

Accounting Ethics: A Poetic Attempt

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To be or not to be...ethical?
That is an important question
We are faced with every day.
So, how about an ethics lesson?

We hear a lot about ethics,
But what does it really mean?
We must define this ethics term
To see if towards ethics we'll lean!

Does everyone get to decide
What's ethical for he or she?
Or how about hiring someone
To decide for you and me?

How about if the President
Appoints an Ethics Czar,
To make decisions everyday
On what true ethics are?

I'm sure no one would suspect
This Czar could be political
On determining the outcomes
Of who is or isn't ethical!

Did you catch the sarcasm
In that previous statement?
We don't really want a leader
Making an Ethics Czar appointment.

But someone needs to decide
What is Ethical, but who?
The only person who can do it?
That only one is you!

But what if in your own mind
You justify murder or rape?
Don't you get to decide Ethics
With your own measuring tape?

Who are you to tell me
What is ethical or not?
If everyone decides themselves,
Then isn't ethics your own thought?

So maybe there are some things
That are unethical for all,
Anything so horrible
That everyone's appalled?

Ethics shouldn't be different
When desires and motivations change.
Ethics are immutable
They won't ever, ever change.

Some people say that ethics
Is simply choosing wrong from right,
But others argue it's deeper
And requires more profound insight.

Defining this term isn't easy
It's really not black and white.
For each of us was raised differently
With unique ideas of what is right.

Can we say that ethics is
Following the letter of the law?
What if you can justify
Punching someone in the jaw?

Haven't you ever broken the law?
Don't you dare tell me no!
I know that you've been speeding
'Cause you don't always go too slow!

You have probably even rolled through
A stop sign 'cause you're late,
You were talking on your cell phone,
You have too much on your plate!

Does it even matter if
You haven't ever been caught!
You are still breaking the law,
Whether intended or not.

But ethics isn't just simply
Following the letter of the law.
Some people appear to follow them,
But still have an unethical flaw.

Following culturally accepted norms
Such as the phrase, "When in Rome,"
Doesn't mean you are ethical
If you wouldn't do it at home.

Can something be unethical
Without breaking the law?
Like treating employees poorly
Always giving them the short straw?

Or what about moving your plant
To a country with low wages
Where employees are treated poorly
Like wild animals in cages?

You could save your company millions
And it's not against the law,
So it can't be unethical,
When stockholders yell hurrah!

We want our financials to look
As best as they can be.
Stockholders are our priority
Right after number one: ME!

As long as it isn't illegal
Unethical it can't be,
Is this the way to think,
The only way to see?

Or maybe that's just what
Some people want ethics to be,
So they can do whatever they want.
With that statement, do you agree?

Ethics is not a science.
It's considered more of an art.
We can't give you a blood test
To see if your ethics will fall apart.

Where did Ethics come from?
It's derived from the word Ethikos,
Which derives from the Greek
Word for character, which is Ethos.

Let's get more help from Noah Webster,
An ethical man himself.
Dust off that old dictionary
Stored on the bottom shelf.

Ethics are the principles of conduct
Governing an individual or group.
They are the set of moral principles
Everyone should follow in your troupe.

So that means the accounting troupe
Should be following their own set
Of principles of Ethical conduct.
We already have one, you bet!

The AICPA Code of Professional
Conduct
Requires members to behave Ethically.
The six principles are: Responsibilities,
The Public Interest, and Integrity,

Objectivity and Independence,
Due Care, and the final one
Is Scope and Nature of Services
Now, isn't this a lot of fun?!

Principles are the underlying basis
From which the standards are set.
These overarching ethical principles
Should be adhered to, don't forget!

The standards are to be followed
Or disciplinary action will ensue.
You might need more Ethics CPE
For ethics knowledge to accrue.

We're required to be competent
So expand your knowledge and skills,
Follow laws, regulations and standards,
There can't be any greater thrills.

Another requirement is to
Keep information confidential,
And refrain from using this data
To help you do something illegal.

Integrity means each member should
Avoid apparent conflicts of interest,
Don't discredit the profession
Be sure to avoid a biased quest.

You'll have to face decisions often,
About appropriate behavior.
We call them ethical dilemmas,
You may wish to call a savior.

An ethical decision model
That you might decide to use,
Involves a five step process
To help you not to lose.

Identify the problem
Is the obvious first step.
What are the alternatives?
Well that's the second step.

Identify any constraints
Such as standards that are internal.
You also have to consider
Those standards that are external.

Honesty is an internal one
Based on religious beliefs.
External standards are rules and laws,
Don't break them, good grief.

Step four says you should analyze
The possible alternatives with zest,
Step five states that you should choose
The alternative that is best.

When faced with an Ethical issue
Follow your company's policies.
If the issue doesn't get resolved
Follow the AICPA's policies.

Discuss with your supervisor,
Unless he or she is involved,
Then go to the next level
To get your issue solved.

If your issue is ignored,
Keep going up the ladder,
But let your supervisor know
Or you'll end up being sadder.

If the issue's not against the law,
Then don't tell an outside authority.
Contact an Ethics Counselor
And maybe your own attorney.

Let's take a break from the poem
To hear a famous person say
His beliefs about Ethics
While working at Enron: Ken Lay:

"I was, and am, a strong believer that
one of the most satisfying things in life is
to create a highly moral and ethical
environment in which every individual is
allowed and encouraged to realize their
God-given potential."¹

This quote makes me think
That Socrates was right.
Once you decide to do a wrong
You forget what you know is right.

Socrates is the first to state
That vice harms the doer
But if you act ethically
You won't end up in the sewer.

We've come to the end of the poem,
I hope you won't be too sad.
Whoever heard of an ethics poem?
I hope that it wasn't too bad.

Well, now the poem is over,
We've covered the main bases,
Let's put this knowledge to use
And not become fodder for ethics cases.

¹ Novak, Michael. (1996). *Business as a Calling: Work and the Examined Life*. New York: The Free Press. 22.