



Facilitating moral reasoning: Ethical accounting

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What this lecture will do:

- Illustrate how ethical accounting can facilitate moral deliberation
- Introduce Campbell's ethics assessment process as a moral decision-making tool
- problems

Ethical Accounting systems

- Help incorporate ethics into scientific discussions about animal use
- Based on three principles of ethics (Mepham, 2005)
 - Well-being: respect for the principle of the greatest good (least harm), for the greatest number
 - Autonomy: respect for the rights of each individual, e.g. to freedom of choice
 - Justice: respect for the principle of fairness to all

Campbell's Ethics Assessment Process

- **Problem-seeing:** What are the ethical issues? Who/what is impacted?
- **Ethical detective work/fact-finding:** are we using complete, current science (facts)?
- **Moral imagination:** what means/alternatives can achieve our goals?
- **Ethics Jam:** what values are embedded? Which have priority?
- **Moral Justification:** which options are ethically acceptable?
- **Moral Testing**

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Applying the ethics assessment process to a policy case

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Should horse slaughter be banned in the US?



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Problem seeing

- What are the ethical issues? What must be decided?
 - Is it wrong to kill horses or to kill horses for food?
 - Do we have special obligations to horses?
- Who are the stakeholders? What are their interests?
 - Horses, owners, members of the public...
 - Also consider environmental impacts

Ethical detective work/fact–finding

- What do we need to know?
 - How are horses slaughtered?
 - Is it humane? What is the evidence?
 - Transport distances, procedures, oversight
 - What are the welfare outcomes in places that have banned slaughter?
 - What are good sources of information?

Moral imagination: What are the options?

- What are the objectives of decision-makers?
- What means/alternatives can achieve their goals?
 - Permit slaughter
 - Owner education about responsible ownership/planning
 - Ensure humane transport, handling, termination
 - Slaughter ban
 - Others?

Ethics jam

- What values are embedded? Which have moral priority?
 - Fairness (F)
 - Compassion (C)
 - Protecting others from harm (PH)
 - Promoting others' welfare (PW)
 - Respect for others' choices (RC)



Moral justification

Alternatives

- Which options are ethically acceptable?
 - Permit slaughter
 - Owner education about responsible ownership/planning
 - Ensure humane transport, handling, termination
 - Slaughter ban

Values

- Fairness (F)
- Compassion (C)
- Protecting others from harm (PH)
- Promoting others' welfare (PW)
- Respect for others' choices (RC)

- **Which options are ethically acceptable?**

- Permit slaughter (RC)
- Owner education about responsible ownership/planning (RC, PH, PW)
- Ensure humane transport, handling, termination (F, C, PH, PW)
- Slaughter ban (PH, PW)

- **Which is ethically preferable?**

- Does one respect a broader range of values?
- Are benefits and harms equally distributed?

Moral testing

- Harm
 - Does this alternative do the least harm?
- Practicality
 - Can the decision be implemented?
- Publicity
 - Would I want the decision published?
- Collegiality
 - Can I defend the decision to peers?
- *Reversibility
 - Would I accept the decision if I were the recipient?
- Theoretical
 - Is there an ethical theory that supports the decision?

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Moral testing

Choices

- Permit slaughter
- Owner education about responsible ownership/planning
- Ensure humane transport, handling, termination
- Slaughter ban

Moral tests

- Harm, Practicality, Publicity, Collegiality,
*Reversibility, Theoretical
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Case Study 2:

The student who (might have) cheated

Note: The following describes a real case.



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Paul is a 3rd year ANS student. After his ethics midterm, he overhears John on his cell phone talking about getting away with cheating on the exam. John realizes Paul has overheard him and immediately states that he was “just kidding.”

Paul is uncomfortable about this because

- 1) John is a buddy of his,
- 2) the instructor grades on a curve, and
- 3) John stands a good chance of winning an academic ANS scholarship for which Paul has also applied.

Paul considers informing the instructor, but if he's wrong, it might look like he's just trying to "eliminate the competition" for the scholarship.



Besides, it seems like everyone cheats anyway. And even if he were to inform the instructor, it's his word against John's.

What should Paul do?

Problem seeing

- What are the ethical issues? What must be decided?
 - Is a student morally obligated to report suspected cheating?
- Who are the stakeholders? What are their interests?
 - Paul, John, classmates, the instructor, academic community

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Ethical detective work/fact finding

- Are we using complete, current science (facts)?
 - When science is inconclusive, question shifts to ethics
- Of the known facts, which are relevant?
- How reliable is the information?



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Ethical detective work/fact–finding

- John bragged about cheating
- John later denied cheating
- Paul doesn't know if John actually cheated
- Paul might benefit from reporting John, but could also buy trouble
- If John did cheat, it could hurt his classmates
- It's ethics class!!!

Moral imagination: What are the options?

- Moral imagination
 - What are the objectives of decision-makers?
 - What means/alternatives can achieve their goals?
- Paul says nothing
- Paul talks to John and encourages him to confess if he cheated
- Paul reports John

Ethics jam

- What values are embedded? Which have moral priority?
 - Fairness
 - Compassion
 - Protecting others from harm
 - Promoting others' welfare
 - Respect for others' choices



Moral justification

Values

- Fairness (F)
- Compassion (C)
- Protecting others from harm (PH)
- Promoting others' welfare (PW)
- Respect for others' choices (RC)

- Alternatives
- Which options are ethically acceptable?
 - Say nothing (RC)
 - Encourage John to confess if he cheated (All)
 - Report John (F, C, PH, PW)
- Which is ethically preferable?
 - Does one respect a broader range of values?
 - Are benefits and harms equally distributed?

Moral testing

- Harm
 - Does this alternative do the least harm?
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Moral testing

Choices

- Say nothing
- Encourage John to confess
- Report John

Moral tests

- Harm, Practicality, Publicity, Collegiality, *Reversibility, Theoretical
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Take home messages

- Using the same science (facts), different decision-makers can draw different conclusions because values, not just science, drive decisions
- Ethics assessment process helps to clarify the embedded ethical issues and integrate them with science (the facts)
 - Transparency of upheld values & prioritization
 - Avoids rationalization & backwards justification
- Due diligence requires equal consideration of the impacts on all stakeholders
- Moral decision-making ultimately is less about the decision and more about its process

The Deliberation Project

- Break into 19 teams of 6 (7) students each
- Provided with a Federal bill or a Lawsuit
- Two teams will be assigned the same Federal bill and 3 teams will tackle the lawsuit

Step 1: Assignment 2: Personal Deliberation

- A. Personal Position Statement Format Instructions: You will turn in a **2 page position statement** that provides the basis for your personal position and the evidence used to reach that decision. Within that paper you must identify the central issue driving the legislation, identify the ethical principles that have motivated the proposed legislation/lawsuit and the ethical principles and evidence upon which you based your decision.
- **1. Personal Statement**
 - Title page: Title of the Bill or Lawsuit, name and date
 - Your position statement is no longer than 2 pages and includes in-text references using numbers (in superscript). Ex. Whales require social interaction with conspecifics¹.
 - References listed on a separate page(s) and numbered (do not superscript the numbers here) in the order they appear in your paper. Ex. 1. Brown, John. 2012. Social behavior of Killer Whales. *J. Soc. Behav.* 13:112-115.
 - Papers are to be in 12 point Times New Roman font single space (1.15 line spacing)
 - Margins set at 1”

Step 2: Group Deliberation

- **B. Group Consensus Statements and Presentation format**

Instructions: Your group will turn in a **2 page position statement** and develop a presentation that provides the basis for your group position and the evidence used to reach that decision. **Within that paper and presentation you must identify the central issue driving the legislation/lawsuit, identify the ethical principles that have motivated the proposed legislation/lawsuit and the ethical principles and evidence upon which you based your group decision.**

- **Group Paper**

- Each group will turn in a 2 page decision statement.
- Title page: Title of the Bill or Lawsuit, names and date
- Your group consensus statement is no longer than 2 pages and includes in-text references using numbers (in superscript). Ex. Whales require social interaction with conspecifics¹.
- References listed on a separate page(s) and numbered (do not superscript the numbers here) in the order they appear in your paper. Ex. 1. Brown, John. 2012. Social behavior of Killer Whales. *J. Soc. Behav.* 13:112-115.
- Papers are to be in 12 point Times New Roman font single space (1.15 line spacing)
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Step 3: Presentation

- **Presentation:** Your group will deliver the results of your deliberation to the class in a power point presentation of no more than 12 minutes
 - (~10-12 slides)
 - Within that presentation you must include:
 - State the central issue(s)
 - State your decision
 - State the ethical principle(s) driving the issue
 - If there are competing principles what are they?
 - State the major points of agreement arrived at by the group
 - State the evidence used to arrive at your decision

Scoring

Project Point Distribution: Note 5 pts are deducted for late submissions

- **Personal Statement paper: Assignment 2 (20pts)**

- Adherence to format: 1 pts
- Issue(s) Identification: 2
- Ethical Principle Identification: 5
- Quality of Evidence: 4
- Decision Rationale: 5
- Composition & Grammar 3

- **Group Consensus Paper (20pts)**

- Adherence to format: 1 pts
- Issue(s) Identification: 2
- Ethical Principle Identification: 5
- Quality of Evidence: 4
- Decision Rationale: 5
- Composition & Grammar 3

- **Presentation (15pts)**

- Quality and Composition: 4 pts
- Adherence to format: 2
- Adherence to time limit: 2
- Delivery 4
- Question response 3

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