

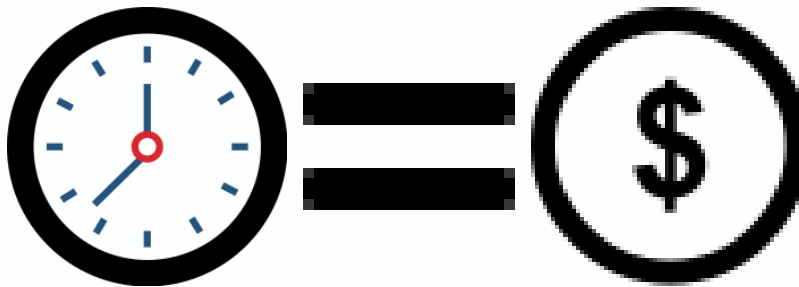
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FOR ETHICS

TAKING YOUR TIME

FROM THE SPLIT-SECOND DECISION
TO WORK-LIFE BALANCE

Presented by J. LEAVITT PEARL
Director of The Atkins Center for Ethics

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“Time is Money”

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**Decisions about how we spend
our time are ethical decisions.**

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**PART 1:
HOW DO YOU SPEND
YOUR TIME?**

TASK #1:

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Write down examples of people or things you feel a sense of responsibility or obligation towards.

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**Our responsibility is infinite,
but our time is finite.**

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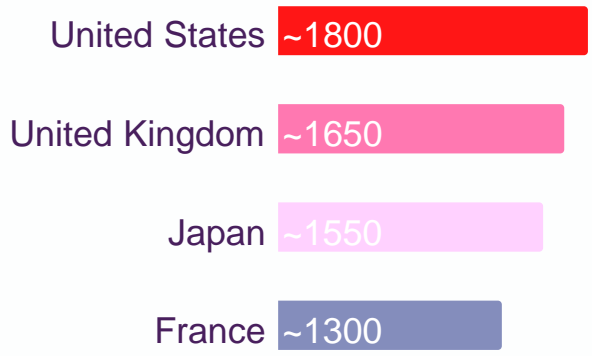
**We must always give 100% of
our time to something. The
question is how we will spend it.**

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Work-Life Balance

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Worked Hours Per Year

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Work-Life Balance

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1. **Clock out.**
2. **Create a real weekend.**
3. **Protect your time.**
4. **Schedule ahead.**

TASK #2:

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Examine your calendar for which values and responsibilities are scheduled there and which are not scheduled there.

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PART 2: WHY SHOULD YOU TAKE YOUR TIME?

TASK #3:

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**What factors affect our capacity
to act ethically?**

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WHY SHOULD YOU TAKE YOUR TIME?

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**“How to do the right thing in the right
place, at the right time in the right way.”**

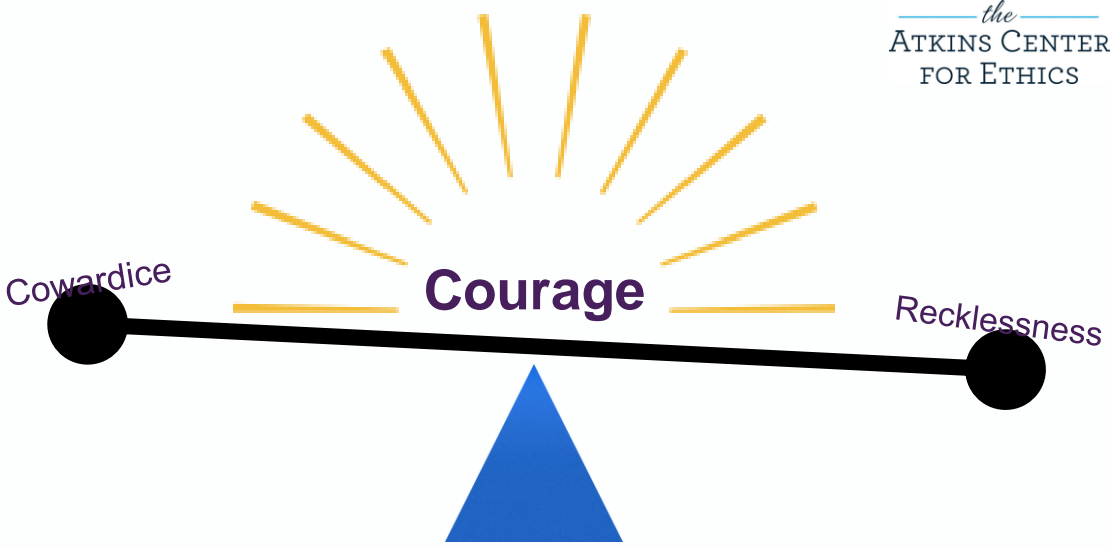
– Alastair McIntyre

**PRACTICAL WISDOM
(PHRONESIS)**

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Virtue **=** **Good Habits**
(ēthos) (ethos)

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PROCRASTINATION

“The Thief of Time”

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- 1. Organize your time in advance.**
- 2. Seek more time.**
- 3. Create a culture of ethical time keeping.**

TASK #4: CASE

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Sandra Nguyen is an accountant at Dearnley & Associates, CPA. She has been working steadily to close out the fiscal year for a small local bakery chain, and is prepared to complete the work on Friday and submit it in advance of its Monday deadline.

Late that Thursday evening, she receives a call from her manager, indicating that the client has discovered additional materials that need to be factored into the final report before it is submitted.

Sandra knows that properly working through the material isn't possible in one day. She also has a weekend trip planned to attend her daughter's high school swim championship.

*What is her best ethical option here? How could she have helped avoid this situation?
What is the manager's responsibility here? What is the client's responsibility here?*

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QUESTIONS?

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