

ETHICS *IN ACTION*

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Learning objectives

- ① Learn the skills to anticipate & detect ethics-related anomalies in accounting & audit investigations
- ② Understand how to strategically prevent & solve ethics cases by applying the 'Cue Ball' concept

Agenda

- ① SECTION 1: Ethics / Self assessment / Exercise 1
- ② SECTION 2: Truth / 'Cue Ball' / Exercise 2
- ③ SECTION 3: Foresight / Questions?

SECTION 1



Why study accounting ethics?

“Knowledge of ethics helps accountants prevent & overcome ethical dilemmas, allowing for the right choice that, although it may not benefit the company, will benefit the public who relies on the accountant’s reporting.” *(Wikipedia)*



How champion ethics?



- ✓ *Fraud policy*
- ✓ *Ethics awareness training*
- ✓ *Foresight development*
- ✓ *Ethical culture*
- ✓ *Realistic performance measures*
- ✓ *Open & flowing ethics conversations*
- ✓ *Other?*

Self-assessment: Example

- ① Who's ethical behaviors do you respect? – *my mother's*
- ② What is one ethical behavior that you respect? – *she voices out loud & discusses her intentions & decisions*
- ③ What is one feeling/sensation that it elicits in you? See options below. – *peace*
 - Faith, Peace, Joy, Love
 - Trust, Reason, Acceptance, Willingness
 - Anger, Fear, Grief, Apathy, Guilt, Shame

Self-assessment: Example

- ④ Who's ethical behaviors do you disrespect? – *my colleague's*
- ⑤ What is one behavior that you disrespect? – *he builds conditional relationships: manipulates others to fit his needs, instead of taking care of them himself*
- ⑥ What is one feeling/sensation that it elicits in you? – *reason*
 - Faith, Peace, Joy, Love
 - Trust, Reason, Acceptance, Willingness
 - Anger, Fear, Grief, Apathy, Guilt, Shame

Self-assessment: Example

- ⑦ What is your highest-level emotion? – *peace*
- ⑧ What is your lowest-level emotion? – *reason*
- ⑨ What range of emotions do you operate in, ethically speaking? – *from peace to reason*

Self-assessment: Your turn

- ① Who's ethical behaviors do you respect?
- ② What is one ethical behavior that you respect?
- ③ What is one feeling/sensation that it elicits in you? See options below.
 - Faith, Peace, Joy, Love
 - Trust, Reason, Acceptance, Willingness
 - Anger, Fear, Grief, Apathy, Guilt, Shame

Self-assessment: Your turn

- ④ Who's ethical behaviors do you disrespect?
- ⑤ What is one behavior that you disrespect?
- ⑥ What is one feeling/sensation that it elicits in you?
 - Faith, Peace, Joy, Love
 - Trust, Reason, Acceptance, Willingness
 - Anger, Fear, Grief, Apathy, Guilt, Shame

Self-assessment: Your turn

- ⑦ What is your highest-level emotion?
- ⑧ What is your lowest-level emotion?
- ⑨ What range of emotions do you operate in, ethically speaking?

Exercise 1

- ① What ethical issue have you recently faced?
- ② How did you face it?
- ③ How do you feel about it?
- ④ What happens when you shift your level of emotion up or down?

SECTION 2



Bubbles surface



- Gas (O_2) is less dense, lighter than & rises in a liquid (water).
- It's pushed up to the surface by the pressure around it.

Smithsonian National Air & Space Museum

Truth surfaces

- Like oxygen, certain emotions are less dense & lighter in consciousness than others.
- Less dense & lighter emotions allow us to see the light/**truth**.
- We see more clearly & are more resilient in the neutral to high levels of consciousness...

Emotion's consciousness	Level
Faith, Peace, Joy, Love	High
Trust, Reason, Acceptance, Willingness	Neutral
Anger, Fear, Grief, Apathy, Guilt, Shame	Low

'Cue Ball'



- *'Cue Ball' concept:* Are the 'shots' (steps) that yield 'the truth'
- *Cue Ball Method:* Are the 'shots' (steps) that yield 'the truth' the most quickly

Cue Ball Method

- ① INTENTION | Find 'the truth' about a person or situation.
- ① INTUITION | Calibrate. Ask a question that will produce a True (T) or False (F) answer. Move your eyes up towards the ceiling or sky.
- ① ANSWER | Note & follow the lead of the True answer(s) until you arrive at 'the truth'.
- ① ACTION | Identify your conclusion &/or Next Step.

Exercise 2: Example

- ① INTENTION | Find 'the truth' about a person or situation.
- ① INTUITION | "Is this company willing to pay me now?" (F) "...later?" (T)
- ① ANSWER | The company's bank sponsors its events.
- ① ACTION | Ask the bank to call you. It does! Indicate: "I'm having difficulty getting paid by this company". Share with the company CEO: "I see that this bank sponsors your events". Observe the responses & follow up actions.

Exercise 2: Your turn

- ① INTENTION | What person or situation are you seeking 'the truth' about?
- ① INTUITION | Calibrate. Ask a question that will produce a True (T) or False (F) answer. Move your eyes up towards the ceiling or sky.
- ① ANSWER | Note & follow the lead of the True answer(s) until you arrive at 'the truth'.
- ① ACTION | Identify your conclusion &/or Next Step.

SECTION 3



Foresight

“Is the ability to judge correctly what is going to happen in the future & plan your actions based on this info”

Cambridge Academic Content Dictionary



Foresight development

- ① Calibrate: be out of your head & grounded. Use the *Shake It Up Technique*.
- ① Consistently make your intention to receive 'the truth', not to prove your opinions & want to be right.
- ① Take a few deep breaths, let go of the question & surrender to the answer(s).
- ① Practice 'letting go', trusting & having faith.

Key messages

- ① A conscious individual/company models ethical mindsets & behaviors across key functions.
- ① A conscious individual/company is empowered to prevent & solve ethics issues & cases.

Key messages

- ③ Applying the Cue Ball Method (CBM) helps prevent & solve ethics issues & cases.
- ③ The CBM is risk management in action: the number of 'shots' (steps) that yield the truth the most quickly.

Questions?



More info

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