

Ethics Integrated in the B&L Curriculum				Ethics defined: Moral principles that govern a person's behavior or the conducting of an activity; or extended to actions and outcomes of an organization or entity. The branch of knowledge that deals with moral principles (OED).
Course	Title	Contact	Explicit teaching or reference to ethics	Implicit teaching or reference to ethics
ACTG 221	Financial	Johanna	Conceptual framework of accounting, financial accounting is for the public	Transparency in reporting, matching concept, the use of estimates
ACTG 222	Managerial	Johanna	none	Making cost decisions involves using ethics
ACTG 321	Interm. I	Johanna	Conceptual framework of accounting, financial accounting is for the public	Throughout the course, something I emphasize is being fully transparent as accountants through the presentation of financial information, or in other words don't use the legality of the law to try and hide information in the financial statements
ACTG 322	Interm. II	Johanna	Conceptual framework of accounting, financial accounting is for the public	Throughout the course, something I emphasize is being fully transparent as accountants through the presentation of financial information, or in other words don't use the legality of the law to try and hide information in the financial statements
ACTG 341	Cost Actg	Robin	Specific references to ethics, related to business practices, including specific firms' bad behavior.	None
ACTG 421	Fed. Tax	Johanna	Discuss ethics vs legality dealing with taxes	Throughout the course, taxes can be a slippery slope because of the conflicting desires of those involved.
ACTG 422	Interm. III	Johanna	Conceptual framework of accounting, financial accounting is for the public	Throughout the course, something I emphasize is being fully transparent as accountants through the presentation of financial information, or in other words don't use the legality of the law to try and hide information in the financial statements
ACTG 432	Advanced	Johanna	none	Consolidation of financial statements involve transparency to the public.
ACTG 433	Nonprofit	Johanna	None	Something that comes up is the comparison to financial accounting, which creates interesting discussions about the motives and ethics behind government and nonprofit accounting
ACTG 445	Seminar	Johanna		
ACTG 451	Auditing	Johanna	Conceptual framework, AICPA Code of professional conduct, PCAOB framework	good accounting is ethical accounting
BUAD 101	Bus. @EMU	Cherelle	Business Ethics and Social Responsibility: business ethics & ethical dilemma	None
BUAD 221	Management	Lindy	Overt teaching on ethics throughout the course (this is what distinguishes the difference between FBL, TBL, and the targeted SET thinking approach to management/business that is advocated from beginning to end of the course.)	Throughout this course, a general idea that management is a human science (and not just a technical science) implies a strong ethical approach to management and to business. I also try to weave into this course my own involvement as a finance working group member of the Coalition to Dismantle the Doctrine of Discovery (CDDD): https://dismantlethediscovery.org
BUAD 301	Quant.	Johanna	None	none
BUAD 331	Org. Behav.	Cherelle	Trust, Justice, and Ethics: engaging in the four-component model of ethical decision making	none
BUAD 411	Bus. Law	Jim	Full chapter on Ethics and Social Responsibility; numerous other ethical dilemmas in law & practice	Employment and labor law; employment discrimination; numerous other ethical dilemmas in the law
BUAD 441	Intl Business	Lindy	I have not taught this yet (nor even designed the course) - but, given my tendencies and views concerning international business, I suspect ethical components will be woven into what is taught throughout.	I will try to weave into this course my own involvement as a finance working group member of the Coalition to Dismantle the Doctrine of Discovery (CDDD): https://dismantlethediscovery.org
BUAD 461	Strat. Lead.	Lindy	Ethics are emphasized throughout - most especially in the 6 HBR case studies that we utilize (and that are student-presented.)	I also try to weave into this course my own involvement as a finance working group member of the Coalition to Dismantle the Doctrine of Discovery (CDDD): https://dismantlethediscovery.org
BUAD 465	Proj. Manag.	Lindy	Technically, I don't think I overtly or specifically focus on ethics in this course.	I implicitly touch upon ethics in this course by emphasizing team work and conflict resolution and by emphasizing a challenge to one-size-fits-all, linear planning models in the process of project management.
CIS 211	Spreadsheet	Jim	None	imperative of accurate information/data, and communication of data for transparency
CIS 251	MIS	Jim	The economic, environmental, and social effects of information systems in business	Uses of information systems; risk exposure to data breach and/or ransomware; accuracy imperative
CIS 321	Adv. Sheet	Johanna	New instructor; check with Johanna in May	New instructor; check with Johanna in May
ECON 201	Survey	Lindy	Ethics are emphasized throughout, since I challenge standard economics by way of underscoring ESG approaches that highlight labor and behavioral economics issues as well as biospheric and environmental issues and the problem with pervasive, negative externalities (and the tendency for all notions of good in economics as needing to be susceptible to numerical calculation as a condition for possessing any sense of good or worth.) I overtly bring in teachings from heterodox economists who are challenging or have challenged the reigning paradigm (Kate Raworth, Herman Daly, Deirdre McCloskey, Arjo Klamer, EF Schumacher, Banarjee and Dufo, Amartya Sen, Marilyn Waring, and others.)	Implicit ethical undertones lurk behind almost everything that is taught in this course (and in other economics courses) I teach at EMU. I also try to weave into this course my own involvement as a finance working group member of the Coalition to Dismantle the Doctrine of Discovery (CDDD): https://dismantlethediscovery.org
ECON 211	Princ. Micro	Lindy	Similar to Survey of Economics, in this course ethics are emphasized throughout, since I challenge standard economics by way of underscoring ESG approaches that highlight labor and behavioral economics issues as well as biospheric and environmental issues and the problem with pervasive, negative externalities (and the tendency for all notions of good in economics as needing to be susceptible to numerical calculation as a condition for possessing any sense of good or worth.) I overtly bring in teachings from heterodox economists who are challenging or have challenged the reigning paradigm (Kate Raworth, Herman Daly, Deirdre McCloskey, Arjo Klamer, EF Schumacher, Banarjee and Dufo, Amartya Sen, Marilyn Waring, and others.)	Implicit ethical undertones lurk behind almost everything that is taught in this course (and in other economics courses) I teach at EMU. I also try to weave into this course my own involvement as a finance working group member of the Coalition to Dismantle the Doctrine of Discovery (CDDD): https://dismantlethediscovery.org

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ECON 212	Princ. Macro	Lindy	Similar to Survey of Economics, in this course ethics are emphasized throughout, since I challenge standard economics by way of underscoring ESG approaches that highlight labor and behavioral economics issues as well as biospheric and environmental issues and the problem with pervasive, negative externalities (and the tendency for all notions of good in economics as needing to be susceptible to numerical calculation as a condition for possessing any sense of good or worth.) I overtly bring in teachings from heterodox economists who are challenging or have challenged the reigning paradigm (Kate Raworth, Herman Daly, Deirdre McCloskey, Arjo Klamer, EF Schumacher, Banarjee and Duflo, Amartya Sen, Marilyn Waring, and others.)	Implicit ethical undertones lurk behind almost everything that is taught in this course (and in other economics courses) I teach at EMU. I also try to weave into this course my own involvement as a finance working group member of the Coalition to Dismantle the Doctrine of Discovery (CDDD): https://dismantlediscovery.org
ECON 300	Env.Ecol.Econ	Jim	Environmental justice; impact of personal consumption; national, intl., and multilateral policies/actions	Faith responses; golden rule; humanitarianism; limits and zero sum; unintended consequences
ECON 311	Contemporary	Jim	Inequity and injustices pervasive in society, with some made worse or better with policy	Every policy has economic implications, with subsequent social and environmental impacts
ECON 341	Interm.Micro	Jim	Competition and market structure: benefits and costs, short term vs. long term; rational choice theory	Normative analysis of economic theory and policy applied to firms and market structures
ECON 342	Interm.Macro	Jim	Social services, automatic stabilizers, unemployment benefits, inflation control and monetary policy	Normative analysis of economic theory and policy applied the macroeconomy and economic agents
ECON 401	Development	Jim	Income inequality; social serv. provision (health, ed., unemployment, pension); systemic oppression	opportunity inequality; dependency theory; liberation theology; ecological justice; trade theory; debt
ECON 411	Intl Econ	Lindy	Haven't taught this yet - but, I strongly suspect that much of what is said for macroeconomics above will apply here as well.	Implicit ideas of being global citizens in an internationally connected world will shadow all that is taught here. I will also try to weave into this course my own involvement as a finance working group member of the Coalition to Dismantle the Doctrine of Discovery (CDDD): https://dismantlediscovery.org
FIN 289	PF&investing	Jim	Impact of personal consumption; impact of investing; SRI; ESG; wealth amid poverty; philanthropy	Embedded in culture/society that assumes growth is good, high consumerism, and of old-age care
FIN 440	Financial Man	Jim	Firms delay (stretch) Accounts Payable to reduce the Additional Funds Needed; agency problems, and how unethical behaviors occur when appropriate safeguards are not in place; presentation of financial statements and how important it is that investors (and the general public) have all relevant information about performance and risk.	Ethics is an integral part of most lectures, and I would characterize it as explicit and implicit.
LEAD 300	Theory/Pract	Jim	Instructor transition; check with Matt T. in May	Instructor transition; check with Matt T. in May
MKTG 201	Princ. Mktg	Joohyun	Ethical and sustainability marketing, privacy, fairness, transparency, responsibility towards consumers	Ethics in marketing is a standard that governs the conduct of marketers. Fairness, truthfulness, and social responsibility in marketing practices are emphasized throughout the course
MKTG 311	Mktg research	Joohyun	Research ethics are explicitly taught in chapters - confidentiality and privacy, informed consent, integrity and honesty, transparency, respect for participants, conflict of interest	Research ethics is a fundamental aspect of conducting research. Adherence to these principles is emphasized throughout the course
MKTG 321	Cons. Behav.	Joohyun	Policy issues of marketing; dark side of consumer behavior, data privacy and security, sustainable choices, responsible consumption, reducing waste, boycotting and buycotting	Ethics in consumer behavior guides consumers' decisions and actions in marketplace. Throughout the course, moral principles are emphasized
MKTG 330	Sales/E-com.	Jim	Sales as a way to show God's love in the world; treat others the way you would like to be treated	"Sell me this pen" classic exercise to put the customer in the driver's seat of the exchange.
MKTG 410	Strat. Mktg	Jim	AMA Statement on Ethics; debunking myths/stereotypes of marketing; ethics in marketing research; authentic branding; integrity through supply chain; fair trade practices; digital marketing promotions deceptive/invasive;	Marketing plan alignment with triple bottom line; paper: is corporate social responsibility a marketing strategy?; green marketing; organizational crisis communications scenarios
RSM 101	Intro PE/Rec	Joohyun	Currently taught outside B&L	Currently taught outside B&L
RSM 305	Risk Manage.	Joohyun	Sports ethics, ADA, ADEA, Title IX, Title XII and other legal system.	Respect for the law, professional competence, consideration for long-term impacts, fairness are emphasized throughout the course
RSM 309	Event Plan.	Joohyun	Compliance with laws and regulations, equitable supplier and vendor relations, community impact	Maintaining high standards of professionalism in all design and planning are emphasized
RSM 402	Facility Desigr	Joohyun	Sustainability and environmental responsibility	Safety and health issues, accessibility, inclusivity, and community impacts are taught throughout the course
RSM 405	RSM Admin.	Joohyun	Ethical decision making, leadership & social responsibility	Public interest, equity, professionalism and honesty plays a crucial role in administration. These concepts are taught in class