Can Ethics be Learned?

Ethics is often viewed as an individual or company’s moral principles. By definition it is rules of behavior based on ideas about what is morally good or bad (“Ethic”). Academically, ethics is viewed as the branch of philosophy dealing with values relating to human conduct, with respect to the rightness and wrongness of certain actions and to the goodness and badness of the motives and ends of such actions (“Ethics”). It is at the core of the accounting profession, one the reasons CPAs are believed to be among the most trusted business professionals. Yet, a simple question about ethics remains unanswered. Can ethics be learned in the classroom or in seminars? It is a question that many academics and professionals continually debate.

On the surface, the answer is yes, ethics can be learned. Ethics courses are taught at colleges and universities, ‘refresher’ seminars are given to professionals, and mandatory ethics training programs are conducted by companies all across the nation and the world. The teaching of ethics can be done in a multitude of ways varying from theoretical approaches to case analysis. In a theoretical approach students are taught the leading ethical theories, such as: deontology, utilitarianism, egoism, and virtue ethics. The students explore the ethical perspective of each theory and how it would be applied to resolve an ethical issue. The use of cases allows the students to analyze real world or hypothetical ethical issues and propose a course of action. Ethical theory is not used; instead factors that bear on the decision are weighed against each other (Hasnas, John). Stark cases often studied in accounting curriculums today include companies such as Enron, WorldCom, and accounting firm Arthur Anderson. The strength of the theoretical approach is that it provides definite guidance on how an issue should be resolved. For example, utilitarianism would suggest that the course of action that maximizes benefit while minimizing suffering is the course to take. The weakness of theory is that it can be difficult to
align business conduct with the theory, since it is “expressed in language that is virtually unintelligible to the audience it is intended to reach” (Hasnas, John). Conversely, cases are easily understood by business students. However, these lack guidance on how to resolve the issue leaving students to rely on their “gut.” Because each method has its own strengths and weaknesses business ethics is often taught using factors of both (Hasnas, John).

Ethics education can increase sensitivity to moral questions or improve skills in moral reasoning. Most people agree that ethical education should sensitize business students to the “ethical dimensions of their profession” and that ethical education should enhance one’s moral development (Huss, H. Fenwick). An ethics professor at Emerson College states “I don’t think you can teach right and wrong. You can help people with ideas about how to make critical decisions” (Cohen, Jodi S.). There is a continuous theme pertaining to ethical education; ethics that is taught in classrooms and seminars serves as an enhancement to one’s moral development or personal ethics. Therefore, what a person learns from an ethics course is more like a tool they use when faced with an ethical dilemma instead of strict definitions to what is right and what is wrong.

Many argue that ethics is not something you learn in a classroom or at a seminar, it is something that is acquired throughout life. In fact, the former president of the Graduate Management Admission Council (GMAC) stated “ethics cannot be taught in a business school. It has to be a part of the DNA” (“Ethics Can’t Be Taught”). Moral development starts at infancy and continues through an individual’s entire life (Florez, John). It is a person’s conscience and moral behavior that make up their ethics. Therefore, it can be said that ethics is learned through personal experiences and influences. It is born from a person’s environment and inherent motivations (Pavlo, Walter). Numerous factors shape a person’s conscience and moral behavior.
A child navigates right from wrong based on what they are told by their parents. How a person was parented, their parent’s behavior, and how they were cared for influences their conscience. Government officials, corporations, and other public figures are early role models to children. They, as well as a person’s parents, set the tone of what is appropriate and what is right versus what is wrong (Florez, John).

Psychologist Lawrence Kohlberg developed a theory on moral development that. According to Kohlberg, a person does not learn how to deal with moral issues all at once, instead they learn it over time. According to Kohlberg, moral development occurs in three stages (Velasquez, Manuel). During the first stage a person, usually a child, defines right and wrong by what authority figures or their parents say or in terms of rewards and punishments they receive. If you were to ask a child why something is wrong they would likely respond by saying “because mommy/daddy told me it’s wrong”. In the second stage of moral development a person, usually an adolescent, has taken on or internalized the norms of their culture or groups. Right and wrong is based on their loyalties to their family, friends, country, or culture. If you were to ask a person at this stage why something is right or wrong their answer will likely be based on what their parents taught them, what their friends think, or what their cultures believe. In the final stage of Kohlberg’s theory a person defines right and wrong based on their moral principles. Their moral principles would “appeal to any reasonable person” and they would “take everyone’s interest into account” (Velasquez, Manuel).

A person’s conscience is additionally shaped by their personality. Brothers and sisters are often raised in the same home with the same rules and guidelines in which they are to follow. Yet, one sibling may excel at lying or have little ethical issue with doing so while the other sibling cannot lie or has a great ethical issue doing so. Each, the ability to lie and the inability to
lie, speaks to the individual’s values and conscience. Further, the effect a decision or action has on a person’s family or friends also shapes their moral perceptions of right and wrong. Ethics and ethical behaviors are taught and learned in a person’s entire culture through every interaction.

Likewise, laws and regulations help shape an individual’s conscience. For example, the Foreign Corrupt Practices Act makes it illegal to bribe foreign officials. Therefore, an American would likely believe bribery is unethical. Bribery is not illegal in Russia, therefore a native Russian would likely believe that bribing someone is ethical and simply a part of standard business practice. An accountant’s conscience, particularly a CPAs, is not only influenced by the laws every citizen must follow, it is additionally influenced by the rules, regulations, and code of ethics put in place by governing bodies, such as the American Institute of CPAs, the Securities and Exchange Commission, and the Financial Accounting Standards Board. A corporation’s ethical tone can also influence an employee’s perception of what is ethical, particularly in the confines of their business behavior. “People do what people see”; employees ethical behavior will likely mirror that of management. For ethical behavior to be fully integrated into corporate culture it must be observed at the top (Cohen, Jodi S.). In other words, management must act ethically so that the corporate culture is one where ethical behavior is expected. “The collapse of Enron prompted widespread recognition that business ethics begins at the top” (Cohen, Jodi S). The tone at the top can greatly influence employee’s ethical business behavior.

Upon entering the business world a person is vastly naïve and lacks experience which makes them vulnerable to crossing ethical and legal lines (Pavlo, Walter). When a person faces an ethical issue is it realistic to believe that they will think ‘what would a deontologist do’ and subsequently reason through the different ethical theories learned? The answer is no. When
making an ethical decision a person relies on what they believe to be right. They rely on the personal ethics that they have learned and acquired throughout their life. As mentioned before, the ethical education a person receives functions mainly as a tool to assist in the decision making process.

An individual’s ethics, conscience, or their moral conduct is something acquired throughout their life. How they were parented or guided through adolescence, their role models, the environment in which they grew up and live in today all factor into one’s ethics. That is why no two people will have the exact same ethics or ethical views. However, another factor that can shape a person’s ethics is what they learned in classes, seminars, or trainings. Ethical education supplements the ethics acquired through an individual’s life. It builds upon one’s ethical foundations and strengthens the beliefs one has. Studies have shown that ethical education has been found to be effective, however, a person’s behavior is ultimately decided by their personal moral perceptions and moral judgments (Velasquez, Manuel).
Works Cited


