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## Ethics Across Different Disciplines

By Robert Marley, Ph.D., CPA  
Director, Center for Ethics

The concept of ethics can be found in every academic discipline, field of work and personal life. You may not even realize when an ethical dilemma is presented to you, and it may be more difficult to handle than you assumed. It is not always easy to determine when something is right or wrong, therefore it is important to recognize that even good intentions may have subtle consequences. This year has brought forth an abundance of ethical situations, bringing people together to confront them. In this issue, we take a look at ethics across different disciplines and examine how they are applied. Perhaps after reading this newsletter you will ask yourself, "How is ethics embedded into my field of work or study?"



## Meet Dr. Ashley Salaiz, Associate Director of the Center for Ethics

By Ashley Salaiz, Ph.D., Assistant Professor of Management, Associate Director, Center for Ethics

Ashley Salaiz was recently appointed as the new associate director for the Center for Ethics. This semester marks the beginning of her third year with The University of Tampa as an assistant professor in the Management and Entrepreneurship Department within the Sykes College of Business. Salaiz is thrilled to join the Center for Ethics because ethics is an integral part of everyday life and that is the aim of the Center for Ethics – to educate individuals on the importance of ethics in business.



Ashley Salaiz

she enjoys sharing with her students. She noted that "because the field of internal audit allowed me to travel internationally, I have personally encountered a variety of ethical situations. I love bringing these stories and experiences into the classroom to highlight the reality that ethical dilemmas are, quite literally, everywhere."

Aside from working, you will find Salaiz planning far-away travel excursions. She has told us "I spent much of my college years studying abroad in Europe. I love visiting friends that live around the world." Once COVID-19 travel restrictions are removed, one of her goals is to introduce a new study abroad course for undergraduate students. Salaiz also enjoys spending time with her family and training their rescue dog in the hopes that she will one day become a service dog.

Salaiz was born and raised in Omaha, NE before heading to Texas for college. She then spent the next 15 years living in Dallas and Houston. Before earning her Ph.D. in management from the University of Houston, she spent seven years as an internal auditor with KPMG, Dresser Inc. and General Electric. Working for these companies provided Salaiz with stories

## This Time with Feeling: The Emotional Labor of Ethics

By Carter Hardy, Ph.D., Professor of Instruction I, Philosophy



Carter Hardy

Exploring ethics can be frustrating—sometimes to the point of anger. Likewise, some problems are depressing; some are quite humorous; and honestly, some can be boring. A semester has yet to pass without at least one student asking

me questions like, “Don’t you get depressed when reading all of these sad cases?” or “How do you not get frustrated when there is no definitive answer?” The honest answer is that I do feel these emotions, but I also consider experiencing them to be an important aspect of learning ethics.

As a philosopher who researches and teaches biomedical ethics, it is dizzying how fast new moral issues are arising in medicine. New advancements in science and technology bring new problems, like ectogenesis—or the external gestation of a fetus—and how to best communicate to a vulnerable population about a new epidemic. My job is to explore these issues

and guide others to engage with them in the best way possible. This requires a combination of theory and practice, and part of the practice of ethics is an emotional engagement with ethical problems.

If we get into the habit of avoiding emotions like frustration and sadness, then we will not be prepared to confront new ethical problems that make us feel these emotions. We are more likely to pursue quick solutions, which are not necessarily good solutions. Life would be simpler if every moral issue was exciting to explore and easy to solve. However, this is an unrealistic expectation.

In our own lives, we often have to deal with problems that are important to others, but affect us very little personally. Similarly, we all encounter problems that are part of our profession, but are not personally important to us, so we may not care deeply about them. Complicating matters, ethical problems tend to intertwine with one another, such that solving one makes us aware of others. Learning to engage with one’s emotional responses to ethical issues helps us prepare for the arrival of new issues.

In my classroom, I expose students to many topics—dated and contemporary—and try to arouse as many emotions as possible to familiarize students with emotional engagement. One way I do this is to tell jokes to lighten the mood, and then frustrate students with serious questions, delving deeply into a situation until they are almost at the breaking point of boredom. Why? To explore what frustration tells us about the complexity of a problem. Then further to explore what boredom, anger, and sadness tell us about our values.

When we focus only on the exciting and easy, at the expense of avoiding the frustrating and depressing, we not only fail to solve important problems, but we also hamper our ability to handle new problems. This is a kind of ethical problem—a moral laziness in dealing with the unexpected. Solving ethical problems requires a commitment to fully examine the issues and potential solutions, as well as taking time to construct a fair argument. There is no shortcut to avoiding the emotional labor of ethics.

## A Heartfelt Congratulations To Deanna House

The Center for Ethics is proud of the achievements of former associate director, Deanna House. House has taken a new teaching position as associate professor at The University of Nebraska at Omaha. Her admirable work for the center over the past few years has been greatly appreciated, and we will miss her greatly.

The Sykes College of Business and Center for Ethics wishes House nothing but the best in her future endeavors!



## Seeing is Believing: Engaging Students In the Six Stages of Moral Development

By Terri Campbell, Instructor of Accounting



The 2019 Ethics Award Breakfast was attended by many of students and the lessons learned could not have been timelier. The honoree, Eric Newman, is an outstanding example of an autonomous moral decision maker. Let me explain: I have been

using Lawrence Kohlberg and Richard Hersh's six moral development stages in applying ethics theory to practice in the classroom.

Among the six stages, the lowest is stage 1: Avoiding punishment. Examples of stage one abound, such as children avoiding doing things that would get them spanked, while adults may hire good lawyers to defend them in legal proceedings. In Stage 2, rewards are sought for good behavior, such as children receiving a gold star for perfect attendance or adults who get bonuses for good job performance. In Stage 3, moral behavior is characterized by harmony with

others. For example, children learn not to snitch even if another child got harmed. In accounting, we sometimes see this in CPA firms where partners try to appease the clients to get along, at the expense of exposing accounting irregularities which may be overlooked. Stage 4 is law and order, where a person uses the authority of law or policy to maintain order. For example, a CPA may reject an unethical journal entry by citing SEC rules prohibiting it or by declining based on generally accepted accounting principles. Reaching stage 5 requires a more complex and higher cognitive thinking ability. For example, when individuals ponder justice to re-examine which laws are unjust, then work to change those laws. As a result, disobeying an unjust law may be seen as the ethically correct behavior, even though it goes against stages 1, 2, 3, and 4. Rosa Parks is a good example of challenging unjust laws. Stage 6 represents the pinnacle of moral development: autonomous moral decision making. This involves practicing virtue ethics, where individuals work for what is best for all without regard to the self.

The testimonials presented at the 2019 Ethics Award Breakfast illustrated many of these stages. For example, my students heard Mr. Newman volunteers for the love of it and not the nominal gifts sometimes associated with doing so. Newman's CFO spoke of how company decisions are made for the best interests of workers, suppliers, and customers alike, even though these decisions sometimes have higher monetary costs to the company. Lastly, a board member of Advent Health provided specific examples of instances where Newman made his decisions based upon doing what was right, without regard to cost.

In my classroom, students discuss ethical dilemmas presented in a textbook. It always seems to be a struggle finding examples that illustrate the highest level of moral development—autonomous moral decision making. However, the 2019 Ethics Award Breakfast allowed my students to see many real-life examples. When learning about ethics, seeing is believing.

## Ethics in Criminal Justice

By Jordan Hurwitz, Staff Assistant I



The study of ethics is important in virtually every academic field. However, criminal justice is a field where ethics is of particular importance because it involves vulnerable populations such as children, women and prisoners. In addition,

criminal justice theories, research and debates affect individuals' freedom and well-being. Further, criminal justice research often gets applied to real-world cases.

During my undergraduate career, I worked on a research project that studied the attitudes of sexual assault victims towards law enforcement officers, seeking to determine whether those attitudes affected victims' decision to pursue their case in the justice system. My research project involved sex crime victims, a sensitive population that is hesitant to share their experiences. When learning about the development of the questions to ask victims, I discovered that researchers had to be exceptionally cautious about the way questions were worded and careful about how in-depth they went when asking questions about victims' experiences. Constructing the survey was difficult, and I knew it was unlikely that enough victims would be willing to participate. In short, I learned that the field of criminal justice requires compassion, care and caution.

Likewise, ethics is front-and-center while discussing theories of criminology. Because there are so many different perspectives on justice, one must speak and act respectfully when engaging in debate. It is nearly guaranteed that there will be disagreement (even arguments) when trying to answer the question, "Why do crimes occur?" My experience taught me that it was important to voice one's opinions and thoughts, but to be mindful of opposing viewpoints, requiring discussions be held with respect and an open mind. For example, I can vividly recall an in-class exchange when one student voiced an unpopular opinion as to why he believed crime was still a prominent issue in society today. Although I, along with most of the class, disagreed with what he had to say, my professor was quick to remind us that although

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## Ethics in Criminal Justice

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his opinion might be greatly challenged, we must respectfully consider what he had to say. I had to learn to debate matters in a way that got the point across while remaining respectful of starkly different opinions. This experience taught me to think in a different way and allowed me to consider other perspectives that I may not have considered. Disregarding ethics may have a negative effect on criminal justice outcomes. Acting irresponsibly when dealing with sensitive topics can not only taint one's reputation and work quality, but also harm vulnerable individuals, which is how I came to learn that ethics is central to the field of criminal justice.

## Notes From The Board

By **Sandy Clawson**, Director,  
*TECO, an Emera Company*



*Sandy Clawson*

Do you ever ponder the times in which you find yourself watching a movie or series and rooting for the “bad guy/girl”—the criminal, gang member, or “wrong doer”—who is portrayed as the protagonist? Why is that? Is it because from their perspective they are doing the greater “good?” Maybe we can justify their bad acts as okay because the individual is responding to a received wrong or hardship—and we can rationalize the second wrong as justice or fairness? We all have felt “wronged” at some point (real or perceived). We empathize. It is not hard to

see “bad deeds” as justified. But, if you were to ask people directly, I suspect that most would say humans are inherently good, and would disagree that the person who prevails by being “more bad” wins!

Most businesses have a code of conduct or some statement of standards of expected behavior. Different risks of the respective industry color the specific implementations of these codes or standards; however, the core elements are the same. In short: do the right thing, in the right way in the context of the whole—community and for society. Unlike the individual perspective portrayed in some movies, the business code of conduct helps illuminate and keep clear to individuals that how we act and behave is relevant for a larger world, not just our personal circumstance. A good ethics program targets actions and behaviors and the impact on us all, not on an individual being “good” or “bad.” It aims to keep awareness that decisions and actions impact more than self (not in spite of self) to be successful.

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