

Case analysis: eating time



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Case Analysis: Eating Time As for Kevin Lowe: When Bo and Moe told Kevin that he was inefficient in his work and that every hour over the planned time led to the money over the budget, he answered quickly that whether they asked him to cut down the work he did rather than whether they asked him to try his best to increase his productivity. The immediate reaction may reflect that Kevin does not consider ethics important as a CPA firm requires.

In order to stay in the firm in the future, Kevin was willing to spend his private time without overtime pay. However, I strongly suspect that whether he will complete the work qualified and that if he becomes the formal employee of the firm, whether he will keep his 'enthusiasm' because of his reaction in this situation. As for Bo Chambers and Moe Chambers: Moe's answer that they would never compromise the quality of their audit work suggests that the firm has the principle about the work. However, when Kevin asked that whether he can take some work home and not charge the firm, they were in a dilemma about how to answer the question. On the one hand, they valued the trait that the employee was willing to work for the firm without any charge.

On the other hand, they could not answer 'yes' because CSR requires the business to improve the quality of the life for its people. From the case we see, Moe eventually gave Kevin an obscure answer, which I actually consider to be an agreement to Kevin's proposal. Besides, they just emphasized that the productivity is an important element of performance evaluation and did not criticize the unethical idea of Kevin, which may make Kevin consider the ethical behavior not necessary. As for the audit manager: Since Kevin is a novice and still learning on the job, I think the audit manager should not give

him too much complicated work, which is beyond his ability apparently.

Advice to the firm: I think the firm should take ethics into consideration when they choose their employees. What's more, the firm should create a clear and recognized code of ethics, which lets employees clearly know what is expected of him, and which is scrupulously observed and vigorously enforced by senior management.