

*BONHOEFFER IN THE ACCOUNTING
CLASSROOM*



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“Th(e) significance of all of Jesus’ ethical commandments is rather to say to people: You stand before the face of God, God’s grace rules over you; but you are at the disposal of someone else in the world. You must act and behave such that in each of your actions you are mindful of also acting before God, mindful that God has a certain will and wants to see that will done”

(Works, Volume 10, pg. 365)

Ethics in accounting

- Have the privilege of teaching it.
- Been a part of too many ethics CPE for my license. Lack veracity, never get to the heart of the issue.
- There has to be more. This is the prime place to integrate faith into my classes, to be a part of the formation of the heart and mind.

“It is not by astuteness, by knowing the tricks, but only by simple steadfastness in the truth of God, by training the eye upon this truth until it is simple and wise, that there comes the experience and the knowledge of the ethical reality.”

Bonhoeffer

- His impact on my life
 - *At times, I feel like I know him better than others I come in contact with everyday*

 - *Started with “Cost of Discipleship”*
 - Metaxas’ book
 - “Life Together” “Christ the Center”
 - “Ethics”

 - *There must be a way to incorporate him into my classroom. Not driven by an assignment, but by the gravity of his life.*

 - *Role models have been shown to have an impact on moral judgment and action.... and ethical behavior in the workplace – (Bandura, 1991) (Weaver et al. 2005)*

What is the direction?

- Outcomes:
 - *Move beyond the ethical theories. Ethics is being formed in the character of Christ.*
 - Engage with the idea that the road of ethical decision-making is our road of discipleship – Padelford
 - *Introduce students to a true moral exemplar and role model.*
 - To be challenged by his life and writings.
 - To enter into his story at one of the most formative moments, “Ethics”
 - *Provide context and decision-making schema for senior capstone ethics paper.*

“if we are to participate in economic life, are we compelled to be part of all this? Can a Christian responsibly be a business person in this sense? We often hear of a double morality, one for personal life and one for business. But this assertion is obviously impossible because we have but one conscience, which we must obey in all situations. The question is merely whether with this one conscience we can also be business people.”

Barcelona (374)

Where does he show up in my classes?

1. Junior level classes

- a) *Introduced to his life, the background, the major decisions, his martyrdom.*

2. Senior capstone

- a) *Selected readings from “Ethics” and “Cost of Discipleship”*

Junior level classes

- Have students read the short biography found in “7 Men” – by Metaxas
 - *Invite them to read the fuller biography “Bonhoeffer: Pastor, Martyr, Prophet, Spy” – by Metaxas*

- Review some major events
 - *Radio address after Hitler takes office*
 - *Reasons for starting the Confessing Church*
 - *His involvement in assassination attempts on Hitler*
 - *His decision to return to Germany (from the United States)*
 - *His last days on earth*

- Classroom discussions, journal reflections with guided questions
 - *Ex: What sticks out to you concerning Bonhoeffer’s character?*
 - *Ex: How do you hear the voice of God?*
 - *Ex: How would life be different if you chose to pursue faithfulness before success?*

Senior level classes

- Primarily use the Bonhoeffer's book "Ethics"
 - *Prepared readings, open-ended class questions/discussions, journal reflections*

- Chapter 3 – "Ethics as Formation"
 - *Ask questions regarding:*
 - What is the point of ethics?
 - What is the ethical reality?
 - How are we subdued by success?
 - *How do we deceive ourselves into believing we are ethical?*

 - *Also go through selected readings on:*
 - The Concept of Reality – pg. 186-193
 - Deputyship and Responsibility – pg. 220-236

"After Christ has appeared, ethics can have but one purpose, namely, the achievement of participation in the reality of the fulfilled will of God."

Ethics – pg. 209

Subdued by success

- What clouds our ability to make good judgments?
- Where are we most vulnerable to self-deception?

“When a successful figure becomes especially prominent and conspicuous, the majority give way to the idolization of success. They become blind to right and wrong, truth and untruth, fair play and foul play. They have eyes only for the deed, for the successful result. The moral and intellectual critical faculty is blunted. It is dazzled by the brilliance of the successful man and by the longing in some way to share in his success.”

Student reactions

“Success deceives. I never thought of success as deceptive ethics.”

“Sometimes I find myself being deceived by the Devil to thinking that in order to be successful I need to be competitive with others, have the best job, make the most money, and live a comfortable and luscious lifestyle. But now I realize that success to me means I am daily walking in the footsteps of Jesus, praying without ceasing, serving others, and dedicating time to meditating on God's word and quieting my soul to hear his voice.”

“I think perhaps the most convicting part of the discussion was the idea of private virtuousness. I have never been one to speak my opinions very much, especially when they are opinions on very touchy subjects. But I have been learning recently that Jesus would have spoken out about things that I am keeping quiet about. It was even more convicting when we talked about it as self deception.”

Future directions

- Consider having juniors read the full biography by Metaxas to add needed clarity for future discussions.
- Offer optional dialogical sessions, throughout the semester, to further discuss some of his works.
- Potentially add more role models to study, such as:
 - *Corrie TenBoom & William Wilberforce*

Questions