



for Management Accountants

Facilitator's Notes

Facilitator's Notes

Congratulations on being selected as facilitator for your company. Not only is this an honor, but it can be a great deal of fun! To help you do the best job possible, this document is filled with tips to enhance your ethics training session.

For a summarized bullet point listing, see *Appendix A*.

The Training Goal

The goal of Questioning Ethics is to:

- Raise awareness of ethical situations
- Increase ability to identify ethical situations
- Learn how to think through ethical situations
- Provide a framework to be used to evaluate future ethical issues.

Prior to the Training

As facilitator, you have the ability to personalize the training by incorporating your company's documents and adding comments specific to your company or industry.

Select a training scenario and review it before the session. Make notes about points you want to mention during the training. In particular, think about any new or unusual regulations or laws under which your company or industry may operate.

In fact, selecting a scenario that involves a new regulation or law is an ideal way to train your staff. Instead of reviewing the regulation line by line, give each group or each person a copy to use. As part of the exercise, they will automatically review the regulation line by line as they look for guidance.

Before the training, take the time to go through the regulation and mark the areas that you want to highlight during the group facilitation portion of the training. If there is a great deal of reading to this regulation, and you want staff to thoroughly review it, be sure to adjust the amount of time devoted to working in small groups appropriately.

Preparation

Provide each group with a copy of your company's code of ethics or equivalent. You may also want to provide the groups with other documents depending on the situation chosen and your company's requirements, including internal policies, government contract regulations and new regulations or laws that affect your company.

Each participant will need a piece of paper and a pen.

Decide in advance whether you plan to use an overhead projector, print copies or both. You have a limited use license to reproduce the training situations for each participant's use. (See Appendices B & C for further instructions.)

Facilitator's Notes (cont.)

Time Requirements

Training usually takes 60 to 90 minutes as broken down below:

- 2 minutes — introductory remarks
- 30 minutes — work in groups of 3 to 6
- 25 to 55 minutes — facilitate group discussion
- 3 minutes — wrap up.

If necessary, training can be shortened by assigning groups a subset of the questions (make sure all questions go to at least one group) or by eliminating the small group time and going directly to full group discussion.

During the Training

Start the training by making your introductory remarks. Let people know that you will be circulating the room as they are working and are available if they have any questions.

Questioning Ethics challenges people to think differently because the information provided is sometimes vague and lacking detail. As facilitator, you can increase their comfort level by letting them know that this is normal. Try to resist the temptation to provide more detail; instead encourage staff to make what they think are the best assumptions. This will lead to more interesting discussions later.

Next, form your staff into small groups of 3 to 6 participants. Let them form their own groups or do so randomly by drawing names or having individuals count off.

Ask everyone to read the scenario and discuss the questions in their group. Remind everyone to take notes as they go. During this time, rotate through the groups and check for questions. Inquire about any assumptions they are making. Reassure people that this is appropriate, even if their assumptions seem outrageous. Request that they note their assumptions with their answers.

Notify the groups when time is getting close. Give warnings with:

- 10 minutes to go
- 5 minutes to go
- 1 minute to go

Note: if your time is flexible and people are not finished, it is appropriate to give them more time to work in small groups. This may be necessary if there is extensive documentation to be reviewed for question Nos. 2 and 3.

When they have finished in their small groups, ask them to come together as a large group to discuss the scenario.

Facilitator's Notes (cont.)

Group Discussion

As facilitator, you may choose to read the scenario out loud before reading question No. 1. Ask for a volunteer group to share what they discussed and how they answered. Clarify any assumptions they may have made. Then ask if anyone else has a different answer or opinion or has made a different assumption.

As you go along, compare and contrast answers. You may want to ask one group if its answers would have been different if their assumption had been the same as another group's. If so, what would they have answered?

As facilitator, help participants to feel that it's safe to disagree or have different opinions or assumptions by letting them know that there are no right or wrong answers. Remember, the goal is not to look for a solution or best action in the scenario. The goal is to raise awareness, learn how to think through and identify ethical situations, and provide a framework that can be used to evaluate any ethical issues that may arise in the future.

Continue through the rest of the questions in order. See *Appendix D* for specific tips for certain questions.

Wrap Up

End the training by explaining where key pieces of information are available. Examples would be company policies and codes of conduct. Also mention what supports staff have available on a daily basis such as hotlines, newsletters, human resources, and supervisors.

Above all, have some fun and make it memorable!

Appendix A – Bullet Points

The Training Goal:

The goal of Questioning Ethics is to:

- Raise awareness of ethical situations
- Increase ability to identify ethical situations
- Learn how to think through ethical situations
- Provide a framework to be used to evaluate future ethical issues.

Prior to the Training

- Select scenario
- Personalize

Preparation

- Make copies of code of ethics
- Make copies of scenario and questions
- Gather pens and paper

Time Requirements

Training usually takes 60 to 90 minutes as broken down below:

- 2 minutes — introductory remarks
- 30 minutes — work in groups of 3 to 6
- 25 to 55 minutes — facilitate group discussion
- 3 minutes — wrap up.

During the Training

- Make introductory remarks
- Discuss challenges of vague information and need to make assumptions
- Form staff into small groups of 3-6 participants
- Ask staff to take notes, including what assumptions they make
- Rotate through groups and see if they have questions
- Watch time and let staff know when time is getting close

Group Discussion

- Read question one
- Ask for volunteer group to share
- Ask if anyone came up with a different answer
- Let staff know that there are no right or wrong answers
- Continue through the rest of the questions

Wrap Up

- Explain where key pieces of information are available
- Mention what supports staff have available on a daily basis

Have some fun and make it memorable!

Appendix B – Limited Use License

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Appendix C – Displaying the .pdf file

When using a projector to display the training program, open the .pdf file using the appropriate software. Select the scenario you want to display and have it displayed on your screen.

On the menu bar, select Window. Select Full Screen View from the drop down menu. The selected scenario should fill the entire projection area.

Note: Make note of the shortcut to get to Full Screen View as you will need it to get out of Full Screen View when you have finished.

Appendix D – Specific Question Tips

1. Questions that include 'Why or why not?'

This followup question is designed to get people to explain their thinking. The important part is not whether they agree. The important point is WHY they agree or disagree. Be sure to follow through. You may even want to add your own more specific question if you have one.

2. 'What laws, if any, may apply to this situation?'

Sometimes you may need to really think about this question. There are some questions where there may not be any. Other scenarios have more obscure documentation. For example, 'A Question of Timing!?!' is documented in the Circular E. Depending on your company or industry, you may need to stretch this question to include SEC regulations or other items like government contracting regulations.

3. 'Who is affected by this? Who are the stakeholders and how are they affected?'

Look at this question in its broadest sense. Who are all the possible people who might be impacted, even if they never know that this event happened? Consider including not only stockholders or owners, but also employees, the community, vendors, customers, etc....

4. Questions that include 'possible consequences.'

Allow people to be creative in their thinking. If you don't agree with the consequence they come up with, ask them WHY they think that might happen rather than disagreeing with them.

5. 'What does your gut or instincts tell you?'

This question may not generate a great deal of conversation. Instead, explain that when you are in a training situation, this question may not be very useful as you don't know the people involved. However, in a real life situation, it's important to check in and see what your 'gut reaction' is as you proceed through the steps.

6. 'What other alternatives might be available?'

Again, encourage people to be creative. Frequently ethical dilemmas are dilemmas only until the right answer is found. Too often, we stop at the most obvious choices. Sometimes, when the right solution is found, the dilemma disappears.

Appendix E – Ask the Empress!?!



See Your Questions Here

If you still have comments or questions, please let Karen Jett or the Empress of Ethics know. You may do this by:

- scheduling a free 30-minute telephone consultation with Karen at 215-257-9432
- emailing Karen at kjett@jettexcellence.com
- emailing the Empress at Empress@QuestioningEthics.com

We look forward to receiving your comments and questions. It's possible your question may someday appear on this page along with other frequently asked questions!