**MODULE 3 -- ETHICS ASSIGNMENT: Analyzing a Recent Accounting/Fraud Case**

**Assignment:**

* **Watch several internet videos (e.g., YouTube) and search online documents (with your favorite search engine) to learn as much as you can about any one of the following accounting/fraud cases:**
  1. **Olympus Corporation (2011)**
  2. **Sino-Forest Corporation (2011)**
  3. **Lehman Brothers (2010)**
  4. **Satyam Computer Services (2009)**
  5. **Anglo Irish Bank (2008)**
  6. **Bernard L. Madoff Investment Securities LLC (2008)**
* **Prepare a PowerPoint presentation file that summarizes your research of the case with an adequate number (no more than 25) of bulleted slides with the following slide titles/headers (the portion in bold):**

1. **RELEVANT FACTS** -- including all the major facts and most of the minor facts that are relevant to the ethical issues of the case.
2. **ETHICAL DILEMMA** – appropriately address the major and minor ethical dilemmas
3. **STAKEHOLDERS AND THEIR ETHICAL OBLIGATIONS** – appropriately address the major and minor stakeholders and their ethical obligations and responsibilities.
4. **CORE (PROFESSIONAL) VALUES/VIRTUES** – refer to the appropriate core (professional) values/virtues; e.g., professional codes of conduct that should have been followed by the stakeholders as ethical standards.
5. **RELEVANT OPERATIONAL AND ACCOUNTING ISSUES** – appropriately address the major and minor operational and accounting issues.
6. **ALTERNATIVE ETHICAL OPTIONS OF THE STAKEHOLDERS** – appropriately address the major and minor alternative ethical options of the stakeholders.
7. **CONSEQUENCES OF THE ETHICAL OPTIONS** – appropriately address the major and minor consequences of the ethical options.
8. **ALTERNATIVE ETHICAL COURSE OF ACTION** – choose the best alternative course of action and defend it from an ethical reasoning perspective (i.e., utilitarian, rights, justice) after considering the consequences.
   1. **Utilitarian Approach** – Which alternative course of action would produce the most good and do the least harm?
   2. **Rights Approach** – Which alternative course of action would respect the rights of all who have a stake?
   3. **Justice Approach** – Which alternative course of action treats people equally or proportionately?
   4. **FYI – Online Ethical Approach References**

<http://www.ee.scu.edu/eefac/healy/approach.html>

<http://voices.yahoo.com/the-three-ethical-principles-individual-rights-utilitarianism-1710207.html>

[*https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=4&ved=0CDcQFjAD&url=https%3A%2F%2Ffacultystaff.richmond.edu%2F~choyt%2Fsupportingdocs%2Flecture22\_ethics.ppt&ei=JjNVUNH4JKGpigLh\_oGwDA&usg=AFQjCNEg9qN\_fyIcUD08cdcCKho-GopRmg*](https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=4&ved=0CDcQFjAD&url=https%3A%2F%2Ffacultystaff.richmond.edu%2F~choyt%2Fsupportingdocs%2Flecture22_ethics.ppt&ei=JjNVUNH4JKGpigLh_oGwDA&usg=AFQjCNEg9qN_fyIcUD08cdcCKho-GopRmg)

[www.pbs.org/wnet/religionandethics/files/2008/09/five\_sources.pdf](http://www.pbs.org/wnet/religionandethics/files/2008/09/five_sources.pdf)

**General guidelines for preparing PowerPoint slides:**

1. General guidelines for preparing PowerPoint slides
   1. **Keep slides simple, not too busy** – general suggestion: no more than 6 bullet points per slide, no more than 6 words per bullet point;
   2. **Font size** – at least 20-point in the body of the slide; Slide title size should be larger
   3. **Case** -- use upper and lower case - ALL CAPITALS ARE DIFFICULT TO READ QUICKLY; avoid italics.
   4. **Colors** – use good color contrasts; black on white is acceptable
   5. **Backgrounds** – should be simple and consistent across slides; graphics should enhance, not distract from, the presentation
   6. **Layout** -- use a consistent layout for all of your slides; this is easily done by creating a master slide prior to starting.
   7. **Animation** -- use animation and transitions sparingly and consistently; dissolves, blinds and fly-ins distract the audience from your message.
   8. **Spelling and punctuation** – should be perfect, without error
   9. **Bullets** -- display bullets as black dots and keep each bullet to 1 line, 2 at the most; left align bullets (do not center align); do not use full sentences
   10. **References** – cite your information sources (a list of end notes or footnotes at the end of your presentation; URLs are acceptable); Plagiarism is the use of someone else's work, words, or ideas as if they were your own.