

Is Bob Special? Teaching Notes

What Are the Relevant Facts?

1. Bob has been recently hired as a staff auditor working under the supervision of Tom.
2. Bob is physically handicapped, and this leads to his needing extra time or some assistance in performing his work.
3. Bob's work is evidently of the quality that would generally be expected of a new staff auditor; there is no indication, other than his physical disability, that he lacks the ability to do the work assigned to him.
4. Tom, as the senior auditor, is responsible for Bob and the other staff auditors assigned to him.
5. Tom must decide how to assign Bob to various jobs and must consider the effect Bob's disability will have on Bob's work, the coworkers, himself, the firm, and clients.

What Are the Ethical Issues?

1. Is Tom obligated to integrate Bob into the team?
2. Does Tom have an obligation to provide Bob with challenging work so that he can reach his full potential?
3. Is Tom obligated to protect the interests of Sam and the other staff employees in terms of Bob's potential to make the group and especially his coworker less efficient?
4. What is Tom's responsibility to the firm in planning and scheduling work for the staff?
5. What is Tom's responsibility to the firm in planning and scheduling work for the staff?
6. What is the appropriate level of analysis to use in identifying the stakeholders: systemic, corporate, or individual?

Who are the stakeholders?

- Tom
- Bob
- Sam and other staff accountants
- Tom's manager and the firm
- The client

What Are the Possible Alternatives?

Should Tom continue to assign Bob to do field work just like all other staff accountants or put him back in the office?

Should Tom assign Bob field work but allow for extra time or pair him up with a coworker when deemed necessary?

Should Tom investigate the possibility of assigning Bob to some area other than auditing where field work may not be as difficult for him or as frequent?

What Are the Ethics of the Alternatives?

- Consider the various alternatives from a "utilitarian" (cost/benefit) perspective:
 1. What are the costs and benefits of assigning Bob to do field work and the costs and benefits of putting him to work in the home office? What are the costs and benefits of the other potential alternatives?
 2. How would you measure these costs and benefits, especially as they impact intangibles such as office morale, providing role models for disadvantaged groups, and client reactions?
 3. Which alternative promises to result in the most benefits (or the fewest costs) for all the parties concerned?
- Evaluate the alternatives using a "rights" perspective.
 1. Do all staff accountants have the right to expect equal treatment from their senior?
 2. Does Bob have this right? Does Bob have any duties attached to this right?
 3. Does Bob need to be assigned to field work like his peers in order to have self [esteem]?
 4. Do Bob's peers have the right to be free to choose whether or not to be his coworker?
- Consider the various alternatives from the "justice" perspective:
 1. Which alternative distributes benefits and burdens most fairly among the stakeholders?
 2. Which stakeholders(s) have the greatest burden in each alternative? Which stakeholder(s) receive the greatest benefit?

3. Does Bob have task related characteristics or needs which warrant treating him differently from his peers?

What Are the Practical Constraints?

1. Assigning Bob to field work will generally require extra time, either from Bob himself or from one of his coworkers.
2. This will be reflected not only on Bob's performance evaluation but also on the performance evaluation of Tom and any coworkers assigned with Bob.

3. Even if Tom does not charge the extra time to the clients, they may still perceive that they are paying a higher price because Bob was on their job.
4. Ill will or morale problems may arise within the team of staff auditors if they feel that their own reviews will suffer because of Bob.

What Actions Should Be Taken?

1. How should Tom handle Bob in his future scheduling activities?