Annotated Bibliography for Ethics and Character Formation in Accounting
by
Janet Jamieson

Textbooks/Casebooks


This text is designed to be used as the sole text in an accounting ethics course, but also could serve as a supplement for most any accounting course. It includes 25 ethical cases in the areas of human resource issues, external reporting concerns, internal reporting concerns and international issues.


This is a small textbook which provides a brief overview of ethical decision-making, specifically for accounting students. It also includes a selection of cases for discussion in a variety of areas. It could function as a core text for an ethics course or as an ethics supplement for most any accounting course.


I have used this casebook as a supplement in my auditing and intermediate accounting class. It includes a group of cases on Ethical Responsibilities of Accountants, Ethical Responsibilities of Independent Auditors, and on Professional Roles. All of these cases stress the “people” aspect of the company and the situation which, I believe, allows the student to better engage and better grasp the concepts.
Supplementary Books for Classroom Use


This book would be very appropriate for a senior-level accounting seminar with an emphasis in ethics. It traces the history of the accounting professions from ancient times to today and focuses on the public trust that auditors hold and perhaps have forfeited.


Novak proposes that, “like the work of priests and ministers, the labors of businessmen and -women are often animated by a sense of calling.” He argues that “business has a vested interest in goodness if only because it cannot advance in the absence of such cardinal virtues as cooperation, courage, honesty, industry, innovation, practicality, and realism.”


This is an edited collection of texts and essays that is amazingly comprehensive in its coverage. See especially the introduction by Max Stackhouse which presents a brief tutorial on business ethics. The volume includes essays on ethics in specializations of business, including accounting. While this could serve as a text for a business ethics course, it also would work well for supplementary readings for just about any business course.


The authors of this book analyze the history of Andersen from its early days and also provide an inside look at the culture of the firm in its final years. Toffler is a former partner-in-charge of Andersen's Ethics & Responsible Business Practices consulting services. This book would work well in a upper-level accounting course where professionalism and ethics are emphasized.
Websites

AICPA Professional Ethics Division,

This is a comprehensive website sponsored by the American Institute of Certified Public Accountants that includes a wide variety of resources, including an Ethics Hotline where members can call for advice on how to handle ethical questions and questions related to issues of independence. It also provides a link to the AICPA Code of Professional Conduct. The site has expanded help on understanding and interpreting the Code of Professional Conduct, has a case study and an Ethics Decision Tree, has several ethics quizzes and access to several ethics self-study courses, as well as a quarterly newsletter called Ethically Speaking.

Institute of Management Accountants: Center for Ethics,

This site is maintained by the Institute of Management Accountants, which is the principle professional association for accountants in industry. It includes the IMA Code of Ethics, as well as an Ethics Hotline for members.

Institute of Internal Auditors: Code of Ethics,

This site is maintained by the Institute of Internal Auditors, the principle professional association for accountants employed as internal auditors. The site includes the IIA Code of Ethics and a bulletin board where ethics questions can be posted and debated.
According to this site, “the goal of the John Templeton Foundation's College and Character Initiative is to encourage colleges and universities to do as much as they can to reinforce the positive values instilled by parents, such as honesty, compassion, self-discipline, and respect." The site includes *The Templeton Guide: Colleges that Encourage Character Development: A Resource for Parents, Students, and Educators* which “profiles 405 exemplary college programs that inspire students to lead ethical and civic-minded lives as well as 50 college presidents selected for their leadership in this area.” It also features a chat-room called ‘Ask the Experts’ which encourages parents, students, and others to ask questions about what colleges are doing to develop character.

This site describes itself as “the website for information and scholarship on character in college." The site is funded by a grant from the John Templeton Foundation (see above). It provides a framework of ‘Principles and Practices for Promoting Character Development in College.’ It includes a nice collection of articles on various topics including character development and spirituality on campus authored by educators and student life administrators from colleges and universities nationwide. It also has some interesting links to other sites and includes a listing and brief write-up about each college included in the site’s list of the Best College Character Programs.
Articles


The funding for the research included in this volume came about as the result of the settlement of grievances against two major accounting organizations in the late 1990s. The research in this volume is quite applied and very specific to accounting. The summary is available in PDF format via the AICPA website.


This is a brief yet insightful paper which addresses the role of ethics in accounting and business. It also explores the question of whether or not ethics can be taught. The paper is written from a Christian perspective by two accounting faculty at Texas A & M.

Velasques, Manuel; Andre, Claire; Shanks, Thomas S.J.; and Meyer, Michael J. *Can Ethics be Taught?* http://www.scu.edu/ethics/practicing/decision/canethicsbetaught.htm, October, 2004.


The two articles listed above are both found on a website maintained by the Markkula Center for Applied Ethics at Santa Clara University. Both offer interesting insights into the idea of teaching ethics and give some historical background on the topic.
Additional holdings at Charles C. Myers Library

The following items are part of our library holdings. Since I have only located them but have not reviewed them in any way, I am including them only as a listing, along with their library call numbers.

*The ultimate MBA: meaningful biblical analogies for business* / Gary L. Moreau.
  Moreau, Gary L.
  Call number: HF5388 .M6 2004

*The cheating culture: why more Americans are doing wrong to get ahead* / David Callahan.
  Callahan, David, 1965.
  Harcourt, c2004.
  Call number: HF5387 .C334 2004

*Whistleblowing: when it works--and why* / Roberta Ann Johnson.
  Johnson, Roberta Ann.
  Call number: HD60.5.U5 J664 2003

*Street-smart ethics: succeeding in business without selling your soul* / Clinton W. McLemore.
  McLemore, Clinton W., 1946.
  Call number: HF5387 .M432 2003

*Managing ethics in business organizations: social scientific perspective* / Linda Klebe Treviño, Gary R. Weaver.
  Treviño, Linda Klebe.
  Call number: HF5387 .T735 2003

*The moral capital of leaders: why virtue matters* / Alejo José G. Sison.
  Sison, Alejo G.
  Call number: HF5387 .S5784 2003

*Absolute honesty: building a corporate culture that values straight talk and rewards integrity* / Larry Johnson & Bob Phillips.
Wheel, deal, and steal: deceptive accounting, deceitful CEOs, and ineffective reforms / D. Quinn Mills.
Mills, Daniel Quinn.
FT/Prentice Hall, c2003.
Call number: HV6769 .M55 2003

Stakeholder theory and organizational ethics / Robert Phillips.
Berrett-Koehler, c2003.
Call number: HD2741 .P48 2003

The sustainable company: how to create lasting value through social and environmental performance / Chris Laszlo.
Laszlo, Christopher.
Island Press, c2003.
Call number: HD31 .L31568 2003

Corporate ethics: the business code of conduct for ethical employees / by Steven R. Barth.
Barth, Steven R.
Call number: HF5387 .B356 2003

Call number: HF5387 .E836 2003

Williams, Oliver F.
University of Notre Dame Press, c2003.
Call number: HF5388 .B87 2003

Ethics and corporate social responsibility: why giants fall / Ronald R. Sims.
Sims, Ronald R.
Call number: HF5387 .S569 2003