



**The Value of Virtues:  
Perplexing Ponderings for Public Accountants**

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## **Abstract**

### ***Central question***

How can teaching values-based ethics influence behavior and decision making among professional in the accounting, financial management and auditing professions? Will a shift from historical examples of outcomes to a philosophically oriented evaluation of situational goals, personal values and cultural influences yield stronger moral compasses among accounting professionals?

In what follows, I will argue that the standard approach to teaching ethics to accounting professionals is not just compromised by its antiquated administration but rests on unsound conceptual foundations as regards ethical pedagogy in general. For it turns out that all the core virtues (values) that underlie the decisions are missing from the prevailing approach to ethical education. Rather than rely on examples tainted by the sensationalized coverage they have received in the media, neutral material ought to be used to illustrate how to engage in ethical reflection and judgment without being constrained by mere facts or presumptive consequences. The professional community needs to be armed with a position from which to consider ethical inquiry, to transcend fears about how to define what is “right” and, most importantly, to engage others in intellectual conversation that leads to practiced habits that in turn reflect the people we desire to be rather than only the consequences we hope to promote or prevent.

### ***Approach and methods used***

I conducted an exploration of fundamental behavioral values that can inform ethical behavior and decision making across a variety of situations, personalities and personal

conflicts. Specifically, I incorporate philosophical texts by Aristotle, Aquinas and Anscombe. These fundamentals are connected to current professional ethics expectations in the contemporary business environment. Finally, I leverage time-tested children's literature – specifically, Dr. Seuss message books – to design case studies to be used in teaching ethics fundamentals to practicing accounting, auditing and financial management professionals.

### ***Findings and conclusion***

This project solidified my passion to try something different in a world where the same is simply not making the impact or progress necessary to repair the profession. To return to full confidence and competence, accounting professionals deserve the opportunity to move beyond the decision framework where every case is a special case. Pairing Aristotelean virtue concepts with Dr. Seuss message books yields a novel and memorable method to conduct an intellectual inquiry on who we want to be. This understanding of who we want to be will inform decisions beyond individual situations and the immediate consequences of what may be done in each of those situations. As trusted professionals, we deserve the time and attention to build habits that will underpin *the who* and *the what* of our decisions. Habits that rest on the foundation of virtues will carry us farther than a compilation of headlines and trite quotes. To rehabilitate virtue is to protect us against the inevitably changing circumstances in which we practice.

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## Author's Note

This project is a labor of love that spans nearly four years. In my first Liberal Studies class, *Self in the World*, I proposed this topic for the final class paper. Although this idea was simply too big for that assignment, the paper I ultimately wrote led me to this point anyway. Donna Zapf, Ph.D. counseled me to write about what I know. At the time, my son was five years old and we read a Dr. Seuss book nearly every night. He asked lots of questions about why the characters act the way they do and why they look the way they look. I decided to research the real story behind *Yertle the Turtle*. I was delighted to find that Dr. Seuss was indeed writing many of his books to convey messages about individual behavior, public policy and important social issues.

Discovering that there are messages in the whimsical Seuss works led me to obsessively read and study every story again and again. Armed with the knowledge that Dr. Seuss meant for readers to ask themselves questions about behavior and make decisions about the kinds of people they want to be, this project was hatched. I pursued two other Liberal Studies courses (*Imagining the Good Life* with Professor Thomas Pfau, Ph.D, and *Ethics, Emotion and Evolution* with Professor Daniel McShea, Ph.D.) to help me quilt together the individual patchwork of philosophy, evolution, literature and, ultimately, the good life. Both provided an exquisite opportunity to define my personal position on how to reinvigorate conversation about ethics in the accounting profession. I leveraged the opportunity to draw on the wisdom and experience of the faculty teaching these classes by submitting final class papers that draw upon my interest in connecting Seuss literature to ethical pedagogy. Excerpts from those unpublished papers are included in the text that follows, along with extensive additions based on research conducted for this project.

## **Prologue: A Brief Accounting of the Past**

### ***Personal bias***

I worked for the biggest, brightest and best public accounting firm that ever was or ever will be. That is my personal bias. Thousands of my peers and colleagues would likely say the same about the accounting firm with which they invested a portion, or the entirety, of their careers. It is a cult mentality, not unlike professional sports fanaticism or unwavering collegiate allegiances. Public accounting is a beautifully proportional pyramid of opportunity. The harder you work, the higher you go. The more talented you are, the more desirable you become to your firm and your clients. I was intoxicated by the heady joy that accompanied recognition of the professional calling card and reverence for the logo emblazoned on that card, the letterhead and labels, and on the shirts, umbrellas, stress balls and pens. Double mahogany doors: those doors were beautiful in a classical architecture sort of way and in the purpose for which they stood: “confidentiality, privacy, security and orderliness” (McRoberts 4). Every office all around the world greeted employees and clients alike with a replica of the double mahogany doors, the original of which is still enshrined at the global training center in St. Charles, Illinois. The warm wood doors invited each person into the sacred halls that lie beyond. The heavy wood doors required strength to control the swing as they opened and closed. The thick wood doors guarded confidences. Behind those doors, the employees of Arthur Andersen served the clients, guarded the public interest and enthusiastically practiced what the world generally believes is the dullest of professions. Arthur Andersen LLP later changed its logo to a flaming ball of orange and red – a modern symbol of progress and a metaphorical ball of



fire singeing away the stodgy image of the historically immaculate double mahogany doors. I never knew anyone who liked that flaming ball better than the austere doors.

Lawyers and used car salesmen suffer sleazy practice jokes. Until Arthur Andersen LLP fell, accountants endured quips that marked us as tedious, uninspiring and brooding. Since then the repertoire has expanded to classify accountants with lawyers and used car salesmen. Ouch. How did that happen? “Nothing, it has been said, is duller than accounting...until someone is defrauded” (Mayer 1).

### ***Counting beans and crunching numbers***

During the early 1990s I was an “android” – that was the nickname for Arthur Andersen, LLP employees. The moniker was born from the precision and uniformity of the Arthur Andersen professionals, young and old. Andersen University was the global training center nestled in St. Charles, a quiet Chicago suburb. The Andersen motto was “Think straight, talk straight” (McRoberts 3). At each stage of my Andersen career, I returned to St. Charles for the next phase of my professional education and inculcation. We were taught to do things the *Andersen Way*. Leonard Spacek, Arthur Andersen’s second CEO, had set the standard in the 1950s by establishing an educational system to produce the “androids”: well-trained, reliable and practically interchangeable professionals inculcated to deliver the highest quality and most consistent professional accounting services to support the public interests (Diermeier 231). “No detail was left untouched in the effort to standardize how work was done from office to office and country to country” (McRoberts 4). The culture was strong, consistent, unshakably unified and fiercely loyal. The Arthur Andersen

firm of my time encouraged empathy, valued strong relationships, rewarded contributions and celebrated reputation in equal proportion.

I left Arthur Andersen before the orange ball replaced the double doors and long before that same bright ball burst into flames leaving behind the ashes of my alma mater. I loved the firm more than the university I graduated from and more than any club I have belonged to before or since. I became a professional under the steady guidance of Arthur Andersen partners and managers. I practiced creativity within the confines of good service and high quality. I became more than the tired jokes about green eye shades and beans to be counted. In the years between my time at Arthur Andersen and the end of time for my beloved firm, I came to understand that my experience there shaped me. I was angry and devastated when the entire firm disappeared in what seemed like the longest moment in time. For a while afterward I was ashamed of that line on my resume and tired of defending its virtue beyond the headlines. I could not omit it because it represented my beginning. I could not change it because it had not become something else. In a profession that values reputation above all else, much was lost.

### ***Falling giants***

This is how it happened. The new millennium ushered in a string of corporate failures that traced branches of public defalcation to the very roots of accounting and auditing. The Certified Public Accountants (CPAs) allowed themselves and the world to be duped by the captains of these corporate giants. The pillars of commerce crashed to the ground, one after another: Waste Management, Enron, Tyco, HealthSouth and MCI WorldCom. In the wake of these failures, Barry Melancon (at the time, chief executive of

the American Institute of Certified Public Accountants) defended the profession by saying, “We live in a free market. Businesses fail. People are not infallible” (Mayer 1).

Concurrently, Arthur Levitt, Jr. (at the time, Chairman of the Securities and Exchange Commission) countered with his belief that “this is about corporate greed. It is the result of two decades of erosion of business ethics” (Mayer 1). The competitive business of public accounting was catering to the revenue boost that came with growing clients and bulging portfolios. The auditors who are meant to protect the public through attestations of fair financial reporting, became the advocates for client success.

As many tried to trace the flowing river back to the headwaters, several theories emerged – all symptoms, none confirmed a definitive diagnosis. The strongest of these theories pointed to lack of “independence.” Lucrative consulting engagements overshadowed the mundane commodity of attestation and compliance engagements. There were numerous conflicts of interest born of accounting incest – i.e., former public accounting colleagues at the helm of clients, clients hiring former colleagues, intertwining success of one with success of all. Lobbying activities meant to balance regulation with reality ended up twisting the perception of the public watchdogs. Insider investing exploited the secrets afforded by the fiduciary relationship between client, consultant and auditor. Arthur Andersen was once the conscience of the accounting industry. Ten years before Arthur Andersen’s centennial anniversary, its partners stood accused of felonies and the firm lay in utter ruins. It was not instantaneous. It was the result of rising pressures mounted by corporate leadership (influenced by investors and the executive compensation structure) and shareholders to boost revenue growth and return record profits. Simultaneously, leadership deficits emphasized power over strength and the creative

practices that kept the misguided dreams alive. Compromises born from the changes in habits and expectations weakened the integrity that was once represented by solid, heavy, thick mahogany doors. An article in the *Wall Street Journal* put a laser-like focus on what was happening in Arthur Andersen: “Andersen's descent from conscience of the accounting industry to accused felon didn't happen overnight. Rather, it stemmed from a series of management miscues and compromises over the decades. As the firm grew from a close-knit partnership to a globe-spanning behemoth, pressure to boost profit became intense. Andersen leaders responded by pushing partners to become salesmen -- upsetting the delicate balancing act any auditor must perform between pleasing a client and looking out for the public investor” (Brown and Dugan 1). It would appear that the redesigned, fiery logo was an apt emblem of a firm and an industry headed toward self-destruction.

Many articles and a few books have been written about the rise and fall of Arthur Andersen. Those that I have read point towards greed and self-interest as the dominant forces that simultaneously twisted and damaged the straight and narrow pathway cleared by the founding namesake. While these are the symptoms that present most obviously, I believe there is something more to understand. To gain deeper insight, let us step beyond the boundaries of performing an autopsy on Arthur Andersen. After the mighty Arthur Andersen crumbled, after the Sarbanes-Oxley Act of 2002 ( full text published at <http://www.sec.gov/about/laws/soa2002.pdf>) went into effect, after rigorous peer audits, after the dust has settled, mistakes *still* happen. People *still* are fallible. Therein lays the opportunity to teach, train and remind accounting professionals differently. If we can first look within with clarity, perhaps we will be better able to act with the clarity of purpose rather than under the weight of pressures.

## **Repairing Reputation: Instruction for Ethical Decision Making**

### ***The accountant's code of conduct***

Most professions have a code of conduct, some common understanding of what it means to be a member of an elite society. Some are understood, others are gentlemen's agreements and still others are codified in writing. For the CPA in North Carolina (as well as CPAs practicing in other states), the code of conduct is the law. In North Carolina, the law states:

#### **21 NCAC 08N .0201 Integrity**

The reliance of the public and the business community on sound financial reporting and advice on business affairs imposes on the accounting profession an obligation to maintain high standards of technical competence, morality and integrity. To this end, a CPA shall at all times maintain independence of thought and action, hold the affairs of clients in strict confidence, strive continuously to improve professional skills, observe generally accepted accounting principles and standards, promote sound and informative financial reporting, uphold the dignity and honor of the accounting profession, and maintain high standards of personal conduct.

*Excerpt from the North Carolina Administrative Code,  
Subchapter 08N – Professional Ethics and Conduct  
Enforced by the North Carolina Board of Certified Public Accountant Examiners*

### ***Two hours***

For a mandatory two hours every year, North Carolina CPAs receive refresher education to understand and apply this definition of integrity to the expectation of ethical conduct in our profession. That is the time I, along with all other CPAs, must dedicate to attend a continuing education course that reaffirms our knowledge of ethical conduct in carrying out our professional duties, based on a term that carries obligations, but a definition that is not extensively detailed. That two hour course is chocked full of shocking

recounts of poor decisions, misbehavior and malfeasance that led to disastrous consequences. The time is laced with trite quotes meant to inspire adherence to a general ethical code and unrealistic case study scenarios – usually a business version of the “trolley car” dilemma – that leaves each of us wondering if the choices made would stand up under public scrutiny. Most people attending the class have experienced nearly the same presentation for more than 10 years now.

As boredom sets in, the computer screens light up. The clicking of keys becomes distress signals. Folks are peppering replies to emails and getting a little online shopping completed. The mockery is that *this* is an ethics course. Most people in the room, believing they are already ethical, have convinced themselves it is perfectly acceptable to multi-task. After all, what is the harm of dividing attention when this is the same information presented every year? Everyone still walks out of the class with the completion certificate that keeps the CPA duly certified and practice legal for the next year. I predict next year the course will include the most recent above-the-fold story about corporate collapse and the accountant accomplice. Not to worry, though. The mandatory two-hour ethics course will save us, and the public that trusts us, from the next one. We are accountable, right?

### ***Accountability***

Accountants, particularly those with professional certifications, often bear the burden of conscience in the business environment. None bear more of that burden than the Certified Public Accountant. Over the years, those holding this professional designation have been expected to be the hallmark of honesty, integrity, morality and competence in more than the public accounting firm setting. After cutting their teeth within the walls of

public accounting firms, these professionals move into positions of knowledge, influence and authority within public companies, private enterprise, non-profit institutions and government. In these varied settings, they may be accountants, internal auditors, financial managers, operational leaders, business advisors, executives or owners. All the while, practicing certified accounting and auditing professionals have one thing in common: professional standards that define high ethical expectations on behalf of the consuming public.

These high expectations have guided professional conduct for nearly a century. Over time, the interpretation of expectations has been updated, tested and updated again. As the business landscape increases in complexity, so does the role of the certified professional, and none more so than the CPA. The process to become a CPA relies on a combination of technical education, professional apprenticeship, competence testing and personal conduct references. Since the Sarbanes-Oxley Act of 2002, the CPA licensing boards in many states (including North Carolina) instituted mandatory annual ethics training updates. These two-hour sessions parade examples of misconduct by the participants, illustrating the many ways in which businesses and CPAs made judgment or behavioral errors that compromised the public's ability to rely on the reported financial and operational results. The rudimentary dissection almost always points to personal gain or individual fears. Being able to recreate the circumstances through examples is valuable. More valuable, I believe, is the ability to set aside specific contextual facts in order to evaluate the underlying values that inform behavior, decisions and outcomes.

Currently, ethics updates for CPAs are focused, like drug abuse prevention seminars, on scaring the population straight. The examples scream: "Don't let this happen to you."

This pedagogical technique may be marginally effective. However, this is likely not the game-changing play because fact patterns rarely repeat themselves. As a result, the decisions are never the same. In what follows, I will argue that the standard approach to teaching ethics to accounting professionals is not just compromised by its antiquated administration but rests on unsound conceptual foundations as regards ethical pedagogy in general. For it turns out that all the core virtues (values) that underlie the decisions are missing from the prevailing approach to ethical education. Rather than rely on examples tainted by the sensationalized coverage they have received in the media, neutral material ought to be used to illustrate how to engage in ethical reflection and judgment without being constrained by mere facts or presumptive consequences. The professional community needs to be armed with a position from which to consider ethical inquiry, to transcend fears about how to define what is “right” and, most importantly, to engage others in intellectual conversation that lead to practiced habits that in turn reflect the people we desire to be rather than only the consequences we hope to promote or prevent.



## **Aristotle to Anscombe: An Exploration of Virtues and Values**

### ***Cultural genesis of virtues and values***

The post-mortem interviews and articles revealed that the Arthur Andersen partners chose profits over professional standards, self-interest over service to the public and compromises over commitments. Then and today, auditors and accountants – at public accounting firms, corporations, government and non-profits – face decisions that stretch the distance between sound professional judgment on one end and self-interest on the other. Independence and objectivity are the core professional conduct standards for public accounting auditors. This means they are neither to be beholden to any one person or group, nor are they to be influenced by motives other than ensuring accurate and reliable financial reporting. Mike Gagel, a retired Arthur Andersen partner, described the auditing and accounting profession as Arthur Andersen himself would have: “a higher calling,” (McRoberts 6) one responsible to the shareholders above the management. Only in the term “higher calling” did he acknowledge the concept of “self.” To be true to himself and his values was the measurement by which he judged his duty to his profession.

This concept of a higher calling seems to be a solid foundation on which to build professional ethics. Yet, somewhere along the way, it seems to have become just words rather than a resounding call to action among accounting professionals. Business owners and corporate shareholders demand performance, often in the form of greater profits and maximizing return on investment. All the while, the “public” expects the company to maintain an honorable reputation and accountants to serve as watchdogs for the declining reliability of the reported financial results. Between the boundaries of sound professional

judgment and self-interest, lies the space in which corners are cut and rules are bent to pursue innovation, growth and higher returns. Moreover, for the accountant, that is the space where good, bad, better and worse become misconstrued to please the clients, to please the public, or worse, to please themselves. With a wide variety of constituents – the public, the shareholders, the company employees and the accountants themselves – defining and practicing *the good* can be fraught with chances to mistake the immediate good for the greater good and the materialistic good for the virtuous good.

How are we to know what a life well-lived is in terms of judging good or bad, better or worse, right or wrong? In other words, what is the source of the uniquely human sense of morality and the judgments made on such ever-present questions? One answer is that our cultural backdrop helps us interpret situations along the continuum of good or bad, right or wrong. The application of ethical concepts – those that represent virtue or morality – is a judgment that depends upon and can change with time, conversation, reaction, location and circumstance. Given this relative malleability, fundamental elements of virtue or morality necessarily originate from somewhere. Perhaps it is from the very time and place in which we live.

In contemporary society culture exists on many layers, from the family unit, to profession, to global society. There are many stops along the cultural continuum – points at which individuals identify themselves. So much of what we decide is “good” or “right” depends on the degree to which we adhere to the values and principles framed by the culture we know. This culture provides the code and standards by which people discuss and judge actions and behaviors in the spectrum of good, right or moral. The community members teach cultural practices to new generations and to individuals joining the

community from the outside. Nevertheless, cultures vary widely based on geography, religion, shared past, closely held beliefs and other threads that weave among layers of family, community, nation and society. Given that culture is both foundational and relative, good, right and moral can also be foundational and relative.

Culturally normative behavior means something to the practitioners – it is belonging, it frames the extremes of right and wrong, good and bad. Without the benefit of an insider’s knowledge or an educated understanding of the expectations, actions and behaviors can also be misinterpreted, misunderstood or misjudged. Without awareness of alternative norms or an internal moral compass, a member of the community may be unaware of options to adjust the cultural norms. In either case, we tend to believe the culture we belong to is the best one. Indeed, many cultures demand loyalty, participation in cultural practices and protection from those who may challenge the cultural norms. Communities also punish deviants, often dictating swift and sure judgment, using tools such as trial and conviction, physical punishment, humiliation, retribution or ostracism. Communities also demand restitution and reconciliation to rejoin the group and reaffirm commitment to the established expectations.

With the influence of ever-changing cultural norms we, too, are ever-changing in our actions and reactions. If behaviors are *only* formed habits, established based on learned inputs and outputs, we would fail miserably at simple immersion tasks required for interacting outside our own communities, countries or belief systems. Instead, we are able to recognize differences, adjust behavior and sway our own responses, allowing us to move with relative ease among a variety of adaptive challenges. If not for the cultural backdrop to illustrate an evolving understanding of what is good, harmful or uncertain, we would

rigidly hold to behavioral patterns, unable or unwilling to yield or adapt. Habits and flexibility within the range of values is how we learn from mistakes, become better citizens and practice a reasonable interpretation of rules in our dealings with others. What if good and right depends on who is watching, listening and judging?

What is good is a product of the point of view from which the lens is focused. Time, community, religion, nationality and affiliation form the basis of purpose and judgment. We rely on cultural immersion to learn the stories and context from which to judge what we witness and experience. Culture is often the loudest voice coaching us toward what is good, right, better or moral. Because cultural settings differ, these definitions of good, right, better or moral are all relative to personal experience and the situations in which the judgments occur. What is right, good or acceptable is not static or set in stone. Cultures interpret and evaluate virtues differently based on time and place. Culture is the binding agent for the structural framework of virtues-based ethical inquiry.

Culture – representative of the community and recognized by the people – is the matrix that identifies certain practices as acceptable or unacceptable. It is also the medium for interpreting, enforcing and rewarding the norms that define *the good*. The habits developed by practicing behavior along the continuum of good and bad generate actions and reactions. The community strives to reinforce valued behaviors, and give perpetual life to the accepted norms. So much of what we decide is “good” or “right” depends on the degree to which we adhere to these values and principles. When the community breaks down – from neglect, corruption or ineffectuality – there is no longer the moral clarity to reinforce valued behaviors. Shaping valued behaviors requires the elders to assume an active and authoritative role to both mold young community members and to reinforce

expectations across the entire community. Stitching the community together to support common values requires both passing values from one generation to the next through mindful and attentive teaching, as well as reinforcing valued behaviors throughout the membership.

Cultural expectations define the big picture, but not the pixilation of individual decisions and behavior. Many degrees of variation and relative judgment arise from individual experience, emotion and character. Humans tend to expect and foster behaviors that support and preserve the community and the culture. These expectations are steeped in the virtues described by Aristotle: generosity, courage, compassion, honesty, friendliness, temperance and justice. These expectations are also codified by the religion-saturated laws of morality documented by Saint Thomas Aquinas. Finally, G. E. M. Anscombe in a famous article from 1958 questions the very underpinnings of modern morality, citing the inadequacies of law, duty and consequences to serve better than a return to virtue foundations.

### ***Importance of virtues as the foundation***

Virtues are both concrete and universal, yet difficult to define. To apply ethical philosophy in the context of professional behavior and decisions, we must first acknowledge the importance of practicing appropriate professional conduct. The North Carolina Administrative Code explicitly states the expectation to “uphold the dignity and honor of the accounting profession”, and “maintain high standards of personal conduct” in addition to practicing the technical competencies expected of accountants (North Carolina Administrative Code, Subchapter 08N). This statement encompasses an expectation of

virtuous behavior towards the good of society, the integrity of the profession and the personal well-being of the individual. Accountants have the affirmative obligation to contemplate the ends to which they bear the responsibility of action, even in complex situations and under difficult conditions. The accounting profession has no shortage of laws, regulations and guidelines from which to practice its responsibility. However, as the objectives of a “flourishing” society change, so too, does the range of action available to the accountant. Some of these actions may be deemed reasonable and appropriate, and others to the contrary. Most often, the conclusions rely upon the benefit of hindsight, rather than the advantage of foresight. Given the reliance on professional judgment toward the good of society, accountants must simultaneously practice moral and intellectual virtues in order to live up to the expectation of dignity, honor and high standards. Indeed, becoming adept at making judgments based on imperfect information is one of the most critical abilities to develop. Some judgments have the benefit of prior experience, some may be based on interpreting articulated rules and yet others are without precedent. In each of these cases, the accountant must exercise responsible professional judgment in choosing the path that represents *the good*, exercise discernment in evaluating both the benefits and detriments of a course of action, and mirror exemplars of what the virtuous man would do in a similar situation. Most importantly, the consequences of an action are far less important than the reasoned judgment that determines the course of action. In others words, virtuous intent rather than expected consequence is a better position from which to evaluate responsibility, exercise judgment and formulate action that will serve *the good*.

### ***Aristotle and virtue-based ethics***

To explore *the good*, let us begin with Aristotle. If we are to ask questions and make decisions about what actions are *good*, we must first explore questions of what constitutes *good*. Definitions of *good* are tenuous, “for at a certain period, when moral questions were asked, it became clear that the meaning of some of the key words involved in the framing of those questions was no longer clear and unambiguous” (MacIntyre 5). Changes in what is *good* occur over time. How are we to know what is *good* if it is ever changing over time and among places? We need defined expectations of what *good* means and a sense of how to apply the definition in the course of making judgments. Without the anchor of definitions and expectations of the good, a unified society fails to emerge or cannot be sustained. MacIntyre summarizes this by saying, “This whole family of concepts, then, presupposes a certain sort of social order, characterized by a recognized hierarchy of functions” (MacIntyre 8). Hence, in the broken society, definitions may have no meaning and consequences may have no power.

Aristotle’s definition of virtue can provide us with a foundation from which to contemplate deviations from an accepted norm. “Virtue, then, is the state of character concerned with choice, lying in a mean, i.e. the mean relative to us, this being determined by reason by which the man of practical wisdom would determine it” (Aristotle 31). The “mean” represents the reasoned decision that represents neither too much nor too little of the virtue. The “mean” allows space for variables, judgment and imperfection. Aristotle asserts the ultimate aim of being virtuous is to obtain happiness, achieve a life well-lived, partake in pleasures and consistently perform good actions. This quest for good actions

serves to improve life, enhance well-being and support flourishing as a human and a citizen.

Understanding the definition of a life well-lived leaves room for interpretation. Analysis of Aristotle's work suggests, "we will be better able to achieve our good if we develop a fuller understanding of what it is to flourish" (Kraut section 2). We begin learning boundaries in childhood, and with practice, we develop a greater ability to judge increasingly complex situations in adulthood. While upbringing builds character, ultimately it becomes our personal responsibility to exercise what we have learned, thus, "giving us the potential to live a better life is our capacity to guide ourselves by using reason" (Kraut section 2).

As we consider the responsibility to act in pursuit of *the good*, we may consider *the good* from differing perspectives. Just as each home is decorated in the taste of the owner, personal ethics are designed and practiced based, in part, on unique history, experiences and cultural setting. If we are guiding ourselves based on these principles of individuality and within the context of culture, we may find it difficult to measure happiness and virtue with any precision. If "*good* is defined at the outset in terms of the goal, purpose or aim to which something or somebody moves" (MacIntyre 57), then to guide ourselves through this hazy atmosphere, we must make general considerations of pace and navigation in order to arrive at the obscure location of *happiness*. Prescriptive rules may work well for the sciences, but the situational analysis required to practice virtues falls within the realm of art. Society judges the artist by the broad brush strokes of *doing good* and *faring well* that paint our expectations. Aristotle allows that prescriptive acts are not the means to the



end; instead, “we are inquiring not in order to know what virtue is, but in order to become good” (Aristotle 24).

Aristotle’s Nichomachean Ethics is “concerned with the practical science of human happiness in which we study what happiness is, what activities it consists in, and how to become happy” (MacIntyre 57) through the concepts of intellectual and moral virtues. As compared to the strictly defined Greek society and relatively homogenous culture of Aristotle’s era, modern society has difficulty in translating the same terms. Following Aristotle’s line of thinking, man is guided by reason, and deep-rooted practices and habits. Indeed, Aristotle believes “moral virtue develops with habit...it is our nature so it can be developed...we learn by doing them” (Aristotle 23).

In today’s professional accounting environment, we are laden down by rules imposed by federal regulations, practice standard setting boards, licensing organizations, corporate policy and public opinion. In some cases, professional accountants practice in an environment where there is relatively little room to apply reason. Other circumstances necessitate informed judgment without the benefit of clear rules. In becoming too comfortable with following the prescribed procedures, or making ill-informed judgments in the absence of clear rubrics, professional accountants may be disregarding our responsibility to find the virtuous mean. From Aristotle, we have the concept that “the man, however, who deviates little from goodness is not blamed, whether he do so in the direction of the more or of the less, but only the man who deviates more widely; for he does not fail to be noticed” (Aristotle 36). Losing the ability to effectively practice reason ultimately may lead to others applying their own judgments in our stead. In the application of intention, “it is from the same causes and by the same means that every virtue is both

produced and destroyed” (Aristotle 23). Allowing others to guide professional decisions reveals the weakness that contributed to the accountants’ role in a number of the recent corporate debacles. Accountants can neither accept blame by admitting to the act, nor deny responsibility by claiming to have done what others made them to do. At what point is the deviation from the mean blameworthy to the individual? Aristotle asserts “it is not easy to determine by reasoning...the decision rests with perception” (Aristotle 37). In other words, what others know and understand of a situation influences how a decision or action is judged as appropriately virtuous, or not.

How then, applying the theories of means within the virtues, are we to guide our actions towards *the good*? Setting and staying the course toward *the good* depends upon our ability to make choices and understand perceptions. Aristotle’s virtues rest on the theory that if “happiness is the final end or goal, *the good* appears from...considering the thing for its own sake” (MacIntyre 62). Choices, if judged only through the lens of personal happiness, differ when considered for self, as compared to what is good for others or society at large. “The intermediate [between excess and defect is] not in the object but relative to us” (Aristotle 30).

Let us consider a common example in corporate performance management. Companies and investors generally measure success by profits (revenue in excess of expenses) and cash flow (more money coming in than going out). Generous profits and strong cash flow usually make for happy executives, contented owners and satisfied investors. A company that manufactures and sells bicycles should set aside a portion of revenues to cover future warranty claims to repair manufacturing defects. Close to year-end, the chief executive officer approaches the accountant to request a reduction in the

warranty reserve. He explains that a quality control improvement in the manufacturing and packaging process resulted in higher quality goods that will require fewer warranty repairs. He expects warranty claims to be half what they have been in the past. With a banner sales year, this can be a significant financial performance improvement for the current fiscal year. Fortunately, or unfortunately, for the accountant, estimating the reserves needed for future warranty claims is a highly judgmental process – the number lies somewhere between 0% and 100% of the sales price of the bicycle. Much like assessing the range between excess and deficiency for a virtue, the reasoned choice lies somewhere in the space in the middle. Considering the warranty expense in its own right should yield a calculation that is heavily steeped in past experience, with a modest adjustment for changes in the quality control process. This approach will likely not yield a financial performance windfall for the current year. Considering the warranty expense as a means toward another end (like a year-end bonus or a boost in the stock price) may result in a significant decrease in warranty expenses reserves, which results in higher reported profits for the fiscal year-end. Which option– conservative financial reporting or aggressive financial reporting – is a good decision? The answer is not clear because the facts known today cannot definitively predict the future.

Neither option is definitively correct or incorrect since this is a case of applying professional judgment. Instead, professional excellence is measured by the quality of the judgment after considering both the decision for its own sake and as a means to support competing objectives: investor satisfaction, employee incentive compensation, long-term corporate financial health and the ability to resolve future warranty claims for customers. “It is in the nature of things to be destroyed by defect and excess” (Aristotle 25). If a choice

lies too far away from the mean, the extremes of excess or deficiency sacrifice the pursuit of *the good* for either self or society.

The elegance of making choices lies in aiming for the mean. For the accountant to choose the course of action that best serves the good, he must apply his knowledge of the circumstances, even if the knowledge is imperfect. Indeed, this is the case for any judgment that one makes. By attempting to arrive at the best decision through contemplation and a balanced concern for all considerations, the accountant practices respectable professional due diligence. Given the example of professional due diligence gone wrong, choices may not be as easy as the public wants them to be.

Making choices within the virtuous mean is not always easy. Situations like our bicycle warranty example present complications, nuances, biases, misconceptions and desires that require hard thinking and difficult conversations. One might argue that the average person may avoid hard thinking and difficult conversations, which makes a virtuous decision subject to myopic analysis or careless happenstance. Aristotle argues that “states of character arise out of like activities” (Aristotle 24). In other words, the virtuous state arises out of performing virtuous acts in a way consistent with the virtuous person. With the consistency of learned habit, we can be concerned first with doing good, even if it is the harder course, and not be driven by obtaining pleasure or avoiding pain.

To judge the achievement of virtue within the means, we must study the moral and the intellectual considerations that lead one to the choice made. Intellectual virtues - wisdom, intelligence and prudence - result from instruction and the accumulation of learned facts and expectations. Moral virtues - liberality, temperance and courage - develop based on habits of first performing an act, and then perfecting the act through

consistent performance – “a consequence of training” (MacIntyre 64). Small transgressions and small improvements build the habit to best fit an evolving environment. The choices we make are both a result of performance and repetition as well as the desire to build upon the habit as a way of building the future virtuous state. A choice born of habit, in accordance with the practiced mean, is a virtuous choice. MacIntyre explains that “continuing to perform brave actions will inculcate the habit in respect of which we call not merely the action but also the man brave” (MacIntyre 64). However, the philosophy of *the good* is not enough; one must consistently practice emulation in order to achieve the desired state. Even considering the multitude of unique factors that inform choices, when a single “right” choice may be impossible to define, habits lead more consistently toward the virtuous action, alleviating the pressure to constantly and repeatedly apply intellectual deliberation that may be flawed by incomplete knowledge. Aristotle clarifies this concept by saying “the agent also must be in a certain condition when he does them; in the first place he must have knowledge, secondly he must choose the acts, and choose them for their own sakes, and thirdly his action must proceed from a firm and unchangeable character” (Aristotle 27-28). In other words, habits alleviate the need to look for reasons to act within the mean (Kraut section 2).

Assuming habits make choices easier, let us consider why choices can be difficult in spite of habits and how choices can go quite wrong. Aristotle considers desire, compulsion and ignorance to blame, for ignorance and “compulsion covers all cases when the agent is really not an agent at all” (MacIntyre 69). Indeed emotions can be powerful pressures against virtues, for “we feel anger and fear without choice, but the virtues are modes of choice and involve choice” (Aristotle 29). Desire, compulsion and ignorance lead one, over

time, to rely less on habits and cultural norms, and more on the internally generated misperception to satisfy self-oriented motivations (Kraut section 4). The choice to remain ignorant becomes the excuse for not being responsible for the outcome of the ignorant choice. A lack of knowledge or understanding becomes the premise by which fault is transferred away from self and onto others. In a profession such as accounting, ignorance is a fatal flaw in that the practitioner has an obligation to ascertain what knowledge is required for the responsible discharge of the work and then to gain that knowledge before proceeding to make the choices the work requires. Choice also implies voluntary contemplation and actions that reflect the disposition developed to respond in a particular way rather than to be moved only by passion (Aristotle 29). Compulsion and ignorance deny voluntary action. This seems to imply that virtues do not apply in these situations because choices are not truly available. However, remaining ignorant or surrendering to compulsion are choices, too. If these are choices to avoid action rather than the inability to deliberate among options, this implies the presence of a choice that can be formed and strengthened by habit. By allowing circumstances to become excuses, and excuses to become habits, the practitioner moves the needle towards excess or deficiency. However, repeatedly evaluating circumstances with empathy for desire and compulsion as well as the drive to reduce ignorance, the practitioner can move the needle back toward the mean.

Fighting desire, compulsion and ignorance is easier said than done. Aristotle describes *continence* as the ability to resist pressures, to act as a virtuous person would, even if not in possession of the virtuous state (Kraut section 4). The strength of continence is molded by the influences and effects of consequences and rewards. As many dieters know, the fortitude to resist sweets increases the likelihood of losing weight (reward);

conversely, a weakness for French fries may mean gaining weight instead of losing it (consequence).

Does an understanding of rewards and consequences make the practitioner stronger? Perhaps yes, perhaps no. This hinges on the impact of habits built over a lifetime and the relative strength of the pull away from the mean and towards reward or consequence. In some cases, strong, well-ingrained habits can overcome the desires ignited by reward and the compulsions forced by consequences. In other cases, weakness of habit impedes reasoned deliberation, allowing desire, compulsion or ignorance to carry the moment (Kraut Section 4). Aristotle assumes people are naturally driven by desires for power and wealth and can be single-minded in the pursuit of those goals – “now in everything the pleasant or pleasure is most to be guarded against; for we do not judge it impartially” (Aristotle 36). The desire-driven person may care little about virtues or about the effect of choices upon others (Kraut Section 4). Practiced habits can keep these destructive forces at bay, as can the consequences of enforced laws. It is the obscure boundary between destructive and beneficial as well as between reward and consequence that belies the simplicity of this line of thinking.

If it were as easy as codifying laws and faithfully abiding by them, the fog of choices and desires would be lifted. However, history and experience reveal that rule books can never be complete in an ever-evolving environment. Unforeseen circumstances demand new interpretations. Just as moths gnaw holes in wool, conflicts between the good for self and others beg to pick loopholes even in a well-designed fabric of law. Here we may call upon *prudence* as the force that drives one to practice a code of principles in the presence or absence of laws.

MacIntyre describes *prudence* as the virtue of “knowing how to apply general principles in particular situations” (MacIntyre 74), relying both on reason and habit. It is the intellectual keystone of virtues. Applying careful consideration implies calling upon the reliability of habit, the reflections of acquired knowledge, the impartial empathy of justice and the courage to act upon what is right. Each practitioner has, over time, come to rely on a set of ingrained practices to interpret and set his own boundaries for what is acceptable and what is the right conduct. If one fails to meet his own standard or adhere to his own principles, the task of justification emerges. In the process of justification, we find that we have drawn a line that comes full circle to moral weakness steeped in desire, compulsion or ignorance. This is the fundamental breakdown between performing the act as an individual and acting responsibly toward the normative good of the community.

Strength and weaknesses in moral composition can be considered in two lights: the first based in Aristotle’s concept of ethics, the other engineered by modern standards. Aristotle’s concepts beg the question, “what am I to do if I am to live well?”; modern inquiry asks, “what ought I do if I am to do right?” (Macintyre 84). Assuming these questions are co-dependent, rather than mutually exclusive, we can further explore the purpose of codified expectations and the effects of consequentialism.

### ***Aquinas and the value of laws***

Aquinas stipulates that “good is to be done and pursued and bad avoided” (Finnis section 2.3). The good can be interpreted by the virtuous constitution (self-oriented evaluation) or as understood from laws and codified norms (others-oriented evaluation) because “no human act is morally good unless it is in line with love of self and neighbor”



(Finnis section 4.5). By implying and communicating *ought* and *ought not*, law and rules act as the basis for judging actions. The individual interpretation of what lies within the boundaries of law depends on the internal compass for cardinal virtues and the external assessment of the likelihood of reward for following the law or punishment for violating the law. If virtuous actions reflect the primacy of cultivating the community good through good actions, what is the value of law? A law abiding person's deliberation and choice may follow a different path, but reach the same conclusion, as that of the virtuous person. In the case of an individual person having less-developed virtues, or being less aware of the call to action heralded by the virtues, laws serve to provide a practical method to evaluate alternative courses of action in so much as "law ought to have coercive force as well as directive" (Finnis section 7.4). In this way, the law is a safety mechanism, in an otherwise rational community, to quell backsliding, confusion and bouts of corruption.

In Question 92, Aquinas explores whether an effect of law is to *make* men good. Given that "law does not profit a man unless he obeys it," (Aquinas Question 92), a man may follow law because he is virtuous (good); or a man who lacks virtue may follow the law simply because he fears the consequences of not doing so. In this way, the community leaders can use laws to define the community good, thus promoting and protecting norms. As Aquinas says in Question 92, "the proper effect of law is to lead its subjects to their proper virtue." An effective law is predicated on four principles: the law is a matter of intelligent direction that appeals to the intelligence and reason of those it directs; it is for the common good of a political community; it is codified by the leaders responsible for the well-being of the community; and it must be coercive in order to influence both moral behavior and legal obligation (Finnis section 7.4). Systematized laws provide an orderly

assessment of community expectations and homogenize behavioral priorities among the people in the community. The coercive element provides a medicinal function to reform offenders, deter potential offenders and rectify the injustice created by violating the established norms (Finnis section 7.4). Further, a law is only as valuable as the purpose it serves – a corrupt purpose makes for a law that does not serve *the good*. While this seems neat and clean as a method to establish expectations, laws are also only as good as the enforcement mechanisms. Aquinas articulates that “every law either permits something...or forbids something...or punishes” (Aquinas Question 92). In any case, following the law does not lead to a reward other than maintaining the virtuous state that is “accustomed to avoid evil and fulfill what is good” (Aquinas Question 92). The value of a coercive law is dependent on the likelihood of being caught and of the expense of the punishment inflicted exceeding the benefit gained from having violated the law. Indeed, laws propagated in too much detail can serve to degrade practical reasoning based on assessing what action will best serve the common good. However, “law, even by punishing, leads men on to being good” (Aquinas Question 92).

Even while supporting law as a valuable instrument for directing individual behavior for the community good, Aquinas also rejects the political state as the proxy for the closer communities of family and religion as a source for guiding morally significant conduct (Finnis section 6.3). In this, he recognizes the limitations of law to direct virtuous behavior as compared to the law’s value for imposing consequences for deviant actions. Personal vices such as greed, untruthfulness and cowardice – those that do not affect community justice – lie wholly outside the jurisdiction of political law and other forms of codifying rules and expectations. So the in the realm of practicing professional judgment

and conduct in a field such as accounting, it follows that codified rules retain little value beyond the ability to punish offenders on a case-by-case basis. When imposing rigid requirements, laws can subjugate virtue as the basis for making reasoned judgments.

Aquinas contemplated whether in the absence of laws “men are more to be induced to be good willingly by means of admonitions, than against their will, by means of laws” (Aquinas Question 95). Following Aristotle’s logic, virtues are inherent abilities that are perfected by training in the early years and practice throughout life. If training and practice are lacking, then “men who are evilly disposed are not led to virtue unless they are compelled” by laws (Aquinas Question 95). However, the principles of laws that reflect the natural inclination towards virtuous behavior (natural law) “cannot be applied to all men in the same way on account of the great variety of human affairs; and hence arises the diversity of positive laws among various people” (Aquinas Question 95).

To be sure, laws serve the important purpose of defining what is good for the community by defining the expectations of individual citizens to promote and protect that good. In other words, laws are teaching tools. Aquinas points out that “law would be of no use, if it did not extend further than one single act” (Aquinas Question 96). The variety of circumstances and human disposition to interpret those circumstances makes a very difficult task to legislate against all unacceptable behaviors and decisions. In Question 96, Aquinas objects to the role of law to repress all vices. Instead, laws can serve the purpose of leading law abiding citizens toward virtue. However, these laws are not effective in enforcing virtue in that “imperfect [men], being unable to bear such precepts, would break out into greater evil” (Aquinas Question 96). Indeed, personal integrity is a critical element in the role of law to reinforce the expectation of virtuous behavior. Aquinas believes that

“If [laws] be just, they have the power of binding in conscience” (Aquinas Question 96). I argue that a law cannot force out evil intentions from one who is not concerned with *the good*, nor can it compel interest in *the good*. Further, a law cannot anticipate all circumstances or direct all forms of acceptable response to those circumstances. This requires judgment both of the citizen to interpret the known and potential elements affecting the possible courses of action, and of the body enforcing the law to judge the reasonableness of those actions. In any case, hindsight is the only reliable adjudicator. Therefore, in the absence of a universal set of laws and rules to effectively direct acceptable behavior among individuals in a wide variety of circumstances, it stands to reason that we return to the virtues as the tenets for establishing reasonable expectations for personal conduct and for interpreting the expectations for sustaining the public good.

### ***Anscombe and a return to virtues***

The enforcement of laws naturally yields favorable outcomes for adhering to them, and negative consequences for breaking them. However, when the laws themselves can be bent, what are the consequences of taking advantage of that flexibility? Further, when the individuals breaking or bending the laws profit from doing so, the effects of adverse consequences diminish. Given that laws and regulations are often ignored when the benefits of doing so outweigh the consequences, can laws effectively serve as either a definition of what should or must be done, or of what should not or must not be done? If the law serves only as a deterrent if the consequences are sure enough and punitive enough, perhaps the law has been demoted from an expression of the society’s

expectations (and collective reason) to a loose framework that can punish but not prevent irrational actions.

To complicate the matter even further, predicting the consequences of choices while swimming in an ocean of unknowns leaves one with erratic thoughts and even more erratic actions. With each situation to be considered comes an onslaught of variables which offer little correlation between what to do and who to be. In confusion such as this, it can be quite daunting to ponder the good for self as compared to the good for others. In the absence of being able to predict the future effects of current actions, the ability to rely on consequences to determine whether a choice is *good* remains a matter of significant chance. Without omniscient powers, what one should do is a matter of training *the who* rather than *the what*.

Now to tease apart the concept of *the who* from the conscience. Anscombe points out that the conscience is that mysterious place in the conscious being that produces emotions ranging from satisfaction to shame, differs from the moral state of the being. Indeed, the “conscience could dictate vile actions” (Anscombe 3), while the moral state of the being may remain unchanged by the action. For instance under state law and religious edict, a thief performs abhorrently when taking, at gunpoint, cash from a bank teller. Theft is both wrong and illegal. However, the thief’s conscience has directed a good action, for the money is to be used to pay for expensive medicine to cure her sick child. In our human ability to be driven by passions and pleasures, which may not be universally rational, the moral truth is illusive for “the consideration will not have any effect on my actions unless I want to commit or avoid acts of injustice” (Anscombe 4). In fact, the truth is not a steadfast

point on the horizon on which to focus. With each decision to act comes a variable set of facts, circumstances and assumptions lacking an adequate way to consider exceptional circumstances and unforeseen effects because “exceptional circumstances can always make a difference” (Anscombe 4). In the morass of unknowns, even the most grounded conscience may find the immoral state far easier to define than the moral condition.

Aristotle answers this moral action conundrum with the concept of virtue. To be moral is to do what is virtuous. To do what is virtuous is to artfully navigate the range between excesses, all things known and foreseen considered. Here we meet up with the necessity to exercise judgment – the tenuous space between “is” and “is not” resides in how “the terms ‘should’ or ‘ought’ or ‘needs’ relate to the good and bad” (Anscombe 6). The value of laws rests in the form given to judging instances of non-conformity based on the defined community expectations. The value of judgment in the light of practiced habits that define *the who* comes to rest in the shift to judge actions based on conformity with the interpretation of virtues. Laws and codified rules define obligations to act within the normative structure. They use terms that bind one to actions: ought, should, needs and must “in the sense in which one can be obliged or bound by law or something that can be required by law” (Anscombe, 5). These oughts and needs influence actions; indeed the oughts and needs can be so strong as to outweigh reason and cloud judgment. Anscombe asserts that motivation to satisfy *needs* is easily confused by the desire to satisfy *wants* (Anscombe 7). If these wants conflict with laws and rules, judgment as to the likelihood of being caught comes into play. In this case, Anscombe points out that “the notion of a law verdict may retain its psychological effect, but not its meaning,” (Anscombe 8) thus rendering *ought* defunct. If the value of personal happiness in obtaining the want exceeds

the happiness foregone in adhering to ought, the virtue may be sacrificed in the decision. Unfortunately, pursuing the greatest happiness makes little consideration beyond the boundaries of self-interest. By contrast, laws attempt to set boundaries to preserve the greater interests of the community or society.

Laws, and consequences for breaking those laws (the instances of action), judge based on perceived non-conformity. By contrast, virtues interpret an instance in relation to the habit of performing the action. Each situation and action can be contemplated uniquely based how the action conforms to *the who* rather than *the what* that may be burdened by incapacities to gather necessary criteria to adequately deliberate the potential outcomes. The extremes of Aristotle's virtues support the deliberation of why to act in a certain way, because in the extremes lie the consequences of being outside the mean. Anscombe zeros in on the critical improvement over the general term "wrong" with virtue-based extremes such as "untruthful," "unjust," and "unchaste" (Anscombe 9). This nuance moves us from the passive definition of wrong to an interpretation based in either the rigidity of law or the extreme boundaries of the virtues. In much the way we can ask if an action is unlawful, the question at hand becomes whether an action is unvirtuous. This allows us to remove consequences (*why not*) as the measure by which to consider actions and in its place we can insert the motive and reasons for actions (*why*). As an internally driven contemplation of nurturing the good, the primary driver is no longer the attempt to produce the best consequences, which is subject to a range of judgment based on the question "for whom" (Anscombe 9). In few cases can the law so strictly prescribe prohibitions that definitively remove "temptation by fear or hope of consequences" (Anscombe 10), further bolstering the value of first looking within for habit and choice.

Laws as a means of governing actions toward the good also weaken under the pressure of intent. Can intent under the law be reconciled to Aristotelean virtues? Given that virtuous actions reside within the boundary of the mean between excesses, the broadening boundary can become the equivalent to moral slippage. In the case of law, if consequences are unknown or unlikely, one may find it easier to justify choices to evade the law. CPAs face this very dilemma in cases where a business or financial activity does not lie squarely within the previously drawn outline of the rules or interpretive guidance. When charting new territory, the CPA relies on a combination of intellectual training (professional competency) and virtue-driven evaluation (is the transaction recorded fairly, truthfully and prudently?). There can be many unforeseen consequences for making decisions like these, and ultimately one can be proven wrong by the clarity of hindsight. Is the CPA wrong or responsible or both? The answer lies in the intent (an action “for its own sake or as a means to some other purpose” (Anscombe 11), such as avoiding consequences) and the motivation (in the interest of self or others). The underlying question is how we will explain our actions to ourselves and to others.

Like Aristotle, Anscombe acknowledges that the standard by which others will judge actions comes from the environment and the cultural norms established by the community. While these change over time, the core attributes are steeped in common values. Members of the community learn their obligations from the codified laws: “Obligation may be contractual...then if you could find out what the contract was, you would learn your obligations under it” (Anscombe 14). This applies to concepts such as business laws and the CPA code of conduct, and can be judged in the context of the community’s reaction to behavior and decisions. Much of what we can anticipate or expect to happen in the future



is based in past experiences and communal history. Because we learn to process nuances and changing circumstances using the feedback cues that check choices against the normative means, it can be difficult to use hypothetical cases to test the normative boundaries. Anscombe acknowledges that “the circumstances can clearly make a great deal of difference in estimating the justice or injustice” (Anscombe 15). In large part this is because it is not realistic to find oneself in the exact circumstances in the future as are contrived for a hypothetical study of environmentally driven action. The circumstances influence the judgment of adherence to virtues and norms; the situation interprets the intent and whether the obligation to the community has been met. If we rely on circumstantial teaching to the exclusion of cultivating virtues, decisions and actions will be laden with errors in judgment based on the inability to process differences and deviations from the norm in a meaningful way. While the explicit terms of laws and historical evidence of foreseeable outcomes have a meaningful role in memorializing standards, the notion of a cultural norm demands a virtue-based conception of how to instill values in the individuals that obey the norms while allowing for constructive adaptation over time. Anscombe concludes that “In this sense the notion of a ‘norm’ brings us nearer to an Aristotelian than a law conception of ethics” (Anscombe 15). If rules oblige the instance, instilled virtues guide the habits. Here we find the opportunity for accounting professionals to study virtues as a way to build habits and evaluate instances of actions in the context of habit.

## Literature as a Teaching Tool: Why Dr. Seuss Has Something to Say

### *Messages in literature*

Literature is a window to the world – yours, mine and ours. Fictional tales can entertain, inform or persuade the reader. Novels and stories flourish across time and place because of the enduring and endearing way they make readers think – about their own perceptions and reality, as well as those experienced by the fictional characters. The power to transport to another time, place, society or life is simple, yet limitless.

At the intersection of Aristotelian ethics and whimsical children’s literature, there is an abiding concern with social value concepts and the elusive nature of a life well-lived. Such stories offer food for thought to both children and adults. In his message books, Dr. Seuss uses his unique storytelling artistry and carefully crafted illustrations to prompt questions about the choices individuals make and the roles people play in defining and challenging virtue concepts such as generosity, friendliness, temperance, courage and justice. Aristotelian ethical principles can be used to explore *the good* by framing its realization in fictional tales. The sliding scale for right and wrong practices, or good and bad ends being served by these practices spans many readers’ maturity levels, cultural knowledge and social circumstances.

The Dr. Seuss message books present common Aristotelian ethical quandaries to readers of all ages and stages. The ability to transcend generations makes Seuss’s work more relevant today than when the message books were originally published (between 1940 and 1990). The twentieth century was marked by a growing attention upon career

advancement and individual flourishing, often at the expense of close, responsible parenting. The modern career focus often encourages individuals to prioritize mobility to the detriment of close-knit communities. Because of increasingly busy schedules, families and communities may lack the ability to devote time and attention to developing the moral character of the next generation. In the absence of an active and authoritative parenting to shape the conduct and values of our children, the practice of passing values from one generation to the next increasingly falls to teachers and later to employers. Given this weakening structure for moral instruction, today's professionals may benefit more from returning to the fundamental principles governing moral self-awareness, something that we find cleverly addressed in Seuss's work. These stories function to bridge the gap among generations and reemphasize the importance of teaching values, be it in early childhood or well into adulthood. Seuss's quirky characters and sometimes-fantastical stories engage and entertain readers while persuading them to ponder questions such as "*Well, what would YOU do if it happened to YOU?*" (Thidwick) and is a "*person a person no matter how small*" (Horton)? These beloved and well-known stories have the power to develop character in the young and refine character in the not so young, regardless of time, place or society.

### ***Seuss as Ethical Inquirer***

Dr. Seuss is best known as the author and illustrator of children's literature dotted with nonsense words, quirky characters and entertaining tales. His collection of thought-provoking situations that go "on beyond zebra" are known as the "message books." These books have indoctrinated generations of readers to cultural values and ethical virtues

through tongue-twisting rhythms of meter and rhyme. Seuss originally authored his tales based on his personal views of conflict and the social policy questions at hand following World War II. While his inspiration came from questions on equality, leadership, war and the environment, Seuss's messages can be tied closely to Aristotle's virtues as well.

Seuss's method of moral inquiry endures across time and cultural difference. With each generation, interpretation of the virtue concepts evolves to encompass the happiness and honor questions of the day. What makes Seuss's works so timeless? The combination of imaginative characters that are not bound by time or place and the thoughtfully designed illustrations that breathe life into the story work together to invite the reader to actively contemplate the cultural norms and individual virtue concepts. Seuss masterfully controls his text and illustrations to raise questions of what is right and to provoke the reader's interpretation of virtue. In the construct of his stories, Seuss hoped to encourage children, and adults, to think about their actions – both before and after the fact – and in turn form a better society built on virtues such as justice, courage and temperance (Nel 61).

In his message books, Seuss often includes a question or statement that naturally invites the reader to consider the situation and decide for himself what is the best solution. Seuss himself declared, "Children's reading and children's thinking are the rock bottom base upon which the future of this country will rise. Or not rise" (Seuss 1). It seems he understood well Aristotle's theory that the good is built upon contemplative and practiced habits aimed toward a desired state of character. Seuss also seems to capitalize on art as "accurate vision" through the somewhat distorted lens of suspended disbelief. Despite the obvious fantasy of Whos on a speck of dust, a visitor colony atop a moose's antlers and a

Bippolo seed poised to grow wishes, readers immerse themselves in Seuss's world. There is value in presenting these complex inquiries using parable rather than reality. In stories like those Seuss wrote, the important parts are exaggerated, encouraging the reader to notice the extremes. The unrealistic characters encourage the reader to suspend disbelief while distantly reminding us of real people and situations. Through the tales of excess and the character of the creatures, readers ponder the virtues and values that permeate Seussville, and perhaps everywhere. With virtuous expectations permeating the accounting profession, the map to Seussville could lead the way back for us all.

### ***Accounting for Seuss***

Accounting professionals are not closely governed or directly monitored for compliance with promulgated ethical conduct standards. Instead, each individual must maintain the fortitude to preserve independence and objectivity and exercise self-sufficiency in evaluating one's own interpretation of ethical conduct. Capitalistic desires and pressures can constrain the ability to practice within appropriately narrow ethical confines. To be "Caesar's wife" (constantly demonstrating oneself to be incorruptible by power and influence) is both a privilege of and a burden to the accounting profession and one that cannot be carelessly practiced. Still, as humans, accounting professionals wrestle with the balance between duty and desire. The inclination toward self-preservation under pressure can play against the professional duty to uphold the public's trust, no matter the personal cost. In the current format, annual ethical education for accounting professionals focuses on motivating acceptable behavior through fear of consequences. In MacIntyre's view, "this separation of virtue and happiness is interestingly accompanied by a large

stress upon self-sufficiency, upon avoiding disappointment rather than seeking for positive good and gratifications, upon independence from contingent bad fortune, and this stress perhaps provides the very clue which we need to understand their separation” (MacIntyre 102). Exploring ethical inquiry through the virtues and their relation to happiness, rather than through the dramatized elements of fear and consequences, may reveal the clearest path for fulfilling the accountant’s independent, objective and trusted advisor roles. The way forward hinges on the ability to recall virtues in any situation rather than relying solely on the examples of behaviors judged lacking because “the account of particular cases is yet more lacking...in each case consider what is appropriate” (Aristotle 25).

The Dr. Seuss message books do not propagate rules of behavior as a standard of excellence. Instead, the stories encourage responsible interpretation of situations. The exaggerated tales of imperfections and unrestrained behavior provide the backdrop to consider the desires and the wills of the characters, as well as the demonstrable culpability for their choices and actions. Aristotle points out that “we must examine the nature of actions, namely how we ought to do them; for these determine also the nature of states of character that are produced” (Aristotle 24). Seuss’s work is not obvious or obtuse; his stories do not name the virtue and instruct on how to acquire the virtue. Instead, Seuss allows the reader to identify the absence or excess of the virtuous state. Seuss often uses the story as the prompt to think about how to recover the virtuous mean.

The degree to which some characters lack an appropriate moral state can lead to alarming outcomes and ridiculous predicaments. Because these bizarre and ridiculous situations are memorable, so too are the moral character concepts that arise in Seuss’s message books. This memorability allows Seuss’s message books to function as an

enduring teaching tool. When the accounting professional encounters a moral quandary, he can recall the Seuss story along with the excesses and defects of virtue contained within, and leverage that as the basis to contemplate a similar (real) situation. Aristotle teaches that general statements of virtues and behaviors are not adequate to convert the concepts into behaviors. Instead, we must also apply these general principles to the particular situation. Aristotle points out that “For among statements about conduct those which are general apply more widely, but those which are particular are more true, since conduct has to do with individual cases, and our statements must harmonize with the facts in these cases” (Aristotle 32).

## Case Studies for Classroom Instruction: Oh, the Virtues You'll Know!

Seuss's work encourages thoughtful contemplation of good and bad behavior, and of what is right and wrong. While he often imposes consequences for behavior outside the accepted norms, he also leaves quite a bit of room for his readers to contemplate what could be done differently next time. In this contemplation are the foundational elements for building habits, testing boundaries and being rewarded for acting within the acceptable boundaries. He allows space to define the cultural norm across time and place. The imaginative and sometimes winding story offers many opportunities for the reader to resonate with words, actions and illustrations. Often the protagonist gets what he deserves – good or bad – in a proportion that matches the relative virtue of his behavior. It is Seussian eudaimonia.

To quote Aristotle: "That moral virtue is a mean...its character is to aim at what is intermediate in passions and actions...Hense (sic) also it is no easy task to be good. For in every thing (sic) it is not an easy task to find the middle" (Aristotle 35-36). The case studies that follow explore Aristotelean virtue concepts using Dr. Seuss's message books to illustrate the concepts of mean, excess and deficiency. In order of appearance, they are:

<b>Virtue</b>	<b>Excess Vice</b>	<b>Deficiency Vice</b>	<b>Case Study Text</b>
Temperance	Indulgence	Insensitivity	The Bippolo Seed
Courage	Rashness	Cowardice	Horton Hears a Who
Prudence	Cautiousness	Recklessness	The Butter Battle Book



<b>Virtue</b>	<b>Excess Vice</b>	<b>Deficiency Vice</b>	<b>Case Study Text</b>
Justice	Indifference	Bias	Yertle the Turtle
Liberality (or generosity)	Wastefulness	Selfishness	Thidwick the Big-Hearted Moose
Proper Ambition (or honor)	Ruthlessness	Fecklessness	Oh, The Places You'll Go
Truthfulness	Boastfulness	Modesty	The Big Brag
Righteousness (or self-esteem)	Enviousness	Spitefulness	Gertrude McFuzz

In a facilitated group education session, the instructor will provide a copy of the text synopsis to each participant. A key illustration from the text should display on the projection screen during the reading period and the case study discussion. The facilitator should use the group discussion questions provided to guide the analysis of the Dr. Seuss story. The analysis should include an identification of the virtuous state, indicators of the excess or deficiency and how the character(s) could change actions to return to the virtuous mean. Discuss whether laws (including regulations or general guidance) or perceived consequences could meaningfully change the situation or actions of the individual characters. Finally, the instructor should challenge the participants to identify ways in which the lesson can be applied in daily life and in the professional setting. Also identify challenges that could be presented in these settings that could lead the individual towards excess or deficiency.

## Case Study #1: Seuss on Temperance

*...for it is easier to become accustomed to its objects, since there are many things of this sort in life, and the process of habituation to them is free from danger, while with terrible objects the reverse is the case....Hence the appetitive element in a temperate man should harmonize with reason...and the temperate man craves for the things he ought, as he ought and when he ought... (Aristotle, 58-59).*

### **Synopsis of *The Bippolo Seed***

McKlucky is a lucky duck indeed. He finds a magic Bippolo seed that will grow the wish he plants. Feeling modestly fortunate, McKlucky decides to wish for a week's worth of food. Before he gets the seed in the ground, an enterprising cat encourages the duck to think bigger. Why not wish for enough extra to sell and make a little money? Then, if there is a little money to be made on extra food, there is surely much more to be made from growing more and more wishes from the Bippolo seed. In short order, the cat and the duck have a long list of useful items in quite large quantities and frivolous items in even larger volume. These two are practically drunk on the notion that "the bigger the wish, the more money you've got" (Bippolo). Whirling and twirling with excitement over the grand plan for the Bippolo seed, the duck waves his arm with a bit too much vigor and the seed careens out of his hand and sails into the nearby river. Ker-plunk. All is lost for the duck and the cat, and that is that.

### **Group Discussion Questions**

1. Where does "happiness" come from?
2. How is "happiness" measured (i.e., by deeds, wealth, power, etc.)?
3. What does it mean to "need" versus to "want" something?
4. What does it mean to "want" versus to "earn" something?

5. Are you ambitious? Why or why not?
6. How do you think of others who you perceive to be ambitious?
7. How do you deal with losing money?
8. How do you cope with losing status?

### ***Facilitator's Guide - Analysis of The Bippolo Seed***

If a little is good, then more must be better. While Aristotle does not focus on the moneymaking activity as an indulgent pleasure, many cultures admire and encourage wealth-building aspirations. Many people strive for the benefits of financial security and dream of extraordinary wealth. We have our duck McKluck who is simply thrilled to find this magical seed. The simple duck does not need much at first, just enough food to get by. He begins as an appropriately temperate duck – seeking just enough of the good stuff and no more. Like television commercials that convince us we need more, the cat advertises the benefits of wishing for more and selling off the excess for profit. With that push, down the slippery slope our temperate duck goes. If we measure happiness by the volume of goods, the duck and cat go on and on toward unrestrained glee. “But the more that he wished, the more greedy he got” (Bippolo). What is wrong with that if no one gets hurt?

The inordinate pursuit of what is not needed clouds judgment. The end becomes more important than the means of getting there. Happiness as a state of being is lost to material measurements of conspicuous accumulation. These objects of happiness serve to confuse McKluck regarding what is needed and what he comes to desire. However, our greedy Bippolo wishers are not harming the general population; they in fact seem quite ecstatic at the prospects of profiting from this magical, wish-granting tree. What harm does

it bring? When the end changes because the means is gone (the Bippolo seed drifts away after sinking in the river), the once smiling and happy duck appears bewildered at his lost prospects and the confident cat appears sulky and irritated by the change of fortunes.

Whereas they both could have been satisfied by getting the right kind of things in an appropriate proportion, both suffer the perceived loss of receiving nothing at all. Both are unhappy in the end, although they end where they began, no worse off than if McKluck had never found the seed. Yet, they regret the loss of where they could have been and what they could have had. Greed steals away satisfaction and contentment from the good and happy life. Greed introduces pain and loss where there was previously none. Surely, the cat felt like throttling McKluck for throwing away the seed of an innovatively conceived business plan. Instead, Seuss left them both submerged in the river of regret, looking for the seed of what could have been.

## Case Study #2: Seuss on Courage

*Therefore, while he will fear even the things that are not beyond human strength, he will face them as he ought and as reason directs, for the sake of the noble, for this is the end of virtue...for the brave man feels and acts according to the merits of the case and whatever way reason directs (Aristotle, 50).*

### ***Synopsis of Horton Hears a Who***

If each thing is defined by its end and measured by its means, Horton earns the badge of courage for protecting the Whos residing on the speck of dust. Seuss casts Horton the elephant as the hero of this tale. However, Horton is not a ready-made decorated hero. As the story begins, he is an average elephant enjoying his mid-day splash in the cool water. Prompted by the faintest of sounds, Horton interrupts his fun to search out the source of a small cry for help. The wide-eyed innocent is poised and ready to believe that the sound emanates from a speck of dust floating by. Empathizing with the fear that accompanies a cry for help, Horton commits himself to save those who he hears, but cannot see. His commitment to protect the innocent and defenseless Whos exposes Horton to a series of hardships: the ridicule of a sour kangaroo, bullying from the precocious monkeys, and agony inflicted by the far-flying eagle that ultimately drops Horton's Whos in a sea of clover tufts. All the while, Horton perseveres in the face of adversity.

Horton honorably defends the existence of his Whos to those who can neither see nor hear them. He endures merciless agony to walk as far as the eagle flies. Although he is weary and unsure that he will ever find the Whos' perch in the great patch of clover, he withstands the hardship of looking through three million flower tufts. Although he does find the Whos, Horton's victory is short-lived. His persecutors – the sour kangaroos and the Wickersham monkeys – are intent upon separating Horton from his unheard Whos.

They rope and cage him and pledge to boil the Who tuft in Beezle-Nut oil. While still holding the clover in his trunk, Horton fights being caged “with great vigor and vim” (Horton) and implores the Whos to make enough noise to be heard by the others. On the speck of dust, those Whos raise a raucous noise. All but one lazy Who who is bouncing a yo-yo. With the one extra yopp from that one slacking Who, everyone else hears the Whos living on the speck of dust. Now believers, the sour kangaroos become Who protectors, too.

### ***Group Discussion Questions***

1. What is your definition of courage?
2. How does your definition compare to Aristotle’s description of courage?
3. Why is Horton seemingly enthusiastic about helping the Whos?
4. What makes an act of assistance courageous as compared to charitable?
5. How does protection or persecution change a society?
6. How does Horton handle adversity?
7. Do you admire Horton for holding steadfast to his principles, or do you find him naïve and foolish?
8. In what ways do the Whos’ expectations seem rash (unreasonable or thoughtless)?
9. In what ways do Horton’s decisions and actions seem rash (reckless or foolish)?
10. What may have happened if Horton had not helped the Whos?
11. How did the actions of the monkeys, kangaroos and eagle affect how you related to Horton or the Whos?

### ***Facilitator’s Guide - Analysis of Horton Hears a Who***

Seuss uses a repeating phrase as the reminder that courage to do what is right in the face of adversity is the virtue to be developed. The cadence of “a person’s a person, no matter how small,” (Horton) calls readers to action. There are Whos to be saved. In fact,

Horton seems (and looks) rather excited to be of assistance to the helpless, hapless Whos. What starts as charity to assist the Whos in need shifts to an act of unwavering commitment for Horton to defend his own sanity and personal welfare against his attackers. Each time his Who speck is threatened, Horton indeed looks frightened that his innocent Whos may be harmed. Seuss's illustrations carefully cast Horton in wide-eyed, open-mouthed and knock-kneed fear; the kangaroos as the easily irritated, frowning and haughty skeptics, the monkeys in bright-eyed and smiling glee; and the eagle as an evil-eyed, grinning villain. Meanwhile, our innocent Whos play games and go about their daily chores, completely trusting and relying on Horton's promise of protection. After all, "a person is a person, no matter how small" (Horton).

I imagine Horton as the ultimate do-gooder in the Jungle of Nool. He is the kind of happy-go-lucky personality that bullies just love to torment. Alternatively, perhaps he has a reputation of undertaking foolhardy endeavors and attempts to co-opt his fellow jungle dwellers into these activities on a regular basis. Let us not forget, he is the same elephant that sat for months on a lazy bird's egg. Skepticism aside, let us evaluate Horton as a courageous character and his circumstances as those that demand a balance between bravery and cowardice.

It is often much easier on the body and mind to be a coward. Thinking only of oneself, there is no compulsion to give a second thought to the dangers others face. Moreover, there is certainly no inspiration to take up the noble cause of fighting to protect others from harm. Nor is there resiliency to trudge through fatigue and bleak circumstances. A cowardly elephant could have ignored the cries for help, not wanting to

be inconvenienced by the responsibility that comes with protecting innocent others. A cowardly elephant could have told the sour kangaroos that he is simply holding a lovely smelling clover (no reason or sounds of Whos at all), disguising his real purpose in hopes of avoiding ridicule. Other cowardly acts could have included tossing the clover over his shoulder at the first signs of hardship, or not bothering to walk all that way to catch up with the eagle, or giving up after looking through a few thousand clovers in the field.

Going to the opposite end of the spectrum, what a hero he may be (to the Whos) if wearing the armor of brazen bravery. An overly brave elephant could trample a few monkeys and charge a sour kangaroo. Fighting blindly for the rights of others, he could have inflicted widespread harm in the name of protecting the microscopic Whos. Feeling no fear for the outcomes of those attempting to wrong him and the Whos, Horton could have inflicted far more damage than he prevented. Taking unnecessary risks is simply foolhardy. As a fleeting thought, perhaps Horton is a bit rash to accept such hardships on himself on behalf of Whos he has just met. Is the noble high worth the pain endured to achieve it?

Ultimately, Horton's jungle pals hear the Whos. Assuming it has all been worth it, the courageous Horton faced down his fears, protected the Whos and avoided disgrace. He saved the Whos and his persistence ultimately earned the confidence of, at least, the sour kangaroos that now help protect the Whos. By the astonished looks on the monkeys' faces, they hear them too, but lack the courage to admit it. The best the others can do now is to do the Whos no harm.



### **Case Study #3: Seuss on Prudence (or Practical Wisdom)**

*Now it is thought to be a mark of a man of practical wisdom to be able to deliberate well about what is good and expedient for himself, not in some particular respect, e.g. about what sorts of thing conduce to health or to strength, but about what sorts of thing conduce to the good life in general (Aristotle 106).*

#### ***Synopsis of The Butter Battle Book***

The Yooks and the Zooks live in neighboring communities. A wall separates the patriotic blue-wearing Yooks from the equally nationalistic red-wearing Zooks. On one side, the Yooks eat their bread with the butter side up, while the Zooks eat theirs with the butter side down. In this difference lies the seed of mistrust, and ultimately a cold war between these neighbors. Neither cares to adopt the other's way of buttering bread, and each fiercely protects their own way of bread-eating life.

The loyal Yooks maintain a border patrol to keep the loathsome Zooks from invading the butter-side-up community. The faithful butter-side-down Zooks do the same, for the same reason. In this watchful atmosphere of mistrust, the wall grows higher and higher, and the weaponry grows larger and more intimidating. In the early years, the Yook patrol carries a tough-tufted prickly Snick-Berry Switch. Not to be outdone, the Zooks take up arms with a slingshot, and knock the tufts right off the switch. The Yook commanders promise weapons to out-do the Zooks. The Yook patrol returns to the front line wall with a Triple-Sling Jigger. With a threat of escalating the conflict with a much larger weapon, the Zooks respond with a similarly strengthened defensive machine to catch the rocks hurled by the Triple-Sling Jigger and propel them back over to the Yook side of the wall.

Over the course of years, the one-upmanship intensifies several times more, each round producing larger and more threatening weaponry. The situation becomes quite dire, with the Yooks constantly being outdone by the Zooks' escalating defenses. The Yook citizens faithfully support their border patrol with a pep rally and parade. The uncompromising buttered-side battle rages, ultimately culminating in the Big War. Modern, complicated war machinery fails to settle the score. Finally, the Yook inventors produce the Bitsy Big-Boy Boomeroo – a bomb powerful enough to snuff out the Zooks. With all Yooks safe underground, the Yook patrolman heads to the wall to end the battle once and for all. Along the way, the Yook runs into his grandson, who he allows to watch the historic moment that will be the end of all butter side down Zooks. Upon arriving at the wall to drop the bomb over, the Yook meets up with a Zook who holds his own Big-Boy Boomeroo. In a standoff, we are left wondering who will drop the bomb. *"We will see..."* (Battle).

### ***Group Discussion Questions***

1. Why do the Yooks and Zooks disagree over how to butter bread?
2. If the goal is to defend community values, does it matter how they do it or to what extremes they go?
3. Does it require wisdom or prudence (or both) to determine the right reason for something to be done?
4. Is there a cost of being too cautious?
5. Is there a benefit of being too reckless?
6. To what degree were their actions driven by choice (reason) or desire (compulsion)?
7. How does one consider self versus community (others) in determining the right reason for something to be done?

8. What is the price paid for not considering what action would have been reasonable and prudent?
9. How can one retreat from a misguided decision or conflict?

### ***Facilitator's Guide - Analysis of The Butter Battle Book***

If only it were easy to be rich in wisdom and rationality, then foolish arguments would not become unbridled conflict. Yet passion and pride easily eclipse levelheaded assessment and measured action. Every school, town, nation, profession and affiliation encourages, and even inspires, pride in membership. When the membership is insulted, the group mounts an offensive to protect and preserve the group's reputation, beliefs or way of life. To be too cautious is to risk failure in preserving what is deemed important. To be too reckless is to miss completely the opportunity for compromise and resolution. When pride and belonging is at stake, the separation between trivial and monumental may be the width of a hair, or the breadth of a chasm. Prudence is the aptitude to recognize the difference and measure the dose of action that neither rewards excess ambition nor yields regret.

Grandfather Yook is full of pride. He has long fought for the Yooks' way of life. His story begins with a declaration of disgust about the way Zooks eat their bread with the butter side down. In the Yook minds, the Zooks lead a horrible way of life. It is the same on the other side of the wall – the Zooks believe the Yooks are simply wrong about the merits of eating bread with the butter side up. In an abundance of caution to protect their ways of life, a wall separates the communities and their bread eating habits. This “us” and “them” atmosphere creates tension and mistrust, while simultaneously bolstering community

pride. Affiliations and allegiances begin with a pride in belonging and a compulsion to guard the interests of the group. This kind of behavior seems quite rational because without some urge toward preservation, any group or affiliation would fail rather than flourish. Indeed, it seems rather wise to take action to ensure the group grows, enjoys successes and remains contented.

With a balance of caution and aggression, co-existence is possible with competing groups and complementary interests. However, should the scales of prudence tip out of balance, the cautious ones can be unwillingly subsumed and the reckless stand a good chance of self-destructing. Whether the Yooks became paralyzed by restraint or rashly emboldened was a matter of action and reaction. Once the escalation with the Zooks began, each side hastened recklessly toward certain disaster. Why could neither side see it coming? Because neither had the acumen to evaluate whether the buttered bread they were fighting over was really worth it. Each side was panicking about being able to defend themselves against the other. Simultaneously, each side was greedily and irrationally escalating the conflict by pursuing the next bigger and better weapon. As the Yook and the Zook face each other on the wall, each holding his own “bitsy big-boy boomeroo,” (Battle) the ridiculous recklessness of both sides becomes clear. How easy it is for a situation to get out of control and for the moment of prudent action to slip out of reach.

What decision would the prudent person have made? Was the buttered bread preference trivial or life changing? Paths other than the one that led to the ridiculous standoff could have been pursued. The Yooks and Zooks had the option to allow one another to live in peaceful co-existence, each benignly practicing their own way of

buttering bread. They also had the option of diplomatic talks to determine a peaceful way to protect and promote their own ways of life. One could have attempted persuasion to entice the other side to try eating bread the other way. Maybe it would even taste the same! With many options to pursue, the prudent Yook and the sensible Zook may have found a practical solution to the stalemate.

A practical viewpoint confirms the Yooks and Zooks allowed this situation to get quite out of hand. A practical viewpoint reckons that both should know that a devastatingly destructive bomb cannot yield a desirable outcome for either community. Aristotle reflects that “there are some who are apt to abide by their opinion, who are called obstinate, namely, those who are hard to persuade in the first instance and are not easily persuaded to change” (Aristotle 133). The Yooks or the Zooks could have yielded to reason and halted the escalation that culminated in the standoff. Had each not blindly pursued victory, both may have sighted a way to coexist. Alas, passion provoked them to proceed recklessly. Proceed with prudence, else the situation can get out of control and those involved will be left nervously wondering, “will you...? Or will he...?” (Battle).

## Case Study #4: Seuss on Justice

*Now the laws in their enactments on all subjects aim at the common advantage either of all or of the best or of those who hold power, or something of the sort; so that in one sense we call those acts just that tend to produce and preserve happiness and its components for the political society...And therefore justice is often thought to be the greatest of virtues...justice, alone of the virtues, is thought to be "another's good" (Aristotle 81-82).*

### **Synopsis of Yertle the Turtle**

As the story opens, the turtles of the non-descript pond in Sala-ma-Sond appear quite happy and relaxed. They are lounging and playing in the water while Yertle, the turtle king, sits contentedly upon his stone throne near the edge of the pond. Yertle appears a bit larger than the other turtles; however, he bears no markings nor does he wear a crown or other symbol that would clearly establish him as the recognized leader of the pond kingdom. The pond is a nice little place that provides for all the basic needs and comforts of its inhabitants: the environment is clean and neat, the water is warm and there is plenty to eat.

Bored with ruling his small realm, Yertle calls upon a few of his subjects to form a taller perch so he may see a bit more of the landscape and consequently, rule a slightly larger territory. Becoming drunk with power, Yertle demands a higher and higher perch and builds the perch upon the backs of the less fortunate subject turtles in the pond. All the while Yertle is quite pleased and fancies himself a great king of the turtles and the many creatures in his sight beyond the pond. Mack sits at the bottom of the heap. He occasionally voices routine objections on behalf of the common turtles, citing physical pain and hunger. In one small unplanned action – a burp – Mack makes the turtle tower wobble and causes Yertle's fall into the muck below. Mack's small, insignificant burp ends Yertle's

dictatorship and frees all the turtles from their servitude. After the calamitous fall, Yertle cannot reclaim his leadership role. The turtles return to their normal routine of lounging and frolicking in the pond; and now Mack presides over the pond population.

### ***Group Discussion Questions***

1. How do you define or what constitutes “fair leadership”?
2. Is Yertle a fair leader?
3. What motivates Yertle?
4. In what ways does Yertle express interest in his citizens and community?
5. How can ambition cloud one’s ability to be fair and unbiased?
6. How do the members of the community change how they respond to Yertle over time?
7. What kind of change are the turtles interested in? How does Mack express their needs?
8. Does Yertle get what he deserves? Is the harm he caused repaired?
9. Does Mack get what he deserves?
10. Is harmony restored in the community? Why or why not?
11. Is justice served? Why or why not?

### ***Facilitator’s Guide - Analysis of Yertle the Turtle***

Because Yertle sits on a little stone all alone, he must have a great deal of time to think. As he contemplates his kingdom, Yertle realizes he is bored of looking at the familiar surroundings of the little pond. Looking down on his pond simply is not enough for him and he begins to look angry and disgruntled. His brow furrows and his beak of a nose turns down a bit to make a distinctive frown. As any dictatorial leader worth his salt would do,

Yertle thinks only of himself and his desire to see more, to see beyond the pond. Yertle completes his modest first territorial expansion by ordering – not requesting or employing – nine turtles to stand one atop the other to form a tower upon which Yertle will sit to survey his kingdom. With the exception of the smugly satisfied Yertle, each turtle looks a bit bewildered by the new situation and somewhat disgruntled about the predicament. Yertle’s turtles are obedient citizens who unquestioningly answer the call of their king. They exhibit great strength and willpower to clamber and climb upon one another to create the tower upon which Yertle expands his kingdom. The king’s turtles work hard and long to satisfy Yertle’s ambitions.

Mack becomes the voice of the citizen turtles. Mack’s requests for acknowledgment and basic needs anger Yertle. Yertle certainly must fear mutiny, for if one has a voice many more may find theirs also. Successful conquest is the only way to combat fear and squelch uncertainty; so, Yertle orders more turtles to form a much higher tower, one that will reach to the moon and beyond to heaven, one from which to rule absolutely everything. While Yertle celebrates the new sights in his kingdom, the turtles below struggle to maintain balance and bear the weight of the tower.

Yertle’s response to Mack’s weary request for a well-deserved break reveals how the king feels about his subjects: they are merely workers, bricks in the tower, “just a part of the throne” (Yertle) – without rights equal to those of his ruling position. Upon having his authority and divine right challenged, Yertle retaliates against the insolence by denying Mack’s request and ordering 200 more turtles to join the tower and further prove his greatness. Yertle undulates between self-appreciation at his successful territory expansion



and incredulous fury at the perceived insolence from his tower of turtles. These tyrannical shifts clearly convey Yertle's narcissistic lack of respect or concern for anyone but himself.

Ultimately, hundreds of individual turtles make up the heaping tower. Yertle's high-rise throne begins to look unwieldy and appears to totter unsteadily. Yertle is so fascinated with inventorying his great territorial expansion, and so unconcerned with the plight of his subjects, that he is completely unaware of his precarious situation. An itch, a wiggle or a stiff breeze will be enough to turn the tower into a circus balancing act. Seuss leaves the resonating effect of Mack's rebellious burp to the reader's imagination. We see only the result of a long fall from a soaring height: Yertle is stuck unceremoniously beak-first in the mud at the bottom of the pond.

Yertle lacks solid leadership skills, part of which involves maintaining concern for the common good. Yertle does not respect the service of his turtle subjects, nor does he recognize their needs to be as important as his own aspirations. Yertle does not consider that they serve him, only that he rules them. Yertle even egotistically declares, "You've no right to talk to the world's highest turtle...There's nothing, no, NOTHING, that's higher than me!" (Yertle). Mack groans under the weight he bears and appeals to Yertle to recognize, even in light of all that he sees from his great height, the basic rights of the weary turtles. Mack and his fellow turtles yearn for fair treatment for their dutiful service. In the face of Yertle's indifference, they cannot escape their need for rest and food.

Despite Yertle's self-aggrandizing ambitions, conquest cannot prove greatness. Citizens and individuals recognize greatness by observing and experiencing compassionate and collaborative leadership – kind words, fair deeds and actions and appreciation for

contributions. Dictatorship cannot yield justice. Injustice breeds revolution, which can be triggered by a simple and otherwise inconsequential action that sets off a chain of events. In this case, Mack hiccups a rude, but seemingly inconsequential belch from an empty stomach wracked with unsettled complaints. That small but significant movement provides the ripple from which the entire tower wobbles, ultimately tossing Yertle from the top and landing him headfirst in the mud.

Mack, the trouble-making, complaining turtle at the bottom of the tower is the protagonist that ultimately returns Yertle to the bottom of the pond. The ousted Yertle is ostracized at the far edge of society. He is despondent and covered in mud while the other turtles swim happily around Mack, their revolutionary leader. Seuss cleverly and subtly suggests that justice prevails. One common, ordinary citizen like Mack recognizes his rights and speaks in defense of fair treatment and individual worth. The community good is served by the honorable transformation at Sala-ma-Sond. "And the turtles, of course...all the turtles are free as turtles, and, maybe, all creatures should be" (Yertle).

## Case Study #5: Seuss on Liberality (or Generosity) and Good Temper

*For the good-tempered man tends to be unperturbed and not to be led by passion, but to be angry in the manner, at the things, and for the length of time that reason dictates (Aristotle 73). It is highly characteristic of a liberal man also to go to excess in giving, so that he leaves too little for himself; for it is the nature of a liberal man not to look to himself (Aristotle 61).*

### **Synopsis of Thidwick the Big-Hearted Moose**

Thidwick is one moose among a herd of many. The herd happily munches moose moss along the shores of Lake Winna-Bango. Thidwick is a welcoming sort who agrees to host a single Bingle Bug guest on his ample antlers. One thing leads to another and that Bingle Bug manages to set off a cascade of additional guests piling on to Thidwick's antlers: a tree-spider, a zinn-a-zu bird along with his bride and her uncle, a few squirrels, a turtle, a bobcat, and finally a bear, some bees and a fox. In addition to the great weight of this populace of parasitic life, they are pests who pluck out his hairs to make a nest and bore holes in his antlers for sport. Ostracized and abandoned by his herd (who have left for the other side of the lake where there is more moose moss), the starving and lonely Thidwick good-naturedly puts up with his guests, because above all a host must be polite and accommodating.

An inconvenience and annoyance becomes a life-threatening situation when hunters spot Thidwick and target him as the next prize for the Harvard Club wall. Unable to escape nimbly with the weight of all those guests dragging him down, Thidwick ultimately is cornered on the edge of the last bit of land near the shore of Lake Winna-Bango. With his kind-hearted nature well tested, Thidwick rejoices in the recollection that this is the day his antlers molt! Throwing off his antlers with his rude guests still on them, Thidwick escapes

and rejoins his herd on the other side of the lake. His host antlers, along with the throng of guests, are now on the Harvard Club wall.

### ***Group Discussion Questions***

1. Do you consider yourself to be generous? How do you compare to Thidwick?
2. Why does Thidwick struggle with dismissing his guests?
3. What are the characteristics of conflict avoidance compared to generosity of spirit?
4. How does Thidwick exercise restraint in dealing with his guests?
5. Why should Thidwick continue being a good host even when it is to his own detriment?
6. Why do some people take advantage of others?
7. What is the effect of imbalance between giving and taking?

### ***Facilitator's Guide - Analysis of Thidwick the Big-Hearted Moose***

Thidwick is accustomed to living in a cooperative community. The herd eats together, plays together and travels the shores of Lake Winna-Bango together. Given this communal atmosphere, Thidwick finds it quite natural to accept the tiny guest Bingle Bug on his antlers. The little bug does not weigh much and there is plenty of room on the moose's copious rack. The generous spirit of our kind-hearted moose lends well to sharing the space. As the next few guests alight on Thidwick's antlers, he is a rather liberal and generous host. There is plenty of room and he is not yet burdened by the weight or frustrated by their behavior. He gives as he can of the resources he has. So far, Thidwick feels no pain from his giving to others. We should all be so lucky as to have a friend or host as kind and generous as our Thidwick. Many cultures teach benevolence as a core value.

Share with others. Give to charity. Volunteer your time and talents. Be a good host. Any co-dependent community values these directives as a way of promoting the good of all through individual actions. Yet, good-intended benevolence can go so wrong.

Enter the Zinn-a-zu bird that is a little larger and a little more forward than Thidwick's guests thus far. This bird inflicts physical pain upon the big-hearted benefactor by plucking the hairs from his head to make a comfortable nest. Next, the woodpecker joins and drills holes in his antlers, giving rise to the squirrels piling in to inhabit the holes. Poor Thidwick endures the physical abuse and weight of the unruly, and now quite unwelcome guests with a degree of mildness that we may label him as *generous to a fault*. On Aristotle's good-tempered continuum, Thidwick is quickly moving toward wasteful hospitality. He is downright foolish to tote these thoughtless leeches around. With a solid shake of his head, he could throw them off in all directions. However, he does not. Thidwick sullenly reminds himself "a host, above all, must be nice to his guests" (Thidwick). That is what communal creatures do and it helps us avoid uncomfortable conflict with others. We suck it up and endure. Why? Because not harming others based on our own inconvenience seems like the right thing to do. We could be wrong about these leeches. Maybe it would not be worse to cast them off to fend for themselves. However, society is quicker to judge the hard-hearted miser than the good-hearted benefactor.

Thidwick's herd is not so tolerant. Dumbfounded by the behavior of Thidwick's guests and their patience tried by the rude hangers-on, the herd abandons Thidwick. This poor moose is confounded by his habit of doing what is right and polite and he convinces himself it is wrong to get mad at these pests for ruining his happy moss-munching life.

Mild-mannered Thidwick's eyes droop, his mouth sags and his head hangs low. He is completely beaten by his guests, "leven(sic) to one" (Thidwick).

Surely, Aristotle would agree that Thidwick has gone too far. He has made allowances to serve others to his own detriment. His guests treat him poorly and are undeserving of Thidwick's tolerant temperament. Is it wrong to rejoice in weary Thidwick's wake-up call? Not because Thidwick is in danger from the zing-zanging bullets, but because his guests appear wide-eyed and open-mouth petrified. Surely, they will get what they deserve! Perhaps those hunters are a bit good-tempered themselves. Rather than shooting as soon as they have Thidwick cornered, they scratch their chins and stare as weary Thidwick thinks. Finally! The excessively tolerant Thidwick joyfully tosses off his antlers along with his freeloading guests. Light and happy again, Thidwick's herd eagerly welcomes him to the far side of the lake.

The final Aristotelian question is whether Thidwick's revenge on his guests is punishment that fits the crime. Seuss suggests those freeloading guests are all twice-dead and stuffed, as they should be. Granted, Thidwick did not kill them himself, and they had certainly worn out their welcome, but did the guests truly deserve to die? Was that fair retribution? Clearly, everyone has limits, and going too far can come upon us suddenly. Whether it be generosity or good temper, to be taken advantage of tests those limits.

## Case Study #6: Seuss on Proper Ambition (or Honor)

*...so too honor may be desired more than is right, or less, or from the right sources and in the right way. We blame both the ambitious man as aiming at honor more than is right and from wrong sources, and the unambitious man as not willing to be honored even for noble reasons. But sometimes we praise the ambitious man as being manly and a lover of what is noble, and the unambitious man as being moderate and self-controlled... (Aristotle 72).*

### **Synopsis of *Oh, the Places You'll Go***

In this tale of self-discovery and determination, Seuss directly addresses the reader, every reader, as “you.” As the center of the story, you begin your exploration with this affirmation: “You have brains in your head. You have feet in your shoes. You can steer yourself any direction you choose. You’re on your own. And you know what you know” (Places). Along the journey, you are in charge of your actions. The choices that influence those actions depend on you to resist weakness, to conquer fears, to follow unfamiliar paths, to endure loneliness, to face consequences, and more than anything, to care what happens to you. When you first leave town, the paths are wide open and your options stretch beyond the horizon. Your dreams and ambitions can lead you anywhere!

In the places you go, unexpected things happen – some fortuitous, some odd, some worrisome and some unfortunate. As you maintain your course, you have the ability to fall in step and adapt to the environment, which helps you move along successfully. By neither trying too hard to modify things to your own liking, nor refusing to participate, you achieve harmony. With a properly ambitious mindset, your opportunities unfold before you. However, by pursuing the unfurling opportunities, you sometimes have smooth sailing and other times you run into a little trouble. You learn that the not-so-good times are rather difficult to emerge from. Times of darkness are mired in uncertainty and tainted with self-

doubt. In an effort to recover from setbacks, you can move too quickly and compound mistakes – doing something must be better than doing nothing. Alternatively, you can be stuck in *The Waiting Place* (Places), unsure what signals to focus on and become paralyzed by indecision – doing nothing is safer than doing something. Snapping out of *The Waiting Place* (Places) funk, you recover your ambitions and reset your sights on brighter days ahead.

With the spark of self-confidence, you are back on your way. However, you are soon blinded by the bright lights of fame, focused only on winning. From great heights come great falls. When the world is not cheering, you are the only one who can decide what matters and what constitutes success. In this lonely place, worries and frights hold you down and hold you back. However, if you can soldier on through these hard times, you will be stronger and wiser. With the experiences of successes and failures, you find your proper ambition in the great balancing act of life. With proper ambition, success is “98 and  $\frac{3}{4}$  percent guaranteed” (Places)!

### ***Group Discussion Questions***

1. To what degree are you ambitious? Self-controlled? Unmotivated?
2. What judgments do you place on ambition? Self-control? Lack of motivation?
3. What motivates you?
4. What makes you feel confident?
5. What lengths would you go to in order to achieve a goal?
6. Are all opportunities good opportunities? Why or why not?
7. What is the effect of distraction?
8. How do you process failure?



9. How do you carry success? What acknowledgements do you need?

***Facilitator's Guide - Analysis of Oh, the Places You'll Go***

Children and adults alike can equate success to happiness and achievement to purpose. Parents, friends, teachers and supervisors preach that hard work will make one successful. Successful people earn a comfortable, and sometimes a very comfortable, living. Most people want to make lots of money, businesses want to make lots of money, and often both want to spend that money in order to display their successes. In this sense, proper ambition is measured in monetary units and individual accomplishments, rather than moral credits and community good.

Aristotle contemplates ambition in the context of honor, and more particularly, in how the individual respects honor as a quality that limits the want of achievement beyond what is deserved, and that motivates achievement beyond what may be considered lethargy. In *Oh! The Places You'll Go*, Seuss, like Aristotle, pays attention to the vacillations between ambition and lack of ambition as his character traverses the ups and downs of life. Seuss does not give his readers a clue as to the financial effects of the protagonist's decisions – there is neither rich or poor, nor successful or unsuccessful. You are merely up or down, and what you decide to do with the situation hinges on tempering arrogance or mustering confidence.

The meandering path of life is full of choices, many of which affect other people as well as yourself. To drift aimlessly with the tide lacks the courage and ambition to make decisions about what is good and to face down difficulties. Life is also full of variables,

many of which are difficult, if not impossible to control. To blindly follow grand ambitions without regard for others lacks the courage to sacrifice personal desires in order to serve community needs.

Seuss suggests that working together for an honorable goal means greater good for everyone: “And when things start to happen, don’t worry. Don’t stew. Just go right along and you’ll start happening too” (Places). By contrast, the overly ambitious, ruthless and self-oriented person can fall from great heights and easily wind up fecklessly mired in indecision and lacking the self-confidence and community support to clamber out of the slump. However, ambition, tempered with honor and humility gives you the boost you need to forge ahead toward right-minded goals and noble accomplishments.

Seuss also reminds the reader that each person can be his own worst enemy for desiring more than is earned or deserved, or caring too little about obtaining what is deserved. In this lonely, scary, self-destructive place, you can play “games you can’t win ‘cause you’ll play against you” (Places). However, having the gumption to face adversity, muster strength and conquer uncertainty is the mark of a properly ambitious person. With the right mindset – one balanced between ruthless ambition and feckless lethargy – “Kid, you’ll move mountains!” (Places). It is practically guaranteed – you just have to keep it all balanced!

## Case Study #7: Seuss on Truthfulness

*The boastful man, then, is thought to be apt to claim the things that bring glory, when he has not got them, or to claim more of them than he has, and the mock-modest man on the other hand to disclaim what he has or belittle it, while the man who observes the mean is one who calls a thing by its own name, being truthful both in life and in word, owing to what he has, neither to more nor to less (Aristotle 76).*

### **Synopsis of *The Big Brag***

A rabbit and a bear each think themselves to be the best animal who ever lived. Each hearing the other confidently professing to be the best, they devise a contest to prove who is truly best. The rabbit proclaims that his exemplary ears can hear a sound from farther away than any other ears. The skeptical bear calls rabbit's bluff with a demand to prove his claim. With much effort, the rabbit listened intently for a sound to come from afar. With sweat on his brow from the effort exerted, the rabbit claims to have heard the sound of a fly coughing from some 90 miles away.

The bear wonders whether the rabbit has indeed proved his superiority. Knowing he certainly cannot hear such a slight sound from such a great distance, the bear claims a different talent. Having a great sense of smell, he claims to be able to pick up a scent from farther away. This meets with disbelief from the rabbit. The bear proceeds to lift his nose high in the air to catch a scent from even farther away. After ten minutes of wiggling and sniffing, the bear claims to have detected the scent of a stale egg in a bird's nest 600 miles away. Believing the rabbit cannot smell such a thing that far away, the bear declares victory over the inferior rabbit.

Having heard the brags and boasts from the rabbit and bear, an earthworm surfaces to settle the score. He intends to prove that a simple worm can see better than a rabbit can hear and a bear can smell. After intently staring into the distance, the worm informs the boasting mammals that he has seen across countries, continents and hemispheres. That worm looked all the way around the world and back to the very spot his stare started to see the “two biggest fools that have ever been seen...who seem to have nothing else better to do than sit here and argue who’s better than who” (Brag).

### ***Group Discussion Questions***

1. What accomplishments and abilities are appropriate to share?
2. What constitutes boasting or bragging?
3. Why do some people boast and others refuse recognition?
4. Why is telling the truth (the good, the bad and the ugly) important in life? In business?
5. What effect does untruthfulness have on an individual? On a personal relationship? On a business relationship?
6. Under what kind of circumstances might truthfulness be harmful?
7. What is your opinion (or judgment) of an untruthful person?

### ***Facilitator’s Guide - Analysis of The Big Brag***

Tell the truth. Accept credit that is earned. Give credit where it is due. These concepts are easier said than done when people are so focused on making their own ways in the world. To keep moving up the ladder, one must be recognized for achievements. Sometimes the only way to be recognized is to blow a tune on one’s own horn. If done with a degree of humility this may seem less like boasting. If one is too modest, the world may

not recognize substantial contributions and achievements. Aristotle explains the most important aspect of maintaining a balance between the extremes is to be truthful.

One may appreciate the rabbit and the bear for believing in themselves. A practical person may also maintain a healthy dose of skepticism about the claims to be the best beast in the world. With so much competition from talented and capable animals on land, in the air and in the waters, their claims seem almost ludicrously implausible. As the argument escalates, each holding his position loudly and forcefully against the other, the brags become boasts that can neither be proved nor disproved. Each claiming a talent that the other does not possess leaves nothing to reasonably compare or test for truthfulness. The acts they put on – laboring sweat on the brow and dramatic sniffing of the air – do little to make themselves credible in their claims.

Neither the rabbit nor the bear is appropriately modest about what are certainly each of their real talents. Instead, both become so driven to prove to the other who is best based on these talents, that they embellish and boast their way right past the mark of truthfulness. Ultimately, both suffer the consequences when they are called out by the worm for their boastful lies. As an observer who understands each animal's capabilities, and has witnessed this ridiculous contest of conceit, the worm easily gets the best of them by astutely calling them out on their lies. The price for dishonesty is the shame of being put back in place.

The worm calls out the rabbit and bear for their big brags – a remembrance that the world sees what boastful individuals may not: the truth. His intense stare saw what the bear and rabbit could not see: themselves as they really are. The worm proclaimed that he

had “looked ‘round the world and right back to this hill! And I saw on this hill, since my eyesight’s so keen, the two biggest fools that have ever been seen!...who seem to have nothing else better to do than sit here and argue who’s better than who!” (Brag).

Aristotle may judge that the rabbit and bear both lacked the character to focus on the good beyond their own contributions. In judging the individual, nothing matters more than the quality of his word. Honesty is the foundation for practicing all virtues, for without honesty, the practice is a falsehood, an act rather than a state of being. Fundamentally, the habit of honesty will guide other habits toward the constitution of a good person and *the good*. Amongst members of a community or a society that depend upon one another, trust is the fundamental component of the common good. This is not to say that individuals should not be recognized for their talents, or coached toward improvements. It is, however, contemptible to boast abilities beyond reality and to do so for money (personal profit) or undeserved reputational gain. A purpose without merit yields a result without character, and may indeed rob others of the good character they have earned. Aristotle’s moral of this lesson is that “falsehood in itself is mean and culpable, and truth is noble and worthy of praise” (Aristotle 76).

What if the truth is a difficult and bitter pill to swallow because it reveals a shameful act or irresponsible behavior? This is a far more difficult proposition than tempering a boast or being less modest. Yet, owning up to an action or behavior - either committed by oneself or witnessed of others - is a truer mark of character. To do this requires sound judgment, courage to speak out and a clear sense of purpose for doing so. Aristotelean virtue practices reward truthfulness (that is not malicious tattling), modesty (that is not

hiding behind the veil of silence and cloak of invisibility) and pride (that is earned through deeds not claimed by boasts). Aristotle finishes his thoughts on truthfulness in much the same way that the worm ends the debate between the rabbit and the bear: “And it is the boaster that seems to be opposed to the truthful man; for he is the worse character” (Aristotle 77).

## Case Study #8: Seuss on Righteousness (or Self-Esteem)

*Righteous indignation is a mean between envy and spite, and these states are concerned with the pain and pleasure that are felt at the fortunes of our neighbors (Aristotle 34).*

### **Synopsis of Gertrude McFuzz**

Gertrude McFuzz is a bird with a small, plain, droopy tail feather. Her friend Lolla-Lee-Lou has two long, flowing tail feathers. Gertrude envies her friend's beautiful feathers and very much wants feathers like hers. She seeks the advice of her uncle, Doctor Dake. The good doctor reassures Gertrude that her tail is just right for her kind of bird. However, since Gertrude throws quite the fit about having beautiful feathers like Lolla-Lee-Lou, Doctor Dake advises her to eat the fruit from the pill-berry vine that grows on a nearby hill.

Gertrude immediately follows her uncle's instructions and finds the vine. The berry is so bitter and vile that it nearly makes her sick. However, Gertrude is so desperate to grow beautiful tail feathers that she suffers the horrible taste. She experiences sure success and grows magnificent tail feathers just like Lolla-Lee-Lou's. Not quite satisfied with two, Gertrude eats first one more berry, then another, and another, until she has a thick flowing tuft of feathers. Gertrude is so pleased at having feathers more copious and more beautiful than Lolla-Lee-Lou's that she cannot wait to fly home to show them off. Surely, Lolla-Lee-Lou will be quite jealous.

Unfortunately, the weight of all those feathers grounds Gertrude. Indeed, she is stuck on the hill beside the now bare pill-berry vine. Hearing her call for help, her dear uncle rescues her with the help of an army of birds who lift Gertrude and her feathers and fly them home. Once there, Doctor Dake plucks out the new growth until Gertrude retains



only her single starter feather. “But now that’s enough, because now she is smarter” (Gertrude).

### ***Group Discussion Questions***

1. What makes you jealous?
2. How do you deal with jealousy?
3. What bolsters your confidence?
4. Does your confidence come from within or from others?
5. How do you measure accomplishment? Professional success? Personal merit or value?
6. What are reasonable expectations you have set for yourself?
7. How do you recognize envy or spite in others?
8. What effect do you think envy or spite has on decisions?

### ***Facilitator’s Guide - Analysis of Gertrude McFuzz***

The modern world is a vain and material place, filled with commercials for every kind of good and service (both needed and wasteful), magazines featuring beautiful people and instructions on how to be beautiful like them, and vain recognition of winners beyond the integrity of noble competition. In a world of winners and losers, beauty and affliction, haves and have-nots, self-esteem is measured in what the world can see rather than actions and contributions that can be understood and appreciated. Moreover, in this world, Gertrude McFuzz is plain...and sad.

Gertrude covets Lolla-Lee-Lou’s fancy tail feathers. She wants those feathers so she can feel pretty and happy like Lolla-Lee-Lou as she floats, smiling, across the sky. The all-

consuming passion of wanting those beautiful feathers drives Gertrude mad. She is desperate! She is pained by the beauty and elegance of the more generous tail feathers that her friend has. She believes she will be absolutely happy if only she had those feathers, too. In much the same way that some people are born to be tall, thin, clumsy or talented, Lolla-Lee-Lou was simply born with those beautiful feathers. However, that fact does not stop Gertrude from wanting her own to be just like them. As it turns out, her uncle knows of a way to help her get them.

Had Gertrude not wanted to surpass her friend, she would have stopped with the single pill-berry that produced a second well-formed and beautiful tail feather on her behind. Instead, Gertrude spitefully eats those berries until she has an unmanageable plume of unwieldy feathers. The only thing she cares about is flying home to show Lolla-Lee-Lou so her friend will now envy her feathers. All this wanting what someone else has weighed Gertrude down – both mentally and physically. She was immobile with all the new beautiful feathers. Rather than lifting her up, they held her down. Self-esteem is a tenuously held attribute. It requires a combination of knowledge of what is important to oneself in the context of others, the commitment to measure accomplishment by the degree of adhering to cultivated habits that promote feeling good about oneself and recognition for adhering to the community principles regarding righteousness. The pressures to achieve, to be beautiful or to be successful make it increasingly difficult to avoid the temptation of wanting what someone else has or to be vindictive in pursuing grander achievements. To be committed to one's own purpose and place, as well as to rejoice in the same for others is the mark of being virtuous. Wanting and getting what Lolla-Lee-Lou has did not

bring Gertrude happiness. Instead, she was quite pained by the plucking required to get her tail feathers back down to her size. In the end, that one feather is enough, “because now she is smarter” (Gertrude).

## **Epilogue: I Can Go Any Direction I Choose**

I must admit, it feels a bit strange to think of this project as “complete.” While it has reached its conclusion as my graduate thesis project, it is by no means “done.” The limitations of time meant that the many branches and tendrils that sprouted from the roots of this project could not be pursued fully. And in turn, there are many questions raised by this project that I have not yet addressed. For instance: What are the differences between learning habits as a child and relearning habits as an adult? How can the generalized concepts of culture be flushed out to define the differences between Aristotle’s Athens, Saint Thomas Aquinas’s Europe and modern America? How would the teachings of other philosophers such as Kant or Hume change the context of considering what is good or right? Is the concept of “teaching” ethics a realistic goal in light of the broader objective of contemplating individual behavior in the context of community, society, law or any other measurement method? The academic inquiry naturally leaves loose ends and I intend to continue exploring these ideas in hopes of being led toward greater understanding of what it means to be virtuous, to be ethical and to be a professional.

While this project is an academic exploration of virtues in the context of professional conduct, it is also designed to produce a practical curriculum to replace the current annual education content for ethics in the accounting profession. In a world of practical, technically minded people, offering Dr. Seuss stories as serious continuing professional education may prove an unrealistic goal. As I have learned from immersing myself in the philosophical underpinnings of Aristotle to Anscombe, this approach may prove unscalable beyond my own interest in sharing the content with my professional

community. Regardless, this project solidified my passion to try something different in world where the same is simply not making the impact or progress necessary to repair the profession. To return to full confidence and competence, accounting professionals deserve the opportunity to move beyond the decision framework where every case is a special case. We deserve the time and attention to build habits that will underpin decisions. Habits that rest on the foundation of virtues will carry us farther than a compilation of headlines and trite quotes. To rehabilitate virtue is to protect us against the inevitably changing circumstances in which we practice. To rehabilitate virtue is to reinforce the foundation upon which society and the profession rest.

Just as the decline began slowly and only built up steam as the financial performance pressures mounted, so will the reform begin slowly and solidify only as the individuals recognize and value the strength of virtuous habit over the consequences of immediate action. So, too, I expect a seminar of this type to take root slowly. To require the participants to think and be attentive at this intellectual level will be daunting and exhausting. Each of Aristotle's virtues can consume a lifetime of study. Therefore, to expect a two hour seminar conducted annually to make an immediate impact is an ambitious proposal. As with habit, repetition and reinforcement will be the most important attribute for successful execution. I will begin at the beginning. My next step is to request sponsorship by the North Carolina Association of Certified Public Accountants to teach this material for approved ethics credit under the continuing professional education requirements. From there, I hope the following will build and the nonsense that is Seuss will help us all make sense of what is important: to do what is good. As Seuss said, "You

have brains in your head. You have feet in your shoes. You can steer yourself any direction you choose” (Places).

## Endnotes

1. All references to Seuss's works are parenthetical based on the bolded word in the Works Cited. Many works do not include pagination; accordingly, page numbers are omitted from the parenthetical references.
2. Portions of the text in this section are also included in a previous essay written by Leigh Goller: Cultural Influence on Behavior and Morality. The essay was submitted on December 15, 2013 for LS 760.27. All text included is original thought based on the concepts included in that course.
3. Portions of the text in this section are also included in a previous essay written by Leigh Goller: Seuss's Final Battle with Hitler: Principles of Respect, Freedom and Leadership in *Yertle the Turtle*. The essay was submitted on December 5, 2011 for LS 260.03. In addition to original thought based upon research performed, original citations are preserved and noted for the content from other sources.
4. Portions of the text in this section are also included in a previous essay written by Leigh Goller: Seussian Eudaimonia: Exploring Aristotelian Ethics in Dr. Seuss Literature. The essay was submitted on May 2, 2014 for LS 770.79. In addition to original thought based upon research performed, original citations are preserved and noted for the content from other sources.

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