Carolyn’s Dilemma

Britt Shirley, The University of Tampa
Teresa Pergola, The University of Tampa

Abstract
Carolyn Jones was a recent accounting graduate who was preparing to take the Uniform Certified Public Accountant (CPA) Exam. Because of the high price of CPA exam review materials and courses, she asked some of her classmates how they had dealt with the cost. She discovered that some shared materials that they had purchased together, and another classmate had bought one of the best programs available for less than one quarter of the usual price from a secondary source. While the materials were a bargain at that price, Carolyn worried about using them to prepare for the most important certification in her professional career. Would they be accurate? Would they be up to date? Would it be ethical? Could there be other consequences associated with purchasing these materials from a third party? These were all issues Carolyn needed to consider as she decided what she should do.

Learning Outcomes
In completing this assignment, students should be able to:

1. Examine a situation from an ethical perspective.
2. Identify the stakeholders who would be affected by a decision and the impact of the decision on each of them.
3. Apply the theories of relativism and utilitarianism to an ethical dilemma.
4. Distinguish between situations that might involve an ethical lapse.

Application
The case is most appropriate for courses in introduction to business, ethics, and accounting.

Key Words
ethics, accounting, social responsibility, copyright law

Contact
Britt Shirley, Sykes College of Business, Box O, The University of Tampa, Tampa, FL 33606.
Email bshirley@ut.edu. Phone 813-257-3638.