethical decision making, many business textbooks include end-of-chapter ethics vignettes. Although writing about and discussing the vignettes can be used to develop moral awareness and judgment, the vignettes are short and lack realism. Stewart (1997) argued that ethics education could be more effective by requiring students to read novels, where the characters of people making moral choices are developed in detail. However, making one or more novels required-reading in a typical business course may be viewed as excessive when other learning objectives must also be achieved.
Videos are a way to bring realism to ethics education that are not as time consuming as reading novels. Videos can make ethics discussions more realistic, where the characters are often the actual persons who faced an ethical dilemma. Examples include interviews with or about (1) Joe Darby at Abu Ghraib and Hugh Thompson at My Lai who chose to intervene to stop war atrocities; (2) Walt Pavlo, Michael Monas, and the associates of Bernie Madoff, who committed some of the largest frauds in U.S. history; (3) Enron executive Jeff Skilling, SEC Chairman Levitt, FASB and Andersen executives, and U.S. Congressmen involved in the Enron scandal; (4) moral exemplar Mike Hamersley who refused to look the other way when he learned about KPMG’s fraudulent tax shelters, (5) the nameless civilian known as the “TankMan,” who stopped an advancing tank column at Tiananmen Square, (6) Viktor Pestov, the pamphleteer who protested oppressive practices of the Soviet Union, and (7) business executives Chris Munday and David Neelemen, who attribute their success in business to moral choices made at critical moments. By watching these people describe their decision problems and the issues that were important to them, students better understand the ethical issues, the moral choices that were made, and the actions that were taken.

Moreover, the AACSB Ethics Task Force admits that “the missing piece in most ethics education in the field of business is the development of moral courage” (AACSB 2004: 13). Christensen, Barnes, and Rees (2007) show how exposing students to stories of moral exemplars can increase student resolve to also have moral courage. “In each case, students learn about the characters of these heroes and appear genuinely inspired to behave similarly in their lives, not by dramatic confrontations with tanks, army platoons, or CEOs, but in small things that also require moral courage. As suggested in virtue ethics theory, small acts of moral behavior become habitual and prepare individuals to reject bigger temptations” (Christensen et al., 2007: 93). Some of the videos in this collection dramatically illustrate the stories of people with moral courage.

BACKGROUND

Ethics in Videos

The use of videos to teach ethics is described by Berger and Pratt (1998), Belden (1992), Champoux (1999, 2001), Dyl (1991), Hosmer and Steneck (1989), Nofsinger (1995), Wight (2006), and Williams (1997). Generally, these authors suggest that videos, including feature films and documentaries, can promote moral awareness, judgment, and commitment. For example, Wight (2006: 155, 157) suggests that the arts (including videos) “excite moral development by stretching the boundaries of imagination and perspective, stimulating self-awareness, and self-reflective growth.” Wight provides a clear rationale for the use of the arts in ethics education:

Learning by experience plays a significant role in forming one’s conscience. But since one’s own experiences in life are limited, the process can be facilitated and deepened by the use of emotionally stretching exercises – namely, through reading great literature, attending plays, ..., and so on. The arts serve as kindling to the mind’s eye. When stories are told they give flesh to our
interconnections with others, and we experience moral dilemmas emotionally, rather than simply as intellectual exercises. Through inductive and rhetorical techniques, and by focusing the reflective lens on our own internal spectator, the arts bridge the gap of sympathetic understanding and contribute to higher levels of awareness. (Wight 2006: 175).

Champoux (2006) advocates the use of film clips in ethics education, noting that clips have advantages over other communication media. Characteristics in film making, including focusing techniques, camera angles, framing, editing, and sound, give producers the capability to direct attention to factors and issues that may otherwise go unnoticed or may even be impossible to experience in real life. To illustrate, he references the close-up shots in *12 Angry Men*, which highlight the role that emotions can have in the difficult decision problem faced by a jury. Students are reminded by this video that rational methods of ethical reasoning can be influenced by emotions. Likewise, the dramatic “Greed is Good” speech by Gordon Gekko in *Wall Street* is brought to life by actor Michael Douglas in a way that a mere reading of the speech to students by an ethics professor class cannot match. The dramatic clip can be used to promote active learning as students debate the positive and negative influence of greed in business.

Champoux (1999) also reviews advantages and disadvantages of film as a teaching tool. Films are familiar to students, widely available, and relatively easy to show in a mediated classroom. They are also more economical than bringing in guest speakers. For example, in *Bigger than Enron*, students see clips of key players in the scandal, including Enron executives Ken Lay and Jeff Skilling, who were convicted of securities fraud; SEC Chairman Arthur Levitt and FASB Chairman Jim Leisenring, who were pressured by Congress and others to obscure the reporting of stock options as expenses; Andersen partners James Hooton and Joseph Berandino, who decided to retain Enron as a client despite its questionable accounting practices; and whistleblower Sherron Watkins, who wrote the famous memo to Ken Lay describing the questionable accounting practices at Enron. In this powerful documentary, students can sense the emotion and comprehend the “culture of gamesmanship” at Enron. Bringing all of these people to a classroom is virtually impossible without *Bigger than Enron*. In addition, watching Sherron Watkins describe her decision to write the memo to Ken Lay helps students recognize that professional accountants can face significant challenges with conflicting virtues of loyalty to their employer, and the duty to protect the public’s interest. Based on a telephone conversation with her agent, Sherron Watkin’s speaker’s fee currently exceeds $20,000. *Bigger than Enron* is currently available for free online from PBS, and the DVD may be purchased for about $25.00.

Perhaps the biggest disadvantage of using film as a teaching resource is the copyright restriction that prohibits copying scenes from films. The instructor can easily overcome this problem by noting where in the film the desired scenes occur, and using the video player to advance to those scenes. Champoux (1999: 214) reports that the fair-use provisions of copyright laws allow showing scenes from a copyrighted film, but not the entire firm, during a course of instruction, where the film is an authorized copy...
rented or purchased, and no fee is charged for viewing the film. In addition, students can view the film from their home as a class assignment if the student does not show it to the public. For more details on copyright issues see Sinofsky (1994) and Crews (2002). Another disadvantage is the possible objectionable content (e.g., language, nudity, violence) in some films. However, with a little advance screening, the instructor can easily protect students from viewing the objectionable material.

Cognitive Moral Development and Rest’s Four Component Model

The videos in this collection are intended to help students achieve at least one of the components in Rest’s Four Component Model (FCM) for ethical behavior (Rest 1983). AACSB (2004) references the work of developmental psychologists Kohlberg and Rest. Kohlberg (1979) classifies the cognitive moral development of a person into stages. In the earliest stages (pre-conventional), ethical reasoning is motivated by concerns about consequence to self. In the middle stages (conventional), moral decisions are motivated by the expectations of an individual’s referent group. Research shows that most people morally reason at the conventional level, implying that the social forces in an individual’s organization will significantly influence moral choices. In the final stages (post-conventional), an individual’s moral choices are motivated by principles (e.g., justice), regardless of consequence to self or the expectations of others. Research shows that few people morally reason at this level, where choices are less likely to be influenced by managerial and social pressures to protect the organization (Trevino and Nelson 2010:77-84).

Rest (1983), a student of Kohlberg, later developed a model to explain moral action, known as the Four Component Model (FCM). The four components are (1) moral sensitivity/awareness, which is the ability to recognize the ethical dimensions of a decision problem, (2) moral judgment, which is the ability to determine which action is the most moral, (3) moral commitment, which is the ability to put the moral course of action first, regardless of the impact on oneself, and (4) moral action, which is implementing the chosen moral action.

Most of the research involving FCM has focused on strategies to improve moral awareness and moral judgment because these components can be taught in the classroom. Moral commitment (aka moral courage), defined as the ability to put moral course of action first, regardless of the impact on self and established relationships, is more problematic because it is an instrumental virtue learned by practice. As Aristotle wrote in *Nichomachean Ethics* (Book 2.1), “we become brave by doing brave acts” (Cheffers and Pakaluk 2005:79). However, some authors suggest that the resolve to have moral commitment can be taught by exposing students to stories of moral exemplars (e.g., Blasi 1983, Colby and Damon 1992, Mintz 1996, Moberg 2005, and Kidder 2005). Unfortunately, the media tends to focus more attention on the moral failures in business.

Empirical research on the effectiveness of videos to teach business ethics is scant. In pretest-posttest experiments with accounting students, Christensen *et al.* (2007) report that resolve to have moral courage improved significantly as students were
exposed to stories of moral exemplars. Many of the videos in this collection were used by Christensen et al. in their experiments. Their results are generally consistent with other studies that support the effectiveness of film as a teaching resource in fields related to business ethics, including psychology (Anderson 1992, Bolt 1976, Fleming, Piedmont, and Hiam 1990), cognitive psychology (Conner 1996), social psychology (Dorris and Ducey 1978), social development (Boyatzis 1994), journalism ethics (Good 2008), diversity (Pinterits and Atkinson 1998, Champoux 2009, and Tejeda 2008), and sustainability (Clemens and Hamakawa 2010). For example, in his literature review Tejeda (2008: 434) concluded that “there is some empirical evidence that films encourage proactive classroom behavior, including participation and discussion of topics as well as promoting critical thinking, enthusiasm of learning and recall.”

Bloom’s Taxonomy

The videos in this collection can also be related to two learning “domains” in Bloom’s taxonomy of educational objectives (1956). In his work to classify educational objectives, educational psychologist Benjamin S. Bloom identifies three domains of learning: cognitive (knowledge-based), affective (attitudinal-based), and psychomotor skills. Each domain consists of sequential levels of complexity, where a student functioning at a higher level in the domain has mastered the lower levels. The cognitive domain involves the development of intellectual skills. The six levels in the cognitive domain are (1) knowledge, (2) comprehension, (3) application, (4) analysis, (5) synthesis, and (6) evaluation. The affective domain addresses how we deal with things emotionally, such as feelings, values, and attitudes. The five levels in the affective domain are (1) receiving phenomena (e.g., listens to others with respect), (2) responding to phenomena (e.g., participates in class discussions), (3) valuing (e.g., sensitive to individual and cultural differences, and shows ability to solve problems), (4) organization (e.g., organizes values into priorities, and accepts professional ethical standards), and (5) internalizing values (e.g., has a value system that controls behavior, and displays a commitment to ethical practice on a daily basis). For more detailed definitions and examples see Clark (2004).

CONCLUSION

The purpose of this paper is to provide a tool for developing the ethical decision making skills of business students. For each video in the collection, focus questions are provided as one-page handouts for students to use while viewing the videos. By requiring written answers to the focus questions, students are compelled to pay attention. Their answers also provide opportunities to discuss the ethical dilemmas and characters in the videos, and then apply them to their own life experiences. In the process, students develop moral awareness, judgment, and resolve to have moral courage. The videos have been used in undergraduate and graduate courses, both as in-class and out-of-class exercises. The Teaching Notes provide additional tools for instructors, including answers to the focus questions, and an annotated bibliography of the videos.
REFERENCES


1 References to the videos are listed separately in the annotated bibliography. Some references listed here are only cited in the teaching notes.


FOCUS QUESTIONS FOR
BUSINESS ETHICS: A 21\textsuperscript{ST} CENTURY PERSPECTIVE\textsuperscript{2}

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

1. Define business ethics.

2. Describe the difference between a moral temptation and an ethical dilemma, and provide a personal example of each.

3. List and define two basic principles to resolve ethical dilemmas and identify the author of each principle.

4. Define the meaning of the acronym “CEO” in this video.

5. Does it pay to be ethical? Defend your answer.

### FOCUS QUESTIONS FOR DEFINING MOMENTS

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Describe the famous incident that Badaracco used to illustrate a right-versus-right dilemma.

Describe the example used by Badaracco to illustrate a more common right-versus-right dilemma.

Provide an example of why right-versus-right dilemmas are important in business.

List the four questions in Badaracco’s framework for resolving right-versus-right dilemmas.

Apply the four question framework to a personal dilemma.

List the three tests useful for resolving a right-versus-right decision quickly.

Apply the four question framework to a right-versus-right dilemma listed by the Institute for Global Ethics at [http://www.globalethics.org/business-dilemmas.php](http://www.globalethics.org/business-dilemmas.php)

*Compare Badaracco’s four question framework to the IMA’s Statement of Ethical Professional Practice at [http://www.imanet.org/resources_and_publications/ethics_center_helpline.aspx](http://www.imanet.org/resources_and_publications/ethics_center_helpline.aspx). Which is best suited for right-versus-right dilemmas? Why?*

---

Identify the number of McWane workers who have been hurt on the job since 1995.

List the basic safety rule that was ignored by McWane.

Identify the number of deaths that occurred at the Tyler Pipe company since 1995.

Describe the enforcement power of OSHA.

Describe McWane’s attitude about environmental safety.

Identify the number of environmental violations at McWane.

Which laws provide more severe criminal penalties: safety or environmental?

Describe how the Justice Department characterized McWane’s culture.

Describe what McWane did to fix its environmental and safety problems.

Evaluate whether McWane did enough to fix its safety and environmental problems.

Was the problem at McWane due to a few “bad apples”, a “bad barrel”, or both? Defend your answer.

In your judgment, was the coming of the new McWane too late? Defend your answer.

Does it ever make sense to put productivity above safety? Defend your answer.

Was the number of environmental violations at McWane excessive? Defend your answer.

Evaluate the enforcement power of OSHA.

---

### FOCUS QUESTIONS FOR

**BILL CHILD: HOW TO BUILD A BUSINESS THAT WARREN BUFFET WOULD BUY**

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Describe the kinds of companies that Warren Buffet buys.

Identify Warren Buffet’s primary criterion for hiring management.

Describe what Bill Childs did about the 400 defective Hotpoint washers sold to customers early in his career.

Describe how Warren Buffet offered to buy RC Willey.

Describe how Buffet responded to Childs’ decision to keep his stores closed on Sunday.

Describe why Buffet purchased RC Willey.

Assess the character of Bill Childs.

Assess the character of Warren Buffet.

Evaluate the role of integrity in business dealings.

---

FOCUS QUESTIONS FOR
HOW TO STEAL $500 MILLION

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Identify Michael Monas.

Identify Pat Finn and his role in the fraud.

Identify the large auditing firm that was Phar-Mor’s external auditor during the scandal.

Describe the “exclusivity funds” used by Phar-Mor.

Describe how Finn and Monas falsified the internal and external financial reports.

Describe the response of Cherelstein and Anderson to the fraudulent actions of Finn and Monas.

Evaluate the response of Cherelstein and Anderson. Was it enough?

---

FOCUS QUESTIONS FOR DAVID KACZYNSKI

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

1. Identify Ted and David Kaczynski.
2. Identify the amount of the reward to David and Linda Kaczynski. What did they do with it?
3. Identify the value or principle did David defended.
4. Describe the dangers that David faced by defending this principle or value.
5. Describe the Manifesto.
6. Identify the only person that Ted loved.
7. Describe the role of David’s wife in his decision.
8. Describe the reaction of David’s mother when David told her the identity of the Unabomber. What does this response reveal about David’s relationship with his mother?
9. Describe the three concepts that David learned about ethical decision making.
10. Assess the importance of family and collaboration when resolving ethical dilemmas.

---

FOCUS QUESTIONS FOR MORAL COURAGE

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

List the three necessary conditions for moral courage.

Explain how Viktor Pestov displayed these three conditions.

Describe the meaning of the candle-in-the-closet metaphor to you.

Can one person with moral courage make a difference in business? Defend your answer.

---

FOCUS QUESTIONS FOR
TRUTH AND CONSEQUENCES (CBS NEWS, 48 HOURS)9

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

“They will not Lie, Cheat, or Steal”

Describe the cheating incident at the Academy.

Describe the conflict between the “Code of Loyalty” and the “Honor Code” at the Academy.

Describe the consequences of cheating at the Academy.

“Paying the Piper”

Describe the cheating incident at Piper High School.

Estimate the possible consequences of cheating to those who did not cheat.

“Pennies from Heaven”

Identify the “cherry-tree” moment for Wanda Johnson.

Identify the number of people who returned the money in the experiment.

“Field of Schemes”

Describe how Danny Almonte cheated.

Estimate the possible consequences of the cheating incident on the other players.

“Comments of Dan Rather”

According to a Dan Rather, what is the greatest consequence of cheating?

Is cheating an epidemic in America? Defend your answer with examples.

---

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Identify the length of Walt Pavlo’s sentence.

Describe how Walt Pavlo’s compensation plan influenced his decision to commit fraud.

List three factors that play a major role in fraud by executives and employees.

Identify one limitation of a formal code of ethics.

List three of the most common ethical violations.

List ways that leaders can create a true ethical climate.

List reasons why employees fail to report unethical conduct.

Speculate on the reasons that Pavlo failed to recognize that his actions were unethical at first.

Evaluate Ebbers’ statement that “a code of ethics would be a colossal waste of time.” What signals did this send to his employees?

---

FOCUS QUESTIONS FOR
TWO EXPERIENCES THAT MADE A DIFFERENCE - CHRISTOPHER MUNDAY

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Identify Munday’s first job.

Identify the industry in which Munday made his living.

Identify the dollar amount of the contract with Sainsbury.

Describe Sainsbury’s simple question to Munday.

Evaluate Munday’s answer to the question asked by Sainsbury. Why did the answer require moral courage?

Assess the value of Munday’s advice to “understand your why.”

---

## FOCUS QUESTIONS FOR
**DAVID NEELEMAN – FOUNDER AND CEO, JET BLUE AIRWAYS**

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

1. List Jet Blue’s five values.

2. Describe what JetBlue calls its employees and passengers.

3. Describe how the story about negotiations with Boeing and Air Bus illustrates integrity.

4. Describe what Neeleman’s employees and managers think about every day.

5. Describe the formula for success at Jet Blue.

6. Describe Neeleman’s financial compensation at JetBlue.

7. Assess how Neeleman’s concept of fairness and integrity benefited the creation of Jet Blue.

8. Evaluate Neeleman’s statement, “If we live our values we will make money.” Was he right about Jet Blue? Is he right in general?

---

FOCUS QUESTIONS FOR
BUSINESS ETHICS: THE BOTTOM LINE\textsuperscript{13}

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Describe some of the moral obligations that companies have to their employees.

Describe the ethical dilemma of Aaron Feuerstein.

List the primary causes of alienated, disillusioned employees.

List four critical areas of attention as corporations establish new standards for corporate responsibility.

Using examples from this video, assess the character Aaron Feuerstein.

Does an employer owe a “job for life” to each employee? Defend your answer.

Do corporations have a social responsibility? Defend your answer.

**FOCUS QUESTIONS FOR EXPOSING THE TRUTH AT ABU GHRAIB**

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

List the name of the person who took the pictures at Abu Ghraib.

List the name of the person who revealed Darby as the whistle blower.

Describe the principle or value that Darby defended.

Describe the risk that Darby faced for turning in the pictures to the authorities.

Describe the award that Darby received.

Evaluate the reaction of Darby’s hometown to his decision.

In general, do whistleblowers “deserve” the negative consequences of their decisions? Defend your answer.

---

FOCUS QUESTIONS FOR
THE POWER OF HOW

Name: ____________________________  Course: ____________________________  Date: ____________________________

Describe the meaning of the “power of how.”

Describe the meaning of the phrase, “ethics is an adjective.”

Describe how a company can win when product quality, cost, and responsiveness are equal.

List the number-one word searched on online dictionaries in 2005.

Describe how we can get more ethics in the workplace.

Define the meaning of the acronym TRIP.

Describe the concept of a “self-governing culture.”

Evaluate the statement from Aristotle, “Excellence is not a single act; it’s a habit.” Is this true in your experience? Provide an example.

---

FOCUS QUESTIONS FOR  
TAX ME IF YOU CAN¹⁶ 
“...” (Joseph Jacoboni, KPMG client) 
“...” (Mike Hamersley) 

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Describe the meaning of an “artificial transaction.”

Describe the roles of Carry Allen and Mike Hamersley in the tax fraud.

Describe KPMG’s advice to its client, Joseph Jacoboni, when the IRS questioned the FLIP transaction.

Describe the outcome of this famous whistleblowing case.

Analyze the moral courage of Mike Hamersley using Kidder’s three elements of moral courage (Kidder 2005).

Assess KPMG’s decision to not register its tax shelters with the IRS. Did KPMG breach its public duty? Was it appropriate for KPMG to design and sell tax shelters to its audit clients?

Evaluate KPMG’s cost-benefit analysis. What was wrong with it?

FOCUS QUESTIONS FOR
BIGGER THAN ENRON17
“Inventiveness is not just a goal; it’s the way we do business” (Arthur Andersen)

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Chp1  List the financial cost of Enron’s collapse to investors.

Chp2  List two entities that opposed expensing stock options.

Chp2  Describe the single biggest mistake made at the SEC in recent years.

Chp2  Identify the “watershed moment” in the battle over stock options.

Chp3  Describe how Sunbeam CEO Dunlap manipulated earnings.

Chp4  Describe the impact of the Litigation Reform Act on the accounting industry.

Chp5  Describe the “accounting tricks” used by Waste Management.

Chp6  Describe what happened to the nature of business for accounting firms in the 1990s.

Chp6  Describe what SEC Chairman Arthur Levitt tried to do.

Chp6  Describe how the accounting firms fought the SEC’s proposal.

Chp7  Describe what happened to Andersen Partner Carl Bass when he objected to the accounting practices at Enron.

Chp8  Describe what the SEC and Congress did to mitigate the problems of stock options, tort reform, and auditor independence.

All  Assess the ability of one person to make a difference in this “perfect storm” of stock options, tort reform, and auditor independence.

All  Critically evaluate the practice of “earnings management.” Is it legal? Is it ethical?

---

FOCUS QUESTIONS FOR BERNIE MADOFF
“It was too good to be true”

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

**Identify the percent return promised by Madoff.**

**Describe why the accounting firm Avellino & Bienes associated with Madoff was shut down.**

**Describe how Madoff made his money.**

**Describe why Madoff did not register with the SEC.**

**Describe and comment on the result of the 2006 SEC investigation of Madoff.**

**Describe what caused the Ponzi scheme to be revealed.**

**Assess the likelihood of the return promised by Madoff.**

**Analyze the moral courage of Markopolos. Does it include all three elements of Kidder’s model of moral courage?**

**Evaluate the methods of Markopolos as a whistle blower. Could he have done it better?**

**Critically evaluate the 2006 SEC investigation of Madoff.**

---

FOCUS QUESTIONS FOR
THE TANKMAN

“In the long frame of history ... human freedom, courage, dignity will stay and prevail…
That's what that picture will testify forever.” (Xiao Qiang)

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

Describe what happened at Tiananmen Square on 5 June 1989.

Describe the extent of the protest.

Describe what happened to the protestors after the incident.

Describe the ethical problems that China has faced since 1989.

Identify the possible name of the TankMan.

Assess the decision of Yahoo-China to suppress information on the Chinese internet. Is it ethical to suppress information?

Assess Deng Xiaoping’s decision to allow economic freedom in China. Has it worked?

Evaluate the inability of the university students to recognize the photo of the TankMan incident. What does this suggest about China?

Evaluate the symbolism of the TankMan photo.

---

FOCUS QUESTIONS FOR HUGH THOMPSON

“You can’t go forward until you get out of reverse” (Hugh Thompson)

<table>
<thead>
<tr>
<th>Name:</th>
<th>Course:</th>
<th>Date:</th>
</tr>
</thead>
</table>

**60-Minutes video**

Describe the role of Hugh Thompson in the My Lai incident.

Identify the number of unarmed Vietnamese civilians that were massacred at My Lai.

Analyze the moral courage of Thompson and his crew using Kidders’ model of moral courage.

Compare the perspectives of Captain Medina and crewman Colburn regarding the cause of the My Lai massacre. Who is right?

Evaluate the actions of the soldiers at My Lai. What caused the soldiers to participate in the massacre?

**Comments of Hugh Thompson video**

List the factors that caused the massacre at My Lai.

Evaluate what happened to Lieutenant Calley. Was justice served?

Compare the favorable and unfavorable recognition that Thompson received.

Evaluate what the old woman who survived the My Lai massacre wanted to tell the soldiers at My Lai.

---