

Unit

1

Accounting Careers

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Key Terms: Define the following terms.

Résumé –

Letter of Application/Cover Letter –

Interview –

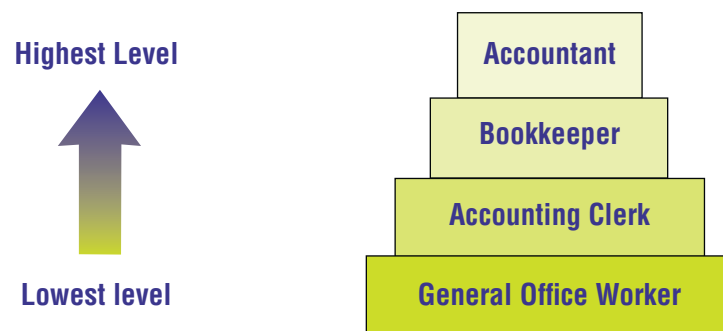
Ethics –

Integrity –

Lesson 1.1

The Accounting Career Ladder

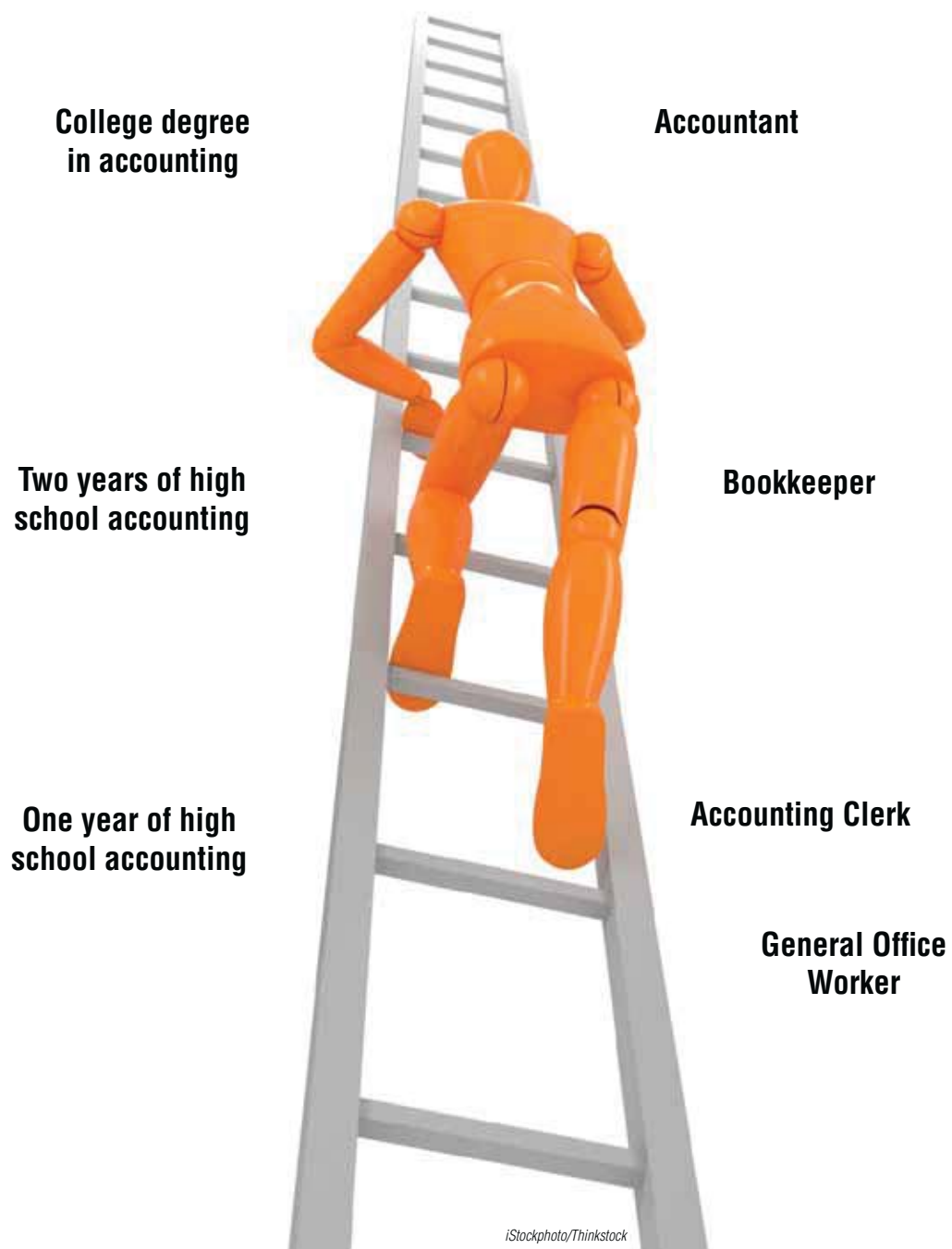
Immediately after high school graduation—and sometimes even *during* high school—individuals may start an accounting career. With experience and additional accounting study, individuals can earn a promotion to a higher position on the career ladder.



An individual can begin as a general office worker during or immediately after completing high school, having had only an accounting class. With experience and some college training, a person can move up the ladder to an accounting clerk and bookkeeper. With a college degree in accounting, one earns the right to be called an accountant and begin opening the door for more responsibility, more authority, higher earnings, and greater success.

The Accounting Career Ladder

Immediately after high school graduation—and sometimes even before—individuals may start an accounting career. With experience and additional accounting study, accounting personnel can earn a promotion to a higher level on the career ladder.



1.1.2 Takin' Care of Business #12, Video Activity

Instructions: Answer the first question before the video begins. During the video, answer the second question.

1. List the types of positions you think are available for Certified Public Accountants. What types of activities do they do at their jobs?

a. _____

b. _____

c. _____

d. _____

e. _____

f. _____

g. _____

h. _____

i. _____

j. _____

2. During the video, several jobs Certified Public Accountants can hold during their career will be highlighted.

a. _____

b. _____

c. _____

d. _____

e. _____

f. _____

3. Reflection: What is the difference between your assumptions and predictions about CPAs and the impression the video wants you to have?

Name: _____

"A Day in the Life"

Takin' Care of Business

#12



CPA... Imagine the possibilities!



Overview

The accounting profession is one of the most respected and rewarding career paths available to students. At the pinnacle of the accounting profession is the **Certified Public Accountant (CPA)**. CPAs are versatile business strategists who provide valuable insight and information to individuals and companies working to improve their financial position or business performance. CPAs work for public accounting firms, corporations and private businesses, government agencies, education institutions, and not-for-profit organizations.

CPAs perform certain **core services**: **Assurance Services and Information Integrity, Technology Services, Management Consulting and Performance Management, Financial Planning, and International Services.**

Assurance Services and Information Integrity: CPAs provide services that improve and assure the quality of information used in making business decisions. The CPA's assurance has traditionally been applied to financial statements in the form of an audit.

An **audit** is the process of verifying the accuracy and legitimacy of the accounting practices used by a company.

The purpose is to determine whether the company's financial statements, which include the Income Statement, Balance Sheet, Statement of Stockholder's Equity, and Statement of Cash Flows, have been prepared and stated in accordance with specified accounting criteria. CPAs refer to this "specified accounting criteria" as **GAAP**, or **Generally Accepted Accounting Principles**. The Securities and Exchange Commission requires **public companies** — ones that sell their stock in public financial markets such as the New York Stock Exchange — to undergo an annual audit of their financial statements by an independent CPA.

In addition to traditional audit services, new exciting niche areas have increased the demand for the expertise of CPAs. The new assurance services that CPAs provide — WebTrust^{SM/TM}, SysTrustSM, Performance View, and ElderCare — require a multitude of skills and knowledge, such as technology in the case of WebTrust and SysTrust, which CPAs have gained through their education and work experience.

WebTrust: CPAs conduct an examination of Internet-based systems that carries the professional equivalent of a financial statement audit. WebTrust, an assurance service, is designed to build confidence among consumers and businesses purchasing goods and services over the Internet. The **WebTrust seal of approval** is given to companies that comply with stated procedures, thus assuring consumers that they can transact business electronically with confidence.

SysTrust: CPAs examine the reliability of information systems and provide assurance that transactions are processed accurately, without security and privacy concerns.

Performance View: CPAs identify the critical factors that will lead to success in a business and then measure, track and analyze them in order to assess the progress made in achieving specific goals and targets.

ElderCare: Through ElderCare, CPAs provide assurance to children and family members that elderly family members, no longer able to live independently, will have long-term care. The CPA, working with other professionals, such as healthcare practitioners and attorneys, coordinates and assures the quality of services provided to the elderly person.

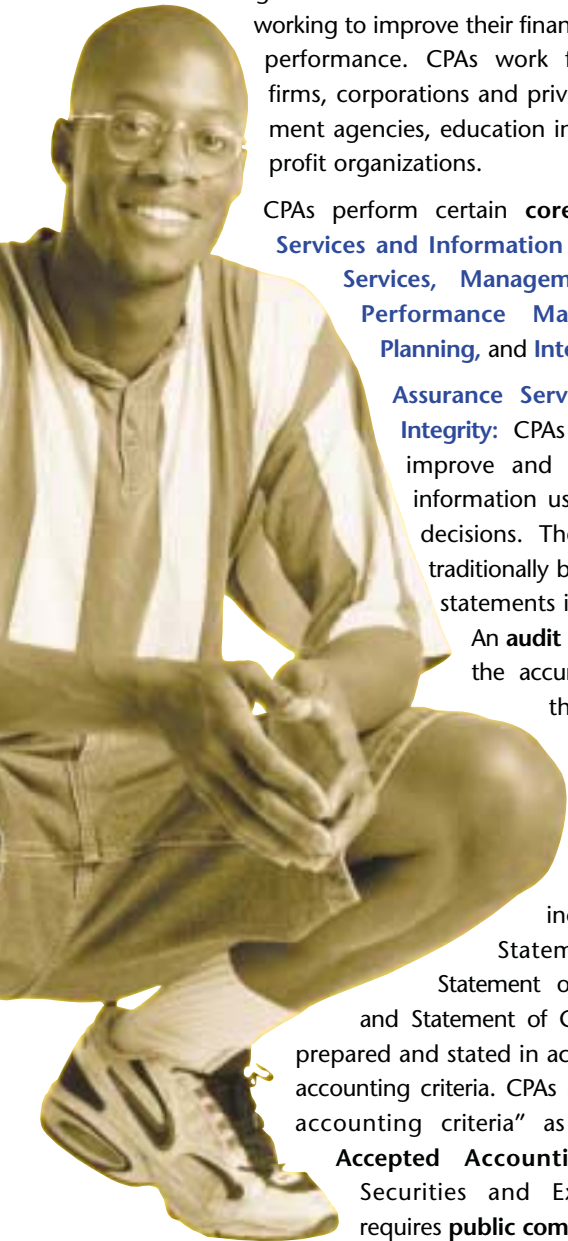
Technology Services: CPAs provide services that help businesses accomplish their goals by designing and implementing computer systems and software applications that improve business performance and decision-making.

Management Consulting and Performance Management: CPAs utilize their strong problem-solving skills and broad business knowledge to provide objective advice and insight to any company on a wide range of management and performance issues. For instance, CPAs provide services that deal with business valuation, operational efficiency, strategic planning, organizational restructuring, business risk assessment, and mergers and acquisitions.

Forensic Accounting also falls under the management consulting umbrella. In forensic accounting, also known as investigative or fraud auditing, CPAs search beneath the accounting records, analyzing the "paper trail" for evidence of criminal conduct.

Financial Planning: As a financial planner, the CPA assists clients in identifying financial objectives and advising them of the risk, liquidity, management and tax characteristics of investments. Examples of financial planning services include developing investment strategies, tax consulting, insurance analysis and retirement planning. The CPA also assists clients with preparing income tax returns.

International Services: CPAs provide international consulting services, such as the development and implementation of operating procedures that are in accordance with the laws, rules and regulations of a foreign country. Serving multinational businesses requires an understanding of the business practices of different countries and cultures.



Activities

Your team is a CPA firm and the individuals and companies listed below are your clients.

ROUND - 1

For each of the independent situations, identify the CPA service that you are providing for your client. For each correct answer, award your firm \$10,000! For each incorrect answer, award zero dollars.

ROUND - 2

For each of the independent situations, identify the CPA service that your client needs. For each correct answer, award your firm \$10,000. For each incorrect answer, deduct \$10,000 from your firm's total!

Use the table to the right to score your CPA firm's results and remember that for each situation there can be more than one answer, BUT there is one answer that is best.

Round 1: Identify the Service that Your CPA Firm is Providing		Round 2: What Service Does Your Client Need?	
Job A1	\$	Round 1 Total \$	
Job A2	\$	Job B1	\$
Job A3	\$	Job B2	\$
Job A4	\$	Job B3	\$
Job A5	\$	Job B4	\$
Job A6	\$	Job B5	\$
Job A7	\$	Job B6	\$
Job A8	\$	Job B7	\$
Job A9	\$	Job B8	\$
Job A10	\$	Job B9	\$
Round 1 Total \$		Job B10	\$
		Grand Total	\$

ROUND - 1 : IDENTIFY THE SERVICE THAT YOUR CPA FIRM IS PERFORMING.

Job# A1. The Wyatt Corporation has engaged your services. Their financial statements report a cash balance of \$1 million. You contact Wyatt's bank to verify that the balance is accurate.

Job# A2. The Casden Company plans to invest \$5 million in a new computer system over the next year. You review Casden's operations, systems and technology needs. Next, you research and determine the type of information and computer system to purchase.

Job# A3. Adam and Alexis have engaged your services and agree to meet with you. At the meeting, you request the following information from Adam and Alexis: age; yearly salary; number of children; mortgage amount, credit card balances and other debt; type and amount of investments; expected retirement age.

Job# A4. The Eldridge Group, a domestic company based in New York City, is a retailer of home furnishings. On their behalf, you research possible international distribution channels and the tax laws of various European countries.

Job# A5. The Nyles Production Team, Inc., a manufacturer of bicycle racing equipment, has engaged your services. You are conducting productivity tests, including performance, operational and efficiency studies to determine the true cost to produce the equipment that Nyles sells.

Job# A6. Joel, an enterprising college student, has invented a new and improved computer chip and established his own company, called ChipWare. Andrews Corporation, a manufacturer of computer hardware, approached Joel regarding the purchase of ChipWare. Joel has engaged your firm to research the best alternatives for completing this transaction.

Job# A7. The Reeves Corporation has purchased the latest automated inventory control system and has engaged you to conduct training sessions at the Reeves Corporation to explain the uses of the system and demonstrate how to operate the system. You will conduct the seminars every Tuesday for three months.



Job# A8. The Verda Group is a real estate partnership that has engaged your firm. The Verda Group earns less than most real estate companies, but has been assessed tax penalties by the Internal Revenue Service the past two years. Your firm has requested from the Verda Group tax returns for the past five years and has planned monthly and quarterly meetings with them.

Job# A9. Tahoe Inc. is a national retailer of fine men's clothing. During the past year, Tahoe has

expanded its stores from 72 to 98. Tahoe is now considering developing a Web site to advertise its clothing and provide customers the opportunity to place orders and purchase clothing over the Internet. Tahoe has contacted you to determine the cost, feasibility, and technological requirements of developing a Web site, including assuring customers that their site will be secure.

Job# A10. Michael Rodney has engaged your services. Michael Rodney owns 13 car dealerships. Rodney's dealerships sell the following cars: Rolls Royce, Lamborghini, Porsche, and Mercedes Benz. The financial statements of Rodney's dealerships report Inventory of \$22.5 million. You travel to each of the 13 dealerships to "witness" that the Inventory figure is fairly presented.

PART-2: WHAT SERVICE DOES YOUR CLIENT NEED?

Job# B1. Edith is 67. She lives alone, in a house in Pennsylvania. She has four children who live in California, Maine, North Carolina and Texas. Edith's children are concerned about her healthcare and finances.

Job# B2. The Wilson Company started a fast food restaurant called "Willy's" and is in its fifth year of operation. Sales at Willy's have increased every year and the Wilson Company is now considering opening additional restaurants or offering franchises or both.

Job# B3. The Rumba Company manufactures distinctive chinaware patterns. Rumba has been quite successful in the United States and now plans to distribute its chinaware in Europe and eventually set up a facility in Italy.

Job# B4. Margaret is the controller of a large sports arena. While she was on her honeymoon, a temporary employee was hired to fulfill her role. Margaret believes funds from a recent concert were embezzled because they are recorded in the computer ledgers but do not show up on the bank statement.

Job# B5. Joan and Jim, who are both employed, are expecting their first child in March. Joan and Jim hope to have a second child as well and send both children to college and graduate school.

Job# B6. The Wallford Company is owned by five individuals and has been in operation for ten years. The owners now plan to offer stock of the Wallford Company on the New York Stock Exchange in order to raise additional capital.

Job# B7. The Central Partnership is a free Web-based dating service that has experienced tremendous growth in the last two years. It now wishes to sell gifts and other products over its site and wants to assure customers that the site is secure.

Job# B8. Joe, a college graduate, started his own insurance agency ten years ago. At the time, Joe had one office with two employees and filed applications with the insurance companies manually. Joe now has eight offices in three states with over 100 employees and is finding that the manual system of filing insurance applications is inefficient.

Job# B9. The Rodgers Corporation is a profitable, well-known exercise and fitness business. The company, however, has had difficulty hiring and retaining quality personnel. On average, most new hires leave the company after three years.

Job# B10. Sweet Pea, Inc., a large domestic producer of fruits and vegetables, is a public company. According to Securities and Exchange Commission (SEC) guidelines, public companies must report quarterly earnings and produce an annual report.

2.1.1 Employability Skills PowerPoint Notes

1. Cooperativeness –

How can you be cooperative?

2. Willingness to follow directions –

Tips:

3. Willingness to learn –

4. Initiative –

5. Responsibility –

6. Loyalty –

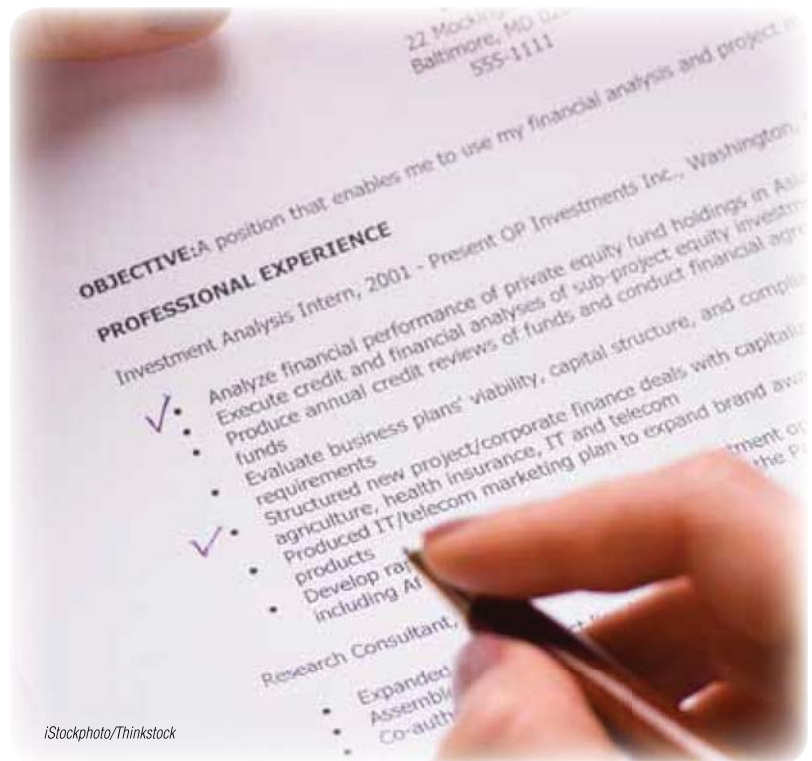
Name: _____

2.2.2 Writing a Résumé and Examples

Information contained on a résumé:

1. **Heading:** Name, address, phone number, and e-mail address. Do not take this section too lightly. It is the first section a prospective employer will see, and it contains all the information needed to contact you. Make sure your e-mail address is appropriate and professional.
2. **Objective:** This statement should be one sentence that helps an employer know the position you are seeking. The objective can be specific or general, but should always be to the point.
3. **Education:** List your educational background beginning with the most current. State your graduation date, and be sure to emphasize your chosen career path.
4. **Work Experience:** List your work experience beginning with the most current positions held, specific duties, and dates you held each position. This section is arguably the most important element of a résumé. Even if the work itself seems unrelated to your proposed career path, you should list any job or experience that will help sell your talents.
5. **Other:** Honors, Volunteer Work, Clubs, Activities, Certifications, Extra-Curricular Activities, and Special Skills
6. **References:** Leave this section off your résumé. Create a separate page titled "References." Include 3-5 individuals not related to you. List their name, job title, address, and phone number.

***Most résumés will be reviewed for only 10 seconds before being eliminated.** Picture a stack of 1500 résumés in front of you and a one-week deadline to get several candidates in the door for an interview. After the initial round of review and elimination, an employer will usually spend a few minutes looking over the 10-15 résumés that have made the cut. **A good résumé should result in one thing: an interview.**



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2.2.3 The Do's & Don'ts of Résumé Writing**Do's:**

1. Divide your résumé into clearly defined, easy-to-read sections.
2. Keep the résumé to one or two pages. Cover all the information clearly and concisely.
3. Proofread carefully for spelling, punctuation, grammar, and other errors.
4. Get someone else's reaction before finalizing and mailing.
5. Use good quality paper (white, ivory, or off-white).
6. Ask permission before using someone as a reference.

Don'ts:

1. Attach a picture or list personal statistics such as age, height, and weight. It is illegal for employers to consider these factors when hiring.
2. Use the word "I" on a résumé.
3. Use long, complicated phrases/sentences or "big" words.
4. Use unfamiliar abbreviations.
5. Use the same résumé for every job application—design each to fit the job.

KEVIN E. GORDON

Permanent Address:
P. O. Box 352
Lone Grove, OK 73443
(405) 667-8464

College Address:
Oklahoma Christian College
Box 11000, Student
Oklahoma City, OK 73136
(405) 425-6244

OBJECTIVE To obtain an accounting position and become a Certified Public Accountant.

EDUCATION **Oklahoma Christian College**, Oklahoma City, Oklahoma
Will graduate May 2014 with a Bachelor of Science Degree in Accounting
G.P.A. 3.65

Lone Grove High School, Lone Grove, Oklahoma
Class of 2010

WORK EXPERIENCE Summer 2009-2011
ARCO Pipeline, Ringling, OK. Summer Gang Hand
Duties included: driving a truck, running valves, welder's helper,
manual labor, and informal supervision of other summer employees.

Summer 2008-2010
Church of Christ, Lone Grove, OK. Youth Coordinator
Duties included: planning and organizing youth activities and being
responsible for teenagers at church functions.

Summer 2006-2009
First National Bank, Ardmore, OK. Gardener/Janitor
Duties included: Upkeep and maintenance of grounds and building.

AWARDS & ACTIVITIES Alpha Gamma Omega-Social Service Club
Phi Beta Lambda, a national business organization
National Dean's List-Honor Society
Alpha Chi-National Honor Society
2010 Student of the Year-Lone Grove High School

SPECIAL SKILLS Ability to use Microsoft Office XP: Access, Excel, PowerPoint,
Word, and Publisher.

BENJAMIN T. PHILLIPS

407 Phillips Road
Benton, KY 42025
(502) 527-7702
btphillips@yahoo.com

OBJECTIVE	To obtain a full-time summer position which would give experience in the area of secondary education, preferably mathematics education.
EDUCATION	FREED-HARDEMAN UNIVERSITY , Henderson, TN Mathematics major seeking secondary licensure Will Graduate May 2014, GPA 4.0 MARSHALL COUNTY HIGH SCHOOL , Benton, KY High School Diploma, May 2011, GPA 4.0
JOB EXPERIENCE	Benton Church of Christ , Benton, KY Summer 2013 Intern Minister Video Visions , Benton, KY August 2009-Present Owner/Video Producer WCBL Radio FM & AM , Benton, KY May 2009-August 2012 Announcer/Disc Jockey
SKILLS	-Proficient with Microsoft Access, Excel, PowerPoint, and Word -Proficient with Macromedia Studio 8: Flash, Fireworks, and Dreamweaver

Carmen Camille Kennedy

2112 Palm Grove Lane
Berea, KY 40403

Home Phone: 454-999-0129

Cell Phone: 454-777-9210

- Objective** To obtain a customer service/cashier position.
- Education** **Madison Southern High School**, Berea, Kentucky. Will graduate in the top 20% from Madison Southern High School as part of the Class of 2007
- Completed the following business courses: Business and Marketing I Business and Marketing II, and currently in Accounting.
 - Completed the following art courses: Art I, Art II, Art III, Art Drawing, and Advanced Placement Studio Art.
 - Awarded for Proficient on CATS test.
 - Employee of Madison Southern school retail store.
- Work Experience** **March–August 2006**
Taco Bell - Richmond, KY 40475
Frontline Service Leader
Front Cashier
Drive-thru Cashier
- September–December 2004**
EKU Community Athletics - Richmond, KY 40475
Part-time position as gymnastics coach
Demonstrated patience and knowledge of tasks
Gained experience in people skills
- School Activities**
- **2003-2007**– Varsity Dance Team
 - **2006-2007**– Varsity Dance Team Captain
 - **2005-2007**– Varsity Track Team
 - **2005-2006**– Future Business Leaders of America, Treasurer
 - **2006-2007**– Future Business Leaders of America, Historian
 - **2005-2006**– Art Club, Treasurer
 - **2004-2006**– DECA, competed in regional and state competitions
 - **2003-2006**– Pep Club
 - **2005-2006**– Prom Committee
- Volunteer Work** Participated in
- Fundraising for **Make a Wish Foundation**
 - Fundraising for **March of Dimes**
 - Fundraising for research on Muscular Dystrophy
 - Mission work through local church

2.2.4 The Letter of Application

Once your résumé has been printed, the final step before mailing it is to write a letter of application. The letter of application is also called a cover letter. Résumés sent through the mail always need an accompanying letter that briefly introduces you and your résumé. The purpose of a letter of application is to get a potential employer to read your résumé.

Like your résumé, your letter of application should be clean, neat, and direct. A letter of application includes the following information:

1. Your personal letterhead—name, address, phone number, and e-mail address.
2. The date.
3. The name and address of the person and company to whom you are sending your résumé.
4. The salutation.
5. An opening paragraph explaining why you are writing and how you found out about the position you are seeking.
6. One or more paragraphs explaining why you are qualified and why you want to work for that company.
7. A closing paragraph that invites the reader to contact you for an interview and tells the best method to contact you. Make a reference to your enclosed résumé.
8. Complimentary closing, followed by your signed name in dark ink, with your name keyed under it.
9. Make an enclosure notation a double space below the name.

2.2.5 Guidelines for Letter of Application

221 Poplar Street
Missoula, Montana 59801
February 20, 20XX

Mr. John P. Johnson, Personnel Manager
Ajax Accounting Company
555 Tamarack Drive
Billings, Montana 59801

Dear Mr. Johnson:

First Paragraph. In your initial paragraph, state the reason for the letter, the specific position or type of work for which you are applying, and indicate from which resource (placement center, news media, friend, employment service) you learned of the opening.

Second Paragraph. Indicate why you are interested in the position, the company, and the company's products or services. If you are a recent graduate, explain how your academic background makes you a qualified candidate for the position. If you had some practical work experience, point out the specific achievements or unique qualifications. Try not to repeat the same information the reader will find in the résumé.

Third Paragraph. Refer the reader to the enclosed résumé or application which summarizes your qualifications, training, experiences, or whatever media you may be utilizing to present yourself.

Final Paragraph. In the closing paragraph, indicate your desire for a personal interview and your flexibility as to the time and place. Repeat your phone number in the letter and offer any assistance to help in a speedy response. Close the letter with a statement or question which will encourage a response. This response can be accomplished by asking for more specific information about the position, the company, etc.

Sincerely yours,

Thomas L. Smith

Thomas L. Smith

Enclosure

2.2.5 Letter of Application Example 1

Box 11000, Student Box 816
Oklahoma, OK 73136-1100
February 20, 20XX

Mr. Bill Browning, Audit Partner
Arthur Andersen & Company
Audit Department
20 Broadway, Suite 1200
Oklahoma City, OK 73102

Dear Mr. Browning:

I have been impressed by the winning, innovative personality of Arthur Andersen & Company. I am aware of the extensive educational opportunities that your training programs offer. Consequently, I am submitting a history of my background and qualifications for employment as one of your auditors.

Arthur Andersen & Company's superior reputation in the auditing field allows me to conclude that I would be motivated and challenged to excel in my work as an auditor. My academic record, extracurricular achievements, and related work experience reflect a well-rounded background and an ability to produce quality results.

Enclosed is a copy of my résumé. My undergraduate studies and achievements have given me strong backgrounds in accounting and communication skills.

After you have the opportunity to review my qualifications, please allow me the chance to personally discuss with you the potentiality of employment with your firm. You can reach me at (405) 425-6928. Additional information may be obtained by contacting the Oklahoma Christian College Placement Center.

Sincerely yours,



Gwen Richardson

Enclosure

2.2.5 Letter of Application Example 2

101 College Hill Road
Richmond, KY 40475
February 20, 20XX

Mr. Steve Gibbs
Personnel Director
Electronics Data Systems
450 Lancaster Avenue
Richmond, KY 40475

Dear Mr. Gibbs:

The Center for Career Development and Placement at Eastern Kentucky University has recently informed me that Electronic Data Systems is in the process of recruiting business and computer science majors for the Systems Engineering Development (SED) program. I am aware of the extensive training and excellent opportunities that the SED program offers qualified individuals and would like to submit my credentials and résumé for consideration.

This year, I have had the opportunity to learn about the tremendous growth Electronic Data Systems has experienced and also about the dynamic leadership of your chairman, Mr. Ross Peroe. I am very interested in becoming a part of an organization that is on the leading edge of business systems development.

Enclosed is a copy of my résumé. My college training has provided me with a solid foundation in the field of systems analysis, and my qualifications correspond to the high standards typical of your organization.

After you have the opportunity to study my background thoroughly, please allow me to visit with you personally and discuss the possibility of my employment with your firm. If you would like any additional information, please call me at (405) 478-3620 or contact the Eastern Kentucky University Center for Career Development and Placement.

Sincerely,

Ken McFarland

Ken McFarland

Enclosure

Lesson 2.3.1 The Job Interview

Congratulations, you got the call for an interview! What now? The following steps are necessary to prepare for the job interview:

- Learn about the company/organization. Talk to anyone you know who works there and research the company website. You will make a good impression if you are knowledgeable about the organization.
- Have a specific position in mind. You will be able to better focus on your talents and other qualities that are best suited to the position. Be flexible. If there is a similar position open, be ready to apply for it also.
- Review your résumé.
- Prepare answers to broad questions about yourself. Many interviewers use very general questions to open an interview. They may say, “Tell me a little about yourself; list your strengths and weaknesses; tell me your short- and long-range plans; explain why you are the person for the position.” Your answers to these questions should be specific and related to the position. For example, when discussing the type of person you are, you could say you enjoy working with others and mention that you have been involved in many school activities or participated in team sports.
- Practice what you will say until you feel comfortable and confident. Video tape yourself or ask a friend to play the part of the interviewer.

It is the day of the interview! Use the checklist below to ensure the appropriate steps are taken before, during, and after the interview.

Before You Leave

- Wash, put on deodorant, and brush/comb hair.
- Dress appropriately.
- Do not bring gum, cigarettes, or smokeless tobacco.
- Bring your résumé.
- Bring your references page.
- Give yourself plenty of time to arrive at the interview. Arrive 10 minutes early.



During the Interview

- Shake hands firmly, smile, and be open and friendly.
- Answer each question concisely and respond promptly.
- Use good manners.
- Use good English, avoid slang.
- Be alert, show interest, and be enthusiastic.
- Be prepared to ask the interviewer any questions you may have. Ask intelligent questions about the position and the company. Do not ask questions that raise a “red” flag. For example, asking “Would I really have to work weekends?” Also, avoid questions about compensation (pay).
- Ask for the interviewer’s business card, so you will know how to spell his/her name and have the address for a thank-you note.

After the Interview

- Write a thank-you note to the interviewer.
- Reflect on the interview. How can you improve?

Common Job Interview Mistakes

Learn from the mistakes of others. Below are “18 Deadly Interview Mistakes Job Seekers Make,” adapted from Drs. Caryl and Ron Krannich’s *101 Dynamite Answers to Interview Questions*.

1. Arrive late for the interview.
2. Indicate you are late because the directions you were given were not good.
3. Look disheveled and inappropriately dressed.
4. Slouch in your seat.
5. Don’t maintain good eye contact with the interviewer.
6. Do your company research at the interview by asking, “What do you guys do here?”
7. Don’t make a connection between your skills and the needs of the employer.
8. Brag about how great you are but neglect to cite evidence of your accomplishments.
9. Respond in an unfocused, disorganized, and rambling manner.
10. Remain low key and display no enthusiasm for the job.
11. Answer most questions with simple “yes” and “no” answers.
12. Appear desperate for a job—any job.
13. Call the interviewer by his or her first name, or use the wrong name.
14. Give memorized responses, forgetting parts of the process.
15. Badmouth your current or former employer.
16. Ask “How am I doing? Are you going to hire me?”
17. Blurt out, “I need to make at least \$35,000. I hope this job pays at least that much,” near the beginning of the interview.
18. When asked, “Do you have any questions?” reply “No.”

Commonly Asked Interview Questions

1. Tell me about yourself.
2. What is important to you in a job?
3. What is, or was, your best subject in school? Your worst? Your favorite?
4. Where do you hope to be in 5 years? 10 years?
5. What work experience have you had that would help you in this job?
6. What are your short-term and long-term goals?
7. What does success mean to you?
8. Tell me about your last job? Why did you leave?
9. Why do you want to work for our company?
10. What are your strengths?
11. What are your weaknesses?
12. What do you consider your greatest accomplishment?
13. What do you consider your greatest failure?
14. What do you like most about yourself?
15. What do you like least about yourself?
16. What is important to you in a job?
17. What can you contribute to this company?
18. Are you willing to relocate?
19. How has your education prepared you for this position?
20. Why should I hire you for this position?

Questions to Ask at the End of the Interview

Just remember, don't ask a question if you are not truly interested in the answer; it will be obvious to the employer.

1. What are the company's strengths and weaknesses compared to its competition?
2. How important does upper management consider the function of this department/position?
3. What is the organization's plan for the next five years, and how does this department fit in?
4. Could you explain your organizational structure?
5. How will my leadership responsibilities and performance be measured? By whom?
6. What are the day-to-day responsibilities of this job?
7. Could you describe your company's management style and the type of employee who fits well with it?
8. What are some of the skills and abilities necessary for someone to succeed in this job?
9. What is the company's policy on providing seminars, workshops, and training, so employees can keep up their skills or acquire new ones?
10. What particular computer equipment and software do you use?
11. What kind of work can I expect to be doing the first year?
12. What percentage of routine, detailed work will I encounter?
13. How much opportunity is there to see the end result of my efforts?
14. Who will review my performance? How often?
15. How much guidance or assistance is made available to individuals developing career goals?
16. How much opportunity will I have for decision making in my first assignment?
17. Can you describe an ideal employee?
18. What is your organization's policy on transfers to other cities?

2.3.2 Portfolio Piece—Employment Advice

Situation: We have been studying about the career portfolio and the documents needed to introduce you to a future employer and prepare for the job interview.

Writing Assignment: You are employed by a college placement office that publishes a newsletter once a semester for students who are going to graduate. You have been asked to write an article for the newsletter giving advice to students who will soon be searching for jobs as they enter the job market.

Criteria for Assignment:

Purpose: To provide information students will need as they prepare for a job. Focus on the résumé, letter of application (cover letter), and the interview.

Audience: Students who will be graduating and entering the job market this semester.

Content: You may organize your information in the way you feel it can best be communicated. Newsletters use columns. Bullets are good for lists of suggestions. Be sure to cite your sources.

Organization: You may organize your tips in the sequence you feel is easiest to understand. It is recommended you begin with résumé preparation, then letter of application preparation, and end with interview tips.

Style: Use your best grammar, punctuation, and spelling. Divide your article into subheadings. Use graphics to enhance and make it easier for your reader to understand your document.

2.3.5 Career Interview Form

Interviewer:

Interviewee:

Job title:

Job description:

Educational requirements:

Duties:

Skills needed:

Hours (per week, per day, actual time):

Salary/Pay:

Benefits (insurance, sick days, vacation days, child care, etc.):

Advancement opportunities:

Advantages of job:

Disadvantages of job:

Typical day schedule:

Why did you choose this career?

How did you hear about this career (i.e., friend, newspaper, Internet)?

Name: _____

2.3.6 “The Interview” Instructions

There are many things to consider before going for your first interview. You should PREPARE for the interview; you should know what to do DURING the interview; you should know what to do AFTER the interview; and you should definitely know common interview DOs and DON'Ts.

Research these topics using the Internet, current magazines, and/or books in your library. Fill in the 2.3.7 worksheet with the information found from your research.

Finally, create an article for a popular career magazine discussing the information you found. The article must be two or three columns and fully justified. It should contain an appropriate title, headings for each section, two appropriate pictures/clipart, and sources.

2.3.7 The Interview**Before the interview**

- 1.
- 2.
- 3.
- 4.
- 5.

During the interview

- 1.
- 2.
- 3.
- 4.
- 5.

After the interview

- 1.
- 2.
- 3.
- 4.
- 5.

Interview DOs and DON'Ts

- 1.
- 2.
- 3.
- 4.
- 5.

Name: _____

2.3.8 Career Activity

Choose an accounting career that might interest you. Use the Internet to research that specific career; gather as much information as you can about that career (educational requirements, exams required, skills, experience, hours, salary, job description, duties, benefits, advancement opportunities, advantage/disadvantages, etc.).

Next, compile that information in a paper (introduction, body, conclusion). This activity is an informative paper. It is worth 100 points. It will be given to your English teacher for a writing portfolio piece also.

Use: Good grammar

Good sentence structure

Informative information

Correct spelling

Neatness

Double space (10-12 size font; Courier New, Arial, or Times New Roman)

Possible careers in accounting:

Accountant	Controller	IRS Special Agent
Accounting Clerk	Corporate Tax Accountant	IT Professional
Accounting Professor	Cost Accountant	Junior Accountant
Accounting Supervisor	Eldercare Accounting Services	Managerial Accountant
Asset Manager	Entrepreneur	Mortgage/Real Estate
Assurance Services	Environmental Accounting	Project Accountant
Auditor	FBI Special Agent	Property Accountant
Bookkeeper	Financial Analyst	Security Specialist
Budget Analyst	Financial Planner	Senior Accountant
Cash Management	Forensic Accountant	Small Business Owner
Certified Public Accountant	General Accounting	Stock Analyst
Chief Executive Officer	Governmental Accountant	Tax Accountant
Chief Financial Officer	Internal Auditor	Treasury/Risk Accountant
CIA Special Agent	International Accounting	Underwriter
Compliance Officer	Investment Banking	Treasury/Risk Accountant

2.3.9 The Big Four

You will work with other classmates in teams to engage in perhaps the most critical fact-finding mission of your life, landing a job with one of the Big Four accounting firms. You need meaningful information about potential employers. You need to make an important decision regarding your life and career! You need to explore one of the Big Four accounting firms and decide as a team if you would want to work for that company. The right decision could make you and others in your team very wealthy and happy. The wrong decision could ruin your career. Your team will be assigned one of the Big Four accounting firms which are: Deloitte & Touche, Ernst and Young, KPMG, and Price Waterhouse Coopers.

After completing your research, each team will convince the class that this is or is not the company to work for, and this convincing will be done through a PowerPoint presentation.

Each team member will need to begin the process by researching different aspects of the company:

Evaluating the pros and cons about working for the company.

Analyzing and ranking the importance of the criteria used in the evaluation.

Designing and drawing a logo for the company.

Convincing the class that this is or is not the company for which to work.

Each team will research the following criteria (if applicable):

- Salary
- Company Culture
- Career Advancement/Opportunities
- Turnover
- Satisfaction of the Employees
- Hours
- Locations
- Diversity
- Prestige
- Company Overview

Each team member will be responsible for researching two of the above criteria.

Once the information has been collected, team members will need to organize the data in a table format in MSWord. Team members can then start on the design of the logo for the company, and finally team members can work on the PowerPoint presentation.

Before the team presents its findings to the class, the team will need to discuss and organize the presentation. All team members will need to participate.

3.1.2 Business Ethics PowerPoint Notes

Ethics –

What does it mean to be honest? Honest about time and honest about money.

Respecting employers' property –

Confidentiality –

Fairness –

3.1.3 Ethics vs. Morality

Ethics and morality are often used to refer to an individual's ability to "do what is right." These synonymous English words were derived from different languages. "Ethics" is derived from the Greek language, and "morality" is derived from Latin. Over time, our society has given a slightly different meaning to each word.

Over 100 years ago, C.C. Everett wrote, "Ethics is the science of morality." Morality is the standard of conduct that is acceptable in a society. Ethics is an organized method that relies on our morality to make moral decisions. Science students use the scientific method. In the same manner, many ethical models have been proposed to guide individuals in applying their morality to business decisions. The following ethical decision model should be used when making ethical business decisions:

1. Recognize you are facing an ethical dilemma.
2. Identify the action taken or the proposed action.
3. Analyze the action.
 - a. Is the action legal?
 - b. Does the action violate company standards?
 - c. Who is affected, and how, by the action?
4. Determine if the action is ethical.

Recognizing Ethical Dilemmas



The first step of the ethical model is to recognize you are facing an ethical dilemma. Few business decisions will require you to act immediately. Take whatever time is required to determine whether your actions could harm someone else. If you have any doubts that your action will violate your morals, stop to evaluate the decision using the ethical model.

The second step of the ethical model is to identify the action taken or the proposed action. Write down every possible action you think of, even if the idea might seem outrageous at first. Seek the advice of others who may have encountered similar dilemmas or whom you admire for their ethical behavior.

Are Your Actions Legal?

In a perfect world, everyone would know to do the right thing. In the real world, however, governments have been forced to create complex systems of laws to force individuals to adhere to the social norm of right and wrong. We rely on these laws for our protection as well as the orderly operation of our society.

The following concepts are common knowledge for individuals working in business:

- Employers may not discriminate on the basis of national origin.
- Different customers may not be charged different prices for the same item.
- Taxes must be paid to the government.

However, it is not always so obvious to determine when an action is legal. Did you know:

- It can be illegal to sell certain items such as computers and oil to countries that violate global norms of conduct.
- An interviewer may not ask a prospective employee if he or she has children.
- Companies with more than \$10 million in assets having more than 500 owners must file annual and other periodic reports with the government.

No one can be expected to know every law that might affect the operation of a business. To assist its managers, businesses hire lawyers to provide legal advice. Most large businesses staff their own lawyers. Small businesses typically use an independent lawyer to provide legal advice when needed. Managers should always be encouraged to consult the lawyers if there is any question about whether an action might be illegal.

Integrity

What does the word *integrity* mean to you? Many companies include an interpretation of the word in their code of conduct.

- “We always try to do the right thing.” -Procter & Gamble
- “To say what we mean, to deliver what we promise, to fulfill our commitments, and to stand for what is right.” -Lockheed Martin
- “We do the right thing without compromise. We avoid even the appearance of impropriety.” -Intel

Companies with integrity have an absolute commitment to do what is right in all business activities. Integrity is ultimately the most critical component to long-term business success. A business that fails to act with integrity will soon find it difficult to hire employees, deal with suppliers, and enjoy repeat customers.

The American Institute of Certified Public Accountants recognizes that integrity is critical for maintaining public confidence in its members’ professional services. “Integrity is an element of character fundamental to professional recognition. It is the quality from which the public trust derives and the benchmark against which a member must ultimately test all decisions.”

In private and to yourself, think of five people you believe to possess integrity.

Do you have integrity?

ETHICS

"Do the Right Thing"

#14

Takin' Care of Business



CPA... Imagine the possibilities!

AICPA

Overview

Ethics are principles of good conduct that help people decide whether an action or decision is morally right or morally wrong. The most fundamental ethical principle is: “Do unto others as you would have them do unto you.” Known as the “Golden Rule,” this rule implies that an ethical person is concerned not only with themselves, but also with the well-being of others.

Despite the notion that the sole consideration is the “bottom line,” businesses are concerned with ethics. At a minimum level, businesses are concerned with acting in an ethical manner in order to protect themselves, avoid scandals, and stay free of government intervention which, in turn, can avoid the levying of fines and the assessment of penalties, if not imprisonment. At a higher level, however, businesses pay heed to the notion of proper ethical conduct since such conduct often defines another “bottom line,” which is not what you earn financially, but who you are. In light of today’s image conscious public, proper ethical conduct may add more to the bottom line than price hikes and cost-cutting measures.

Another common misconception is that laws and ethics are the same: “If it’s legal, it’s ethical.” Quite the contrary. In fact, an individual can be dishonest, untrustworthy, unfair and uncaring without ever breaking the law. Laws — rules of society — only outline minimal standards of what is proper. Laws do not always define or address proper ethical actions or behavior.

Proper ethical behavior is founded in the belief that it is imperative to distinguish between right and wrong. A **Certified Public Accountant (CPA)** abides by a code of ethics that all members of the profession must observe.

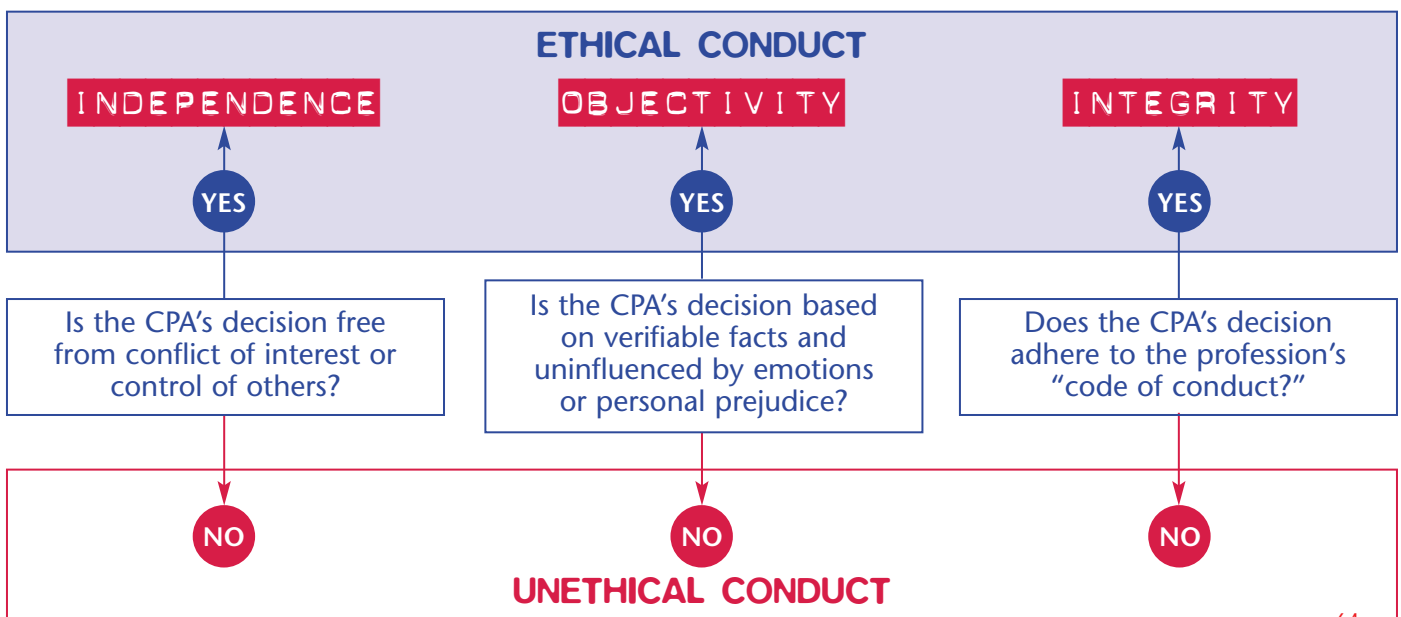
The principle source of information concerning the CPA’s professional ethical standards is the *AICPA’s Code of Professional Conduct (Principles and Rules)*, which has been in existence for more than 100 years. Additionally, each state has its own regulatory body that sets professional and ethical standards that govern CPAs licensed to practice in that state.

Proper ethical behavior can be defined according to three basic characteristics: **independence, objectivity, and integrity.**

With regard to **independence and objectivity**, CPAs must be free of conflicts of interest both in appearance and in fact when providing public accounting services to clients. CPAs provide multiple services — auditing, financial planning, consulting, international, and technology services — to a variety of clients in a multitude of industries. Therefore, it is imperative that CPAs continuously assess their client relationships and public responsibilities.

Maintaining the highest degree of **integrity** is necessary to sustain and broaden the public’s confidence in CPAs and the accounting profession. Integrity requires CPAs to be honest and candid in their work and to maintain client confidentiality without seeking personal gain. Measured in terms of what is right and what is wrong, integrity is the benchmark against which all decisions and actions by a CPA must be assessed.

In order to act ethically, a CPA must be independent, objective and act with the highest degree of integrity. If a CPA **violates any one** of these characteristics, the action is deemed to be **unethical.**



Activities

Ethics and Professional Behavior

1. Jon Watson, CPA, accepts two round-trip tickets to Florida from a client of the firm he is employed with.
2. Julie McVoy, CPA, is seeking employment as a top-level accounting manager with a client for whom she is currently conducting an independent audit.
3. Jack is a partner with Morgan & Co., CPAs. The Moxie Company has asked Jack to perform an audit of the company. Jack's partner, Jake, and Susan, a staff accountant, own stock in Moxie Company. Jack does not own stock in Moxie Company.
4. Andrew & Co., CPAs, performed auditing services for McMahon Financial Services Inc. last year. McMahon has yet to pay the fees for those services. McMahon has engaged Andrew & Co. to perform an audit of their financial statements for this year.
5. Joe has earned his CPA designation by passing the CPA Exam and meeting the education, experience and licensing requirements in his state. He has decided to pursue a career as a high school and college accounting instructor. In his search for a teaching position, Joe presents himself as a CPA by placing the "CPA" letters on personal business cards and stationery. In addition, as a part-time job, Joe continues to audit financial statements and prepare tax returns for clients that have engaged Joe based on the fact that he has informed the clients that he is a CPA.
6. The KML Company has engaged the firm of J. Ditkan, CPAs, to audit its financial statements and prepare its tax return. KML stated to Jodi, a partner with J. Ditkan, that they would pay Ditkan \$250,000 if she would issue a favorable audit opinion of the financial statements and prepare the tax return so that they would receive a refund. In fact, if the tax refund is more than \$100,000, KML has agreed to buy Jodi a convertible Mercedes-Benz. Otherwise, without a favorable audit opinion and tax refund, KML will only pay Ditkan \$45,000.
7. Thomas, a CPA, was recently hired by a large Wall Street firm to assess the advantages and disadvantages of proposed mergers among Fortune 500 companies. As part of the terms of employment, Thomas has agreed not to invest in any of the companies he is researching, because to do so would be considered insider trading, which is illegal. Thomas has never acquired the stock of companies he is analyzing, but has on occasion strongly suggested to his brother-in-law, Richard, that he (Richard) might want to do so. In fact, Richard has taken Thomas' "advice" and made \$1 million in the New York Stock Exchange by buying and selling Thomas' "suggested" stocks.
8. Jocelin, who is an accountant but not a CPA, has agreed to prepare a financial forecast and projection for the Dube Group. Jocelin has approached Nikki, a CPA, and offered her half of the fee — \$50,000 — from the Dube Group if she signs the financial report. Since Nikki is a CPA and Jocelin is not, Nikki's signature, as opposed to Jocelin's, would give the report more credibility.
9. Francis, a CPA with the accounting firm Norris & Co., attended a party and fundraiser at the Downtown Metropolitan Center. Francis, in his conversations with other guests, revealed that he is auditing Bendas, Inc., a prominent distributor of computer software.
10. J. Tater & Company, a manufacturer of high-tech computer equipment, is one of eight companies preparing contract proposals to supply foreign countries with the latest micro-computers. Each company will present their proposal to the United States Foreign Affairs Committee. In conversations with members of the committee, J. Tater's chief financial officer, Melanie — a CPA — has mentioned the possibility of giving each member of the committee \$25,000 if J. Tater is awarded the contract, which is worth \$10 million.

Do the Right Thing

FIRST, for each of the business scenarios described, indicate whether the CPA’s action is ethical or unethical.

- **IF** you answer “ethical” and that is the correct answer, award your team **15 points**.
- **IF** you answer “unethical” and that is the correct answer, award your team **5 points**. **THEN** indicate the characteristic(s) of ethical conduct — objectivity, integrity, independence — that the CPA has violated. If you answer correctly, award your team an additional **10 points**. Incorrect answers receive zero additional points.
- **IF** you answer incorrectly, **zero points** are awarded.

THEN, total your team's points to assess the character of your team members using the “Character Assessment Guide.” Remember that CPAs must act with *objectivity, integrity AND independence*. If a CPA violates any one of the characteristics, his or her action is deemed to be unethical.

CPA Scenario	CPA’s Action <i>Ethical or Unethical</i>	Characteristic(s) Conflict <i>Objectivity • Integrity • Independence</i>	Points
#1			
#2			
#3			
#4			
#5			
#6			
#7			
#8			
#9			
#10			
		TOTAL POINTS	

Character Assessment Guide

Points	Assessment
135 or more	A model professional!
120 to 134	Somebody you can definitely trust
105 to 119	A decent person
90 to 104	A shady character
75 to 89	Somebody you can never trust!
74 or less	<i>A real, no-good *&%#@!!</i>

3.1.7 Top Ten Questions You Should Ask Yourself When Making an Ethical Decision**10. Could the decision become habit forming?**

If so, don't do it.

9. Is it legal?

If it isn't, don't do it.

8. Is it safe?

If it isn't, don't do it.

7. Is it the right thing to do?

If it isn't, don't do it.

6. Will this stand the test of public scrutiny?

If it won't, don't do it.

5. If something terrible were to happen, could I defend my actions?

If you can't, don't do it.

4. Is it just, balanced, and fair?

If it isn't, don't do it.

3. How will it make me feel about myself?

If it's lousy, don't do it.

2. Does this choice lead to the greatest good for the greatest number?

If it doesn't, don't do it.

And the #1 question you should ask yourself when making an ethical decision:

1. Would I do this in front of my mother?

If you wouldn't, don't do it.

Used with permission:

Hopper, Carolyn. "Top Ten Questions You Should Ask Yourself When Making an Ethical Decision." (1998). University 101 Instructor's Resource Manual Middle Tennessee State University. <http://frank.mtsu.edu/~u101irm/ethicques.html> (16 Aug. 2012)

3.1.8 Honesty in the Workplace

Complete the chart below using the word honesty. Brainstorm feelings and opinions about this word with other students.

Write a response to:

Why do you think some employers are reluctant to be honest when in a working environment? Describe the ideal workplace environment.

Definition	Facts/Characteristics
Examples	Non-examples

Honesty

3.1.9 Confidentiality

The Merriam-Webster dictionary defines confidential as:

- marked by intimacy or willingness to confide <a *confidential* tone>
- private, secret <*confidential* information>
- entrusted with confidences <a *confidential* clerk>
- containing information whose unauthorized disclosure could be prejudicial to the national interest

Confidentiality applies to a variety of situations. It is personal when it relates to someone's personal information or friends who are trading secrets. It relates to parents who are aware of information about their children or their children's friends. It applies to teachers and school counselors and information they know about students. And, it applies to a range of professionals such as doctors, police officers, elected officials, judges, attorneys, accountants, investment advisors, and people in other occupations, and what they know about certain people, places, and things.

Confidentiality is an ethical principle that requires good judgment be applied daily in professions such as law, medicine, and counseling. In these professions, communication between the professional and the person being helped (client) legally cannot be shared with others.

The law requires attorneys to keep secret any information that pertains to defending their clients. This is known as legal confidentiality. It enables clients to discuss their cases openly with their attorneys. Clients need to be comfortable sharing all relevant information about their cases including information that might hurt their cases with their lawyers. An open conversation keeps the attorney from being surprised in court by information a client should have shared with him/her. The information might even be something that the attorney could use to help her/his client. Legal confidentiality allows a client to receive the best legal representation s/he possibly can, without fear of having the information used against her/him. However, there are exceptions to the requirement of legal confidentiality. If an attorney has reason to believe that a client may kill or seriously injure someone, may cause substantial injury to the financial interest or property of another, or is using the attorney's services to commit a crime or fraud, s/he is not required to keep the information secret.

Confidentiality also applies to conversations between doctors and patients. This is called medical confidentiality. Doctors are protected from having to share certain information obtained from conversations with their patients, even under oath in court. Just like in legal confidentiality, the practice is an attempt to allow the doctor to provide the best treatment possible by making sure the patient is comfortable discussing all relevant information. There are numerous exceptions to medical confidentiality, though. Many U.S. states require doctors to report gunshot wounds to police and impaired drivers to the Department of Motor Vehicles. There can also be exceptions related to the diagnosis of certain diseases, especially if a patient's refusal to share the diagnosis with a spouse or others could cause harm to them, or if an underage patient's parents are not aware of a potentially dangerous medical issue.

Professional counselors, including school counselors, are also governed by the ethical principle of confidentiality. A counselor must create an environment of trust for treatment to be successful. This means s/he must be able to assure clients that information about them shared during treatment will almost never be discussed with anyone else. Sometimes, however, confidentiality conflicts with the counselor's duty to warn or protect. Situations that involve suicidal or homicidal behavior, child abuse, elder abuse, and dependent adult abuse are examples of when information is exempt from confidentiality requirements.

Based on what you have read, answer the following questions:

1. Is there really a difference between the different kinds of "confidentiality"?
2. Do you think that all information you share with teachers, counselors, coaches, nurses, and doctors needs to remain confidential?
3. Give examples of situations in which you think the information might have to be shared.
4. Do you think that sometimes requiring that information be shared is good or bad?

Confidentiality in the workplace is also a must. Just as most legal and medical information cannot be shared, much business information is confidential as well. Only certain company employees may have access to the information, and, in many cases, even those individuals aren't authorized to share it with anyone outside the office.

To ensure that confidential business information remains confidential, many employers require their employees to sign a non-disclosure agreement, which is a type of contract, when they are hired. Although non-disclosure agreements may contain somewhat confusing legal jargon, they all serve the same basic purpose—to explain to employees the consequences of sharing confidential information with unauthorized persons. If you are ever asked to sign a non-disclosure agreement, remember not to take the request personally—your employer doesn't think that you're a criminal. Instead, your employer is simply protecting itself against loss.

So, what company information shouldn't be shared? That all depends on the type of company and the type of information it possesses. Certainly, you shouldn't share the contents of a file stamped "Top Secret" or "Confidential." Secret formulas and new product ideas are off limits, too. But, you also need to be extremely careful about what you say to people regarding company and client financial records, business meetings, upcoming mergers and acquisitions, staff members, and anything else that your employer doesn't want people outside the company to know.

Sharing confidential business information with unauthorized individuals can result in some pretty harsh consequences. Regardless of whether you do it by accident or intentionally, you can damage your professional reputation, lose your job, or even get in trouble with the law by sharing a company's confidential information. If you're unsure about whether it's okay to share a piece of business information or not, err on the safe side—keep the information a secret.

You know that you have an obligation to maintain the confidentiality of your employer's secret information, but is your employer required to show you the same respect? Probably not. Many businesses monitor their employees' company e-mail accounts and Internet usage to insure that workers are using company resources wisely. After all, when you're at work, you should be working, not accessing your personal Facebook account or sending e-mails to friends. In fact, your supervisor and/or manager may be permitted to read e-mails that you send or receive via your work e-mail account. So, make sure that everything that you write or get via company e-mail is information that you'd be willing to share with your boss!

Answer the following questions:

5. Why shouldn't you share information that you hear at work with your friends or anyone else?
6. Does the same idea apply to information that you share at school?

Next, read the three parts of the article *Too Much Information* (http://careerplanning.about.com/cs/personalissues/a/personal_info.htm). The article discusses how much information is appropriate to share with coworkers. This advice also applies to dealing with classmates. Answer the following questions after reading the article:

7. Are you confident that everything you share with a friend always remains private?
8. Does the part about "exposing your belly" make sense to you? Do you agree or disagree with it?
9. What is the most important idea you are taking away from reading the article?

Too Much Information

By Dawn Rosenberg McKay, About.com Guide

Part 1: How Much Should You Share With Your Co-Workers?

Do you share personal information at work? It's kind of hard not to tell your co-workers things about your private life. After all, these are the people with whom you spend at least eight hours a day, five days a week. You're practically living with them—you spend more time with your co-workers than you do with your own family. If you don't talk to them you may lose your mind.

I spent almost ten years at my last place of employment. I shared many lunches and, because we worked some evenings, dinners with my colleagues. We were like a family. They were among the first people to know when I got engaged and offered advice as I planned my wedding. Many of my co-workers even attended my wedding and several came to visit me shortly after my daughter was born.

When I first found out I was pregnant with my daughter, though, I didn't want to reveal that information too soon. I especially didn't want my boss to know about it since I didn't want her to pressure me into making a decision about when I would return to work after giving birth. Therefore, I told only two people at work. One was a very close friend, and the other was someone I knew could keep a secret and was someone I could count on in an emergency. It wasn't that I didn't trust everyone else. Okay, there were some people I really didn't trust. As for the others, I didn't think it was fair to burden them with having to keep a secret. It was tough for me to keep my pregnancy a secret and I had a reason to do that. To expect other people to remember to keep my secret when they had no vested interest in doing so, was, I thought, somewhat unfair.

There are several reasons for not sharing personal information with your co-workers. As I discussed above, you may not want to burden your co-workers. As I alluded to, also, was not trusting your co-workers to keep your secret. There are people around, and we all know someone like this, who will think nothing of talking about you. Some people are very matter-of-fact about it and just assume there's nothing wrong with telling others whatever you told them. Others are malicious and intend to cause harm by spreading information. By the time you find out you've shared your story with the wrong person it's usually too late. There are other reasons for keeping personal information out of the workplace. Let's explore those reasons now.

Too Much Information

By Dawn Rosenberg McKay, About.com Guide

Part 2: How Much Should You Share With Your Co-Workers?**Don't Expose Your Belly**

Those of you who have been around dogs know that a dog will show its submissiveness to a more dominant dog by exposing its belly. When you share personal information, especially information that shows your weaknesses, you may be “exposing your belly” to your co-workers. If your position at work requires you to exhibit strength and control, such as a managerial position, you may be showing just the opposite by sharing certain information. Here's what Elizabeth Mitchell, MSW, LCSW, About's former Social Work Guide and now About's Guide to [The Southwestern United States for Visitors](#), had to say about this: “Decisions are made and impressions formed about us while at work that are used for different reasons than those with our families and friends. For example, a person being considered for a promotion would benefit from having an image of strength, excellent judgement and good interpersonal skills. How might your recent disclosure to your colleagues that you are divorcing your alcoholic husband, just obtained a restraining order in fear for your life and are worried about making your house payments, affect your chances for promotion? You can't sleep, fear you are depressed and need support from friends during this trying time. In this situation, a wise employee would make an appointment with an Employee Assistance Program counselor and use his or her friends and family for support, letting colleagues at work know, perhaps, that he or she is divorcing but keeping the details scant.”

Shhh... No Talking in School

What are you doing at work? Working hopefully. While no one expects you to be all business all the time, too much time spent chit chatting means too little time working. According to Susan Heathfield, the [About Guide to Human Resources](#), “Where a lack of privacy at work becomes problematic, in my mind, is when it becomes excessive. ‘How was your weekend? Just great. We went on a great hike. How was yours?’ is common courtesy. To spend a half hour giving a co-worker a blow by blow description of your weekend, is not.” However, some would quickly argue, there's always lunchtime. You can share a lot of private information during the hour you get for lunch each day. That's five hours a week—imagine all the things you can share. And that doesn't include breaks. Even if talking when you should be working isn't an issue, shouldn't you maintain some privacy?

Too Much Information

By Dawn Rosenberg McKay, About.com Guide

Part 3: Keep It To Yourself**Keep It Close to the Vest**

As mentioned earlier, revealing too much about yourself may give people the wrong impression or rather the impression you don't want them to have. In general, you do want to preserve some level of privacy. Susan Heathfield says, "When you have worked in a particular work place for a long time, people will tend to know more about your personal world, simply from longevity. As an example, they know when you took a week off work when your mother died. They know you left for the day when your son got sick at school. This level of knowledge about each other is fine, and, depending on the work place, almost unavoidable... I also think people need to leave their personal and family issues and problems at home. If a co-worker is going through a divorce, you can extend some sympathy (or joy!), without having to hear all the details. It's a two-way street, however, as co-workers need to leave each others' privacy intact by not prying as well."

Susan goes on to say, "Too much sharing has a negative impact on productivity, an emotional impact on the work environment, can be unhealthy for participants who really should seek nurture and friendship elsewhere. It's like office romance, however, we spend so much time at work these days, there has to be room for some interaction."

Brian Mairs, a career expert, gets straight to the point: "If you don't want to hear it in the neighborhood pub, don't mention it around the water cooler. If it is a thing of pride (new car, new house, new baby, etc), go ahead and share the joy. If it is a thing of privacy (family problems, etc.) keep it to yourself at work. Find a professional therapist, or somebody you trust to keep a confidence (such as a Priest or Rabbi), to discuss such things."

As with anything else, you are the only one who can decide what, and how much, information you want to share with your co-workers. The words of wisdom provided by my colleagues certainly give you something to think about. In the end, though, the decision is yours. And the consequences are yours to deal with. If opening up your personal life is what you feel comfortable doing, realize that there will be no line between the "work you" and the "real you." That may be fine for some people, and as a matter of fact preferable for many. A lot of people would feel uncomfortable and unhappy exhibiting a different persona at work than they do at home. Do what you need to do, as long as it doesn't interfere with doing your job.

Source: http://careerplanning.about.com/cs/personalissues/a/personal_info.htm

3.1.10 Confidentiality Exercise

Read the article *Understanding Value of Confidentiality in the Workplace* (http://www.workplaceetiquette.net/confidentiality_in_the_workplace/confidentiality_in_the_workplace.html).

Confidentiality is not only sometimes required by law but also necessary to have a healthy and trusting school and work environment. It is important to understand what types of conversations are appropriate and right to have. As the last sentence of the article states, “Keeping employee information safe is not just the law but also the way to run a highly profitable business.” What works in business also works for a school organization, sports team, band, or drama club.

Suppose you are in a play with a friend, and the friend shares personal information about a family matter that caused her to miss practice. However, the story she tells you is different than the story she tells everyone else. How would you handle the situation? Make a list of reasons you think it would be a good idea for you to share with others your friend’s “real story” about missing practice. Then, make another list of reasons why you should keep the details that she told only you to yourself.

Write a short essay that answers the following questions:

How would you feel if the roles were reversed and your friend shared information about you with everyone in the play? Would it be as much fun to be in the play if you knew that others knew something personal about you? What if you knew that everything you shared with your friend would be shared with everyone in the school? How can you apply what you have learned about confidentiality in your personal, school, and work life?

Understanding Value of Confidentiality in the Workplace

Not only is confidentiality in the workplace associated with ethics and company policy, but also government requirements. Today, confidentiality among employees is serious business, used to protect employees and employers but also company information. After all, companies maintain all types of proprietary data onsite such as financials, employee personal information (home address, social security number, salary, etc.), business contracts, and much more.

Typically, when a person is hired on by a company, the human resources department would require orientation so everyone understands the importance of confidentiality in the workplace, as well as consequences if this rule is violated. People in human resources have a very specific job to do since the Privacy Act of 1988 was enacted. Within this act are specific principles known as the National Privacy Principles that must be followed exactly. These principles include:

Personal Information – Whether factual or not, any information or opinion that becomes a part of the company’s database, regardless of how the information is maintained, should be kept confidential. Confidentiality in the workplace is very touchy as to what can and cannot be done with this type of information.

Sensitive Information – Another part of confidentiality in the workplace has to do with sensitive information, which could be employee political associations, health status, religious beliefs, financial standing, disability, trade/professional association, trade union membership, criminal record, sexual orientation, race, or philosophical beliefs.

While employee and sensitive information are among the two areas that need to be monitored and maintained to ensure confidentiality in the workplace, other aspects of the business are protected. For instance, management strategies, company policies, marketing and advertising information, recruitment, and so on are all included, whether in actual hard documentation or maintained electronically.

To maintain confidentiality in the workplace, the method used for collecting and storing personal and sensitive information by the HR department is imperative. Legally, HR must inform employees that this type of information is being gathered and that it will be maintained. HR also has the responsibility to keep all information current and complete. However, to ensure the information is protected from unauthorized access, misuse, loss, disclosure, or notification, reasonable steps must be followed.

Not only does confidentiality in the workplace have to do with the way information was collected and handled on a daily basis, but also on storage. This means HR is required to keep documentation in a restricted and locked area that only authorized personnel would have access to so only certain people would be able to get into files. Files are maintained for a specific amount of time according to state law, which could be up to 75 years.

Finally, while confidentiality in the workplace involves the way in which employee records are handled and maintained, it also involves employees being taught from day one what conversations are allowed so everyone within the organization is fully protected. This creates a friendly working environment that people enjoy, which equates to dedication and higher production. Keeping employee information safe is not just the law but also the way to run a highly profitable business.

Source: http://www.workplaceetiquette.net/confidentiality_in_the_workplace/confidentiality_in_the_workplace.html

3.2.1

**Workplace Ethics Activity:
Making Informed Ethical Decisions****Scenarios**

For all scenarios, assume you are employed by Best Computer Systems, a large computer manufacturing company with approximately 1000 employees. The company is located in a large metropolitan area.

Case 1: Lorna is an administrative assistant in the Human Resources Department. Her good friend, Bill, is applying for a job with the company, and she has agreed to serve as a reference for him. Bill approaches her for advice on preparing for the interview. Lorna has the actual interview questions asked all applicants and considers making him a copy of the list so he can adequately prepare.

Case 2: Emily works in Quality Control. Once a year her supervisor gives away the refurbished computers to the local elementary school. No specific records are kept of this type of transaction, and Emily really needs a computer for her son who is in college. Her supervisor asks her to deliver 12 computer systems to the school.

Case 3: Marvin is the secretary in the Facilities Management Department. He has just received a new computer and wants to try it out. Though his supervisor has a strict policy about computer use for business purposes only, he wants to learn the e-mail software more thoroughly than his training can provide. One good way to do this, he figures, is to write e-mail messages to his friends and relatives until he “gets the knack of it.” He is caught up on all his work and only has 30 minutes left to work today. His supervisor left early.

Case 4: Richard and Conway are talking in the hallway about the employee benefits program. Conway had some recent financial trouble. He tells Richard that he believes the benefits program has a loophole that will allow him to receive some financial assistance to help him pay for health care costs for his mother, even though she is not covered by his insurance plan. Cathy, a fellow worker, overhears the conversation. Later, Cathy is approached by her supervisor who says he heard a rumor that some people were taking advantage of the company benefits program.

Case 5: Jennie was recently hired to work as a receptionist for the front lobby. As receptionist, she is responsible for making copies for the associates. Her son, Bruce, comes in and needs some copies for a school project. He brought his own paper and needs 300 copies for his class. If he doesn't bring the copies with him, he will fail the project. The company copier does not require a security key nor do they keep track of copies made by departments.

Steps for Making Ethical Decisions

1. Identify the ethical issue or problem.
2. List the facts that have the most bearing on the decision.
3. Identify anyone who might be affected by your decision and how.
4. Explain what each affected person would want you to do about the issue.
5. List three alternative actions and identify the best and worst case scenario for each alternative, anyone who would be harmed by this choice (and how), any values that would be compromised by selecting this alternative, and any automatic reasons why this alternative should not be selected (legal issues, rules, etc.).
6. Determine a course of action.

Adapted from <http://journalism.uoregon.edu/~tbivins/J397/Links/Worksheet.html>

Skill Standards

Academic:

- AB 5 Demonstrate competence in organizing, writing, and editing using correct vocabulary, spelling, grammar, and punctuation
- AB 6 Demonstrate the ability to write clearly and concisely using industry specific technology

Employability:

- EK 4 Prepare a résumé, letter of application, and job application

Scenario

According to its website, Universal Studios in Orlando, Florida, is looking for high school interns to work in its Revenue Accounting Department. The advertisement says that your travel, lodging, and food expenses will be covered. Since this opportunity would be a great work and personal experience, you decide to apply. The Revenue Accounting Intern's primary responsibility would be to prepare weekly revenue reports, which requires the candidate to be comfortable performing mathematical calculations and writing reports. You believe that you are qualified for the internship because you have worked in the concession stand at your high school football games and served as Treasurer of your class. In addition, you enjoy writing and have earned excellent grades on your term papers this year. You also write for your school's newspaper. To apply for the internship, you need to submit your résumé and a letter of application online.

Tasks

- A. Identify the information you need in order to prepare your résumé and letter of application.
- B. Prepare your résumé and letter of application. Your letter of application should explain why your experience is relevant to the job and why you should be selected.

Evaluation Criteria

You must score a 3 or 4 on the scenario in order to pass this assessment.

Scoring Rubric**4**

- Thoroughly identifies information needed to prepare a résumé and letter of application
- Organizes and communicates information in the résumé and letter of application in a professional manner
- Explains relevant work experience in a logical and clear manner
- No grammatical and spelling errors

3

- Adequately identifies information needed to prepare a résumé and letter of application
- Organizes and communicates information in the résumé and letter of application in a somewhat professional manner
- Explains relevant work experience in a reasonably logical and clear manner
- Few grammatical and spelling errors that do not distract the reader

2

- Limited identification of the information needed to prepare a résumé and letter of application
- Organizes and communicates information in the résumé and letter of application in a somewhat haphazard manner
- Limited explanation of relevant work experience
- Some grammatical and spelling errors that distract the reader

1

- Little or no identification of the information needed to prepare a résumé and letter of application
- Little or no organization and communication of information in the résumé and letter of application
- Little or no explanation of relevant work experience
- Many grammatical and spelling errors that distract the reader