COURSE SYLLABUS

Ethical Decision Making for Auditors Course

Build your ability to identify and resolve ethical dilemmas in auditing by mastering models, controls, and decision-making strategies that uphold integrity.

> Group classes in Live Online and onsite training is available for this course. For more information, email onsite@graduateschool.edu or visit: https://sdfm.graduateschool.edu/courses/ethical-decision-making-for-auditors

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Course Outline

Module 1: Introduction to Concepts

- Define ethics in the auditing context and why it matters in practice.
- Contrast right-vs.-wrong temptations with right-vs.-right dilemmas.
- Introduce ethical decision-making frameworks (e.g., PLUS, Josephson, Kidder).
- Discuss the auditor's role amid advancing technology.

Module 2: Moral Values and the Causes of Unethical Behavior

- Identify core moral values and draft an effective code of values.
- Explain ethics control systems (compliance vs. values orientation).
- Analyze common causes of dishonesty and remedies (pledges, reminders, supervision).
- Connect values to everyday audit decisions and culture.

Module 3: Critical Hazards that Auditors Face

- Review key ethical hazards (e.g., pressures from management, disclosure issues, independence).
- Discuss impairments to independence (personal, external, organizational) under GAGAS.
- Differentiate temptations from complex dilemmas in real audit settings.

Module 4: Analyzing and Framing Personal Examples

- Apply a selected framework to past dilemmas and temptations.
- Practice articulating facts, stakeholders, options, and likely consequences.
- Structure cases for group discussion and peer feedback.

Module 5: Dilemma Resolution Using Traditional, Ethical Decision-Making Theories and Principles

- Work through resolution strategies: utilitarianism, deontological duty, and the Golden Rule.
- Test options against principles (e.g., legal/code tests, stakeholder impact).
- Document rationale linking facts, values, and chosen actions.

Module 6: Methods to Mitigate Factors that Inhibit Carrying Out Ethical Decisions when Risks are Involved

- Define moral courage and distinguish external vs. internal fears.
- Use tools to fortify courage (experience, character, support networks, reflection).
- Plan concrete steps to implement ethical choices under pressure.

Module 7: Post-Assessment and Summary

- Reassess understanding of hazards, frameworks, and independence.
- Synthesize lessons into practical commitments for future audits.
- Identify ongoing habits to sustain ethical decision-making.