

GIVING VOICE TO VALUES: A NEW APPROACH TO ACCOUNTING ETHICS EDUCATION

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ABSTRACT

“Giving Voice to Values” is a pedagogical method that shifts the focus away from traditional philosophical reasoning to an ethics education approach that emphasizes developing the capacity to express one’s opinions in a way that positively influences others. GVV focuses not on the normative questions of ‘what is the right thing to do?’ but on the behavioral question ‘how do we get the right thing done?’. The use of GVV is motivated by calls to focus on improving actual ethical behavior rather than just ethical decision-making. The purpose of this paper is to explain the components of an Integrated Decision-Making Model that incorporates Rest’s Model of Moral Development with the GVV methodology to create a holistic approach to accounting ethics education. The model is designed to help accounting educators feel more confident using GVV as an ethics integration tool.

Key words: Accounting education, ethics education, experiential learning, giving voice to values, Rest’s model

INTRODUCTION

“Giving Voice to Values” (GVV) is an innovative pedagogical method that shifts the focus away from traditional philosophical reasoning that has been the foundation of ethical decision-making, and widely used in accounting ethics education, to an approach that emphasizes developing the capacity to express one’s opinion in a way that positively influences others by finding the levers to effectively voice and enact one’s values. The technique is used post-decision-making and is based on developing and fine-tuning an action plan using scripting and rehearsal. The premise of the method is that in many instances, decision-makers may know what the right thing to do is but need to find a way to effectively articulate personal and professional values when others in an organization would have them do otherwise.

GVV enables instructors to focus on the “how” to implement an ethical decision after the “why” (i.e., philosophical/ethical reasoning) has been completed. This does not mean the why is

ignored. Instead, classroom discussions extend the boundaries of ethical decision-making beyond the why to address behavioral issues. GVV methodology is useful for accounting professionals who face pressures in the workplace that make it more difficult to act on personal and professional values. A case in point is Betty Vinson, a mid-level accountant at WorldCom who was told to go along with making improper entries that triggered the \$11 billion fraud at the company. Vinson knew it was wrong but gave in to the pressure in part because she could not find an effective way to act on her values and beliefs.

The use of GVV in ethics instruction is motivated by calls to focus on improving actual ethical behavior rather than just ethical decision-making (Jones 1991; Thorne 1998; and Jones et al. 2003). Traditional philosophical analysis has a role to play in teaching ethics to accounting students. However, while traditional philosophical analysis is an essential tool for making a decision, and is valuable to clarify one's values in a particular situation, this method falls short in the post-decision-making phase. This is where GVV is most valuable: to convert ethical intent into ethical action. The traditional methods of moral reasoning are a necessary but insufficient condition to enable ethical behavior to occur.

The usefulness of the GVV technique in the classroom is limited by the lack of a bridge from a theory that supports its use to the application in the classroom. Providing accounting educators with a framework to support GVV enhances its role in ethics education and can be used as an effective tool to teach ethics to accounting students. Rest's Model of Moral Development provides the framework used in this paper. The Integrated Ethical Decision-Making Model explained later on builds on that framework and incorporates the basic elements of accounting ethics education as follows: applying philosophical reasoning methods to develop moral judgment; using the GVV technique through scripted exercises to act on personal and professional values and enhance moral intent; and finally, carrying through moral intent with moral action. The model has a feedback loop by reflecting on one's decision, to reconsider whether a different approach is needed to more effectively express one's opinions and change the behavior of detractors.

The purpose of this paper is to explain the components of an Integrated Decision-Making Model that can help accounting educators feel more confident using GVV as an ethics integration tool. GVV is currently used by the author in the classroom in both a stand-alone Accounting Ethics course and as a module in existing accounting courses. The paper does not explain the techniques used to incorporate GVV (e.g., classroom discussions, cases, classroom presentations), although the benefits of reflection and role-playing exercises are discussed later on because they are important tools in GVV instruction. This paper should be viewed as a front end for a proposed study of the efficacy of GVV.

The paper proceeds as follows. The next section explains GVV methodology and evaluates its usefulness in the ethics curriculum, including accounting ethics education. The following section explains the Integrated Ethical Decision-Making Model that incorporates GVV into Rest's Model of Moral Development. This is followed by the role of the model in experiential learning. The paper concludes with a discussion of pedagogical issues for accounting educators followed by final thoughts.

NEW APPROACH TO ETHICS EDUCATION

GVV Methodology

GVV was launched by Mary Gentile through the Aspen Institute and Yale School of Management and was initially based at Babson College. Gentile recently relocated and the program

is now housed at the University of Virginia – Darden. GVV teaching and learning materials are free to educators and include a variety of readings, discussion pieces, scripted exercises, and mini cases that make up a self-contained curriculum (<http://www.babson.edu/Academics/teaching-research/gvv/Pages/home.aspx>). It initially targeted primarily MBA students and executive education programs. Subsequently, the GVV curriculum was adopted by faculty in a broad spectrum of business courses through integration or in stand-alone courses at graduate, undergraduate and executive levels. GVV is used both in academic settings such as the University of Texas in its “Ethics Unwrapped” program (<http://ethicsunwrapped.utexas.edu/video/best-self-part-1-moral-awareness>) and in corporate settings such as Lockheed Martin’s “Ethics Awareness Training Program” (<http://www.lockheedmartin.com/us/who-we-are/ethics/training.html>).

The GVV methodology is a paradigm shift in the way we approach teaching ethical decision-making to business students. According to Gentile, it shifts the focus away from awareness and analysis to action by addressing a series of questions for protagonists after identifying the right thing to do, including: How can they get it done effectively and efficiently? What do they need to say, to whom, and in what sequence? What will the objections or push-back be and, then, what would they say next? What data and examples do they need? (Gentile 2010). GVV emphasizes the cognitive processes necessary to act on one’s values through a reflective approach to ethics education.

GVV is based on twelve underlying assumptions that form the foundation for a values-based decision-making approach to voicing one’s values (Gentile 2010). In particular, GVV assumes the decision-maker wants to voice her values; believes it can be done; and better decisions will be made by voicing values. Seven pillars provide a supporting structure for the assumptions by focusing on ethical values (e.g., honesty, respect, responsibility, fairness, and compassion) rather than non-ethical ones (i.e., power, prestige, wealth). A decision-maker considers past choices made, the outcome of such choices, and what she learned that can help deal with conflicts in the current situation. A key issue for the protagonist is to evaluate the reasons and rationalizations likely to be given by detractors and to develop scripts to effectively deal with these issues by finding enablers to help give voice to values.

The GVV scenarios place students in situations where they need to make a choice, effectively communicate it, stand up for one’s values, and reflect on the outcome of having voiced values. It begins with the assumption that students want to do what they think is right but they need to develop the skills to communicate “powerfully and persuasively in the face of strong countervailing organizational or individual norms, reasons and rationalizations.” The following questions are posed to work through the process (Gentile 2015).

- What are the main arguments you are trying to counter? That is, what are the reasons and rationalizations you need to address?
- What is at stake for the key parties, including those who disagree with you?
- What levers can you use to influence those who disagree with you?
- What is your most powerful and persuasive response to the reasons and rationalizations you need to address? To whom should the argument be made? When and in what context?

Gentile (2010) identifies the most frequent categories of argument or rationalization that we face when we speak out against unethical practice. Some of the most common arguments include (179):

Expected or Standard Practice: “Everyone does this, so it’s really standard practice. It’s even expected.”

Materiality: “The impact of this action is not material. It doesn’t really hurt anyone.”

Locus of Responsibility: “This is not my responsibility; I’m just following orders here.”

Locus of Loyalty: “I know this isn’t quite fair to the customer but I don’t want to hurt my reports/team/boss/company.”

An additional argument is added to accounting ethics discussions because of the frequency with which it has been used in past years to pressure accounting and auditing professionals.

Isolated Incident: “This is a one-time request; you won’t be asked to do it again.”

GVV uses values-driven scripts and practice in front of peers, a technique that is essential to building confidence in the method. According to Gentile (2010, 6-7), actually saying the words in scripted situations enables the protagonist to build “moral muscle” so the approach becomes more natural. GVV helps to counter the reasons and rationalizations oftentimes given to support unethical behavior and its application strengthens one’s confidence in voicing values and acting on them (Gentile 2010, 15). GVV is a reflective technique based on experiential learning. It is particularly appealing in accounting ethics education because accounting professionals often encounter pressures applied by top management of a company or CPA firm to “go soft” on company (client) demands to put the best face possible on the financial statements. Accounting students are given the tools to help get their point across as effectively as possible in such situations by applying the GVV framework. Role-playing and scripting are used because they simulate actual business situations.

Evaluation of GVV

A variety of educators have implemented GVV and discuss the benefits of the methodology. By considering realistic workplace situations, the students were able to put ethical theory to practice by identifying enablers (supporters) and disablers (detractors), and finding a pathway to have the courage to voice values when conflicts exist. Chappell et al. (2011) taught a separate course based on the GVV methodology that emphasized awareness of self and the intrapersonal dynamics that impact one’s capacity to voice and act on one’s values. The authors addressed cognitive biases that influence one’s ability to effectively voice values. Warnell (2011) uses scripts through individual and role-playing exercises that enable students to practice ethical decision-making and action. Adkins (2011) points out that GVV offers a pedagogical framework for reflective, experiential learning that incorporates moral intuition in management education. Ingols (2011) identifies an assessment tool for GVV that evaluates students’ ability to analyze values conflict, determine a prescriptive course of action, and reflect on the application of GVV to specific situations, as well as scripting exercises to deal with reasons and rationalizations. Cote et al. (2011) found that implementing a GVV program in an MBA course resulted in a greater understanding on how to use the tactics of GVV and that one’s beliefs can be shared in ways that do not have negative personal consequences. Lynch et al. (2014) apply the GVV framework in the nursing curriculum to empower those who already act on their values, or want to act on their values, by supporting the development of moral competence.

As previously noted, the foundation of GVV is based on twelve assumptions that underlie the domain of its application and that can make a difference by influencing decision-makers to voice

and act of their values once a problem has been identified. GVV reframes the question from “whether to voice our values” to “how can we voice our values?” (Gentile 2010).

Edwards and Kirkham (2013) believe GVV attempts to complement existing approaches to business ethics (both theoretical and pedagogical) in that it addresses the ‘how’ of ethics by emphasizing what to do after it has been acknowledged that an ethical problem exists and that something must be done about it. In examining the conceptual and philosophical underpinnings of GVV, the authors point out that the assumptions lay out the motivations to voice values when self-justifying rationalizations crowd out ethical behavior. The key is to identify those in the organization who can be approached for support in carrying out ethical values with ethical action.

Gonzales-Pardon et al. (2012) believe that the GVV methodology downplays the significance of traditional ethical analysis in ethics education by separating it out from the decisions made and actions taken under GVV rather than integrating the two. The authors caution from embracing the GVV approach without understanding how it fits in an ethics program. They are concerned that GVV and ethical analysis are not so easily separable and contend that when students and employees engage in ethical analysis, they examine whether their positions are consistent with the facts and they assess whether their position is well supported. Gonzalez-Padron et al. contend there is a greater role for ethical analysis than anticipated under GVV when employees discover that their initial values-based positions are incorrect. However, Gentile (2013) suggests that GVV assumes the analysis has already taken place.

GVV in Accounting Ethics Education

A promising use of GVV in the accounting curriculum comes from Stephenson and Porter (2014), who introduce students to GVV through ethical issues in managerial accounting. With this format, students discuss the arguments they would use to support an ethical decision, providing experience they can use in their future careers when faced with difficult situations. However, the discussion is limited to case studies and the GVV methodology is not well specified or explained.

The application of the GVV methodology in an accounting course is discussed by Mintz and Morris in Gentile’s *Educating for Values-Driven Leadership* (Gentile 2013). In that paper, the rationale for using GVV in accounting ethics instruction is explained along with its role in ethical reasoning, and brief examples are given of how to apply it. The paper introduces Rest’s Model but its use is limited by failing to explain how GVV relates to cognitive processes and not incorporating GVV into a more comprehensive framework for ethical decision-making.

There appears to be only one study conducted to date that assesses the impact of the GVV program in accounting ethics education. Shawver and Miller (2015) explain the application of GVV in an Advanced Financial Accounting course that relies on scripted role-plays to engage students in the give and take of voicing values and dealing with the reasons and rationalizations oftentimes provided by detractors. Through the use of case analysis, reflection, and scripted role-plays, the authors evaluate whether application of GVV enables students to gain confidence in dealing with ethical dilemmas. The authors found that following GVV instruction, students were more likely to speak up and confront unethical actions by expressing their opinions to internal management, through company hotlines, and by going to external agencies.

A review of the literature to date indicates that the use of GVV is limited by the lack of a coherent model that explains the cognitive processes in applying the methodology to effectively voice values. Following the lead of Gonzalez-Padron et al. (2012), the role of GVV in ethics instruction needs to be more fully explained to encourage accounting educators to use it in the

classroom. Accounting educators need to understand GVV's place in the curriculum and how it links to other discussions of ethics. GVV instruction can be strengthened by specifying the natural links between the methodology and Rest's Model. This paper builds on the work of Mintz and Morris (Gentile 2013) to develop the Integrated Ethical Decision-Making Model. The framework reinforces ethics instruction by integrating GVV methodology into Rest's Model of Moral Development, a tool used for ethics discussions that is familiar to many accounting educators (e.g., Thorne 1998; Armstrong 2003; Jones, Massey and Thorne 2003; Chang et al. 2012; Mintz and Morris 2014).

INTEGRATED APPROACH TO USING GVV IN THE ACCOUNTING ETHICS CURRICULUM

Cognitive Processes

An appeal of the GVV methodology is that it provides a framework to work through the ethical challenge of acting in accordance with one's moral values, both personal (e.g., honesty) and professional (e.g., integrity), by finding the tools to effectively express one's opinions. Accounting professionals deal with many situations where they are pressured by superiors or a client and need a way to develop an effective response to reasons and rationalizations they encounter. GVV provides a mechanism to learn how to more effectively influence others.

An ethical challenge faced by accountants such as Betty Vinson is how we think we should behave may be different from how we decide to behave. This creates a problem of cognitive dissonance, a term first coined by Leon Festinger in 1957. The inconsistency between our thoughts, beliefs, or attitudes and our behavior creates the need to resolve contradictory or conflicting beliefs, values, and perceptions. According to the theory, this dissonance only occurs when we are "attached" to our attitudes or beliefs, i.e., they have emotional significance or consequences for our sense of professionalism and how the world really works. The dissonance creates a motivated force that could lead, under proper conditions, to the adjustment of one's beliefs to fit one's behavior instead of changing one's behavior to fit one's beliefs, the sequence conventionally assumed (Festinger 1957). GVV provides a mechanism for converting ethical beliefs into ethical action, thereby avoiding dissonance. The process works by identifying the values (i.e., personal and professional) that underlie decision-making and choosing to voice them (underlying assumptions of GVV), and then committing to the task by finding the levers to effectively voice values in light of reasons and rationalizations to do otherwise (pillars of GVV).

The Betty Vinson situation at WorldCom is a case in point about the dangers of reducing dissonance by changing one's attitudes and beliefs to conform to the behavior desired by one's superiors. Vinson knew it was wrong to "cook the books." She felt it in her inner being, but she did not act on those beliefs. Instead, she followed the orders from superiors and later justified her behavior by rationalizing it as a one-time act (i.e., isolated incident), demanded by people who knew accounting better than herself (i.e., locus of responsibility), and necessary to show she was a team player (i.e., locus of loyalty). In a sense she reduced the importance of her own intuitions about the appropriateness of what she was asked to do by bowing to the pressures of others.

Moral Intensity

Jones (1991) points out that the characteristics of the moral issue - what he collectively termed moral intensity - influences ethical decision-making. The closer we are to the issue at hand and the deeper its effects, the more intense it is for us. Jones developed a model that links moral intensity to Rest's Model by linking intensity to each of four components. The process begins with

the environment from which ethical issues emerge (i.e., economic, organizational) and considers how situational variables and the influence of others affect moral behavior. This fits right into the GVV framework, which provides a basis for evaluating situational and organizational influences on moral action, including responsiveness to countervailing pressures.

Rest's Model of Moral Development

Rest's (1986) four-component model of moral behavior describes the cognitive processes that individuals use in ethical decision-making, whereby a moral agent must (a) recognize the moral issue, (b) make a moral judgment, (c) resolve to place moral concerns ahead of other concerns (establish moral intent), and (d) act on the moral concerns. In Rest's model, each component in the process is conceptually distinct, and demonstrating adequacy in one stage does not imply success in any other stage. A person with a well-developed sense of moral reasoning (Component 2) will not necessarily have great resolve to act morally (Component 3) and/or be capable of doing so (Component 4) (Jones 1991, 368). The missing link is to be sufficiently motivated by gaining confidence in expressing one's opinions and having the commitment necessary to carry through ethical intent with ethical action; that is, give voice to one's values. Figure 1 maps the integrative model.

Moral Awareness

Jones (1991) points out that for the moral decision-making process to begin, a person must be able to recognize the moral issue. According to Velasquez and Rostankowski (1985), moral issues are present if a person's actions, when freely performed, may harm or help others. Moral issues have two elements: recognizing that decisions or actions have consequences and that some choice must be involved; that is, the decision maker must recognize that he or she is a moral agent (Jones 1991, 380). Accounting professionals are moral agents because their actions and decisions are judged from the perspective of the public interest. Actions should be taken to protect the interests of the key stakeholders. Accountants and auditors might choose to act in accordance with the ethical standards of the profession (as embodied in the AICPA Code of Professional Conduct) or seek the path of least resistance.

Moral Judgment

Moral judgment is influenced by how moral agents view their role in a particular situation. Is it to provide the maximum net benefits possible to the stakeholders (e.g., utilitarianism) or to meet one's obligations to others based on what they have a right to expect (rights theory)? Once the decision maker decides what her role is as a moral agent, the next phase involves developing the moral motivation to act in accordance with one's values, both personal and professional.

Moral Intent

Making a moral judgment and acting on it are not the same, and cognitive dissonance may get in the way of ethical behavior. For example, an accountant may believe that refusing to go along with false financial statement information may be the "right" thing to do (a moral judgment), but may decide to go along anyway because of the pressures imposed by an individual or the organization.

Moral intent means to possess the ethical motivation to choose the moral decision over another solution representing a different value. Choosing to act on one's values is an integral part

of the GVV framework. The moral values (or virtues) for accounting professionals are both personal (i.e., honesty and trustworthiness) and professional (i.e., integrity and objectivity). Scripted exercises are used to build on moral values and positively influence moral intent.

The GVV framework strengthens moral intent by providing experiences for students to effectively deal with the give and take that precedes ethical action. It enables students to access the “intent” that may be latent, dormant or even non-existent when they do not believe that values-driven action is possible. So, it is not so much that GVV assumes the person “intends to” voice/act on their values but rather that GVV assumes that they would like to act on their values if they felt they had an effective method. Figure 1 depicts how scripted exercises using GVV can provide an effective method to influence moral intent and take moral action.

Moral Action

The fourth component of Rest’s model involves acting on one’s moral intentions and engaging in moral behavior. In Rest’s words, “Executing and implementing a plan of action...involves...working around impediments and unexpected difficulties, overcoming fatigue and frustration, resisting distractions and allurements, and keeping sight of the original goal” (1986, 15). GVV is a valuable tool in ethics education because it addresses each of these issues in a systematic way.

Gentile recognizes that employees may discover that their initial values-based positions were incorrect (Gentile 2010, p. 20 and p. 45). If so, the employee should revisit the ethical analysis and re-script a new action plan. The integrated model shows how this would be done through calls for reflecting on action, reconsidering one’s moral judgments, and ultimately re-scripting how to most effectively voice one’s opinions to influence the actions of potential supporters and effectively ward off the pressures from detractors.

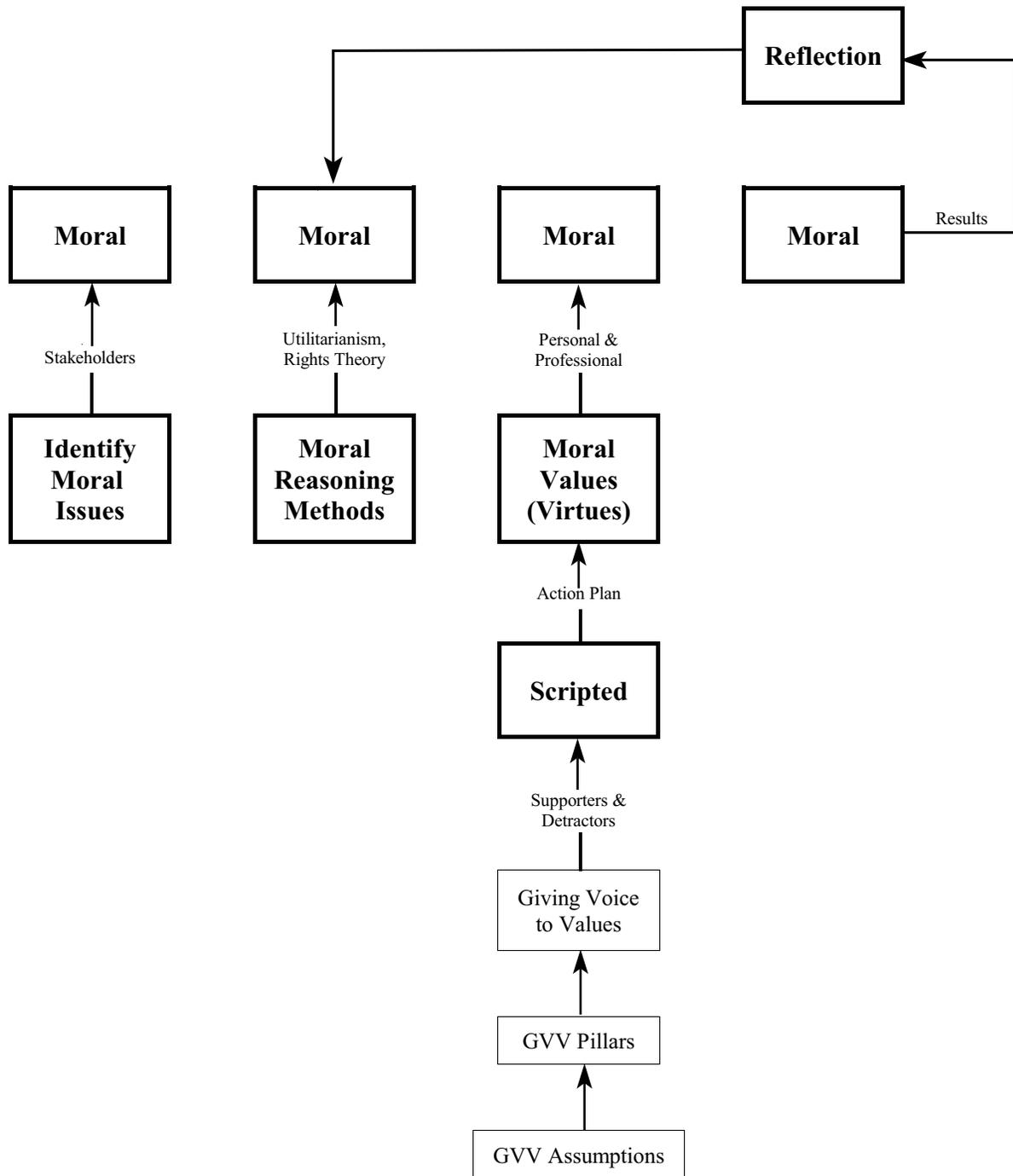
The Role of Virtue in Rest’s Model

A final point about Rest’s model is that it fails to adequately consider the role of virtue in aligning ethical intent with ethical action, a critical component of moral behavior. Libby and Thorne (2003) surveyed members of the Canadian accounting community with the help of the Canadian Institute of Chartered Accountants to develop a set of virtues important in the practice of auditing. The authors divided the virtues into two categories: intellectual virtues, which indirectly influence an individual’s intentions to exercise professional judgment; and instrumental virtues, which directly influence an individual’s actions. The most important intellectual virtues were found to be integrity, truthfulness, independence, objectivity, dependability, being principled, and healthy skepticism. The most important instrumental virtues were being diligent (i.e., due care), being alert, careful, resourceful, consultative, persistent, and courageous. The authors concluded from their study that virtue (i.e., moral values) plays an integral role in both the intention to exercise professional judgment and the exercise of professional judgment.

The role of virtue in the integrated model is to provide a basis for scripted action plans to demonstrate a commitment to personal and professional moral values. In accounting, integrity provides the courage to act in accordance with moral values while virtue provides the intent to carry through with moral action. The link between these elements of the model is made through the scripted exercises.

How might Betty Vinson have used the integrated model in dealing with her ethical dilemma? First, she should have considered: Who could she turn to? What might she say? How

Figure 1
Integrated Ethical Decision-Making Model



could she influence others to see her point of view? Next, she could have done a more effective job of developing an action plan by writing out the specific points she needed to make to her superiors, many of whom were CPAs. Last, she should have sought out the help of enablers such as Cynthia Cooper, who surely would have found a way for Vinson to effectively voice her beliefs and act in accordance with her values.

Rest's Model and Accounting Ethics Education

Rest's model was chosen as a tool to integrate GVV because it provides a natural link between moral judgment, which is an important element in ethical decision-making, and the GVV framework. These two features of the integrated model complement each other because they emphasize stakeholder needs and argumentation. Stakeholder analysis is an integral component of moral reasoning methods and is an essential part of ethical decision-making by professional accountants who have an obligation to protect the public interest above all else. By identifying the stakeholders (i.e., investors and creditors) in the early stages of the model, students become more aware of the reasons and rationalizations stakeholders may provide that need to be addressed and how to develop powerful and persuasive responses to counteract divergent points of view. Indeed, the AICPA Code of Professional Conduct establishes Principles of Professional Conduct that are consistent with moral awareness, moral judgment, moral values, and moral behavior (AICPA 2014).

Responsibilities. In carrying out their responsibilities as professionals, members [CPAs] should exercise sensitive professional and moral judgments in all their activities.

The Public Interest. Members should accept the obligation to act in a way that will serve the public interest, honor the public trust, and demonstrate a commitment to professionalism. . . In discharging their professional responsibilities, members may encounter conflicting pressures from members of the public, including investors and creditors. In resolving those conflicts, members should act with integrity, guided by the precept that when members fulfill their responsibility to the public clients' and employers' interests are best served.

EXPERIENTIAL LEARNING

According to Kolb's (1984, 17-18) experiential learning theory, "learning is the process whereby knowledge is created through the transformation of experience." Kolb describes the learning process as a cycle, but a person has to go through the cycle a few times in order to master a knowledge. Experiential learning theory focuses on mental processes, including how people view and think about different situations, learn to solve problems, and reflect on the outcome of their decisions. According to Kolb (1984, pp. 17-18), in an experiential learning theory, "learning is the process whereby knowledge is created through the transformation of experience." Kolb describes the learning process as a cycle that is repeated in order to master a knowledge. When the experience includes an ethical dilemma, the learning process is enhanced by developing the ethical reasoning skills of students.

Reflection has been the focus of several researchers. Kolb (1984, 18-22) identifies the knowledge gained from the learning experience as dependent upon four abilities: the learner must be willing to be actively involved in the experience; the learner must be able to reflect on the experience; the learner must possess and use analytical skills to conceptualize the experience; and the learner must possess decision-making and problem solving skills in order to use the new ideas

gained from the experience. Adkins (2013) points out that GVV is based on experiential learning, as students are encouraged to reflect on their own past experiences and explicitly identify the common patterns and behaviors that facilitate or inhibit ethical action. Reflection is a key element in the integrated model presented in Figure 1 that emphasizes experiential learning as a tool to help effectively express one's opinions.

Spitzer (2005) reports that a lack of ethical reflection is a key weakness in much ethical decision-making. Reflection has been recognized as an appropriate methodology for inclusion in ethics instruction (Rest 1986), accounting ethics education (Mintz 2006), and in accounting upper-level courses (Burns 2006). Massey and Van Hise (2009) use reflection exercises in an accounting ethics course. They point out that reflection is a skill, which like other skills can best be acquired by repeated practice.

Schon (1987) suggests that the ability to reflect on one's actions is a defining characteristic of professional practice. He contends that reflection-in-action builds new understandings to inform our actions in the situation that is unfolding. He states that a practitioner that experiences surprise, puzzlement, or confusion in an uncertain situation reflects on the phenomenon and prior understandings that have been implicit in that person's behavior. The practitioner then carries out an experiment (e.g. GVV scripting) that serves to generate both a new understanding of the phenomenon and a change in the situation.

Mintz (2006) provides a link between reflection-in-action and instrumental virtue. Wisdom and understanding are enabling qualities that make it possible to think about what has occurred from an ethical perspective, to deliberate on the reasons for our actions, and to come to a better understanding of why we did what we did and how we can qualitatively improve our decision-making in the future.

Role-playing exercises build on Kolb's learning abilities by developing scripting skills and enhancing experiences dealing with ethical conflict. Chesler and Fox (1966) define role-playing as a technique that requires students to step outside of customary roles and relinquish patterns of behavior in exchange for the role and patterns of another person. Role-playing enables students to experience another's feelings, thoughts, and behavior, and it facilitates students' understanding of how their actions as moral agents affect the behavior of others.

Mintz (2006) uses role-play exercises as an integral part of learning by having students demonstrate competency in reflective thinking, ethical reasoning, and knowledge of the subject matter. The goal is to have them reflect on the experience, re-evaluate their existing understanding, and consider whether to adjust their frame of reference.

GVV is an important technique in the ethics toolkit and it naturally lends itself to role-playing through scripting and re-scripting based on learning experiences and fine-tuning moral judgment and ethical action. GVV plays an important role in the integrated model because it operationalizes ethical decision-making and subsequent action rather than leave it solely to the imagination of each party in an ethical dilemma.

CONSIDERATIONS FOR ACCOUNTING EDUCATORS

While it does take time and effort to learn the GVV methodology and feel comfortable using it in the classroom, it can be integrated into classroom discussions with minimal changes to the curriculum. Faculty can use the same cases that they find most effective in teaching subject matter, but discuss them using the GVV framework. One advantage of using GVV is that it can be introduced as a module in an accounting course as did Shawver and Miller (2015) in their Advanced

Financial Accounting course and Mintz and Morris (Gentile 2013) in introductory courses at both the undergraduate and graduate levels. It is not necessary to have a separate course in Accounting Ethics as the delivery mechanism for GVV, although the author uses it in such a course as well as an ethics integration tool in other accounting courses.

The modular design of GVV lends itself to a variety of approaches including short exercises and cases and short vignettes that can be developed from current events or situations familiar to students. The extensive readings, exercises, and cases available on the GVV website simplify the otherwise extensive time and effort that would need to be devoted to identifying appropriate teaching materials; and GVV has been extensively classroom tested and refined.

The most challenging issue for accounting educators when using GVV is assessment of student learning. How are we to know, or at least reach an educated guess, that students have learned to voice and enact their values? Very little has been done to develop the assessment tools necessary to gauge learning of GVV. The study by Shawver and Miller (2015) is a good first step as it explains how case studies can be used to develop GVV role-play scenarios that focus on common situations that give rise to ethical conflicts, such as whether to delay spending, record inventory obsolescence, capitalize routine maintenance, or ignore customer returns.

Teaching and learning considerations related to GVV are ongoing issues that need to be better studied by accounting educators. Building on the work of Shawver and Miller (2015), one proposed study is to use GVV in a stand-alone Accounting Ethics course and compare it to the results of using it as a separate module in different accounting course. The study could shine light on whether, in order to be an effective tool in accounting ethics education, GVV needs to be an integral part of a stand-alone accounting ethics course or can be learned through more limited coverage in existing accounting courses.

CONCLUDING THOUGHTS

GVV focuses not on the normative questions of 'what is the right thing to do?' but on the behavioral question 'how do we get the right thing done?' By its very nature, GVV is an experiential and reflective technique that helps students go beyond the why of ethical action and embraces techniques to accomplish the goal. It has particular appeal for accountants because it builds on the moral intent that is an essential internal driving force for accounting professionals and enables moral action to occur. It is action-based and flexible enough to provide a mechanism to reflect on outcomes and change future behavior. GVV is quintessential learning by doing. The integrated framework discussed in this paper provides a blueprint of a plan of action using GVV. It provides the foundation for future studies to determine the efficacy of GVV instruction in the accounting curriculum.

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