

CURRICULUM FRAMEWORK: ETHICS PROGRAMME FOR TRAINEES 2010

PRINCIPLES UNDERLYING THE COURSE

1. The course is cumulative and is based on the following prescribed competencies for the ethics component of the SAICA training programme:
 - BE(C)8 Identifies and adequately responds to potential ethical dilemmas
 - BE(C)9 Applies ethical principles to business activities, business decisions and policy development
2. The emphasis is very strongly on practical, applied ethics by using case studies and trainees' experiences in the workplace, and by culminating in skills development for handling professional decisions and dilemmas in an ethical way. This practical orientation differentiates the course from academic approaches to ethics and connects it with the training process.
3. The course is thus essentially a guided self-study programme built on material supplied by the agency contracted to deliver it.
4. The evidence of personal moral formation indicated that it is not innate but is acquired from the lessons and above all examples of parents, care-givers, teachers, older siblings, spiritual guides and others. Thus, ethical character is taught, a process that can and should continue throughout life. A training course in applied ethics in the workplace such as this builds on the moral foundations thus laid down from early childhood onwards. To these it aims to add depth and breadth of understanding, support for ethical commitment and enhanced ability to discern and deal responsibly with the complex ethical dilemmas that arise in professional life.
5. The aim of the course is therefore to foster a lifelong personal work ethic of commitment to the practice of strong ethical values, rather than compliance, in the context of enhanced awareness of contextual realities inside the profession, the business world and wider society.
6. The reference to context in the previous point is important. It has rightly been said that one of the greatest disservices a teacher can do to a learner is the restriction of perspective, leading to narrowness of understanding when enhanced competences requires breadth. Professions do not operate in self-contained silos but in contexts being shaped by many forces and much change. Enhanced ethical competence is just as subject to this crucial principle as any other aspect of activity, which is why this course starts with a section dealing with some of the most important realities affecting life and work in the world today, and indeed tomorrow.
7. The course is intended to be taken in 36 hours over the total term of the training contract, irrespective of whether it is 3, 4 or 5 years.
8. An online summative assessment concludes the course.
9. The curriculum comprises six sections, each with sub-sections, case proposals, suggested topics to cover and assignment indicators, so that parties who tender for delivery can provide detailed content in the form of self-study sessions, cases, assignments and readings (for which they would have to obtain and where necessary pay for copyright clearance.)
10. The curriculum is designed to be a living curriculum, in that it is open to change in the light of new developments and user-feedback, while still being based on sound educational and ethical principles in its basic architecture.

THE CURRICULUM

SECTION 1: ETHICAL KNOWLEDGE FOR ENHANCED PROFESSIONAL COMPETENCE

COMPETENCIES DEVELOPED IN THIS SECTION:

- Ability to discern the ethical values, issues, opportunities and challenges pervading the workplace, personal life and the wider society.
- Enhanced awareness of the importance of supportive contexts for ethical practice
- Enhanced awareness of the part the profession plays, ethically, in furthering the common good and within it the valid interests of the workplace
- Understanding of core ethical values shared in situations of cultural diversity

1.1 Opening orientation: What ethics is all about

Topics to cover:

- An opening explanation of basic terms such as: values, ethics, morality and conscience
- The difference between theoretical and practical or applied ethics
- The aims and outcomes of this course

1.2 Understanding context and its relevance for applied ethics

Case study: e.g. a case involving one or more of the issues listed below.

Topics to cover: this sub-section includes such realities as:

- The immediate contexts: workplace, home, nation
- Wider contexts and forces affecting them with implications for ethics:
- globalization
- economic trends
- environmental challenges
- cultural diversity
- human rights and democracy
- sustainability,
- wealth and poverty

Assignment: An appropriate reading with questions for discussion.

1.3 The ethical importance of the accountancy profession

Case study: showing how ethical practice in the profession generates benefits and how such benefits in turn create value for the profession

Topics to include:

- ethical value generated by the profession for society as a whole
- for the business world
- for other organizations (e.g. government departments)
- for the profession itself
- for the employer
- for the trainees themselves.

Assignment: A relevant reading or group exercise related to the topics above

1.4 Basic general ethics

Case study: a professional situation in which decisions are needed about one or more of the issues in the list of topics that follows (e.g. nepotism or family loyalty).

Topics

- Core values in a culturally plural society
- Ethical insights and theories from western, eastern and African philosophies
- Ethical insights from disciplines such as psychology, economics, brain science, history, comparative ethics (the study of various value-systems like Christian, Jewish, Islamic, Hindu, Traditional African and secular humanist ethics), and law.
- The SA Bill of Rights and its underlying values
- Unethical forces at work in the structures of society, such as racism, patriarchy, cultural elitism, classism, ageism, homophobia, xenophobia and religious discrimination
- Power and ethics
- Ethics and the environment

Assignment: readings and follow-up questions relating to the above topics.

SECTION 2: ETHICAL DILEMMAS AND DECISION-MAKING

COMPETENCIES DEVELOPED IN THIS SECTION:

- Understanding the nature of ethical dilemmas in general
- Understanding ethical dilemmas in professional and business contexts
- Ability to discern typical ethical dilemmas and the conflicting values they involve
- Skills and resources for handling ethical dilemmas in the workplace
- Skills for resisting temptation to act unethically
- Decision-making tools

2.1 The general nature of ethical dilemmas: right vs right

Case: Real-life situations in which professionals find themselves confronted with different courses of action; in one such situation, there is temptation to act dishonestly for personal gain when professional duty requires integrity; in the other, the options both involve respect for ethical values and it is unclear which should be chosen. These two situations allow trainees to distinguish clearly between ethical dilemmas (right vs right) and dilemmas where one option is ethical and the other is morally wrong but tempting.

Topics:

- The essential characteristics of dilemmas in ordinary experience
- Distinguishing between ethical dilemmas and dilemmas involving temptations to act wrongly
- Understanding the factors involved in temptation situations
- Typical right-right dilemmas in business and professional contexts

Assignment: A reading and follow-up questions for discussion relevant to the topics above.

2.2 Skills and resources for resolving dilemmas and making ethical decisions

Case: Real-life, factual situations showing how an ethical responsible professional handles difficult decisions ethically.

Topics:

- Ways of enhancing personal moral competence and responsibility
- Workplace resources for handling ethical decisions: help-lines, ethics committees, leaders, training
- Analytical tools for unpacking the values embedded in, or betrayed by, different courses of action
- Ways of discerning ethically supportive and unsupportive factors in the workplace
- Decision-making processes and skills

Assignment: Trainees to work in small groups to identify at least four possible ethical dilemmas and temptation situations in the workplace, discern the values at issue in them, and apply the tools studied in this sub-section to handling these situations ethically.

COMPETENCES DEVELOPED IN THIS SECTION

- Enhanced commitment to living and working ethically
- Understanding of the logical link between sound values and true, lasting success both in the workplace and in life generally
- Understanding of and respect for others sources of ethical commitment

3.1 Sources of ethical motivation and commitment

Case: A situation in which the workplace practice of a trainee with deep ethical commitment is contrasted with a trainee for whom compliance with ethical rules is seen as sufficient.

Topics:

- The nature of commitment and compliance, and the ethical values they involve
- Why commitment out-performs compliance
- Human nature, experience and reason as grounds for ethical practice
- Religious motivations

Assignment: Trainees reflect individually on their own existing commitments, noting the kind and quality of actions these lead to, comparing them with their own experiences involving compliance. This need not be limited to the workplace.

3.2 Selfishness, greed and concern for others, and their consequences

Case: A real-life situation in any field of activity illustrating one or more people torn between acting just for their own benefit and acting in a way that sacrifices something for the benefit of others.

Topics:

- The difference between selfishness and valid self-interest
- The difference between greed and valid material interests
- Inclusive concern and its consequences
- The common good in practice and as an ideal

Assignment: Trainees reflect individually on their own existing experiences of healthy self-interest and concern for others, noting the kind and quality of actions these lead to, and comparing them with their own experiences involving selfishness and, perhaps, even greed. This need not be limited to the workplace.

SECTION 4: THE ETHICS OF PROFESSIONAL CONDUCT

COMPETENCIES DEVELOPED BY THIS SECTION

- Strong, practical understanding of what professionalism means in general
- Strong, practical understanding of what professionalism means in the work of accountants and auditors
- A grasp of the nature of power in the profession, its benefits and especially its dangers

4.1 Profiling the ethical professional

Case: A situation in which, confronted by an opportunity for personal material gain, a professional chooses not to use this opportunity.

Topics:

- Professionalism defined
- How professionals obtain and use power, and why
- Power, its benefits and its dangers
- Personal moral character as a professional requirement
- A supportive professional ethical culture as a professional and social requirement

Assignment: Trainees should use their own experience, and discussion with fellow trainees, to identify examples of professionals they would regard as models of ethical practice, and then identify the values that underpin such practice.

4.2 Profiling the unethical professional

Case: A situation in which, confronted by an opportunity for personal material gain or other form of personal gain, a professional chooses to use this opportunity even though it involves disadvantage for others.

Topics:

- Examples of unethical professional and business activities
- Situations which create opportunities for unethical practices
- Consequences of choosing to use such opportunities
- Analysis of the motivations that lead to such choices

Assignment: Trainees should use their own experience, and discussion with fellow trainees, to identify examples (without any identifiers) of professionals they would regard as examples of unethical practice, and then identify the desires and problematic values/priorities that underpin such practice.

4.3 The ethics of the accountancy and auditing professions


Cases: 1. A situation where a member of the profession is aided by the ethical code of the profession as to how to handle a morally complex situation involving both right and wrong considerations.

2. A case showing a conflict between professional ethical duty and a general ethical commitment (e.g. loyalty).

Topics:

- The nature of professional practice in both private practice and in commerce and industry situations
- Key challenges in these situations
- Core professional ethical values: integrity, independence, objectivity
- Service and excellence
- Loyalty to the employer and the profession
- Legal obligations
- Key ethical sections of professional codes: SAICA, IFAC
- Factors working against ethical professional practice such as conflicts of interest, privileged information; friendships, need and greed, short and long-term interests, diminished independence

Assignments:

1. Trainees to form small groups, select at least three of the negative factors above, and discuss precisely and specifically how their professional codes provide guidance in handling such negative situations ethically.
 2. Facilitated group discussion of practical examples of the ethical values of the profession, with special emphasis on possible clashes between them
 3. Critical analysis of the code of ethics of the trainees' organization/ employer: Is the code as ethically strong as it could be?
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COMPETENCIES DEVELOPED BY THIS SECTION:

- Ability to discern the ethical issues and problems that pervade business activity
- Grasp of key sections of King III and other important business instruments
- Grasp of legislation relevant to ethical practice in business
- Enhanced grasp of stakeholder and shareholder ethical duties
- Sustainability and what it requires

5.1 Reminder: stakeholder and shareholder approaches to ethical business

Case: A business situation where profitability involves cost to the environment and/or a section of society

Topics:

- Milton Friedman and shareholder theory
- Contemporary stakeholder theory
- King III and ethical practice
- Examples of social responsibility

Assignment: A reading followed by discussion questions of a suitably illustrative text of issues listed above.

5.2 The nature of business

Case: An example of typical activities in today's business world in South Africa, such as tendering, negotiating a contract with a supplier, colluding to fix the price of bread or candles etc.

Topics:

- Business at the level of the individual company, of the nation, and at the level of whole economic systems
- Contemporary issues and trends in business that raise important ethical issues in South Africa, Africa and the wider world, such as the global financial crisis of 2008/9, King III, regulation and governance, the role of China, the G20 etc.

Assignment: Readings and follow-up questions relevant to the topics above.

5.3 Selected ethical issues in business

Case: A situation illustrating both ethical and unethical practice in business.

Topics:

- Examples of business success related to good ethical practice
- Examples of business failure related to unethical practice
- Can the profit motive be ethical?
- Can competition be ethical?
- Whistle-blowing
- Transparency International and its findings, and other measures of ethical business

Assignment: Readings and follow-up questions relevant to the topics above.

5.4 The accountancy and auditing professions and ethical business

Case: One or more situations which show ways in which ethically committed professionals promote ethical practice in business.

Topics:

- Auditing firms: the importance of independence, objectivity and true disclosure.
- Accountants in commerce and industry: ethical sensitivity in matters such as management accounting, tax, risk, investment opportunities, supply chain management, preparation of financial reports, etc

Assignment: Trainees to form small groups to devise scenarios illustrating the issues listed above, and to identify ethical responsibilities of accountants and/or auditors in them.



SECTION 6: LEADERSHIP ETHICS

COMPETENCES DEVELOPED IN THIS SECTION:

- Understanding the nature of effective leadership
- Ability to explain why some leaders succeed and others fail.
- Understanding the nature of success
- Features of ethical leadership

6.1 The general nature of leadership

Case: An illustration of different kinds of leadership in the world at large

Topics:

- Examples of leaders both successful and failed
- The characteristics of leadership
- Foundations of leadership
- Success and what it means and requires

Assignment: A reading followed by discussion questions relevant to the topic of leadership.

6.2 Workplace leadership in business and the profession

Case: An illustration of a respected professional and/or business leader handling a difficult situation.

Topics:

- Examples of admired business and professional leaders
- Examples of failed business and professional leaders
- Factors that make for successful workplace leadership
- Ethical requirements for successful leadership

Assignment: Trainees form small groups to analyse a set of at least four examples of successful, real-life leadership in business and professional contexts, in order to identify their ethical characteristics; and then to do so with examples of leadership failure.

SUMMATIVE ONLINE ASSESSMENT