**Activity 9.2.1 – Ethical Decision-Making**

Purpose: Gain a better understanding of decision-making in accounting careers and employee and employer expectations.

Directions:

1. Read the PLUS model for ethical decision making.
2. Summarize your reading in a presentation with notes in the notes pane.
3. When finished, answer these questions:
   1. What are the six steps in ethical decision making?
   2. Name the two things against which an employee’s decision should be tested.
   3. What is the purpose of an ethical filter?
   4. What does PLUS stand for and what do each of the words mean in terms of ethics?
   5. What does PLUS presume?
   6. What are our universal principles and values?