



The Association of
Accountants and
Financial Professionals
in Business

美国管理会计师协会

米德兰乳制品： 一则关于道德的案例

Midland Dairy Products: An Ethics Case



米德兰乳制品：一则关于道德的案例

Herbert W. Snyder

North Dakota State University

Nancy Emerson

North Dakota State University

简介

米德兰乳制品是一家私人的、向商业和机构消费者提供乳制品的批发商，其客户包括制造商、教育机构、州政府和市政府机构以及非营利组织。

问题所在：非营利组织委员会的道德困境

戴安娜·皮尔斯 (Diana Pierce) 是一名注册管理会计师 (CMA) 及注册会计师 (CPA)，担任米德兰乳制品的一名会计。她已在公司工作了8年，其当前的职责是监督米德兰分销的各产品线的生产会计核算，公司销售的产品包括标准产品和优等酸奶产品。

如同许多会计职业人士一样，戴安娜被要求担任一个州政府设立的非营利组织委员会的成员。该组织为家长助手 (Parent Helper)，管理一个州政府设立的为全职父母提供子女学前和放学后照看的组织。除了典型的育儿服务，根据州政府机构所资助的一项营养项目，家长助手还为有需要的学生提供食物供给。

作为委员会成员，戴安娜工作职责的一部分内容就是审阅家长助手的州政府的营养项目的相关文件。为了履行

该项职责，她安排了一次与家长助手的办公室经理玛利亚·斯泰普顿 (Maria Stapleton) 的会面来讨论该项目：

DP (戴安娜·皮尔斯) :感谢您参与会议。您能解释一下在该州政府营养项目下的费用报销是怎么样的吗？

MS (玛利亚·斯泰普顿) :好的，我们实际上并没有费用支出，这也是该项目非常好的地方。这些中心经由国家认证，然后我们与当地的食物经销商签约。我们将中心每周所需要的一切食物需求发送给经销商，然后由这些经销商 (原文为中心，应为笔误，根据后文应为供应商向州政府开票—译者) 直接向州政府开具需要付款的发票。

DP: 这对中心而言确实很方便，但是否有人来核对你们实际所使用物品呢？

MS:州政府确实没有核对，但我们合作的一些经销商会核对。我们合同明确规定我们必须让经销商来审阅我们所消费的产品记录。实际上，尽管我们与米德兰有业务往来，但是公司从未派出过任何人来检查我们的消费的产品。米德兰的酸奶最好，孩子们真的喜欢这些混合水果口味。

当第二天早上戴安娜返回工作时，她对家长助手与米德兰之间的合约感到好奇。她并不关心州政府如何决定资

助这个项目的，但她很好奇州政府是否仅仅依靠供应商的一面之词来支付款项。

戴安娜的负责的领域是生产制造，但其所在团队生产的酸奶销售是由她的上司、米德兰的 CFO 汤姆·哈罗德 (Tom Harrold) 负责。任何米德兰的会计都可查看米德兰发送给州政府的发票，故戴安娜调出了最近开出的一张发票。

让她惊讶的是，发票上列示米德兰向家长助手配送了 80 箱的优等希腊酸奶，而不是她在文件里看到的普通酸奶。“这肯定是错了。”她这么想着并调出最近六个月的发票。然而，这不是搞错了。之前六个月的所有发票都是更贵的酸奶。戴安娜下载了该项目的文件并在当晚回到了家长助手，对比了两套发票。

似乎除了最初几个月的合同，州政府一直在向更贵的产品支付账单，而家长助手收到的一直都是更便宜的普通酸奶。这之间差异巨大。优等酸奶的价格几乎是普通酸奶的两倍。家长助手是一个大客户，在整个合同中，差异金额高达 40,000 多美元。

戴安娜对其发现感到沮丧，她组织了材料并与其上司汤姆·哈罗德预约进行谈话：

TH (汤姆·哈罗德) :我看了你发给我的材料，坦白的说，我同意这里面存在严重的问题。

DP:得到你的认同让我倍感轻松；这个问题已经困扰我多日了。你认为我们应该怎么办呢？

TH: 我们？我不认为我们有问题，但你有问题。我非常担心你在与我们有业务往来的的机构担任的委员会会员身份。你难道没有查阅过我们的利益冲突政策吗？坦白地说，这可能会危及你的职业生涯。

DP:什么？我不太理解。

TH:显然我没有说清楚。我们与家长助手有业务往来。因此，你不能担任其委员会的成员。这是我们这里第一次出现这样的情况，所以如果你立即向家长助手的委员会提出辞呈，我就不再追究了。

DP:等一下，我当然不愿意违反任何的公司政策，但酸奶的问题怎么办呢？

TH:什么怎么办？

DP:发票不匹配。我们向州政府收取的产品费用似乎并不是我们实际向家长助手提供的产品费用。

TH:胡说。我亲自进行的会计核算，我确定你弄错了。我们并没有收取任何未发送的产品款项。这也是我们为什么有利益冲突的政策。像你这样的人会搞不清楚自己到底在哪里工作和在做什么工作。现在请你把家长助手的记录交给我，并在今天内将你的委员会辞呈复印件交一份给我。还有其他问题吗？

DP:我想没有了，我马上去做。

TH:好的。让我们好好处理此事，以后就不需要再纠缠这件事了。你是一名优秀的会计，我不愿看到类似的事情影响你的职业生涯。

会议之后，戴安娜回到办公室。她打了个电话给米德兰的人力资源办公室，咨询公司是否有关于她面对的问题的具体指导。她获知，米德兰确实有一个利益冲突的政策（附录 1），但没有全面的道德政策。

她开始写家长助手的辞呈，但无法集中注意力。问题似乎并没有解决，但对于她该怎么办，她却很迷茫。

问题

1. 工作场所的利益冲突是什么？利益冲突政策的目的是什么？米德兰的政策包含哪些基本责任，这些政策适用于谁？
2. 附录 1 是米德兰关于利益冲突的政策。你是否认同哈罗德的看法认为戴安娜违反了该项政策？为什么？戴安娜应采取什么步骤来避免潜在的冲突？
3. 请查阅管理会计师协会的职业道德行为准则（IMA 公告）。戴安娜作为一名注册管理会计师（CMA），从职业和道德角度来看，其目前的行为是否恰当？请给出具体的回答，并结合公告来对其进行解释。

- 戴安娜同时拥有 CMA 和 CPA 证书。请比较 IMA 的职业道德行为准则和美国注册会计师协会 (AICPA) 的职业行为准则。这些行为准则有什么不同? 这些差异是否会影响戴安娜处理她当前的情形?
- 请设身处地站在戴安娜的角度思考她所面临的情况。你有哪些选择可选? 你会如何选择呢? 为什么选择这么做? 你的选择可能会带来什么样的后果? 如果你不选择这么做, 那又会有什么样的后果?

附录1. 米德兰乳制品的利益冲突政策

第一部分.目的

米德兰的董事会、管理层、员工和公众有责任诚实、谨慎的处理米德兰的事务, 并尽全力发挥其最佳的能力和判断, 为米德兰的最佳利益服务。

作为米德兰的员工, 你应该始终以公司的最佳利益行事, 并行使合理的判断不受个人利益和其他情感的影响, 坚决执行这个原则。无论在执行米德兰的职责还是其他活动中, 你均应该避免形式上和实际上的利益冲突。

第二部分.适用的对象

本声明适用于所有董事会成员、管理层、员工以及任何对米德兰的行为产生影响的人。例如, 这包括所有制定采购决策的人员, 所有被可被称为管理人员的人员, 以及任何知道米德兰专有信息的人员。

第三部分.利益冲突的定义

利益冲突是指任何可能使理性人产生质疑的情形: 即你的个人或私人利益是否足以影响你决策, 是否导致你的决策不能体现米德兰的最佳利益的情形。请注意, 这一点就要求员工避免实际的利益冲突以及形式上可产生利益冲突的行为。即使在不涉及金钱利益或收益的情形下, 这种冲突也可能存在。

第四部分.冲突利益的性质

冲突的利益可能是任何人或公司的直接或间接利益产生第三部分中描述的情况。这些利益可能通过以下方式产生:

- 持有与米德兰存在业务往来的第三方的股票、债务或其他专有权益。
- 在任何与米德兰存在业务往来的第三方 (包括但不限于非营利组织) 担任职务、服务于董事会、参与管理或以其他方式受雇 (或曾经受雇) 于第三方。
- 收到与米德兰的个别交易相关的服务报酬。
- 将米德兰的时间、人员、设备、用品或商誉用于未经米德兰批准的活动、项目或目的。
- 收到来自与米德兰存在业务往来的第三方的个人礼物或贷款。不允许接受除价值低于 50 美元以外的任何礼物, 因为接受价值低于 50 美元的礼物在遵守礼节的前提下是无法轻易拒绝。不得接受任何私人的金钱礼物。
- 家庭和亲密的关系。
- 配偶、家庭合伙人、直系亲属或其他亲属为供应商和其他业务伙伴。
- 供应商的佣金和回扣。
- 酬金。

第五部分.对本政策声明的解释

第三部分中所描述的冲突利益的性质以及第四部分中列出的可能引起冲突关系的情形可能并不详尽。冲突可能产生于其他情况或其他关系。董事、管理层、管理人员和雇员应能识别类似这样的情况 and 关系。

第四部分中描述的事实并不一定就意味着存在冲突; 或者即便存在冲突, 但也不一定具有足够的实质重要性; 或者即便冲突具有足够的重要性, 有必要充分披露对于米德兰的利益不利的全部相关事实和情况。

然而, 董事会的政策是, 在任何交易完成之前应披露第四部分中描述的任何利益的存在。董事会、管理层、高级职员和员工应持续审查他们的交易和外部商业利益以及潜在的冲突关系并立即进行充分披露。

第6部分 信息披露政策与流程

与存在利益冲突的当事人之间进行交易，只有在遵守以下所有条件的情况下方可进行：

1. 冲突的利益已充分披露；
2. 存在利益冲突的人不参与该交易的讨论和批准；
3. 存在竞争性投标或可比估值；
4. 米德兰乳制品公司的管理层已确定交易符合组织的最佳利益。

组织内披露信息应该提交给员工的上司，或将这些信息提交给米德兰的冲突审查委员会。如果上司是冲突的关联方，则可以将此事直接提交给委员会。

委员会应确定是否存在冲突，在存在冲突的情况下，该交易的授权是否符合米德兰公正、公平和合理原则。这些事项的决策将完全由委员会自行决定，他们的考虑必须符合米德兰的福利及其目的的实现。

根据明尼苏达州政府基金理事会 (Minnesota Council on Foundations, 简称为MCF) (www.mcf.org) 提供的模板，经MCF许可使用。

IMA®简介

美国管理会计师协会 (IMA®) 是企业会计师和财务专业人员的协会，也是最大且最受敬仰的协会之一，它致力于提高管理会计专业的水平。IMA在全球范围内通过开展调研、CMA® (执业管理会计师) 认证、继续教育、构建人际网络以及提倡至高的合乎道德的商务实践来支持这一专业的发展。IMA遍及全球140个国家，拥有80,000多名会员，拥有专业人员和学生分会300多个。协会的总部设在美国新泽西州蒙特威尔市。IMA通过其设在全球四大地区 (即美洲、亚洲/太平洋、欧洲和中东/非洲) 的机构提供地区性的服务。欲了解更多有关IMA的信息，请访问网址：www.imanet.org。

Midland Dairy Products: An Ethics Case

Herbert W. Snyder

North Dakota State University

Nancy Emerson

North Dakota State University

INTRODUCTION

Midland Dairy Products is a privately held wholesaler of dairy products to commercial and institutional consumers. Its customers include manufacturers, educational institutions, state and municipal agencies, and nonprofit organizations.

PROBLEM DEFINITION: AN ETHICAL DILEMMA SERVING ON A NONPROFIT BOARD

Diana Pierce is a CMA[®] (Certified Management Accountant) and a CPA (Certified Public Accountant). She works as a staff accountant at Midland Dairy Products. She has been employed by the company for eight years, and her current job duties include overseeing the accounting for the manufacture of a variety of product lines distributed by Midland, including the company's standard and premium yogurt products.

As is common for many accounting professionals, Diana was asked to become a member of a state nonprofit board. The organization, Parent Helper, administers a statewide network of places for children of working parents to be taken care of before and after school. In addition to standard childcare, Parent Helper also provides food supplements for needy students under a program sponsored by a state agency.

Part of Diana's job duties as a board member requires her to review Parent Helper's documentation for the state nutrition program. To do so, she scheduled a meeting with Maria Stapleton, Parent Helper's office manager, to discuss the program:

DP: Thanks for meeting with me. Can you explain how you are reimbursed under the state food program?

MS: Well, we do not really get reimbursed, which is one of the nice things about the program. The centers are certified by the state, and then we sign on with local food distributors. We send them our weekly requests for whatever food the centers need, and the centers invoice the state directly for payment.

DP: That is certainly easy for the centers, but does anyone ever check what you actually use?

MS: The state does not, but some of the distributors we work with do. Our contracts specify we have to let them review the records for the products we consume. Actually, we do business with Midland, although the company never sends anyone to check our consumption of the product. Midland has the best yogurt. The kids really love the mixed fruit.

When Diana returned to work the next morning she was curious about the contractual arrangements between Parent Helper and Midland. How the state decided to fund its programs was not her problem, but she was curious whether the state relied only on the word of suppliers to issue payments.

Diana's area was manufacturing, but sales of the yogurt her group produced were under the control of her supervisor, Tom Harrold, Midland's CFO. But the invoices Midland sent to the state were available to any Midland accountant, and Diana was able to pull up the most recent one.

Much to her surprise, the invoice listed that 80 cases of Midland's premium Greek yogurt had been shipped to Parent Helper rather than the standard yogurt she had seen in the files. "This must be an error," she thought and pulled up invoices for the last six months.

It was not an error, however. All of the invoices for the prior six months were for the more expensive yogurt. Diana downloaded the entire file for the program and returned to Parent Helper that evening to compare the two sets of invoices.

It had appeared that except for the first few months of the contract, the state had been billed for the more expensive product, although Parent Helper continued to receive the cheaper, standard yogurt. The difference was significant. Premium yogurt was priced at almost double the cost of regular yogurt. Parent Helper was a large consumer; over the course of the contract the difference amounted to more than \$40,000.

Dismayed by what she had uncovered, Diana organized her materials and made an appointment to speak with her supervisor, Tom Harrold:

TH: I looked over the materials you sent me, and frankly I would agree that we have a serious problem here.

DP: I am so relieved you agree; this has been bothering me for days. What do you think we should do?

TH: We? I do not think we have problem, but you do. I am seriously concerned about your membership on the board of an agency we do business with. Have you ever bothered to look over the conflict of interest policy we have? Frankly, you may be putting your career in jeopardy.

DP: Sorry? I do not understand.

TH: Apparently I am not making myself clear. We do business with Parent Helper. Therefore, you cannot be a member of its board. It is the first time we have ever had this come up with you, so if you tender your resignation from Parent Helper's board immediately, I will let it pass.

DP: Wait, of course I do not want to violate any company policies, but what about the yogurt?

TH: What about it?

DP: The invoices do not match. We seem to be charging the state for something we are not supplying to Parent Helper.

TH: Nonsense. I handle the account myself, and I assure you that you are wrong. Nothing gets paid for that we are not delivering. This is why we have the conflict of interest policy. People like you get confused about where they work

and what they are doing. Now leave the Parent Helper account to me and have a copy of your board resignation letter on my desk by the end of the day. Anything else?

DP: I guess not. I will get right on it.

TH: Good. Let's get this taken care of, and we will not need to deal with the matter further. You are an excellent employee, and I would hate to see something like this sidetrack your career.

After the meeting, Diana went back to her office. She placed a call to Midland's human resource office to see whether the company had any specific guidance concerning the issues she was dealing with. She was informed that Midland did have a conflict of interest policy (Appendix 1), but otherwise had no comprehensive ethics policy.

She began writing her letter of resignation from Parent Helper, but couldn't concentrate. The situation did not seem to be resolved, but she was at a loss as to what to do.

QUESTIONS

1. What is a conflict of interest in the workplace? What is the purpose of conflict of interest policies? What basic responsibilities does Midland's policy contain, and to whom do they apply?
2. Appendix 1 is Midland's policy concerning conflicts of interest. Do you agree with Tom Harrold that Diana violated the policy? Why or why not? What steps should Diana have taken to avoid a potential conflict?
3. Examine the IMA Statement of Ethical Professional Practice. As a CMA, has Diana acted appropriately from an ethical and professional standpoint so far? Be specific in your response, and be prepared to justify it based on the statement.
4. Diana holds both CMA and CPA certifications. Compare the IMA Statement of Ethical Professional Practice with that the AICPA (American Institute of Certified Public Accountants) Code of Professional Conduct. How are the codes of conduct different? Would these differences affect on how Diana would handle her current situation?
5. Imagine that you are in Diana's situation. What options are open to you? Which of the options should you follow and why? What are the likely outcomes for you personally if you pursue the option you selected? What is likely to happen if you decide not to follow that option?

APPENDIX 1. MIDLAND DAIRY PRODUCTS' CONFLICT OF INTEREST POLICY

SECTION 1. PURPOSE

There exists between Midland's board, officers, management, employees, and the public a duty to administer the affairs of Midland honestly and prudently, and of exercising their best care, skill, and judgment for the sole benefit of Midland.

As a Midland employee, you are expected to act at all times in the Company's best interests and to exercise sound judgment unclouded by personal interests or divided loyalties. Both in performing your duties at Midland and in your outside activities, you should avoid the appearance as well as the reality of a conflict of interest

SECTION 2. PERSONS CONCERNED

This statement is directed to all board members, officers, management, and employees who can influence the actions of Midland. For example, this would include all who make purchasing decisions, all persons who might be described as "management personnel," and anyone who has proprietary information concerning Midland.

SECTION 3: CONFLICT OF INTEREST DEFINED

A conflict of interest exists if your circumstances would lead a reasonable person to question whether you had a personal or private interest sufficient to appear to influence whether or not your decisions were made in the best interests of Midland. Note that this requires avoiding both actual conflicts of interests and actions which give the appearance of conflicts of interest. Such conflicts may exist even in the case where no monetary interest or gain is involved.

SECTION 4. NATURE OF CONFLICTING INTEREST

A conflicting interest may be defined as an interest, direct or indirect, with any persons or firms that creates the situations described in Section 3. Such an interest might arise through:

1. Owning stock or holding debt or other proprietary interests in any third party dealing with Midland.
2. Holding office in, serving on the board of, participating in management for, or being otherwise employed (or formerly employed) with any third party dealing with Midland, including but not limited to nonprofit organizations.
3. Receiving remuneration for services with respect to individual transactions involving Midland.
4. Using Midland's time, personnel, equipment, supplies, or goodwill for other than Midland-approved activities, programs, and purposes.
5. Receiving personal gifts or loans from third parties dealing or competing with Midland. Receipt of any gift is disapproved except gifts of a value less than \$50, which could not be refused without discourtesy. No personal gift of money should ever be accepted.
6. Family and romantic relationships.
7. Spouses, domestic partners, immediate family members or relatives as suppliers, vendors, and other business partners.
8. Kickbacks and rebates by suppliers or vendors.
9. Honoraria.

SECTION 5. INTERPRETATION OF THIS STATEMENT OF POLICY

The nature of conflicting interest described in Section 3, and the relations in those areas which may give rise to conflict, as listed in Section 4, are not exhaustive. Conflicts might arise in other areas or through other relations. It is assumed that the directors, officers, and management, and employees will recognize such areas and relation by analogy.

The fact that one of the interests described in Section 4 exists does not necessarily mean that a conflict exists, or that the conflict, if it exists, is material enough to be of practical importance, or if material, that upon full disclosure of all relevant facts and circumstances it is necessarily adverse to the interests of Midland.

However, it is the policy of the board that the existence of any of the interests described in Section 4 shall be disclosed before any transaction is consummated. It shall be the continuing responsibility of the board, officers, management, and employees to scrutinize their transactions and outside business interests and relationships for potential conflicts and to immediately make such disclosures

SECTION 6. DISCLOSURE POLICY AND PROCEDURE

Transactions with parties with whom a conflicting interest exists may be undertaken only if all of the following are observed:

1. The conflicting interest is fully disclosed;
2. The person with the conflict of interest is excluded from the discussion and approval of such transaction;
3. A competitive bid or comparable valuation exists; and
4. The management of Midland Dairy Products has determined that the transaction is in the best interest of the organization.

Disclosure in the organization should be made to the employee's supervisor, who will, in turn pass the information to Midland's Conflict Review Committee. In cases where the supervisor is a party to the conflict, the matter will be brought directly to the Committee.

The Committee shall determine whether a conflict exists and in the case of an existing conflict, whether the contemplated transaction may be authorized as just, fair, and reasonable to Midland. The decision of the Committee on these matters will rest in their sole discretion, and their concern must be the welfare of Midland and the advancement of its purpose.

Based on templates available from the Minnesota Council on Foundations. (www.mcf.org). Used with permission of MCF.

ABOUT IMA® (INSTITUTE OF MANAGEMENT ACCOUNTANTS)

IMA®, the association of accountants and financial professionals in business, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession. Globally, IMA supports the profession through research, the CMA® (Certified Management Accountant) program, continuing education, networking and advocacy of the highest ethical business practices. IMA has a global network of more than 85,000 members in 140 countries and 300 professional and student chapters. Headquartered in Montvale, N.J., USA, IMA provides localized services through its four global regions: The Americas, Asia/Pacific, Europe, and Middle East/India. For more information about IMA, please visit www.imanet.org.

联络 IMA 中国：

电话：8610-85910165 / 1367 / 1378 | 4000 462 262

邮箱：imachina@imanet.org

网址：www.imanet.org.cn

新浪微博：IMA 北京代表处

LinkedIn: IMA Asia Pacific

微信：

