



“Let’s Go to the Movies”
Using Movies as an Ethics Assignment
Dr. Roselyn Morris
Texas State University-San Marcos

Project: Students watched 5 movies with an ethical dilemma from a list of ten movies. They had to write a critique of one movie which had to cover the following points:

- Define the ethical dilemma
- How the movie resolved the dilemma
- Alternative resolutions
- What lessons an accounting student could take away from the movie

Class Discussion: The class discussed which movies should be considered the top movies for an accounting student to watch. The class also discussed what were the top lessons for accounting students to have learned from these movies. (This was a great discussion.)

Top Movies for Accounting Students

1. The Smartest Guys in the Room
2. The Firm
3. Broiler Room
4. Wall Street
5. Serpico

Top Lessons Learned

1. Preserve integrity.
2. Admit to mistakes.
3. Don’t be afraid to say “no”.
4. Don’t be afraid to ask “why”.
5. Be financially and emotionally ready to quit.

Core Competencies: This project assessed the following competencies:

- Communications
- Critical Thinking
- Ethical Reasoning
- Reflective Thinking

Grading Rubric

Each Area graded 1 to 3

- Ethical Issue
- Ethical Reasoning
- Resolutions (Alternative)
- Lessons Learned
- Communications Skills
- Self-Reflection

Accounting Movies Project Principles of Accounting

Each student will watch each of the following movies, noting the ethical dilemma, how the dilemma was resolved and whether the resolution was the most ethical solution option. (What other resolution might the movie have portrayed?) Each of the movies will be discussed in the class session indicated. At the end of the semester, each student will write a critique defending one of the movies as a nominee for "A Must See Ethics Movie" for accounting/business students, as well as one lesson learned from the movies. Additionally, the class will discuss lessons learned from these movies to develop "Suggested Rules of Conduct for a Successful Accounting Career."



Movies to Watch and Discussions Dates Each student should watch (or re-watch) the following movies. These movies are often shown on different cable or network TV stations, are available at DVD/video rental stores and on reserve at the library (students must watch in the library with headphones). The movie and clips will be used in class on the following dates. Students should watch that movie before the discussion date.

<u>Date</u>	<u>Movie</u>
August 29	<i>Monsters, Inc.</i>
September 19	<i>Rogue Trader</i>
October 10	<i>Fun with Dick and Jane</i>
November 5	<i>The Firm</i>

Critique Write up to 2-page paper that analyzes the movie and ethical dilemma resolution that you liked best (no summaries of the movie!). In your paper you should identify the major ethical issues that related to accounting and business, and how that relates to you. The paper must include at least one lesson for accounting or business professionals that was learned from that movie.

Assessment The critiques will be graded for the following elements:

- Identification of ethical issue
- Alternative ethical resolutions
- Application to accounting/business
- Reflective thinking (how it relates to you)
- Lessons for accounting/business professionals

About the Author

Dr. Roselyn Morris (Rosie) is the Chair of the McCoy College Department of Accounting at Texas State University-San Marcos. Dr. Morris received her undergraduate degree in mathematics from Texas Christian University and masters of Science in accountancy and PhD in business administration from the University of Houston.

Joining the McCoy business faculty in 1993, Rosie's teaching areas include ethics and auditing. Her teaching awards include the Texas Society of CPAs Outstanding Educator for 2002, the Texas State College of Business Administration's Teaching Excellence Award for 2000, and the Technology Innovation Award from Accounting Instructors' Report in 2001. Rosie's research areas are auditing independence and ethics.

Rosie is the faculty sponsor for Beta Gamma Sigma, business honorary society; Tau Alpha Chi, tax honorary society; and co-sponsor for the Accounting Club and Beta Alpha Psi, accounting honorary society at Texas State.

Rosie has been active in Texas accounting profession since 1976. She has been active at both the local and state level of TSCPA. She has been past chair of the Relations with Educational Institutions for the TSCPA. She is currently on the Editorial Board (past chair), Professional Ethics Committees, a foundation member on the Accounting Education Foundation for the TSCPA and member at large board member of the TSCPA. Rosie is also a member of the Qualifications Committee of the Texas Board of Public Accountancy.

Rosie is active in a variety of civic organizations including having served or serving on the board of C.A.S.A. (Court Appointed Special Advocate) of Central Texas and A.W.A.R.E. (Always Wanted A Riding Experience); SMCISD Taskforce and Bond Oversight Board on School Facilities and past chair of the Greater San Marcos Youth Summit. Rosie was honored as an inductee into the San Marcos Women's Hall of Fame in 2001 for her civic contributions.