

# Ethics: Keeping the Good from Breaking Bad



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## Thank You



# My Opinions

This presentation represents the opinions of the presenter only.

The materials presented herein do not necessarily reflect the opinions of the State of Tennessee or any part thereof.

# My Background



## Course Objectives

- Define Ethics
- Discuss Transformation
- Analyze Breaking Bad TV Show
- Review Breaking Bad Examples

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**Decisions**

# Ethics

Morals

Ethics

Principals

Rules

Beliefs

Values

## Ethics ≠ Values

- Values are an individual's standards of right and wrong



## Ethics ≠ Values

- Values are an individual's



## Ethics ≠ Values

The Wells Report  
 "...it is more probable than not that Tom Brady (the quarterback for the Patriots) was at least generally aware of the inappropriate activities...involving the release of air from Patriots game balls".

individual's  
 and wrong



## Ethics ≠ Values

- Values are a set of standards of



### Al Jazeera Report

“...Him (Manning) and his wife would come in after hours and get IVs... And all the time we would be sending Ashley Manning drugs. Like growth hormone, all the time... And it would never be under Peyton’s name. it would always be under her name.

## Ethics ≠ Values



## Ethics ≠ Morals

- Morals are a society's standards of right and wrong



## Ethics ≠ Morals



# Professional Ethics

“A professional ethic is a code which consists of a set of rules and standards governing the conduct of members of a professional group”

*Anthony Hartle, Moral Issues in Military Decision Making*



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## ASE Code of Ethics



- I will strive to produce nothing but first-class workmanship.
- I will take advantage of every opportunity **to increase my knowledge and skills concerning the work I am doing. I will dedicate myself to lifelong learning.**
- I will practice Service Integrity, which means that to the best of my ability, **I will always work for the best interest of the customer, my employer and myself.**

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# CFE Code of Ethics



- I. A Certified Fraud Examiner shall at all times demonstrate a commitment to professionalism and diligence in the performance of his or her duties.
- II. A Certified Fraud Examiner shall not engage in any illegal or unethical conduct, or any activity which would constitute a conflict of interest.
- III. A Certified Fraud Examiner shall, at all times, exhibit the highest level of integrity in the performance of all professional assignments,
- VIII. A Certified Fraud Examiner shall continually strive to increase the competence and effectiveness of professional services performed under his or her direction.

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## **AICPA Rule 102—Integrity and objectivity.**

A member shall:

- *maintain objectivity*
- *maintain integrity*
- *be free of conflicts of interest*
- *not knowingly misrepresent facts*
- *not knowingly subordinate his or her judgment to others*

# Ethics

- A group's written standards of right and wrong



# Ethics Policies

- Apply general right or wrong concepts to the unique situations of a profession.
- They ask what is right or wrong behavior in business
- Provide rules as **GUIDANCE** in business situations.

## Decisions

**We decide to:**

STAY GOOD

or

BREAK BAD

## Break Bad

- To defy authority
- To raise Hell
- To divert from being good

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**Transform**

## Breaking Bad

- For five seasons the TV show Breaking Bad followed the life of high school chemistry teacher Walter White as he transformed into a murdering drug dealer.
- Similar to Walter White, most fraudsters start out doing right.
- They do not apply for and accept a position as treasurer or clerk with the intent to commit fraud.
- Something happens in their life, a catalyst.
- They have a decision to make: stay good or break bad.
- Their decisions have consequences.

# Breaking Bad Season 1

Who is Walter White?



## Walter White the Man

- He is a good person.
- He has always played by the rules.
- He loves his family.
- He wants to take care of his family.



# Walter White Talks About Change

## VIDEO

*"You see, technically, chemistry is the study of matter, but I prefer to see it as the study of change: Electrons change their energy levels. Molecules change their bonds. Elements combine and change into compounds. But that's all of life, right? It's the constant, it's the cycle. It's solution, dissolution. Just over and over and over. It is growth, then decay, then transformation. It is fascinating, really."*

Walter: "Yes. Lung cancer, inoperable – best case scenario with chemo, I'll live maybe another couple of years."

# Walter White's Catalyst

## *Precipitating Event*

## VIDEO

**Dr. :** "You understood what I've just said to you?"

**Walter:** "Yes. Lung cancer, inoperable – best case scenario with chemo, I'll live maybe another couple of years."

# Walter White's Catalyst

*Precipitating Event*



# Walter White's Options

## **Stay Good**

- A. Die and leave family broke?
- B. Ask wealthy friends for \$?

## DEA Ride-along

- Brother-in-law Agent
- Former student Jessie
- Money in cooking meth
- Cooking meth is chemistry
- I'm a chemist

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**OPPORTUNITY**



# Walter White's Options

## Stay Good

- A. Die and leave family broke
- B. Ask wealthy friends for \$

## Break Bad *Other Option*

- ∅. ζ. Become a drug dealer

## Broke Bad



## Consequences

- Almost killed
- 2 Murders
- Family strife



## Why Break Bad?

- Family



## Example 1

### TN Law Enforcement Training Officers Association – NFP

- All cops
- Train Cops
- Grant \$\$\$\$\$\$\$\$



## Breaking Bad Season 2

- Cooking Meth
- 1 Murder
- Planes crashed
- \$1.2M Partnership
- Misses birth



## Example 2

### Union Grove Volunteer FD-NFP



## Breaking Bad Season 3

- Cooking Meth
- Murder
- \$3M Partnership
- Divorce threat



## Example 3

### Haywood Elem PTO



## Breaking Bad Season 4

- Cooking Meth
- Murder
- Family Strife

## Example 4

### City of Winchester



## Breaking Bad Season 5

- Cooking Meth
- \$80M
- Murder
- Death



## I did it for me...

- Skyler White: If I have to hear one more time that you did this for the family...
- Walter White: I did it for me. I liked it. I was good at it. And... I was really... I was alive.

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- Walter White: I did it for me. I liked it. I was good at it. And... I was really... I was alive.

**EGO**

## Example 5

### City of Whitwell



## Appearances

This looks like one tiger.  
Find the Hidden Tiger





## Summary

- Ethics Policies provide guidance
- We decide to break bad
- Decisions have consequences
- Make good decisions

## Questions?

Thank You!

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